

CBCS Syllabus for S.Y. B.Com. Semester III (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	: III
Course Code	: UCBC231
Course Title	: Business Communication I
No. of Credits	: 3 Credits (Theory)
No. of Teaching Hours	: 48

Course Objectives:

1. To understand the concept, process and importance of communication.
2. To acquire and develop good communication skills requisite for business correspondence.
3. To develop awareness regarding new trends in business communication.
4. To provide knowledge of various media of communication.
5. To develop business communication skills through the application and exercises.
6. To develop awareness about new methods and channels in business communication.
7. To provide knowledge of various soft skills applying in business communication.

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 Characteristics, Importance of communication
- 1.3 Principles of communication

- 1.4 Process of communication
- 1.5 Barriers to communication & Remedies
- 1.6 Methods and Channels of Communication.

UNIT 2: Soft Skill

16 Lectures

- 2.1 Meaning, Need, Importance
- 2.2 Elements of soft skills
 - a) Grooming Manners & Etiquettes
 - b) Interview Skills
 - c) Oral Presentation
 - d) Group Discussion
 - e) Problem-solving skills
 - f) Time management

UNIT 3: Business Letters

16 Lectures

- 3.1 Meaning and Importance
- 3.2 Qualities or Essentials
- 3.3. Physical Appearance
- 3.4 Layout of Business letter

UNIT 4: Resume Writing and Job Application Letters

10 Lectures

- 4.1 Introduction, essential elements
- 4.2 Bio data, Resume writing, Curriculum Vitae
- 4.3 Meaning & Drafting of Job Application letter

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 (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	: III
Course Code	: UCBCSEC1
Course Title	: Business Communication I (Practical)
No. of Credits	: 2 (Practical)
No. of Teaching Hours	: 30

Course Objectives:

1. To understand the significance and importance of the practical exposure of the communication in personal and professional life.
2. To acquire and develop good communication skills requisite for business correspondence and in personal life.
3. To develop good presentation skills required in personal and professional life.
4. To enable students with group communication skills such group discussion, interview skills etc.
5. To develop soft skills among the students which are required in their personal and professional life.
6. To develop awareness about new trends in the process of communication.
7. To provide knowledge of various means of communication based on the information technology.

Course Outcomes:

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

CO1: Impart the knowledge of basic terminologies of business communication used in practical communication.

CO2: Know about different types and channels of communication in personal and professional life.

CO3: Aware about the new trends in the process of communication at large and its application in the professional life.

CO4: Instils the knowledge about the different types of information technology based group communication.

CO5: Impart the knowledge of importance of soft skills 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.

UNIT 1: Presentation Skills

10 Lectures

- 1.1. Individual Presentation of the students should be conducted under this topic.
- 1.2. A teacher should allot a recent topic of presentation related to commerce and management or should ask students to choose related topic by their own choice.
- 1.3. A teacher should conduct a presentation on the given topic at least of 10 minutes.
- 1.4. A teacher should observe the individual presentation minutely and provide valuable suggestions if necessary.
- 1.5. Students should maintain this activity in the practical journal provided by the institution.

UNIT 2: Group Communication

10 Lectures

- 2.1 Group discussion activity of the students should be conducted under this activity.
- 2.2 A teacher should allot a topic of group discussion related to commerce and management or should ask students to choose related topic by their own choice.
- 2.3 A teacher should conduct a group discussion on the given topic at least of 10 minutes.
- 2.4 A teacher should make a group of at least five students.
- 2.5 A teacher should observe the group discussion minutely and provide valuable suggestions if necessary.
- 2.6 Students should maintain this activity in the practical journal provided by the institution.

UNIT 4: Resume Writing and Job Application Letters

10 Lectures

- 3.1 Resume writing and Job Application Letter writing activity should be conducted under this topic.
- 3.2 A teacher should brief students about resume writing and job application letter in the class or organize an expert session on the same.
- 3.3 A teacher should ask students to make their own demo Resume and show it to the respective teacher.
- 3.4 A teacher should students to write demo job application letter by referring job advertisement published in the newspapers.
- 3.5 Students should maintain this activity in the practical journal provided by the institution.

