

## **CBCS Syllabus for S.Y. B.Com. Semester IV (2022 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: IV
<b>Course Code</b>	: UCBC241
<b>Course Title</b>	: Business Communication II
<b>No. of Credits</b>	: 03 Credits (Theory)
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To understand the concept, process and importance of modern communication means.
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 describe the concept, process and importance of business letters.
7. To instil 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 resume writing and job application letter in their professional life.
- CO7. Acquaint with the use and importance with the new social media platforms of communication.

### **Topics and Learning Points**

#### **UNIT 1: Types and Drafting of Business Letters**

**12 Lectures**

Types and Drafting of Business Letters:

1.1 Enquiry Letters

- 1.2 Replies to Enquiry Letters
- 1.3 Order Letters
- 1.4 Credit and Status Enquiries
- 1.5 Sales Letters
- 1.6 Complaint Letters
- 1.7 Collection Letters
- 1.8 Circular Letters

**UNIT 2: Report writing and internal correspondence** **12 Lectures**

- 2.1 Introduction, Meaning and Essential elements of Report writing
- 2.2 Types of Reports
- 2.3 Internal Correspondence:
  - a) Office Memo (Memorandums)
  - b) Office Orders
  - c) Office Circulars
  - d) Form Memos or Letters
  - e) Press Releases

**UNIT 3: Recent Trends in Business Communication** **12 Lectures**

- 3.1 Internet: Email, Websites,
- 3.2. Social Media Network (Twitter, Face book, LinkedIn, You tube, WhatsApp) , Google Doc, Google Form, Google Sheet, Google Slide, Google Class Room, Online Conference, Video conferencing, Meeting through Zoom App, Google meet App ,Cisco Webex meetings App.

**UNIT 4: Writing Formal mail and Blog Writing** **12 Lectures**

- 4.1: Essential elements of mail, Format of mail
- 4.2: Introduction and meaning of Blog, Writing a blog

**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:** UCBC241

**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 internal correspondence in their day to day life.

CO2: Students will develop a deep understanding of drafts of 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 business 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 (2022 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: IV
<b>Course Code</b>	: UCBCSEC3
<b>Course Title</b>	: Business Communication II (Practical)
<b>No. of Credits</b>	: 02 Credits (Practical)
<b>No. of Teaching Hours</b>	: 30

### **Course Objectives:**

1. To develop awareness of the complexity of the communication process.
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener.
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
4. To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centred manner.
5. To enable students to understand the nature and purpose of routine and persuasive business correspondence
6. To develop ability to communicate effectively with the help of electronic media.
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 resume writing and job application letter in their professional life.
- CO7: Acquaint with the use and importance with the new social media platforms of communication.

**UNIT 1: Preparing a draft of Business Letter****10 Lectures**

- 1.1. Different drafts of business letters should be taken under this topic.
- 1.2. A teacher should brief about different drafts of business letters in the class as per the syllabus.
- 1.3. A teacher should make aware about the demo drafts of business letters in the class.
- 1.4. Students should make demo drafts of below mentioned letters:
  - Enquiry Letter
  - Reply to enquiry Letter
  - Order Letter
  - Any other topic
- 1.5. Students should maintain this activity in the practical journal provided by the institution.

**UNIT 2: Writing of Report****10 Lectures**

- 2.1 Report writing activity of the students should be conducted under this topic.
- 2.2 A teacher should brief about different drafts of reports in the class.
- 2.3 A teacher should ask students to write reports for the activities held in college.
- 2.4 Students can write reports of below mentioned activities.
  - Induction Programme
  - Youth Festival
  - Annual Prize Distribution
  - Any other relevant topic
- 2.5 Students should maintain this activity in the practical journal provided by the institution.

**UNIT 4: Application of New Technologies in Communication****10 Lectures**

- 3.1 A survey activity should be conducted in this topic on the topic New Technologies adopted by the local firms as business tool.
- 3.2 A teacher should brief students about New Technologies adopted by the local firms as business tool.
- 3.3 A teacher should ask students to make their own survey individually or in a group.
- 3.4 A teacher should ask students to conduct survey about new technologies adopted by the local firms as business tool
- 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 II (Practical)

**Course:** Business Communication II (Practical)

**Course Code:** UCBCSEC3

**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 internal correspondence in their day to day life.

CO2: Students will develop a deep understanding of drafts of business letters to solve complex practical work by conducting survey.

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 business 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.

