

## **CBCS Syllabus for S.Y. B.Com. Semester III (2019 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: B.Com
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: III
<b>Course Code</b>	: COMBC2301
<b>Course Title</b>	: Business Communication I
<b>No. of Credits</b>	: 03
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To describe the concept, process and importance of communication.
2. To develop awareness about new methods and channels in business communication.
3. To provide knowledge of various soft skills applying in business communication.
4. To develop business communication skills through the application and exercises.
5. To impart the knowledge of business communication and its importance.
6. To know about different types or channels of communication.
7. To instils the knowledge about business communication and its application in business organization.

### **Course Outcomes:**

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

- CO1. Impart the knowledge of basic terminologies of business communication.
- CO2. Know about different types and channels of communication.
- CO3. Aware about the new trends in the process of communication at large.
- CO4. Instils the knowledge about the different types of communication and use of computer in communication.
- CO5. Impart the knowledge of importance of communication and its day to day application.
- CO6. Know about the social media platforms of communication used in the business.
- CO7. Acquaint with the use and importance with the new social media platforms of communication.

### **Topics and Learning Points**

#### **UNIT 1: Introduction of Business Communication**

**14 Lectures**

- 1.1 Introduction, Meaning, Definition.
- 1.2 Features, Process of Communication.
- 1.3 Importance & Principles of Business Communication.
- 1.4 Barriers to Communication & Remedies

**UNIT 2: Methods and Channels of Communication****08 Lectures**

- 2.1 Methods of Communication along with Merits and Demerits
- 2.2 Channels of Communication in the Organization and their Types, Merits & Demerits.

**UNIT 3: Soft Skills:****16 Lectures**

- 3.1 Meaning, Definition, Importance of Soft Skills
- 3.2 Elements of Soft Skills:
  - 3.2.1 Grooming Manners and Etiquettes
  - 3.2.2 Interview Skills
  - 3.2.3 Group Discussion
  - 3.2.4 Oral Presentation

**UNIT 4: Job Application Letters****10 Lectures**

- 4.1 Meaning, Types of job Application Letter
- 4.2 Drafting of Job Application Letters, Bio-Data/Resume

**References:**

1. Asha Kaul (1999), "Business Communication", Prentice Hall of India, New Delhi.
2. Chaturvedi P. D. & Chaturvedi Mukesh (2012), "Managerial Communication", Pearson, Delhi.
3. Madhukar R. K. (2005), "Business Communication", Vikas Publishing House Pvt. Ltd., New Delhi.
4. Mamoria C. B. & Gankar S. V. (2008), "Personnel Management", Himalaya Publishing House, Mumbai.
5. Nawal Mallika (2012), "Business Communication", Cengage Learning, Delhi.
6. Rajendra Pal & Korlahalli (2007), "Essentials of Business Communication", Sultan Chand & Sons, New Delhi.
7. Sharma R. C. & Krishan Mohan, "Business Correspondence & Report Writing", Tata McGraw Hill Publishing Co. Ltd.
8. Sinha K. K. (2003), "Business Communication", Galgotia Publishing Company, New Delhi.
9. Sinha K. K. (2008), "Business Communication", Galgotia Publishing Company, New Delhi.
10. Vasishth Neeru & Rajput Namita (2006), "Business Communication", Kitab Mahal, Allahabad.

## Mapping of Program Outcomes with Course Outcomes

**Class:** S.Y.B.Com

**Subject:** Business Communication I.

**Course:** Business Communication I

**Course Code:** COMBC2301

**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		2			
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 communication skills and interactions in their day to day life.

CO2: Students will develop a deep understanding of interaction and communication to solve complex practical work.

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

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

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

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

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

CO4: Students will use their understanding of spheres to solve problems involving legal and judicial issues and different forms of applicable laws.

