

CBCS Syllabus for S.Y. B.Com. Semester IV (2019 Pattern)

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: S.Y. B.Com
Semester	: IV
Course Code	: COMBC2401
Course Title	: Business Communication II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To describe the concept, process and importance of business letters.
2. To develop awareness about types and application of business letters.
3. To provide knowledge of various report writing applying in business communication.
4. To develop business communication skills through the application and exercises.
5. To impart the knowledge of new technologies in communication and its importance.
6. To know about different types or channels of social media communication.
7. To instils the knowledge about new technologies 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 letters.
- CO2. Know about different types and drafts of business letters.
- CO3. Aware about the new trends in the process of communication at large.
- CO4. Instils the knowledge about the different types of reports and use of computer in business communication.
- CO5. Impart the knowledge of importance of communication technologies 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: Business Letters

12 Lectures

1.1 Meaning, Importance, Qualities or Essentials of Business Letters

1.2 Physical Appearance, and Layout of Business Letter

UNIT 2: Types and Drafting of Business Letters

14 Lectures

2.1 Enquiry Letters

2.2 Replies to Enquiry Letters

2.3 Order Letters

2.4 Credit and Status Enquiries

2.5 Sales Letters

2.6 Complaint Letters

2.7 Collection Letters

2.8 Circular Letters

UNIT 3: Report Writing

16 Lectures

3.1 Types of Reports & its Characteristics,

3.2 Essential requirements, Writing & Planning of reports,

3.3 Outline, issues for analysis, writing reports.

UNIT 4: New Technologies used in Business Communication

12 Lectures

4.1 Email, Websites, Electronic Clearance System, Writing a Blog

4.2 Social Media Network: Twitter, Facebook, LinkedIn, YouTube, Cellular Phone, WhatsApp, Voice Mail, Short Messaging Services, Video Conferencing

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 II

Course: Business Communication II

Course Code: COMBC2401

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 business letters to solve complex practical work.

CO3: Students will master the regular practice by understanding the drafting of business letters in their organization.

PO2: Communication skills

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

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

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

CO4: Students will use their understanding of spheres to solve problems involving different letters of applicable to business.

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 in the form of social media.

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 in the form of team work.

CBCS Syllabus for S.Y. B.Com. Semester IV (2019 Pattern)

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: S.Y. B.Com
Semester	: IV
Course Code	: COMCA2402
Course Title	: CORPORATE ACCOUNTING – II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To know the concept of reconstruction and its procedure.
2. To provide knowledge about different accounting Entries related to Alteration of Share Capital, Reduction of Share Capital, and Reduction in Liabilities, Cancellation of Expenses, and Losses etc.
3. To introduce about the meaning and procedure of amalgamation and absorption of companies.
4. To make aware the students about the conceptual aspects of Accounting Entries in the books of Vendor and Purchasing Companies.
5. To make aware the students about the conceptual and practical aspects of liquidation of companies.
6. To provide knowledge of various modes of winding-up.
7. To introduce about the inventory and payroll accounting using Tally software.

Course Outcomes:

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

- CO1. Know the concept of reconstruction and its procedure.
- CO2. Impart the knowledge about different accounting Entries related to Alteration of Share Capital, Reduction of Share Capital, and Reduction in Liabilities, Cancellation of Expenses, and Losses etc.
- CO3. Aware about the procedure of amalgamation and absorption of companies.
- CO4. Instils the knowledge about the conceptual aspects of Accounting Entries in the books of Vendor and Purchasing Companies.
- CO5. Aware about the conceptual and practical aspects of liquidation of companies.
- CO6. Know about the various modes of winding-up.
- CO7. Acquaint with the use and importance with the inventory and payroll accounting using Tally software.