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 (Practical)

Course: Business Communication I (Practical)

Course Code: UCBCSEC1

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 presentation skills to solve problems involving the organization.

CO2: Students will use their understanding of group communication 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 and resume writing and job application letter 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. Students will enable to write their resume and job application letter as required.

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 (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: S.Y. B.Com
Semester	: III
Course Code	: UCCA232
Course Title	: Corporate Accounting – I
No. of Credits	: 04
No. of Teaching Hours	: 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.

Topics and Learning Points

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:

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

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Corporate Accounting – I.

Course: Corporate Accounting- I

Course Code: UCCA232

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 (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	: III
Course Code	: UCBM231
Course Title	: Business Management I
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to develop cognizance of the importance of management principles.
3. To provide an understanding about various functions of management.
4. To provide them tools and techniques to be used in the performance of the managerial job.
5. To provide an understanding about various functions of management.
6. To equip students with the attitude that they need for effective business management
7. To develop awareness about new methods and techniques in business management.

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 and tools of management.
- CO3: Aware about the new trends and development 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 Meaning, definition of Management
- 1.2 Need for Management study
- 1.3 Process and levels of management

1.4 Functions of management

1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts

UNIT 2: Planning and Decision Making

08 Lectures

2.1 Meaning, definition and nature of Planning

2.2 Forms and types of Planning

2.3 Steps in Planning, Limitations of Planning

2.4 Meaning and techniques of Forecasting

2.5 Meaning, Types and Steps in Decision Making

UNIT 3: Organization and Staffing

16 Lectures

3.1 Meaning, Process and Principles of Organizing

3.2 Concept of Authority and Responsibility

3.3 Delegation of Authority

3.4 Difficulties in Delegation of Authority

3.5 Need and importance of Staffing

3.6 Recruitment : Sources and Methods

UNIT 4: Direction and Communication

10 Lectures

4.1 Meaning, Elements, Principles

4.2 Techniques and Importance of Direction

4.3 Concept of Team Work

4.4 Group Dynamics and principles regarding interpersonal communication and Group Behaviour

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: UCBM231

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				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 knowledge of basic concepts and terminologies of business management.

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 (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	: III
Course Code	: UCCL231
Course Title	: Elements of Company Law I
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To develop general awareness of elements of company law among the students.
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new company in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, e-governance and e-filing mechanism relating to companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.
7. To apprise the students of new concepts involving in company law regime.

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 act 2013.

CO3: Aware about the new amendments in the company law and related provisions.

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 and The Company Act 2013

12 Lectures

1.1 Background and Features of company the Companies Act, 2013

1.2 Company: Meaning, Nature and Characteristics of Company

1.3 Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages,

1.4 Other kinds of Companies: One Person Company, Charitable

Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company

UNIT 2: Formation and Incorporation of a company **12 Lectures**

2.1 Stages in the Formation and Incorporation.

1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts.
2. Registration/ Incorporation of a company: - Procedure, Documents to be filed with ROC. Certificate of Incorporation Effects of Certificate of Registration.
3. Capital Subscription / Raising of Capital
4. Commencement of business

UNIT 3: Capital of the Company **12 Lectures**

- 3.1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum.
- 3.2 Articles of Association: Meaning, Contents and form of Articles- Alteration of Articles- Doctrine of Constructive Notice, Doctrine of Indoor Management.
- 3.3 Prospectus: Meaning, Contents, Statutory requirements in relation to Prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement

UNIT 4: Capital of the company **12 Lectures**

4.1 Various Modes for Raising Share Capital

Private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares,

- 4.2 Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotment Consequences of irregular allotment.
- 4.3 Calls On Shares: Meaning- Requisites of a valid call Calls in advance,
- 4.4 Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.