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

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

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

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

#### **PO5: Teamwork**

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

## **CBCS Syllabus for S.Y. B.Com. Semester III (2019 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: B.Com
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: III
<b>Course Code</b>	: COMCA2302
<b>Course Title</b>	: Corporate Accounting – I
<b>No. of Credits</b>	: 04
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To know and make aware about Indian Accounting Standards.
2. To understand the Applicability of Indian Accounting Standards.
3. To develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
4. To introduce about the meaning and concept of holding and subsidiary companies.
5. To develop awareness about its accounting procedure.
6. To provide knowledge of factors affecting Valuation of Shares.
7. To know the various methods of valuation of shares.

### **Course Outcomes:**

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

- CO1. Impart the knowledge about Indian Accounting Standards.
- CO2. Know about Applicability of Indian Accounting Standards
- CO3. Aware about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
- CO4. Instils the knowledge about meaning and concept of holding and subsidiary companies.
- CO5. Aware about its accounting procedure.
- CO6. Impart the knowledge about factors affecting Valuation of Shares.
- CO7. Acquaint with the use of the various methods of valuation of shares.

**UNIT 1: Accounting Standards In India: (Theory Only) 10 Lectures**

- 1.1. Meaning & Concept
- 1.2. Applicability, Objectives, Scope
- 1.3. Discloser Policy of AS 5, AS10, AS 14 and AS 21 with examples (Case Study)

**UNIT 2: Company Final Accounts: (Numerical Problems) 16 Lectures**

- 2.1 Forms and contents as per Provisions of Companies Act; 2013 (As amendment up to the beginning of the relevant academic year) as per Revised Schedule – VI.
- 2.2 Preparation of Income Statement.
- 2.3 Preparation of Balance Sheet.

**UNIT 3: Holding Company Account: (Numerical Problems) 12 Lectures**

- 3.1. Meaning and Introduction of Holding & Subsidiary Company.
- 3.2. Concepts of Percentage of Shares, Capital Profit, Revenue Profit, Minority Interest, Cost of Control.
- 3.3. Preparation of Consolidated Balance Sheet of Holding Company (with one subsidiary only).
- 3.4. Adjustment of Inter-Company Transactions & Unrealized Profit of Stock.

**UNIT 4: Valuations of Shares: (Theory & Numerical Problems) 10 Lectures**

- 4.1. Concept of Valuation of Shares
- 4.2. Need for Valuation of Shares
- 4.3. Special Factors affecting Valuation of Shares,
- 4.4. Methods of Valuation - (a) Net Assets Method, (b) Yield Basis Method, (c) Fair Value Method.

**References:**

- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang ( Kalyani Publishers)
- Company Accounts: By S.P. Jain & K.L. Narang
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Corporate Accounting: By Dr. K. N. Jagtap, Dr. S. D. Zagade, Dr. H. M. Jare
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.

**Assessment Pattern:**

<b>a) Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work etc.)	<b>: 40 Marks</b>
<b>b) External Examination</b> (For external examination the Question Paper should consist of: Theory Questions: 30% & Problems: 70%)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

## Mapping of Program Outcomes with Course Outcomes

**Class:** S.Y.B.Com

**Subject:** Corporate Accounting – I.

**Course:** Corporate Accounting- I

**Course Code:** COMCA2302

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

### Justification for the Mapping

#### **PO1: Knowledge and Critical Thinking**

- CO1. Students will be able to understand Indian Accounting Standards and it will be applicable on the basis of the net worth and the listing status of the company.
- CO2. Students will be able to know about Applicability of Indian Accounting Standards and apply this knowledge while recording business transactions.
- CO4. Students will be able to instil the knowledge at the time of holding and subsidiary companies.
- CO6. Students will be able to critically think about factors affecting Valuation of Shares at the time of valuation of shares.
- CO7. Students will be able to use this knowledge and think about the uses of the various methods of valuation of shares.

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

- CO4. Students will be able to communicate the knowledge about the concept of holding and subsidiary companies in their company and business.
- CO6. Students will be able to communicate knowledge with their managers and subordinates about factors affecting Valuation of Shares.
- CO7. Students will be able to communicate the various methods of valuation of shares in business.