**SYLLABUS FOR S. Y. B. COM (SEMESTER – IV)**  
**(Three Years Batchlar Degree Program)**  
**With effect from Academic Year: 2023-24**  
**(2022 Pattern)**

**Name of Program : B. Com.**  
**Program Code : UC**  
**Class : S. Y. B. Com (Semester- IV)**  
**Course Name : Corporate Accounting-II**  
**Course Code : UCCA241**  
**No. of Credit : 03 Credits**  
**No. of lectures : 48**

❖ **Learning Objectives:**

1. To know the concept of reconstruction and its procedure.
2. To introduce about the meaning and procedure of amalgamation and absorption of companies.
3. To make aware the students about the conceptual aspects of liquidation of companies.
4. To introduce about the inventory and payroll accounting using Tally software.

❖ **Learning Outcome:**

- ☞ The course will help the students to get knowledge about corporate accounting procedure such as reconstruction of companies, amalgamation and absorption of companies.
- ☞ It would also enable the students to know the procedure of liquidation or winding up of companies.
- ☞ This course will also help the students to make aware about the use of tally accounting software in companies for recording inventory as well as payroll accounting and generation of reports.

**CONTENTS**

<b>Unit 1:</b>	<b>Accounting for Reconstruction:</b>	<b>(10)</b>
	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	



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**(Autonomous)**

<b>Unit 2:</b>	<b>Accounting for Amalgamation and Absorption:</b>	<b>(16)</b>
	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)	
<b>Unit 3:</b>	<b>Company Liquidation Accounts:</b>	<b>(10)</b>
	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.	
<b>Unit 4:</b>	<b>Inventory and Payroll Accounting using Tally:</b> (Basic Theory & Lab Practical)	<b>(12)</b>
	<b>4.1 Inventory Accounting:</b> Introduction & Features of Inventory Accounting, Creation of Unit (Simple and Compound), Stock Group, Stock Items, Vouchers entries including GST, Report: Stock Summary.	
	<b>4.2 Payroll Accounting:</b> Introduction, Features of Payroll, Creation of Payroll units, Pay heads, Pay Slip, Pay Sheet, Payroll Reports, Statement of Payroll.	

**Recommended Books & Journals:**

- 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: ICAI Hyderabad
- Journal of Accounting & Finance: Accounting Research Association of Jaipur.

**Assessment Pattern:**

<b>Internal Assessment</b> (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.)	<b>: 40 Marks</b>
<b>External Examination</b> (For external examination the Question Paper should consist of: Theory Questions: 30% & Problems: 70%)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

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<b>Programme Code</b>	: UC
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: IV
<b>Course Code</b>	: UCBM241
<b>Course Title</b>	: Business Management II
<b>No. of Credits</b>	: 03
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

- 1.To enable students about the basic motivational tools used in the field of management.
- 2.To make students aware about how leadership influences organizational success.
- 3.To make them understand about the significance of coordination and control in modern business management.
- 4.To provide an understanding about various emerging trends in management.
- 5.To provide them tools and techniques to be used in the performance of the managerial job.
- 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.

**UNIT 1: Motivation**

**12 Lectures**

- 1.1 Meaning, Importance and Theories of motivation
- 1.2 Types of Motivation
- 1.3 Maslow's Need Hierarchy Theory
- 1.4 Herzberg's Two Factor Theory
- 1.5 Douglas MC Gregor's Theory of X and Y
- 1.6 Ouchi's Theory Z

**UNIT 2: Leadership Skills**

**12 Lectures**

- 2.1 Meaning, Importance, Qualities and Functions of a leader
- 2.2 Leadership styles for effective management
- 2.3 Contribution of Mahatma Gandhi, Dr. Babasaheb Ambedkar and Pt. Jawaharlal Nehru in leadership.
- 2.4. Contribution of Women leaders: Sudha Murthy and Kiran Mujumdar Shaw

**UNIT 3: Coordination and Control**

**12 Lectures**

- 3.1 Meaning and need of coordination and control
- 3.2. Techniques and difficulties in establishing coordination and control
- 3.3 Relation between Planning and Control
- 3.4 Steps in the process of control and its techniques

**UNIT 4: Emerging Trends in Business Management**

**12 Lectures**

- 4.1 Meaning and Need of Corporate Social Responsibility and examples
- 4.2 Corporate Governance and Corporate Citizenship
- 4.3 Disaster Management
- 4.4 Management of Change

**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:** UCBM241

**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 motivational 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 leadership 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 coordination and problem solving to solve complex spatial problems at the stage of origin.