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: UCCL231

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 S.Y. B.Com. Semester I (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCCA/UCBF/UCMS/UCBS
Class	: S .Y. B.Com
Semester	I
Course Code	: COMMM2306A
Course Title	: Marketing Management I
No. of Credits	: 05 Credits (Theory 03 Credits + Practical 02 Credits)
No. of Teaching Hours	48

Course Objectives:

1. To introduce the basic knowledge of Marketing Management.
2. To give the students the basic knowledge of Marketing Management to be successful modern marketer.
3. To inculcate knowledge of various aspects of marketing management through practical approach.
4. To enable the students to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
5. To provide special knowledge of various communication media applying in marketing communication.
6. To develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy products and services.
7. To make students aware about recent market strategies.

Course Outcomes:

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

- CO1. This course will understand the concept and process of marketing and marketing management.
- CO2. It will develop to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
- CO3. It will provide special knowledge of various communication media applying in marketing communication.
- CO4. It will develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy products.
- CO5. It will provide special knowledge of various communication media applying in marketing communication.
- CO6. It will develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy products and services.
- CO7. It will provide awareness among students about recent market strategies.

Topics and Learning Points

Unit 1: Introduction of Marketing & Marketing Management	14 Lectures
Meaning, Nature and Scope of Marketing & Marketing Management	
Components of Marketing Management	
Marketing Characteristics in Indian context	
Marketing Management process	
Problems of Marketing Management.	
Unit 2: Marketing Planning	14 Lectures
Introduction, meaning, definition	

Nature, scope, elements, Importance, Types, Principles behind successful marketing planning
Steps in marketing planning process

Unit 3: Marketing Communications:

10 Lectures

Meaning, Definition and objectives, Marketing communication mix
Traditional media, New Age media, Marketing communication through product cues
Different forms of appeal for communication

Unit 4: Marketing Strategy

06 Lectures

Introduction, Concept, Meaning, Significance, Aim, Marketing Strategy Formulation
Bases of Formulating Marketing strategy, Types of Marketing Strategy

References:

1. Marketing Management- V.S.Ramaswamy S.Namakumari, Macmillan Publication,
2. Marketing management- Sontakke C., N.Kalyani Publishing Company, New Delhi,
3. Principals of Marketing, Prentice- Philip Kotler, Gary Aramstro, Hall of India Pvt. Ltd.,
4. Marketing Management- Sherlekar
4. Marketing Management- Dr.K.Karuna Karan, Himalaya Publishing House,
5. Marketing in India- S. Neelamegham, Vikas Publishing House,
6. Basics of Marketing Management-, Dr.R.B.Rudani, S. Chand

Guidelines for completion of Practical:

- At least three Practical's should be completed during each semester by students in consultant with subject teacher.
- Practical should be based on visit as well as library assignments, Project based, Activity based.
- A subject teacher has special privileges to make the allotment of practical topics.. Students should discuss with the subject teacher at the time of selection of practical topics.
- If a student fails to complete minimum number of practical, then the student shall not be eligifor appearing at the practical examination.

Suggested Industrial /Market Visits

One Industrial visit/Market visit such as Shopping Mall, market yard, various industries compulsory for students

Assessment Pattern:

a) Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, and Assigning Internship to Students etc.)	40	Marks
---	----	-------

<p>b) Practical/Viva-voce Examination Examination (For assessment purpose it is divided into two parts: . Practical Journal: Students have to maintain practical journal. They ha to write at least three practicals for each semester. . At the end of the semester there is viva voce examination along with practical journal.</p>	<p>10 Marks <u>10 Marks</u> 20 Marks</p>
<p>c) External Examination (For external examination the Question Paper should consist of Theory Questions only. It will be conducted of 60 marks and converted into 40 Marks)</p>	<p>40 Marks</p>
<p>Total Marks</p>	<p>100 Marks</p>

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Marketing Management I

Course: Marketing Management I

Course Code: UCMM231(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		3		
CO 2			2		1
CO 3	3	3			
CO 4					
CO 5	3		2		
CO 6					
CO 7					1

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will understand the concept and process of marketing and marketing management and can apply in their day to day life.

CO3: Students will master in special knowledge of various communication media applying in marketing communication.