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

- CO1. Students will be able to independent learning about Indian Accounting Standards.
- CO2. Students will be able to independent learning about Applicability of Accounting Standards.
- CO3. Students will be able to independent learning about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.

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

- CO4. Students will be able to independently solve the practical problems related holding and subsidiary companies.
- CO7. Students will be able to use this knowledge to handle the practical situation at the time of valuation of shares.

#### **PO5: Teamwork**

- CO4. Students will be able to work with team and instils the knowledge about holding and subsidiary companies.

## **CBCS Syllabus for S.Y. B.Com. Semester III (2019 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: B.Com
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: III
<b>Course Code</b>	: COMBM2304
<b>Course Title</b>	: Business Management I
<b>No. of Credits</b>	: 03
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To provide basic knowledge & understanding about business management concepts.
2. To provide an understanding about various functions of management.
3. To equip students with the attitude that they need for effective business management
4. To describe the concept, process and importance of business management.
5. To develop awareness about new methods and techniques in business management.
6. To provide knowledge of various skills applying in business management.
7. To develop business management skills through the application and exercises.

### **Course Outcomes:**

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

CO1: Impart the knowledge of basic concepts and terminologies of business management.

CO2: Know about different types and techniques of management.

CO3: Aware about the new trends in the process of management at large.

CO4: Instils the knowledge about the different types of management and use of computer in management.

CO5: Impart the knowledge of importance of management and its day to day application.

CO6: Know about the social media platforms of management used in the business.

CO7: Acquaint with the use and importance with the new social media platforms of management.

### **Topics and Learning Points**

#### **UNIT 1: Introduction to Management**

**12 Lectures**

- 1.1 Introduction, Meaning, Definition
- 1.2 Management- Is it Science, Art or profession?
- 1.3 Characteristics of Professional Management
- 1.4 Level of Management, Managerial Skills
- 1.5 Challenges before Management
- 1.6 Brief Review of Management Thought with reference to FW Taylor & Henry Fayol

## **UNIT 2: Planning and Decision Making**

**08 Lectures**

### **2.1 Planning**

2.1.1 **Forecasting**- Meaning & Techniques

2.1.2 **Planning**-Introduction, Meaning, Definition

2.1.3 Importance, Types of Planning, Steps in Planning, Limitations.

### **2.2 Decision Making**

2.2.1 Meaning, Types of Decisions & Steps in Decision Making

## **UNIT 3: Organization and Staffing**

**16 Lectures**

### **3.1 Organization**

3.1.1 **Organization**-Meaning, Process & Principles

3.1.2 Departmentalization, Organization Structure

3.1.3 Authority and Responsibility

3.1.4 Centralization verses Decentralization, Team Work.

### **3.2 Staffing**

3.2.1 **Staffing**- Meaning, Need & Importance of Staffing

3.2.2 Recruitment-Sources and Methods of Recruitment.

## **UNIT 4: Direction and Communication**

**10 Lectures**

### **4.1 Direction**

4.1 **Direction**- Meaning, Elements, Principles, Techniques & importance

4.2 **Communication**- Meaning, Process of Communication

4.2.1 Importance of Effective Communication.

### **References:**

1. Principles of Management - Koontz & O'Donnel
2. The Management Process - R S Davar
3. Essentials of Management - Koontz & O' Donnel Tralel McGrow Hill Publishing House
4. Business Administration - Mritunjoy Banerjee
5. Principles & Practice - T N Chhabra, Dhanapat Rai & Co. of Management.
6. Management – LM .Prasad.
7. Super Highway: Bill Gates Foundation
8. Makers of Modern India - NBT Publishers
9. Indian Business leaders



## Mapping of Program Outcomes with Course Outcomes

**Class:** S.Y.B.Com

**Subject:** Business Management I

**Course:** Business Management I

**Course Code:** COMBM2304

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

### Justification for the Mapping

**PO1: Knowledge and Critical Thinking**

CO1: Students will demonstrate proficiency in acquainting and transforming managerial skills and techniques in their day to day life.