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 new trends in management to solve 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 (2022 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	: IV
<b>Course Code</b>	: UCCL241
<b>Course Title</b>	: Elements of Company Law II
<b>No. of Credits</b>	: 03
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To develop general awareness among the students about management of company.
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about e-governance and e-filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporate sector.
6. To impart the fundamental knowledge about e-governance and e-filing with the students.
7. To update the knowledge of provisions about board of directors of the Companies Act of 2013.

### **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: Management of Company**

**12 Lectures**

- 1.1 Board of Directors: Definition, Powers, Restrictions, Prohibition on Board
- 1.2 Director: Meaning and Legal position of Directors, Types of Directors, Related Party Transactions (Sec.188)

1.3 Appointment of Directors, Qualifications and Disqualifications, Powers, Duties, Liabilities of Directors, Loans to Directors, Remuneration of Directors

**UNIT 2: Key Managerial Personnel (KMP) 12 Lectures**

2.1 Meaning, Definition and Appointments of Managing Director, Whole Time Director, Manager, Company Secretary

2.2 Company Secretary (CS)- Term of office/ Tenure of appointment, Role of Company secretary

2.3 Distinction between Managing Director, Manager and Whole Time Director - Role (Powers, Functions of above KMP)

2.4. Corporate Social Responsibility (CSR) [U/S 135] – Concept who is Accountable, CSR Committee, Activities under CSR

**UNIT 3: Company Meetings 12 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 General Body Meetings, Types of Meetings A. Annual General Meeting (AGM), (Sec.96 to 99) B. Extraordinary General Meeting (EOGM).(Sec.100)

3.4. Provisions regarding convening, constitution, conducting of General Meetings contained in Sec.101 to 114

**UNIT 4: E-Governance and Winding up of a company 12 Lectures**

4.1 E Governance –meaning, Importance of E Governance

4.2 E Filing – Basic concept of MCA, E- Filing

4.3 Winding –up: Meaning of winding-up, Dissolution of company, Conceptual understanding of winding-up by the Tribunal,

4 4 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:** UCCL241

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

<b>Programme Outcomes (POs)</b>					
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
CO 1	3	2			
CO 2	3	2			
CO 3	3	2			
CO 4		2			
CO 5			2		
CO 6				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 legal issues.

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 deal with 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 III (2022 Pattern)

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	III
<b>Course Code</b>	: COMMM2406A
<b>Course Title</b>	: Marketing Management II
<b>No. of Credits</b>	3
<b>No. of Teaching Hours</b>	48

### 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.



## Topics and Learning Points

### UNIT 1: Marketing Environment and Market Segmentation

10 Lectures

- 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.

### UNIT 2: Green Marketing:

14 Lectures

- 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

### Case Studies

### UNIT 3: Marketing Planning, Marketing Information System, Marketing Research

12 Lectures

- 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.

### UNIT 4: E-Marketing

12 Lectures

- 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

### 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 perspective – 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 anagement II

Course: Marketing Management II

Course Code: UCMM241(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.

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

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: S.Y. B.Com
<b>Semester</b>	IV
<b>Course Code</b>	: UCMMSSEC4(A)
<b>Course Title</b>	: <b>Marketing Management II</b> (Practical)
<b>No. of Credits</b>	: 02 Credits (Practical)
<b>No. of Teaching Hours</b>	30

### 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 develop ability to communicate effectively with the help of electronic media.
6. To instills the knowledge about new technologies in marketing and its application in business organization.
7. To aware new trends in green marketing area.

### Course outcome:

### Course Outcomes:

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

- CO1: This course will orient the students for recent trends in marketing management.
- CO2: It will create awareness regarding eco-friendly products in India.
- CO3: Aware about the new trends in the process of Marketing at large.
- CO4: It will provide special knowledge of e-marketing in competitive environment.
- CO5: Impart the knowledge of importance of marketing technologies and its day to day application.
- CO6: The students can understand about the retail marketing planning and market information system.
- CO7: Acquaint with the use and importance with the new social media platforms of communication in marketing field.

**UNIT 1: Marketing Environment & Market Segmentation**

**10 Lectures**

- 1.1. Introduction, Concept,
- 1.2. Study of Market Segmentation.
- 1.3. Study of different elements of Marketing Environment.