CO5. It will provide special knowledge of various communication media applying in marketing communication; students can apply this knowledge in marketing their product.

PO2: Communication skills

CO3. It will provide special knowledge of various communication media applying in marketing communication, students can successfully use for marketing their product.

PO3: Independent learning

CO1: Students will understand the concept and process of marketing and marketing management and can apply in their day to day life.

CO2. It will develop to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved, with the help of these students can prepare their own plan and implement it.

CO5. It will provide special knowledge of various communication media applying in marketing communication; students can apply this knowledge in marketing their product.

PO5: Teamwork

CO7. It will provide awareness among students about recent market strategies, students will apply recent market strategies in making groups.

CBCS Syllabus for S.Y. B.Com. Semester III (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	III
Course Code	: UCMMS2(A)
Course Title	: Marketing Management I (Practical)
No. of Credits	: 2 (Practical)
No. of Teaching Hours	30

Course Objectives:

1. To understand the significance and importance of the practical exposure of the marketing in professional life.
2. To introduce the basic practical knowledge of Marketing Management.
3. To give the students the basic practical knowledge of Marketing Management to be successful modern marketer.
4. To inculcate practical knowledge of various aspects of marketing management through practical approach.
5. To enable the students to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
6. To provide special practical knowledge of various communication media applying in marketing communication.
7. To develop the awareness amongst the students about how practical marketing strategy plays a vital role in making today's customers want to buy products and services.
8. To make students aware about recent market strategies.

Course Outcomes:

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

- CO1. This course will understand the concept and process of marketing and marketing management.
- CO2. It will develop to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
- CO3. It will provide special knowledge of various communication media applying in marketing communication.
- CO4. It will develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy products.
- CO5. It will provide special knowledge of various communication media applying in marketing communication.
- CO6. It will develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy products and services.
- CO7. It will provide awareness among students about recent market strategies.

UNIT 1: Elements of Marketing Management

10 Lectures

- 1.1. Meaning, nature and scope of marketing
- 1.2. Elements of marketing management
- 1.3. Characteristics of Indian market
- 1.4. Process of marketing management

UNIT 2: Current Indian Marketing Environment

10 Lectures

- 2.1 Introduction of Marketing Environment, Definition, Nature
- 2.2 Factors affecting on Marketing Environment
- 2.3 Controllable Internal Factors of Marketing Environment
- 2.4 Controllable External Factors of Marketing Environment

UNIT 4: Marketing Communication

10 Lectures

- 3.1 Introduction, Definition and Process .
- 3.2 Marketing Communication Mix and Elements of Marketing Communication Mix.
- 3.3 Traditional Media of Marketing Communication

Students should maintain this activity in the practical journal provided by the institution.

References:

1. Marketing Management- V.S.Ramaswamy S.Namakumari, Macmillan Publication,
2. Marketing management- Sontakke C., N.Kalyani Publishing Company, New Delhi,
3. Principals of Marketing, Prentice- Philip Kotler, Gary Aramstro, Hall of India Pvt. Ltd.,
4. 4.Marketing Management- Sherlekar
5. Marketing Management- Dr.K.Karuna Karan, Himalaya Publishing House,
6. Marketing in India- S. Neelamegham, Vikas Publishing House,
7. Basics of Marketing Management-,Dr.R.B.Rudani, S. Chand

Guidelines for completion of Practical:

- At least three Practical's should be completed during each semester by students in consultant with subject teacher.
- Practical should be based on visit as well as library assignments, Project based,Activity based.
- A subject teacher has special privileges to make the allotment of practical topics.. Students should discuss with the subject teacher at the time of selection of practical topics.
- If a student fails to complete minimum number of practical, then the student shall not be eligifor appearing at the practical examination.