CO2: Students will develop a deep understanding of different levels of management solve complex practical work.

CO3: Students will master the regular practice by understanding the tools and techniques of management in their organization.

**PO2: Communication skills**

CO1: Students will apply their knowledge of various managerial skills to solve problems involving the organization.

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

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

CO4: Students will use their understanding of spheres to solve problems involving managerial issues and difficulties.

**PO3: Independent learning**

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

**PO4: Leadership quality**

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

**PO5: Teamwork**

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

## **CBCS Syllabus for S.Y. B.Com. Semester III (2019 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: B.Com
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: III
<b>Course Code</b>	: COMCL2305
<b>Course Title</b>	: Elements of Company Law I
<b>No. of Credits</b>	: 03
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To impart the fundamental knowledge about company law with students.
2. To update the knowledge of provisions of the Companies Act of 2013.
3. To apprise the students of new concepts involving in company law regime.
4. To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
5. To impart basic legal provisions and procedures under company law.
6. To provide basic knowledge and understanding about company law.
7. To describe the concept, process and importance of business management.

### **Course Outcomes:**

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

- CO1: Impart the knowledge of basic definitions and terminologies of company law.
- CO2: Know about different provisions and sections of company.
- CO3: Aware about the new amendments in the company law.
- CO4: Instils the knowledge about the different types of acts and laws applicable to business.
- CO5: Impart the knowledge of importance of legal aspects and its day to day application.
- CO6: Know about the online platforms of company law used in the business.
- CO7: Acquaint with the use and importance with the new online portal under company law.

### **Topics and Learning Points**

#### **UNIT 1: Introduction to Company Act 2013**

**10 Lectures**

- 1.1. Background and Salient Features of the Act of 2013,
- 1.2. Meaning and definitions, Nature, Features of a company,
- 1.3. Types of Companies
- 1.4. Distinction between Private and Public company

**UNIT 2: Formation and Incorporation of a company****14 Lectures**

- 2.1. Promotion: Meaning of the term „Promoter“, Legal Position of Promoters.
- 2.2. Registration/Incorporation of a company- Procedure, Documents to be filed with ROC. Certificate of Incorporation
- 2.3. Raising of capital: Minimum capital subscription stage
- 2.4. Commencement of business
- 2.5. Memorandum of Association: Meaning and importance, Forms and contents
- 2.6. Articles of Association: Meaning, Contents of Articles, Distinction between Memorandum of association and Articles of association.
- 2.7. Prospectus: Meaning and Definition Contents of Prospectus, Types of Prospectus

**UNIT 3: Capital of the Company****14 Lectures**

- 3.1 Various Modes for Raising of Share Capital including private placement, public issue, rights issue, bonus shares.
- 3.2 Employees Stock Option Scheme (ESOS), Sweat Equity Shares, Buy-back of shares.
- 3.3 Allotment of Shares: Meaning, procedure of allotment of shares.
- 3.4 Calls On Shares: Meaning, procedure for making Calls.
- 3.5 Share Certificates: Meaning, Provisions regarding issue of share certificates
- 3.6 Share Capital – Definition, kinds, Concept of securities and types

**UNIT 4: Forfeiture and Transfer of Shares****10 Lectures**

- 4.1 Meaning of forfeiture of shares, procedure of forfeiture of Shares.
- 4.2 Surrender of shares, Distinction between forfeiture and Surrender of shares.
- 4.3 Transfer and transmission of shares - meaning and procedure of transfer of shares. Distinction between Transfer and Transmission of Shares