Topics and Learning Points

UNIT 1: Accounting for Reconstruction: 10 Lectures

- 1.1 Introduction, Meaning and Types of Reconstruction
- 1.2 Meaning and Concept of Internal Reconstruction
- 1.3 Accounting Entries: Alteration of Share Capital, Reduction of Share Capital, Reduction in Liabilities, Cancellation of Expenses, Losses etc.
- 1.4 Preparation of Balance Sheet after Internal Reconstruction

UNIT 2: Accounting for Amalgamation and Absorption: 16 Lectures

- 2.1 Introduction & Meaning of Amalgamation and Absorption,
- 2.2 Concept of Vendor and Purchasing Companies
- 2.3 Purchase Consideration – Lump sum, Net Asset & Net Payment Meth
- 2.4 Accounting Entries in the books of Vendor and Purchasing Companies
- 2.5 Preparation of Balance Sheet after Amalgamation and Absorption (Simple problems excluding merger and acquisition)

UNIT 3: Company Liquidation Accounts: (Numerical Problems) 10 Lectures

- 3.1 Meaning and Introduction of Liquidation of Company
- 3.2 Modes of winding-up,
- 3.3 Preparation of Statement of Affairs and Deficiency Account.

UNIT 4: Inventory and Payroll Accounting using Tally: 12 Lectures

- 4.1 Inventory Accounting: Introduction & Features of Inventory Accounting, Creation of Unit (Simple and Compound), Stock Group, Stock Items, Vouchers entries including GST, Report: Stock Summary.
- 4.2 Payroll Accounting: Introduction, Features of Payroll, Creation of Payroll units, Pay heads, Pay Slip, Pay Sheet, Payroll Reports, Statement of Payroll.

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)
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
- The Accounting World: ICFAI Hyderabad
- Journal of Accounting & Finance: Accounting Research Association of Jaipur.

Assessment Pattern:

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

Course: CORPORATE ACCOUNTING – II

Course Code: COMCA2402

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

- CO1. Students will critically think about the reconstruction and acquired knowledge about its procedure.
- CO2. Students will develop a deep understanding about different accounting Entries related to Alteration of Share Capital, Reduction of Share Capital, and Reduction in Liabilities, Cancellation of Expenses, and Losses etc.
- CO6. Students will understand the different modes of winding-up and Students will apply their knowledge in practically in there business.

PO2: Communication skills

- CO2. Students will apply their knowledge of accounting aspects and procedures to solve problems related to different accounting Entries related to Alteration of Share Capital, Reduction of Share Capital, and Reduction in Liabilities, Cancellation of Expenses, and Losses etc.
- CO3. Students will apply their communication skills effectively to aware about the procedure of amalgamation and absorption of companies.
- CO5. Students will use their accounting knowledge and aspects and procedures to solve related to liquidation of companies.

PO3: Independent learning

- CO5. Students will independently learn about the conceptual and practical aspects of liquidation.
- CO6. Students will independently learn about the various modes of winding-up.
- CO7. Students will independently learn and apply their accounting and tally skills effectively to use inventory and payroll accounting using Tally software.

PO4: Leadership quality

- CO1. Students will demonstrate the ability to understand their clients in their regular practice by considering accounting provisions related to reconstruction procedure.
- CO2. Students will apply knowledge of different accounting Entries related to Alteration, Reduction of Share Capital and Liabilities, Cancellation of Expenses, and Losses etc. and an ability to apply these with a sense of responsibility within the workplace.

PO5: Teamwork

- CO3. Students will develop a deep understanding of procedure to solve complex practical work related to amalgamation and absorption of companies.
- CO7. Students will apply knowledge of use and importance with the inventory and payroll accounting using Tally software.

CBCS Syllabus for S.Y. B.Com. Semester IV (2019 Pattern)

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: S.Y. B.Com
Semester	: IV
Course Code	: COMBM2404
Course Title	: Business Management II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To provide basic knowledge and understanding about business management concepts.
2. To provide an understanding about various modes of motivation in management.
3. To equip students with the attitude that they need for effective business management
4. To describe the concept, process and control activity of business management.
5. To develop awareness about new trends, 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 motivation business management.
- CO2: Know about different types and techniques control in management.
- CO3: Aware about the new trends in the process of management at large.
- CO4: Instils the knowledge about the different types of leadership management and use of computer in management.
- CO5: Impart the knowledge of importance of disaster management and its day to day application.
- CO6: Know about the social media platforms of management of change used in the business.
- CO7: Acquaint with the use and importance with the new social media platforms of management and corporate governance.