Suggested Industrial /Market Visits

One Industrial visit/Market visit such as Shopping Mall, market yard, various industries compulsory for students

Assessment Pattern:

<p>b) Practical/Viva-voce Examination (For assessment purpose it is divided into two parts: Practical Journal: Students have to maintain practical journal. They have to write at least three practical for each semester. At the end of the semester there is viva voce examination along with practical journal.</p>	<p>10 Marks <u>10 Marks</u> 20 Marks</p>
--	--

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Marketing ManagementI (Practical)

Course: Marketing Management I (Practical)

Course Code: UCMMSEC2(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					
CO 3					
CO 4					
CO 5			2		
CO 6				2	
CO 7					3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

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

PO2: Communication skills

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

PO3: Independent learning

CO5: Students will apply their marketing skills effectively, analyze 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.



SYLLABUS FOR S.Y.COM

(2022 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UC
Class	: S.Y.B.Com
Semester	: III
Course Name	: Cost and Works Accounting Special Paper-I
Course Code	: UCCWA231(B)
Credit	: 03 Credits (Theory)
No. of lectures	: 48

Course Objectives :

1. Develop a deep understanding of the concepts of cost, costing, cost accounting, and cost accountancy.
2. Classify costs based on elements, control, behavior, and normality criteria.
3. Apply theoretical knowledge to solve practical problems related to cost elements and cost sheet preparation.
4. Understand the functions of the purchase department and evaluate the purchase procedure.
5. Demonstrate competence in purchase documentation for effective material control.
6. Explore various methods of inventory control, including stock levels, economic order quantity (EOQ), ABC analysis, and perpetual and periodic inventory control.
7. Apply techniques such as physical verification to enhance inventory accuracy and calculate and interpret the inventory turnover ratio as a measure of operational efficiency.

Course Outcomes:

- CO1:** Demonstrate a deep understanding of the fundamental concepts of cost accounting, including its origins, objectives, and distinctions from financial accounting.
- CO2:** Proficiently apply cost classification criteria to prepare cost sheets, quotations, tenders, and estimates, solving theoretical and practical problems.
- CO3:** Gain the ability to recognize the need for material control, understand the purchase department's functions, and competently handle purchase documentation.
- CO4:** Develop expertise in inventory control methods, including stock levels, EOQ, ABC analysis, and perpetual and periodic inventory control.
- CO5:** Apply theoretical knowledge to real-world scenarios, making informed decisions related to material and inventory management.
- CO6:** Develop analytical skills to assess limitations, advantages, and distinctions between cost accounting and financial accounting.
- CO7:** Gain insight into the role of a cost accountant within an organization, fostering awareness of professional responsibilities and contributions to organizational success.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : BASICS OF COST ACCOUNTING

12 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 Cost Accounting.
- 1.6. Difference between Financial Accounting and Cost Accounting.
- 1.7. Cost Units and Cost Center.
- 1.8. Role of a Cost accountant in an organisation

UNIT II : ELEMENTS OF COST AND COST SHEET

12 LECTURES

- 2.1. Material, Labour, and Expenses.
- 2.2. Classification of Costs: Element wise, Control wise, Behavior wise, Normality wise
- 2.3. Preparation of Cost Sheet, Quotation, Tender. and estimates (Theory & Problems)

UNIT III : MATERIAL CONTROL

12 LECTURES

- 3.1. Need and Essentials of Material Control.
- 3.2. Functions of Purchase Department.
- 3.3. Purchase Procedure.
- 3.4. Purchase Documentation.

UNIT IV : INVENTORY CONTROL

12 LECTURES

- 4.1 Methods of Inventory control
 - a. Stock Levels.
 - b. Economic Order Quantity (EOQ).
 - c. ABC analysis
 - d. Perpetual and Periodic Inventory Control
 - e. Physical verification
- 4.2 Inventory Turnover Ratio

Reference Books:

- S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand , & Sons Accounting Taxman's, New Delhi.
- M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. New Delhi.
- S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi
- B.L. Lall and G.L. Sharma - Theory and Techniques of CostAccounting. Himalaya Publishing House, New Delhi.
- V.K. Saxena and Vashista - Cost Accounting – Textbook. Sultan Chand and Sons – New Delhi
- V.K. Saxena and Vashista - Cost Audit and Management Audit.Sultan Chand and Sons – New Delhi
- Jain and Narang - Cost Accounting Principles and Practice. Kalyani Publishers
- N.K. Prasad - Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd.,Calcutta.
- N.K. Prasad - Advanced Cost Accounting Syndicae Pvt Ltd., Calcutta.
- R.K. Motwani - Practical Costing. Pointer Publisher,Jaipur
- R.S.N. Pillai and V. Bhagavati - Cost Accounting.
- Hornefgrain and Datar - Cost Accounting and Managerial Emphasis.
- Cost Accounting - Bhatta HSM, Himalaya Publication
- Cost Accounting - Prabhu Dev, Himalaya Publication
- 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

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

ASSESSMENT PATTERN

Internal Assessment For internal assessment, teacher can choose any one or more of the following methods: Internal test, presentation, field work assignment and assigning internship to students etc.	40 Marks
External examination For extended examination, the question paper should consist of theory questions. And practical questions. At 50:50 % weightage. It will be conducted of 60 Marks and converted into 40 marks.	60 Marks
Total Marks	100 Marks

(For internal assessment teacher can choose any one or more of the following methods: Internal Test, Open book Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc)

Notes: The breakup of marks in the Examination will be as follows:

1. 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks are allotted for Numerical Problems.
2. Numerical Problems will be of Simple nature only.
3. Areas Of Practical Problems:
 - Preparation of Cost Sheet, Tender, Quotation and Estimates.
 - EOQ and Stock level.
 - Inventory Turnover Ratios.

Choice Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: SYBCOM (Sem III)

Subject: Cost and Works Accounting paper I

Course: Cost and Works Accounting Special Paper-I

Course Code: UCCWA231(B)

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

Course Outcomes	Programme Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3
CO6	3	2	3	2	2
CO7	2	3	2	3	3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1 Strong - Involves logical organization and analysis of accounting data, requiring critical thinking.

CO2 Moderate - Proficiency requires logical analysis and understanding of different absorption methods.

CO3 Moderate - Activity-Based Costing involves logical analysis and problem-solving, contributing to critical thinking.

CO4 Moderate - Understanding Job and Batch Costing contributes to critical thinking.

CO5 Moderate - Integrating costing principles requires logical analysis and understanding.

CO6 Strong - Problem-solving skills contribute directly to critical thinking.

CO7 Moderate - Communicating complex information involves organizing and presenting information logically.

PO2: Communication Skill

CO1 Moderate - Effective cost distribution requires communication with stakeholders.

CO2 Strong - Proficiency requires clear communication to convey absorption methods effectively.

CO3 Moderate - Communication of cost drivers and problem-solving in Activity-Based Costing.

CO4 Moderate - Understanding Job and Batch Costing contributes to communication skills.

CO5 Moderate - Integrating costing principles for different scenarios requires effective communication.

CO6 Moderate - Problem-solving skills contribute to effective communication in complex issues.

CO7 Strong - Communicating complex information to stakeholders requires clear and effective communication skills.

PO3: Independent Learning

CO1 Moderate - Acquiring skills in overhead accounting involves independent learning.

CO2 Moderate - Proficiency in overhead absorption methods requires independent learning.
CO3 Strong - Activity-Based Costing involves the capacity for self-directed activity and working independently.
CO4 Moderate - Understanding Job and Batch Costing contributes to independent learning.
CO5 Moderate - Integrating costing principles for different scenarios requires independent learning.
CO6 Strong - Problem-solving skills contribute to the ability to work independently.
CO7 Moderate - Communicating costing information to stakeholders requires independent learning.

PO4: Leadership Quality

CO1 Moderate - Acquiring skills in overhead accounting involves qualities associated with leadership.
CO2 Moderate - Proficiency in overhead absorption methods requires qualities like accountability and integrity.
CO3 Moderate - Activity-Based Costing involves leadership qualities such as accountability.
CO4 Strong - Understanding Job and Batch Costing contributes to leadership qualities.
CO5 Moderate - Integrating costing principles for different scenarios requires leadership qualities.
CO6 Moderate - Problem-solving skills contribute to leadership qualities.
CO7 Strong - Communicating complex information to stakeholders requires leadership qualities.