**References:**

1. Company Law Procedure K.V.Shanbhogue Bharat Law House
2. Company Procedures and Registrar of Companies M.L.Sharma Tax Publishers
3. Company Law Procedures S.Kannan, V.S.SowrirajanTaxmann
4. Concise Commentary on companies Act Mamta Bhargava Shreeji Publishers
5. Company Law & Secretarial Practice Dr.K.R.Chandratre Bharat Law House
6. Guide to Memorandum, Articles and Incorporation of Companies M.C.Bhandari, R.D.Makheeja Wadhwa & Company
7. Company Rules & Forms Bhargava & Bhargava Taxmann
8. Company Law Practice Manual Adesh Ojha & Other The Tax Publishers
9. Guide to Company Law Procedure M.C.Bhandari Wadhwa & Company
10. Guide to the Companies Act A.Ramaiya Wadhwa & Company

## Mapping of Program Outcomes with Course Outcomes

**Class:** S.Y.B.Com

**Subject:** Elements of Company Law I

**Course:** Elements of Company Law I

**Course Code:** COMCL2305

**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		2			
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 legal aspects and procedures in their professional life.

CO2: Students will develop a deep understanding of different sections and rules solve complex practical work.

CO3: Students will master the regular practice by understanding the tools and techniques of company law in their organization.

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

CO1: Students will apply their knowledge of various legal skills to solve problems involving the organization.

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

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

CO4: Students will use their understanding of spheres to solve problems involving judicial issues and difficulties.

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

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

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

CO6: Students will demonstrate the ability to understand their clients in their regular practice by applying legal and company act knowledge. This ability is essential for success in many different careers.

#### **PO5: Teamwork**

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

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

**Name of the Programme : B. Com.**

**Programme Code : B. COM.**

**Class : S.Y.B.Com.**

**Semester : III**

**Course Title : Marketing Management Special Paper I**

**Course Code : COMMM2106A**

**No. of Lectures : 48**

**No. of Credits : 03**

**Course Objectives:**

1. To understand the concept, process, components, features and importance of Marketing Management.
2. To develop awareness regarding current marketing environment in India.
3. To provide knowledge of various communication media applying in marketing communication.
4. To develop retail marketing skills through the application and exercise.
5. To create awareness about market and marketing.
6. To know the relevance of marketing in modern competitive world.
7. To understand retail marketing in India.

**Course Outcomes:**

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

- CO1. Accurately describe the concept process, components, features and importance of Marketing Management.
- CO2. Accurately develop awareness regarding current marketing environment in India.
- CO3. Demonstrates the basic knowledge of various communication media applying in marketing communication.
- CO 4. Apply methods to inculcate about retail marketing skills through the application and exercise.
- CO5. Apply methods to create awareness about market and marketing.
- CO 6. Discuss the issues relating to marketing in modern competitive world.
- CO 7. Overview of retail marketing in India.

**Topics and Learning Points****Medium of Instruction: English/Marathi**

<b>Unit No.</b>	<b>Sem-I</b>	<b>Periods</b>
<b>1</b>	<b>Elements of Marketing Management</b> 1.1 Meaning, Nature and Scope of Marketing Management 1.2 Components of Marketing Management. 1.3 Marketing Characteristics in Indian context. 1.4 Marketing Management process. 1.5 Marketing Planning	<b>16</b>
<b>2</b>	<b>Current Marketing Environment in India</b> 2.1 With special reference to Liberalization, Globalization and Privatization 2.2 Economic Environment- demographic, technological, natural, political, social-cultural. 2.3 Change in market practices – global marketing –case studies	<b>10</b>
<b>3</b>	<b>Marketing Communications:</b> 3.1 Meaning, Definition and objectives 3.2 Marketing communication mix 3.3 Traditional media 3.4 New Age media 3.5 Marketing communication through product cues 3.6 Different forms of appeal for communication	<b>14</b>
<b>4</b>	<b>Retail Marketing</b> 4.1 Meaning and Definitions of Retail Marketing 4.2 Types of Retailers 4.3 Role of Retail Marketing.	<b>08</b>
	<b>Total</b>	<b>48</b>