**UNIT 2: Green Marketing**

**10 Lectures**

- 2.1 Concept of Green Marketing.
- 2.2 Importance of Green Marketing.
- 2.3 Role of Marketing Manager in Green Marketing.
- 2.4 Information about green product.

**UNIT 4: E-Marketing**

**10 Lectures**

- 3.1 Concept of e-marketing.
- 3.2 Understand the utility of e-marketing.
- 3.3 Study of e-marketing in India.
- 3.4 Understand strategy of online marketing.

**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 perspective – 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 II (Practical)

Course: Marketing Management II (Practical)

Course Code:

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

Programme Outcomes (POs)					
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3				
CO 2		2			
CO 3					
CO 4					
CO 5			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.

**PO2: Communication skills**

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

**PO3: Independent learning**

CO5: Students will apply their marketing 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.



## **SYLLABUS FOR S.Y.COM (2022 PATTERN)**

<b>Name of the Programme</b>	<b>: B.Com</b>
<b>Programme Code</b>	<b>: UC</b>
<b>Class</b>	<b>: S.Y.B.Com</b>
<b>Semester</b>	<b>: IV</b>
<b>Course Name</b>	<b>: Cost and Works Accounting Special Paper-II</b>
<b>Course Code</b>	<b>: UCCWA241(B)</b>
<b>Credit</b>	<b>: 03 Credits (Theory)</b>
<b>No. of lectures</b>	<b>: 48</b>

### **Course Objectives:**

1. Develop comprehensive skills in organizing, categorizing, and managing materials efficiently.
2. Demonstrate proficiency in maintaining accurate material records using tools like Bin Cards and Store Ledgers.
3. Understand and implement contemporary timekeeping methods for accurate tracking and analysis.
4. Evaluate various remuneration methods, including the Time Rate System, Piece Rate System, and Taylor's Differential Piece Rate System.
5. Explore the intricacies of Job Analysis and Job Evaluation for effective human resource management.
6. Understand the concept of Direct Cost and its accounting treatment for precise cost allocation.
7. Gain exposure to advanced manufacturing concepts, including Just in Time (JIT), Computer Aided Manufacturing (CAM), and Enterprise Resource Planning (ERP), fostering a holistic understanding of modern production and resource management approaches.

### **Course Outcome:**

- CO1:** Show skill in arranging and organizing stores and understand how to categorize and label materials effectively.
- CO2:** Use clear methods like FIFO and LIFO for pricing materials and know how to use computers for accurate material tracking.
- CO3:** Use different ways to track time, explore new methods, and understand how different payment systems like Time Rate and Piece Rate work.
- CO4:** Evaluate plans like Halsay Premium and Rowan Premium to see how well they motivate and reward employees.
- CO5:** Understand what Labour Turnover is, what causes it, and how to address and improve it.
- CO6:** Understand in-depth how to analyze and evaluate jobs within an organization.
- CO7:** Understand the concept of Direct Cost and know how to apply it in accounting practices.

## TOPICS/CONTENTS AND LEARNING POINTS

### UNIT I : MATERIAL ACCOUNTING

20 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.
- 1.6 Use of computer in store Accounting.

### UNIT II : LABOUR COST, REMUNERATION, AND INCENTIVES

15 LECTURES

- 2.1 Records & Methods of Time Keeping and Time Booking study of new methods.
- 2.2 **Methods of Remuneration-**
  - ❖ Time Rate System,
  - ❖ Piece Rate system,
  - ❖ Taylor's Differential Piece Rate System.
- 2.3 **Incentive Plan**
  - ❖ Halsay Premium Plan.
  - ❖ Rowan Premium Plan.

### UNIT III : OTHER ASPECTS OF LABOUR

08 LECTURES

- 3.1 Labour Turnover- Meaning, Definition, Causes of Labour Turnover and Remedies
- 3.2 Job Analysis & Job Evaluation.
- 3.3 Merit Rating.