PO5: Teamwork

CO1 Moderate - Acquiring skills in overhead accounting involves teamwork.
CO2 Moderate - Proficiency in overhead absorption methods may involve teamwork.
CO3 Moderate - Activity-Based Costing involves teamwork in identifying cost drivers.
CO4 Moderate - Understanding Job and Batch Costing contributes to teamwork.
CO5 Strong - Integrating costing principles requires teamwork.
CO6 Moderate - Problem-solving skills contribute to effective teamwork.
CO7 Strong - Communicating complex information to stakeholders requires teamwork.

SYLLABUS FOR S.Y.COM

(2022 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UC
Class	: S.Y.B.Com
Semester	: III
Course Name	: Cost and Works Accounting -I (Practical)
Course Code	: UCCWASEC2(B)
Credit	: 02 Credits (Practical)
No. of lectures	: 30

Course Objectives:

1. Develop the ability to identify and classify various costs in manufacturing processes.
2. Analyze utility bills to distinguish and categorize costs as variable, semi-variable, or fixed.
3. To Comprehend the essential steps involved in effective material control within manufacturing.
4. Gain practical insights into the material receiving process in a manufacturing setting.
5. Explore material inspection and storage practices in manufacturing concerns.
6. To Learn the significance of industrial visits in practical learning.
7. Foster open discussion on challenges faced and lessons learned throughout the course.

Course Outcomes:

- CO 1:** Students can identify and categorize various costs in manufacturing processes confidently.
- CO 2:** Students demonstrate the ability to analyze utility bills effectively, distinguishing between variable, semi-variable, and fixed costs.
- CO 3:** Students exhibit a solid understanding of material control principles and their impact on cost management.
- CO 4:** Students can practically apply their knowledge of material receiving processes in real-world manufacturing scenarios.
- CO 5:** Students gain valuable insights into material inspection and storage practices in manufacturing concerns.
- CO 6:** Students develop skills in planning and organizing educational industrial visits for practical learning.
- CO 7:** Students engage in reflective analysis and open discussions, showcasing their ability to review practical experiences and share insights gained.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT 1: COST IDENTIFICATION AND CLASSIFICATION

10 HOURS

- 1.1 Brief overview of cost accounting principles.
- 1.2 Discussion on the importance of cost identification in decision-making.
- 1.3 Field visit to a manufacturing plant.
- 1.4 Identification and classification of various costs incurred during the manufacturing process.
- 1.5 Collecting and analyzing utility bills (water, electricity, telephone).
- 1.6 Classifying costs into variable, semi-variable, and fixed.
- 1.7 Assign a project on cost identification and classification.
- 1.8 Submission of a detailed report or journal.

UNIT 2: MATERIAL CONTROL IN MANUFACTURING

10 HOURS

- 2.1 Overview of the importance of material control in cost accounting.
- 2.2 Discussion on the impact of effective material control on overall costs.
- 2.3 Field visit to a factory to observe and understand material receiving.
- 2.4 Identification of steps involved in the material receiving process.
- 2.5 Visit to a manufacturing concern to gather information on material inspection and storage.
- 2.6 Identification and discussion of steps involved in these processes.
Submission of a power point presentation, assignment, or practical file.

UNIT 3: INDUSTRIAL VISIT AND COMPREHENSIVE REVIEW

10 HOURS

- 3.1 Overview of the importance of industrial visits in practical learning.
- 3.2 Discussion on planning and logistics for an industrial visit.
- 3.3 Field trip to a relevant industry focusing on cost accounting processes.
- 3.4 Debriefing and discussion on experiences and observations.
- 3.5 Comprehensive review of all practical sessions.
- 3.6 Open discussion on challenges faced and lessons learned.
- 3.7 Submission of a detailed report or journal.