Topics and Learning Points

UNIT 1: Motivation

12 Lectures

1.1 Motivation

1.1.1 Motivation- Meaning, Importance

1.1.2 Theories of motivation, Maslow's Need Hierarchy Theory, Herzberg's Two factors Theory, Douglas Mc Gregor's Theory of X & Y & Ouchi's Theory Z.

UNIT 2: Planning and Decision Making

12 Lectures

2.1 Leadership

2.1.1 Meaning, Importance, Qualities

2.1.2 Functions of a Leader, Leadership Styles for Effective Management

2.2 Indian management thinkers- Mahatma Gandhi, Dr. Babasaheb Ambedkar, Pandit Jawaharlal Nehru, Chhatrapati Shivaji Maharaj

UNIT 3: Organization and Staffing

12 Lectures

3.1 Co-Ordination And Control

3.1.1 Co-Ordination- Meaning and Need, Techniques of establishing Co- ordination, difficulties in establishing co-ordination

3.1.2 Control-Need, Steps in the Process of Control

UNIT 4: Direction and Communication

12 Lectures

4.1 Business Ethics- Introduction, Meaning, Definition, Needs, Scope, Code of conduct for Professional Management

4.2 Corporate Social Responsibility- Introduction, Meaning, Definition, CSR of Business in India- CSR committee, Activities.

4.3 Corporate Governance- Introduction, Historical background, Need and Importance

4.4 Disaster Management- Introduction, Meaning, Definition, Types, Importance

4.5 Management of Change- Introduction, Dimension of change, Planned change, Resistance to change

4.6 Schemes of Govt.

4.6.1 Make in India

4.6.2 Make in Maharashtra,

4.6.3 Startup India.

References:

1. Principles of Management - Koontz & O'Donnel
2. The Management Process - R S Davar
3. Essentials of Management - Koontz & O' Donnel Tralel McGraw 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 II

Course: Business Management II

Course Code: COMBM2404

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 master the regular practice by understanding the control 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 with leadership skills 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 IV (2019 Pattern)

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: S.Y. B.Com
Semester	: IV
Course Code	: COMCL2405
Course Title	: Elements of Company Law II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To impart the fundamental knowledge about e-governance and e-filing with the students.
2. To update the knowledge of provisions about board of directors of the Companies Act of 2013.
3. To apprise the students of company meetings 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 revival and rehabilitation 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 act 2013.
- CO3: Aware about the new amendments in the company law related to company meeting and board meeting.
- 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 and e-portal 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: E-Governance and E-Filing

08 Lectures

- 1.1 Introduction- Meaning and objectives of E-Governance
- 1.2 E-filing - Definition, Advantages, Procedure
- 1.3 DIN-Directors Identification Number

UNIT 2: Management of Company**14 Lectures**

2.1 Board of Directors: Definition, Powers, Role

2.2 Director: Meaning Types, Qualifications and Disqualifications, Powers, Duties, Remuneration of Directors

2.3 Managing Director- Meaning, features and Distinction between Director and Managing Director

2.4 Corporate Social Responsibility- Concept, Activities under CSR

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

3.1 Board Meeting – Meaning and Kinds

3.2 Conduct of Meetings - Formalities of valid meeting [Provisions regarding agenda, notice, quorum, proxies, voting, resolutions (procedure and kinds) minutes, filing of resolutions, Virtual Meeting

3.3 Meeting of Share Holders

A. Annual General Meeting

B. Extraordinary General Meeting

3.4 Provisions regarding convening, constitution, conducting of General Meetings (Section 101 to 114)

UNIT 4: Forfeiture and Transfer of Shares**12 Lectures**

4.1 Determination of sickness of company, application for revival and re-habilitation. (Section 253 to 269)

4.2 Compromises, Arrangements and Amalgamation: Concept and Purposes of Compromises, Arrangements, Amalgamation, Reconstruction

4.3 Winding –up: Meaning of winding-up, Compulsory winding-up, Members' voluntary winding-up, Creditors' voluntary winding-up

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 II

Course: Elements of Company Law II

Course Code: COMCL2405

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 company 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 provisions of company law in their organization.