### UNIT IV : DIRECT COST AND INTRODUCTION TO JIT, CAM, AND ERP

05 LECTURES

- 4.1 Direct Cost Concept and its accounting treatment
- 4.2 Introduction to Just in Time(JIT), CAM( Computer Aided Manufacturing) and Enterprise Resource Planning (ERP)



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

1. 50 % of the marks are assigned for Theory whereas the remaining 50 % of the total marks are allotted for Numerical Problems.
2. Numerical Problems will be of simple nature only.
3. Areas of numerical problems:
  - Pricing Methods of Issue of Material.
  - Methods Of Wage Payment and Incentive Plan.
  - Measurement Of Labour Turnover

**Recommended 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 CostAccounting. Himalaya Publishing House, New Delhi.
5. V.K. Saxena and Vashista - Cost Accounting – Textbook. 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 Syndicae Pvt Ltd., Calcutta.
10. R.K. Motwani - Practical Costing. Pointer Publisher,Jaipur
11. R.S.N. Pillai and V. Bhagavati - Cost Accounting.
12. Hornefgrain 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
16. Cost Accounting-Principles & Practices Jawahar Lal & Seema Shrivastava Tata Mcgraw Hill New Delhi
17. Advanced Cost Accounting And Cost Systems Ravi M Kishor: Taxmann New Delhi
18. Cost Accounting Theory And Problems S. N. Maheshwari Mittal Shree Mahavir Book Depot. New Delhi
19. Advanced Cost Accounting Jain and Narang Kalyani Publication New Delhi
20. Horngren's Cost Accounting-A Managerial Emphasis Srikant M Datar & Madhav V Rajan Pearson Noida Up
21. Cost Accounting-Principles & Practices Dr. M.N. Arora Vikas Publishing House, New Delhi
22. Advanced Cost Accounting Dr. D. M. Gujarathi Idol Publication Pune
23. Advanced Cost Accounting Dr. Kishor. M. Jagtap Tech-Max Publication Pune
24. Cost Accounting Principles And Practice Jain and Narang Kalyani Publication New Delhi
25. Principles and Practice of Cost Accounting N.K Prasad Booksyndicate Private Ltd Kolkata
26. Cost Accounting: Methods and Problems B.K.Bhar Academic Publications Kolkata

**Journals -**

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

**Website**

<https://icmai.in>

[www.globalcma.in](http://www.globalcma.in)

[eclm.unipune.ac.in](http://eclm.unipune.ac.in)

**ASSESSMENT PATTERN**

<b>Internal Assessment</b> 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.	<b>40 Marks</b>
<b>External examination</b> 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.	<b>60 Marks</b>
<b>Total Marks</b>	<b>100 Marks</b>

## Choice Based Credit System Syllabus (2022 Pattern)

### Mapping of Program Outcomes with Course Outcomes

Class: SYBCOM (Sem IV)

Subject: Cost and Works Accounting paper-II

Course: Cost and Works Accounting Special Paper-II

Course Code: UCCWA241(B)

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

Course Outcomes	Programme Outcomes (POs)				
	PO1	PO2	PO3	PO4	PO5
CO1	3				3
CO2		1			
CO3		1	3		2
CO4				3	
CO5					
CO6	3		2		2
CO7	3				

### Justification for the mapping

#### PO1: Knowledge and Critical Thinking

CO1: Strong (3): This CO requires a high level of knowledge and critical thinking as students need to skillfully organize and categorize materials, demonstrating proficiency in logical analysis and information evaluation.

CO6: Strong (3): This CO requires a high level of knowledge and critical thinking in analyzing and evaluating jobs.

CO7: Strong (3): This CO strongly relates to knowledge and critical thinking as it involves understanding and applying the concept of Direct Cost.

#### PO2: Communication Skill

CO2: Weak (1): While knowledge and critical thinking are involved in applying pricing methods and using computers, it is not a strong focus.

CO3: Weak (1): While some knowledge and critical thinking are required, it is not the primary focus of this CO.

#### PO3: Independent Learning

CO3: Strong (3): This CO strongly relates to independent learning, as students need to explore new methods and understand different payment systems independently.

CO6: Moderate (2): Independent learning is moderately related, as students need to independently analyze and evaluate jobs.

#### PO4: Leadership Quality

CO4: Strong (3): Leadership qualities are strongly related to the evaluation of premium plans, as it involves making decisions that impact and motivate employees.

#### PO5: Teamwork

CO1: Strong (3): This CO strongly relates to teamwork as organizing and categorizing materials often involves collaboration and coordination within a team.

CO3: Moderate (2): While teamwork is not the primary focus, it may play a role in the exploration of new methods and understanding different payment systems.

CO6: Moderate (2): While teamwork is not the primary focus, it may play a role in the analysis and evaluation of jobs.