**References:**

1. Marketing Management – Philip Kotler
2. Marketing Management- Rajan Saxena
3. Marketing Management-Indian context- global prespective-Ramaswami Namakumari
4. Marketing Management – Pankaj Madan & Hemraj Verna 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
9. Retailing and E-tailing –S. L. Gupta, Mittal & Nayyar
10. E-Commerce: Fundamentals and Applications – Henry Chan, Lee

## Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Marketing Management Special Paper I

Course: Marketing Management Special Paper I

Course Code: COMMM2106A

**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					
CO 5				3	
CO 6		3			
CO 7					3

### Justification for the Mapping

#### **PO1: Knowledge and Critical Thinking**

CO1. Students can get knowledge about the concept process, components, features and importance of Marketing Management; he can use it while marketing his product/service.

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

CO 6. Students can discuss the issues relating to marketing in modern competitive world, he can take remedial measures to overcome it.

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

CO2. Students can develop awareness regarding current marketing environment in India, he can develop it independently and can make changes accordingly.

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

CO5. Students can create awareness about market and marketing, with the help of this he can enter into market with his product/service and become a leader.

#### **PO5: Teamwork**

CO 7. With the help of learning this syllabus student can take overview of retail marketing in India, he can do it in team and develop his organization's teamwork.

# SYLLABUS FOR S.Y.COM

## (2019 PATTERN)

<b>Name of the Programme</b>	<b>: B.Com</b>
<b>Programme Code</b>	<b>: COM</b>
<b>Class</b>	<b>: S.Y.B.Com</b>
<b>Semester</b>	<b>: III</b>
<b>Course Name</b>	<b>: Cost and Works Accounting Special Paper-I</b>
<b>Course Code</b>	<b>: COMCWA2306B</b>
<b>Credit</b>	<b>: 03 Credits (Theory)</b>
<b>No. of lectures</b>	<b>: 48</b>

### Course Objectives:

1. Develop a comprehensive understanding of cost-related concepts, including cost, costing, and cost accounting.
2. Evaluate and compare the limitations of financial accounting, emphasizing the unique contributions of cost accounting.
3. Demonstrate the ability to classify costs, focusing on material, labor, and expenses, and differentiate various cost types.
4. Acquire advanced skills in constructing accurate cost sheets, applying both theoretical and practical approaches.
5. Apply theoretical and problem-solving skills to create competitive quotations and tenders, emphasizing strategic business communication.
6. Develop strategic insights into material control, purchase procedures, and optimize stock levels using models like Economic Order Quantity (EOQ).
7. Apply acquired knowledge and skills in real-world business scenarios, demonstrating ethical decision-making in cost accounting practices.

### Course Outcomes:

- CO 1:** Students will articulate a nuanced understanding of key cost-related concepts, showcasing critical thinking and a strong conceptual foundation.
- CO 2:** Students will demonstrate the ability to critically analyze and differentiate between financial accounting and cost accounting, recognizing their unique roles and limitations.
- CO 3:** Students will exhibit proficiency in identifying, classifying, and analyzing the elements of cost, showcasing a strong grasp of cost-related terminology.
- CO 4:** Students will acquire advanced skills in constructing cost sheets, showcasing theoretical understanding and practical application, ensuring accuracy and completeness.
- CO 5:** Students will demonstrate strategic business communication skills in formulating quotations and tenders, showcasing the ability to present cost-related information effectively.
- CO 6:** Students will develop strategic insights into the importance of material control and procurement processes, showcasing proficiency in optimizing stock levels using models like Economic Order Quantity (EOQ).
- CO 7:** Students will apply acquired knowledge and skills in real-world business scenarios, demonstrating ethical decision-making and professionalism in cost accounting practices.



