

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

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: T.Y. B.Com
Semester	: V
Course Code	: COMBRF3501
Course Title	: Business Regulatory Framework I
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To understand the concept, process and importance of mercantile laws.
2. To develop awareness regarding new amendments in mercantile laws.
3. To provide knowledge of various business-related laws.
4. To create awareness among the students about laws affecting trade and commerce.
5. To develop awareness about new amendments and applicable provisions of the mercantile laws.
6. To provide knowledge of various provisions of Partnership Act.
7. To develop awareness among the various provisions related to law of agency.

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of mercantile laws.
- CO2. Know about different types laws applicable to business and business activities..
- CO3. Aware about the new amendments related to the acts applicable under mercantile laws.
- CO4. Instils the knowledge about the different types of acts under the mercantile laws.
- CO5. Impart the knowledge of importance various laws under the law of agency.
- CO6. Know about the e-platforms of available under various mercantile laws.
- CO7. Acquaint with the use and importance with the new trends and provisions applicable under the mercantile laws.

Topics and Learning Points

UNIT 1: Law of Contract (Indian Contract Act 1872)

20 Lectures

Definition Meaning of concepts “Contract and Agreement”

- Essential elements of Valid Contract
- Kinds of contract
- Offer and Acceptance
- Capacity of parties.

- Consideration.
- Consent and free consent.
- Legality of object and consideration.
- Void Agreements.
- Discharge of contract.
- Breach of contract and remedies (Including meaning of the term damages, kinds and rules for ascertaining damages)

UNIT 2: Law of Partnerships

09 Lectures

2.1. Indian Partnership Act 1932:

Partnership; Definition and Characteristics, Types of Partners, Rights, Duties and Liabilities of Partners, Dissolution of Partnership firm.

2.2. Limited Liability Partnership Act 2008:

Limited Liability Partnership (LLP); Concept, Nature and Advantages, Difference between LLP and Partnership Firm, Difference between LLP and company, Partners and designated partners, Process of Incorporation of LLP, Conversion to LLP (Section 55), Winding-up and dissolution (Section 63 & 64)

UNIT 3: Sale of Goods (Sale of Goods Act 1930)

14 Lectures

3.1. Contract of sale-Concept and Essentials of contract of sale.

3.2 Sale and agreement to sale. Goods-Concept and kinds.

3.3 Conditions and warranties. (Definition, Distinction, implied conditions and warranties)

3.4 Transfer of title by non-owners. Rights of Unpaid Seller

UNIT 4: Law of Agency

05 Lectures

4.1 Introduction, Agent and Agency,

4.2 Kinds of Agencies, Creation of Agency,

4.3 Principal and Agent, Termination of Agency

References:

1. Business and Corporate Law :- Dr. Kaur Harpreet, Lexis Nexis (2013)
2. Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
3. Business Laws :-Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
4. Business and Commercial Laws:-Sen And Mitra
5. An Introduction to Mercantile Laws :-N.D.Kapoor
6. Business Laws :-N.M.Wechlekar
7. Company Law :-Avtar Singh
8. Business Law for Management :-Bulchandani K.R
9. Negotiable Instruments Act :-Khergamwala 10)Intellectual Property Law:-P.Narayan. 11)Cyber Laws :- Krishna Kumar
10. Consumer Protection Act In India :-Niraj Kumar 13)Consumer Grievance Redressal under CPA :-Deepa Sharma.
11. Business Law – DilipShinde, KiranNerkar, Shantnu Jog, AnantDeshmukh (Sai Jyoti Publication)

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Business Regulatory Framework I.

Course: Business Regulatory Framework I

Course Code: COMBRF3501

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

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will demonstrate proficiency in acquainting and transforming mercantile law provisions and interactions in their day to day life.

CO2: Students will develop a deep understanding of procedure to solve complex practical work.

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

PO2: Communication skills

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

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

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

PO3: Independent learning

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

PO4: Leadership quality

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

PO5: Teamwork

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

Syllabus (2019 Pattern) (Applicable from June, 2021)
Academic Year 2021-22

Name of the Program	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: COMAA3502
Course Title	: ADVANCED ACCOUNTING – I
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce and to make aware the students about the application of different accounting standards.
2. To know the procedure and different legal provisions regarding preparation of final accounts of banking companies.
3. To create awareness about limitations of incomplete records.
4. To understand the procedure of conversion of incomplete records (single entry system) into double entry system.
5. To make aware the students about the conceptual aspects of Accounting by E-commerce Entities.
6. To make aware the students about Banking Companies.
7. To understand the various aspect in Accounting by E-commerce Entities.

Course Outcomes (COs):

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

- CO1: The course will help the students to get knowledge about the application of different accounting standards.
- CO2: The course would also enable the students to know the procedure and different legal provisions regarding preparation of final accounts of banking companies.
- CO3: It will help to create awareness among students about limitations of incomplete records.
- CO4: It would also enable the students to understand the procedure of conversion of incomplete records (single entry system) into double entry system.
- CO5: It will help the students to make aware of the conceptual aspects of Accounting by E-commerce Entities.
- CO6: The course will help the students to get knowledge about Accounting Standards & Financial Reporting.
- CO7: It will help to create awareness among students about e-commerce transaction.