PO2: Communication skills

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

CO2: Students will use their understanding of company act 2013 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 and legal 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 IV
(2019 Pattern)**

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: S.Y.B.Com.
Semester	: IV
Course Title	: Marketing Management Special Paper II
Course Code	: COMMM2206A
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To orient the students about recent trends in Marketing Management.
2. To create awareness about marketing of eco friendly products in the society through students
3. To acquaint the students with the use of E-Marketing in competitive environment.
4. To help the students to understand the influence of marketing planning and market information system.
5. To understand the concept of Market segmentation and their essentials.
6. To develop awareness regarding green marketing.
7. To provide knowledge about marketing research.

a. Course Outcomes:

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

- CO1. Accurately describe the concept about recent trends in Marketing Management.
 CO2. Accurately develop awareness regarding eco-friendly products in the society through students
 CO3. Demonstrates the basic knowledge of with the use of E-Marketing in competitive environment.
 CO4. Apply methods to understand the influence of marketing planning and market information system.
 CO5. Apply methods to create awareness about market Market segmentation and their essentials.
 CO6. Discuss the issues relating to green marketing in modern competitive world.
 CO7. Understand about marketing research.

Topics and Learning Points

Unit No.	Sem-II	Periods
1	Marketing Environment and Market Segmentation 1.1 Meaning and Definitions, Factors affecting Marketing Decisions 1.2 Types of Marketing Environment. 1.3 Market Segmentation- Meaning, Definitions, Essentials of Effective Market Segmentation.	10
2	Green Marketing: 2.1 Meaning, Definition and Importance 2.2 Role of Marketing Manager in Green Marketing. 2.3 Marketing Mix of Green Marketing 2.4 Principles of success of green products 2.5 Case Studies	14

3	Marketing Planning, Marketing Information System, Marketing Research 3.1 Marketing Planning: Meaning, Scope, Importance, Essential steps in Marketing planning 3.2 Marketing Information System: Concept, Components and Importance of Marketing Information System 3.3 Marketing Research : Meaning, Definitions, Objectives and Scope of Marketing research, Types and Techniques of Marketing Research, Use of Marketing Research in Management, Areas of Marketing Research	12
4	E- Marketing 4.1 Meaning and Definitions and utility of E- Marketing 4.2 Advantages, Limitations and Challenges before E-Marketing 4.3 Online and Offline marketing 4.4 Present status of E-Marketing in India 4.5 Scope for E-Marketing in Indian scenario 4.6 Online Marketing Strategies	12
Total Periods		48

References:

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

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Marketing Management Special Paper II

Course: Marketing Management Special Paper II

Course Code: COMMM2206A

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. Students can get knowledge about the recent trends in Marketing Management, with the help of this he can decide his marketing strategy.

PO2: Communication skills

CO6. Students can discuss the issues relating to green marketing in modern competitive world and can manufacture eco-friendly product to the society.

PO3: Independent learning

CO2. Students can develop awareness regarding eco-friendly products in the society, accordingly he can manufacture eco-friendly products in the society.

PO4: Leadership quality

CO3. Students can develop awareness regarding eco-friendly products in the society, they can create awareness in the society regarding eco-friendly products/services.

PO5: Teamwork

CO4. Students can apply methods to understand the influence of marketing planning and market information system; they can use it with the help of their team and develop teamwork.

CO5. Students can apply methods to create awareness about market Market segmentation and their essentials in the society with the help of team and do better teamwork.

SYLLABUS FOR S.Y.COM (2019 PATTERN)

Name of the Programme	: B.Com
Programme Code	: COM
Class	: S.Y.B.Com
Semester	: IV
Course Name	: Cost and Works Accounting Special Paper-II
Course Code	: COMCWA2406B
Credit	: 03 Credits (Theory)
No. of lectures	: 48

Course Objectives:

1. Understand store organization, material classification and codification.
2. Learn various material records like bin cards and store ledgers.
3. Study different methods of material issue pricing like FIFO, LIFO, simple average and weighted average.
4. Understand stock valuation and the use of computers in store accounting.
5. Explain techniques of inventory control like ABC analysis and inventory ratios.
6. Describe time keeping, time booking and methods of labor remuneration.
7. Understand labor incentive plans like Halsey, Rowan and group bonus schemes.