## TOPICS/CONTENTS AND LEARNING POINTS

### UNIT I : BASICS OF COST ACCOUNTING

16 LECTURES

- 1.1. Concept of Cost, Costing, Cost Accounting and Cost Accountancy,
- 1.2. Limitations of Financial Accounting.
- 1.3. Origin of Costing.
- 1.4. Objectives of Costing.
- 1.5. Advantages & Limitations of Costing.
- 1.6. Difference between Financial Accounting and Cost Accounting.
- 1.7. Cost Units and Cost Center.

### UNIT II : ELEMENTS OF COST

06 LECTURES

- 2.1. Material, Labour and Expenses.
- 2.2. Classification of Costs.

### UNIT III : COST SHEET, TENDER AND QUOTATION

10 LECTURES

- 1.1 Preparation of Cost Sheet (Theory & Problems)
- 1.2 Quotation, (Theory & Problems)
- 1.3 Tender. (Theory & Problems)

### UNIT IV : MATERIAL CONTROL

16 LECTURES

- 4.1. Need and Essentials of Material Control.
- 4.2. Functions of Purchase Department.
- 4.3. Purchase Procedure.
- 4.4. Purchase Documentation.
- 4.5. Stock Levels.
- 4.6. Economic Order Quantity. (EOQ)

#### Reference Books :

1. S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand , & Sons Accounting Taxman's, New Delhi.
2. M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.
3. S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi
4. B.L. Lall and G.L. Sharma - Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
5. V.K. Saxena and Vashista - Cost Accounting – Text book. Sultan Chand and Sons – New Delhi
6. V.K. Saxena and Vashista - Cost Audit and Management Audit. Sultan Chand and Sons – New Delhi
7. Jain and Narang - Cost Accounting Principles and Practice. Kalyani Publishers
8. N.K. Prasad - Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
9. N.K. Prasad - Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.

10. R.K. Motwani - Practical Costing. Pointer Publisher,Jaipur
11. R.S.N. Pillai and V. Bhagavati - Cost Accounting.
12. Hornefgain and Datar - Cost Accounting and Managerial Emphasis.
13. Cost Accounting - Bhatta HSM, Himalaya Publication
14. Cost Accounting - Prabhu Dev, Himalaya Publication
15. Advanced Cost Accounting - Made Gowda, Himalaya Publication

**Journals -**

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

**Website** - [icwajournal@hotmail.com](mailto:icwajournal@hotmail.com)

CD: -On Cost-Sheet Prepared by Asian Center for Research and Training, Pune.  
Trimurti, 27B, Damle Complex, Hanuman Nagar, Senapati Bapat Road, Pune-16  
[director\\_acrtpune@yahoo.co.in](mailto:director_acrtpune@yahoo.co.in)

## Choice Based Credit System Syllabus (2019 Pattern)

### Mapping of Program Outcomes with Course Outcomes

Class: SYBCOM (Sem III)

Subject: Cost and Works Accounting Special Paper-I

Course: Cost and Works Accounting Special Paper-VI Course Code: COMCWA2306B

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

Course Outcomes	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2	1		2
CO 2	3	2	1		
CO 3	2	1	2		
CO 4	3	1	2	3	
CO 5	2	3			3
CO 6				2	
CO 7	2	2	2	3	2

### Justification for the Mapping

#### PO1: Knowledge and Critical Thinking:

CO 1: Strongly related (3) - CO 1 focuses on articulating a nuanced understanding of key cost-related concepts, showcasing critical thinking and a strong conceptual foundation. Acquiring skills in organizing, analyzing, and evaluating information directly aligns with showcasing critical thinking and a strong conceptual foundation.

CO 2: Strongly related (3) - CO 2 emphasizes the ability to critically analyze and differentiate between financial and cost accounting, recognizing their unique roles and limitations. Acquiring skills in organizing, analyzing, and evaluating information is crucial for critical analysis.

CO 3: Moderately related (2) - CO 3 requires exhibiting proficiency in identifying, classifying, and analyzing the elements of cost. Acquiring skills in organizing and analyzing information supports proficiency in identifying and classifying cost-related elements.