# **SYLLABUS FOR S.Y.COM**

## **(2022 PATTERN)**

<b>Name of the Programme</b>	<b>: B.Com</b>
<b>Programme Code</b>	<b>: UC</b>
<b>Class</b>	<b>: S.Y.B.Com</b>
<b>Semester</b>	<b>: IV</b>
<b>Course Name</b>	<b>: Cost and Works Accounting -II (Practical)</b>
<b>Course Code</b>	<b>: UCCWASEC4(B)</b>
<b>Credit</b>	<b>: 02 Credits (Practical)</b>
<b>No. of lectures</b>	<b>: 30</b>

### **Course Objectives:**

1. Recognize and explain the basic concepts of store location, layout, and organization, ensuring a fundamental understanding of stores' physical and organizational structures.
2. Practice classifying and codifying materials, fostering the ability to systematically organize and manage inventory.
3. Develop skills in creating and maintaining Bin Cards and Store Ledgers, enabling efficient tracking and management of materials.
4. Investigate and compare material pricing methods such as FIFO and LIFO, facilitating a grasp of different approaches to valuing inventory.
5. Gain hands-on experience in using computerized tools for store accounting, emphasizing the importance of technology in modern inventory management.
6. Design and implement basic timekeeping systems to understand the importance of tracking employee hours in various work settings.
7. Evaluate different remuneration methods and incentive plans, promoting an understanding of how compensation structures influence employee motivation and performance.

### **Course Outcomes:**

- CO 1:** Students can diagram and explain the layout of a store, demonstrating comprehension of key concepts related to stores' physical organization.
- CO 2:** Students can successfully classify and codify a set of materials, showcasing practical skills in systematic material organization.
- CO 3:** Students can independently create and maintain Bin Cards and Store Ledgers, showcasing their ability to manage material records effectively.
- CO 4:** Students can compare FIFO and LIFO methods, demonstrating analytical skills in valuing inventory under different scenarios.
- CO 5:** Students can use computerized tools for store accounting, showcasing basic proficiency in technology-enabled inventory management.
- CO 6:** Students can design and implement basic timekeeping systems, illustrating an understanding of time tracking principles in diverse work environments.
- CO 7:** Students can analyze and evaluate different remuneration methods and incentive plans, demonstrating critical thinking skills in assessing compensation structures' impact on employee behavior.

## TOPICS/CONTENTS AND LEARNING POINTS

### UNIT 1: STORES AND MATERIAL MANAGEMENT (10 HOURS)

- 1.1 Design a layout for a hypothetical store, considering factors like accessibility and efficiency.
- 1.2 Visit a local store and analyze its layout, identifying strengths and weaknesses.
- 1.3 Role Play: Simulate different types of store organizations and discuss their advantages and disadvantages.
- 1.4 Case Study: Analyze real-world examples of stores organizations and present findings.
- 1.5 Practical Exercise: Classify and codify a set of materials based on given criteria.
- 1.6 Group Discussion: Discuss challenges faced during the exercise and propose solutions.
- 1.7 Workshop: Create Bin Cards and Store Ledgers for a sample set of materials.
- 1.8 Case Study: Analyze a company's material issue records using FIFO and LIFO methods.

### UNIT 2: TIME KEEPING, REMUNERATION, AND INCENTIVE PLANS (10 HOURS)

- 2.1 Practical Exercise: Create a timekeeping system for tracking employee hours.  
Case Study: Analyze how different industries implement timekeeping systems.
- 2.2 Role Play: Simulate scenarios for Time Rate, Piece Rate, and Taylor's Differential Piece Rate Systems. Comparative Analysis: Evaluate the pros and cons of each remuneration method.
- 2.3 Case Analysis: Study the Halsay Premium Plan and Rowan Premium Plan in real-world contexts. Group Discussion: Discuss the impact of incentive plans on employee motivation and productivity.

### UNIT 3: LABOR MANAGEMENT AND DIRECT COST CONCEPTS (10 HOURS)

- 3.1 Case Study: Examine labor turnover data, conduct job analysis, and implement merit rating.  
Group Presentation: Discuss the implications of labor turnover, job analysis, and merit rating on organizational performance.
- 3.2 Practical Exercise: Identify and account for direct costs in each scenario. Group Discussion: Share findings and explore challenges faced during the exercise.
- 3.3 Seminar: Introduce students to Just in Time (JIT), Computer-Aided Manufacturing (CAM), and Enterprise Resource Planning (ERP).  
Conduct an excursion to a manufacturing plant and classify various costs incurred.