Course Outcomes:

- CO 1** Apply efficient material accounting practices, including the organization of stores, classification, and codification of materials, and accurate maintenance of material records using tools like Bin Card and Store Ledger.
- CO 2** Demonstrate proficiency in various pricing methods for issuing materials, including FIFO, LIFO, Simple Average, and Weighted Average, and utilize computer applications in store accounting.
- CO 3** Implement both periodic and perpetual methods of stock taking and conduct ABC analysis for efficient inventory management.
- CO 4** Utilize inventory ratios to assess and control inventory levels effectively.
- CO 5** Demonstrate proficiency in recording time through various methods and understand the study of new time-keeping techniques.
- CO 6** Apply different methods of remuneration, including Time Rate, Piece Rate, and Taylor's Differential Piece Rate System.
- CO 7** Analyze and implement various incentive plans such as Halsey Premium Plan, Rowan Premium Plan, and Group Bonus Schemes.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : MATERIAL ACCOUNTING

16 LECTURES

- 1.1.Stores Location and Layout.
- 1.2 Types of Stores Organization.
- 1.3 Classification and Codification of Material.
- 1.4 Stores and Material Records –
Bin Card, & Store Ledger etc.
- 1.5 Issue of Material and Pricing Methods of Issue of Material:-
 - a. FIFO.
 - b. LIFO.
 - c. Simple Average Methods.
 - d. Weighted Average Methods.
- 1.7.Stock valuation, Use of computer in store Accounting.

UNIT II : INVENTORY CONTROL

08 LECTURES

- 2.1.Stock Taking, Periodic and Perpetual Method.
- 2.2.ABC Analysis.
- 2.3.Inventory Ratios.

UNIT II : LABOUR COST, REMUNERATION, AND INCENTIVES

16 LECTURES

- 1.1.Records & Methods of Time Keeping and Time Booking study of new methods,
- 1.2.Methods of Remuneration-**
 - ❖ Time Rate System,
 - ❖ Piece Rate system,
 - ❖ Taylor's Differential Piece rate System.
- 1.3.Incentive Plan**
 - ❖ Halsay Premium Plan,
 - ❖ Rowan Premium Plan.
 - ❖ Group Bonus Schemes.

UNIT IV : OVERHEADS

08 LECTURES

- 4.1. Meaning and definition of overheads.
- 4.2. Classification of overheads

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. Horne, Farnham 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 - icwaijournal@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

Choice Based Credit System Syllabus (2019 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: SYBCOM (Sem IV)

Subject: Cost and Works Accounting Special Paper-II

Course: Cost and Works Accounting Special Paper-II **Course Code:** COMCWA2406B

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

Justification for the Mapping

PO 1 : Knowledge and Critical Thinking

CO 1: Strongly related (3) - Efficient material accounting practices involve organizing, analyzing, and evaluating information.

CO 2: Moderately related (2) - Proficiency in various pricing methods requires communication skills related to organizing and presenting information.

CO 3: Moderately related (2) - Independent learning is involved in acquiring knowledge and business skills related to material accounting.

PO 2 Communication Skill

CO 1: Moderately related (2) - Communication skills are involved in organizing and presenting information in material accounting practices.

CO 2: Strongly related (3) - Demonstrating proficiency in various pricing methods requires effective communication and analytical skills.

CO 7: Weakly related (1) - Analyzing and implementing incentive plans may involve communication aspects, but it's not a direct focus.

PO 3 Independent learning

CO 1: Moderately related (2) - Independent learning is involved in acquiring knowledge and business skills related to material accounting.

CO 3: Strongly related (3) - Implementing stock-taking methods involves effective teamwork and independent learning.

PO 4 Leadership quality

CO 4: Strongly related (3) - Leadership qualities are directly related to utilizing inventory ratios to assess and control inventory levels effectively.

PO 5 Teamwork

CO 3: Strongly related (3) - Implementing both periodic and perpetual methods of stock-taking involves working effectively as part of a team.

CO 4: Strongly related (3) - Utilizing inventory ratios to assess and control inventory levels effectively may involve leadership and teamwork.

CO 5: Moderately related (2) - Demonstrating proficiency in recording time through various methods may involve working constructively and cooperatively as part of a team.

CO 6: Weakly related (1) - Applying different methods of remuneration may not directly align with working constructively and cooperatively as part of a team.