CO 4: Strongly related (3) - CO 4 involves acquiring advanced skills in constructing cost sheets, showcasing theoretical understanding and practical application. Acquiring skills in organizing, analyzing, and evaluating information is essential for constructing accurate and complete cost sheets.

CO 5: Moderately related (2) - CO 5 focuses on demonstrating strategic business communication skills in formulating quotations and tenders. Acquiring skills in organizing and analyzing information supports effective presentation of cost-related information.

CO 7: Moderately related (2) - CO 7 emphasizes applying knowledge and skills in real-world business scenarios, demonstrating ethical decision-making and professionalism in cost accounting practices. Acquiring skills in organizing and analyzing information supports ethical decision-making and professionalism.

#### PO2: Communication Skill:

CO 1: Moderately related (2) - CO 1 requires articulating a nuanced understanding of key cost-related concepts, showcasing critical thinking and a strong conceptual foundation. Effective communication is crucial for articulating a nuanced understanding and participating in healthy arguments.

CO 2: Moderately related (2) - CO 2 focuses on the ability to critically analyze and differentiate between financial and cost accounting. Effective communication is essential for analyzing and presenting complex concepts.

CO 4: Moderately related (2) - CO 4 involves acquiring advanced skills in constructing cost sheets. Effective communication supports the presentation of constructed cost sheets.

CO 5: Strongly related (3) - CO 5 emphasizes demonstrating strategic business communication skills. Effective communication is a fundamental aspect of demonstrating strategic business communication skills.

CO 7: Moderately related (2) - CO 7 requires applying knowledge and skills in real-world business scenarios. Effective communication is essential for applying knowledge and skills in practical scenarios.

**PO3: Independent Learning:**

CO 1: Moderately related (2) - CO 1 emphasizes articulating a nuanced understanding of key cost-related concepts. Acquiring knowledge and business skills is inherent in articulating a nuanced understanding.

CO 2: Moderately related (2) - CO 2 requires the ability to critically analyze and differentiate between financial and cost accounting. Acquiring knowledge and business skills is crucial for critical analysis.

CO 3: Strongly related (3) - CO 3 focuses on exhibiting proficiency in identifying, classifying, and analyzing the elements of cost. Acquiring knowledge and business skills is directly aligned with exhibiting proficiency in cost-related activities.

CO 4: Moderately related (2) - CO 4 involves acquiring advanced skills in constructing cost sheets. Acquiring knowledge and business skills supports the acquisition of advanced skills in cost sheet construction.

CO 7: Moderately related (2) - CO 7 emphasizes applying knowledge and skills in real-world business scenarios. Acquiring knowledge and business skills is essential for applying them independently in practical scenarios.

**PO4: Leadership Quality:**

CO 4: Strongly related (3) - CO 4 requires acquiring advanced skills in constructing cost sheets. Exhibiting qualities associated with leadership, such as accountability, integrity, respect, and self-reflection, is inherent in acquiring advanced skills.

CO 6: Moderately related (2) - CO 6 emphasizes developing strategic insights into material control and procurement processes. Leadership qualities associated with accountability, integrity, respect, and self-reflection are crucial for strategic insights.

CO 7: Strongly related (3) - CO 7 requires applying knowledge and skills in real-world business scenarios, demonstrating ethical decision-making and professionalism. Leadership qualities are integral to ethical decision-making and professionalism.

**PO5: Teamwork:**

CO 1: Moderately related (2) - CO 1 involves articulating a nuanced understanding of key cost-related concepts. Working constructively and cooperatively is essential for effective teamwork.

CO 5: Strongly related (3) - CO 5 focuses on demonstrating strategic business communication skills. Effective teamwork requires strategic communication skills.

CO 7: Moderately related (2) - CO 7 emphasizes applying knowledge and skills in real-world business scenarios. Effective teamwork is crucial for applying knowledge and skills collaboratively in practical scenarios.