Reference Books:

1. Author: M.N. Arora, Book: Cost Accounting - Principles and Practice, Publisher: Himalaya Publishing House
2. Author: Jawaharlal, Book: Cost Accounting: Theory and Problems, Publisher: Tata McGraw-Hill Education
3. Author: Maheshwari and Mittal, Book: Cost and Management Accounting, Publisher: Sultan Chand & Sons

Choice Based Credit System Syllabus (2022 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: SYBCOM (Sem III)

Subject: Cost and Works Accounting -I (Practical)

Course Cost and Works Accounting -I (Practical)

Course Code: : UCCWASEC2(B)

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

Course Outcomes	Programme Outcomes				
	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	2	2
CO2	2	3	2	2	2
CO3	2	2	3	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3
CO6	2	2	2	2	2
CO7	2	2	2	2	2

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1 - Strong - This outcome involves organizing, analyzing, and evaluating information related to identifying and categorizing costs in manufacturing processes. It requires logical analysis and decision-making skills.

CO2 - Moderate - Analyzing utility bills involves logical analysis and evaluation, contributing to critical thinking.

CO3 - Moderate - The exhibition of a solid understanding requires logical analysis and evaluation of material control principles.

CO4 - Moderate - Practical application involves critical thinking and decision-making in real-world manufacturing scenarios.

CO5 - Moderate - Gaining insights requires logical analysis and evaluation of inspection and storage practices.

CO6 - Moderate - Developing skills involves critical thinking in planning and organizing industrial visits.

CO7 -Moderate - Engagement in reflective analysis requires logical analysis and evaluation of practical experiences.

PO2: Communication Skill

CO1 - Moderate - Effective communication is necessary to confidently identify and categorize costs in manufacturing processes.

CO2 - Strong - Clear communication is needed to distinguish between different types of costs in utility bills.

CO3 - Moderate - Communication of material control principles contributes to effective communication.

CO4 - Moderate - Practical application involves effective communication in real-world manufacturing scenarios.

CO5 - Moderate - Gaining insights requires effective communication.

CO6 - Moderate - Developing skills involves effective communication in planning and organizing industrial visits.

CO7 - Moderate - Engagement in reflective analysis requires effective communication in discussing practical experiences.

PO3: Independent Learning

CO1 - Moderate - Acquiring

skills in identifying and categorizing costs involves independent learning.

CO2 - Moderate - Understanding and analyzing utility bills contributes to independent learning.

CO3 - Strong - Solid understanding of material control principles require the capacity for self-directed activity.

CO4 - Moderate - Practical application involves independent learning in real-world manufacturing scenarios.

CO5 - Moderate - Gaining insights requires independent learning.

CO6 - Moderate - Developing skills involves independent learning in planning and organizing industrial visits.

CO7 - Moderate - Engagement in reflective analysis requires independent learning in reviewing practical experiences.

PO4: Leadership Quality

CO1 - Moderate - Acquiring skills in identifying and categorizing costs involves qualities associated with leadership.

CO2 - Moderate - Understanding and analyzing utility bills contributes to leadership qualities.

CO3 - Moderate - Exhibition of a solid understanding involves qualities like accountability.

CO4 - Strong - Practical application involves demonstration of leadership qualities in real-world manufacturing scenarios.

CO5 - Moderate - Gaining insights requires qualities associated with leadership.

CO6 - Moderate - Developing skills involves qualities associated with leadership.

CO7 - Moderate - Engagement in reflective analysis requires qualities associated with leadership.

PO5: Teamwork

CO1 - Moderate - Acquiring skills in identifying and categorizing costs involves teamwork.

CO2 - Moderate - Understanding and analyzing utility bills contributes to teamwork.

CO3 - Moderate - Exhibition of a solid understanding involves teamwork.

CO4 - Moderate - Practical application involves teamwork in real-world manufacturing scenarios.

CO5 - Strong - Gaining insights requires teamwork.

CO6 - Moderate - Developing skills involves teamwork in planning and organizing industrial visits.

CO7 - Moderate - Engagement in reflective analysis requires teamwork in discussing practical experiences.