#### Recommended 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

## Choice Based Credit System Syllabus (2022 Pattern)

### Mapping of Program Outcomes with Course Outcomes

Class: SYBCOM (Sem IV)

Subject: Cost and Works Accounting -II (Practical)

Course: Cost and Works Accounting -II (Practical)

Course Code: UCCWASEC4(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	2	2	2	2	2
CO2	1	2	2	2	3
CO3	2	3	2	2	2
CO4	2	2	2	3	2
CO5	2	2	2	2	3
CO6	2	2	2	2	2
CO7	2	3	2	2	2

#### Justification for the mapping:

##### PO1: Knowledge and Critical Thinking

CO1 - Moderate - Diagramming and explaining the store layout involves organizing, analyzing, and presenting information, requiring logical analysis and decision-making.

CO2 - Weak - Successfully classifying and codifying materials may not directly contribute to critical thinking skills or logical analysis. This relationship is weaker.

CO3 - Moderate - Independent creation and maintenance require organizing and evaluating information, contributing to critical thinking.

CO4 - Moderate - Comparing FIFO and LIFO methods requires analytical skills and critical thinking in valuing inventory under different scenarios.

CO5 - Moderate - Showcasing proficiency in technology-enabled inventory management requires critical thinking in adapting to technology.

CO6 - Moderate - Designing and implementing timekeeping systems require understanding and applying time tracking principles, contributing to critical thinking.

CO7 - Moderate - Analyzing and evaluating methods involve critical thinking in assessing compensation structures' impact on employee behavior.

##### PO2: Communication Skill

CO1 - Moderate - Effective communication is necessary to diagram and explain the layout of a store.

CO2 - Moderate - Clear communication is needed to showcase practical skills in systematic material organization.

CO3 - Strong - Independent creation and maintenance require effective communication in managing material records effectively.

CO4 - Moderate - Analytical skills in comparing methods require clear communication.

CO5 - Moderate - Showcasing proficiency in technology-enabled inventory management requires effective communication.

CO6 - Moderate - Designing and implementing timekeeping systems require clear communication.

CO7 - Strong - Analyzing and evaluating methods involve effective communication in assessing compensation structures' impact on employee behavior.

### **PO3: Independent Learning**

**CO1** - Moderate - Acquiring skills in diagramming and explaining store layouts involve independent learning.

**CO2** - Moderate - Successful classification and codification require understanding and independent learning.

**CO3** - Strong - Independent creation and maintenance require the capacity for self-directed activity.

**CO4** - Moderate - Comparing methods involves independent learning in valuing inventory under different scenarios.

**CO5** - Moderate - Proficiency in technology-enabled inventory management requires independent learning in adapting to technology.

**CO6** - Moderate - Designing and implementing timekeeping systems involve independent learning.

**CO7** - Moderate - Analyzing and evaluating methods involve independent learning in assessing compensation structures' impact on employee behavior.

### **PO4: Leadership Quality**

**CO1** - Moderate - Acquiring skills in diagramming and explaining store layouts involve qualities associated with leadership.

**CO2** - Moderate - Successfully classifying and codifying materials may not directly contribute to leadership qualities. This relationship is weaker.

**CO3** - Moderate - Independent creation and maintenance involve qualities like accountability.

**CO4** - Moderate - Comparing methods may not directly contribute to leadership qualities. This relationship is weaker.

**CO5** - Moderate - Proficiency in technology-enabled inventory management may not directly contribute to leadership qualities. This relationship is weaker.

**CO6** - Moderate - Designing and implementing timekeeping systems involve qualities associated with leadership.

**CO7** - Moderate - Analyzing and evaluating methods may not directly contribute to leadership qualities. This relationship is weaker.

### **PO5: Teamwork**

**CO1** - Moderate - Acquiring skills in diagramming and explaining store layouts involve teamwork.

**CO2** - Moderate - Successfully classifying and codifying materials involves teamwork.

**CO3** - Moderate - Independent creation and maintenance may not directly involve teamwork. This relationship is weaker.

**CO4** - Moderate - Comparing methods may not directly involve teamwork. This relationship is weaker.

**CO5** - Strong - Proficiency in technology-enabled inventory management requires teamwork in adapting to technology.

**CO6** - Moderate - Designing and implementing timekeeping systems involves teamwork.

**CO7** - Moderate - Analyzing and evaluating methods may not directly involve teamwork. This relationship is weaker.