Topics and Learning Points

Unit 1:	Accounting Standards & Financial Reporting	(12)
	1.1 Brief Review of Indian Accounting Standard. 1.2 Introduction to AS- 3, AS-7, AS-12, AS15 AS-17 to AS-25 1.3 Simple numerical examples of application nature of AS-3, AS-7, AS-12, AS-15, AS-19, AS-20. 1.4 Introduction to IFRS-Fair Value Accounting	
Unit 2:	Final Accounts of Banking Companies	(16)
	2.1 Introduction of Banking Company 2.2 Introduction to Core Banking System. 2.3 Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts 2.4 Vertical form of Final Accounts as per Banking Regulation Act 1949. 2.5 Simple Numerical Examples of Preparation of Profit & Loss A/c and Balance Sheet in vertical form.	
Unit 3:	Accounting for Incomplete Records (Single Entry)	(10)
	3.1 Introduction – Features – Disadvantages of Single Entry 3.2 Conversion of Single Entry into Double Entry 3.3 Preparation of Opening Statement of Affairs - Total Debtor A/c - Total Creditor A/c – Bills Receivable A/c – Bills Payables A/c 3.4 Analysis of Cash Book and Preparation of Final Accounts. 3.5 Simple Numerical Examples on Preparation Final Accounts.	
Unit 4:	Accounting by E-commerce Entities	(10)
	4.1 Introduction, Elements of e-commerce transaction, Scope, 4.2 Revenue Recognition, Membership & Subscription, Merchandising Activities (excluding Auctions and shipping and handling activities), 4.3 Multiple element Arrangements, Right of Returns, Consignment Arrangement, Warranties, Advertising Services, 4.4 Revenue from Transactions involving exchange for non-cash consideration, 4.5 Accounting for gift cards/coupons, Website/mobile application development cost, Rebates, discount, Gift vouchers, Loyalty and other sales incentives.	

❖ Recommended Books & Journals:

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann’s)
- Advanced Accounts: By M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: By S.P. Jain & K.N. Narang (Kalyani Publishers)
- 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

❖ **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: up to 30% & Problems: 70%)	: 60 Marks
Total Marks	: 100 Marks

❖ **Tentative Question Paper Pattern for external examination:**

Q.1)	Simple Numerical calculations based on Unit No.1 (A, B, C)	Solve any Three out of five – (A, B, C, D, E)	3 x 5 = 15 Marks
	OR (A, B, C)		
Q.2)	Practical Problem on Unit No. 2 (Preparation of P & L A/c) OR Practical Problem on Unit No. 2 (Preparation of Balance Sheet)		1 x 15 = 15 Marks
Q.3)	Practical Problem on Unit No. 3 OR Practical Problem on Unit No. 3		3 x 5 = 15 Marks
Q.4)	Write Short Note (Any Three) based on Unit No. 4		3 x 5 = 15 Marks
	Total		60 Marks

Note: The Question Paper Pattern for external examination can be changed as per requirement.

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: ADVANCED ACCOUNTING – I

Course: ADVANCED ACCOUNTING – I

Course Code: COMAA3502

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

Program Outcomes (POs)					
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3				
CO 2					3
CO 3				2	
CO 4		2			
CO 5			2		2
CO 6	3				
CO 7					

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will be able to acquire critical thinking skills and apply accounting standards in various scenarios.

CO6: Students will understand the knowledge about accounting standards and financial reporting. Understanding these standards is foundational for a career in accounting, and it enhances the students' knowledge base.

PO2: Communication skills

CO 4: student will understand of the conversion procedure of single entry to double entry.

PO3: Independent learning

CO 5: Students should independently explore how accounting concepts apply to the unique challenges presented by e-commerce entities.

PO4: Leadership quality

CO 3 Leaders need to be aware of the challenges and limitations in accounting practices. Creating awareness about incomplete records equips future leaders to make informed decisions and guide their teams in addressing these challenges.

PO5: Teamwork

CO2: Students will know the procedure and different legal provisions regarding preparation of final accounts of banking companies.

CO5: E-commerce accounting involves a multidisciplinary approach. Students, by gaining awareness of conceptual aspects, can collaborate with team members from different backgrounds to develop comprehensive strategies for accounting in e-commerce entities.

Syllabus (2019 Pattern) (With effect from June, 2021)
Academic Year 2021-22

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: COMAA3504
Course Title	: AUDITING
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce about meaning, nature and importance of auditing. Also, to know the procedure of Internal Control - Internal Check - Internal Audit.
2. To introduce and make aware the students about Audit Process and to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
3. To know about the role, responsibility, and rights of an auditor. Also, to understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
4. To understand the procedure and provisions of audit under income tax.
5. To make aware the students about the recent trends in auditing like Green Audit and Human Resource Audit.
6. To know the changes and recent trends in auditing.
7. To understand the process of audit and its Assurance standard.

Course Outcomes (COs):

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

1. The course will help the students to get knowledge about the concept of auditing.
2. The course will help the students to get knowledge about the application of different Auditing and Assurance Standards.
3. The course would also enable the students to know the process of vouching, verification and valuation of various assets and liabilities.
4. It would also enable the students to understand the different provisions regarding role, responsibility, rights, appointment, reappointment, and removal of an auditor.
5. It will help the students to make aware about the conceptual aspects of Tax Audit.
6. The course will help the students to make them aware about the recent trends in auditing like Green Audit and Human Resource Audit.
7. The course will help the students to make them aware about auditor rights, duties and liabilities of an auditor.

Topics and Learning Points

Unit 1:	Introduction to Auditing	(12)
	1.1 Meaning and Definition of Auditing, 1.2 Nature-Objectives-Advantages of Auditing 1.3 Types of errors and frauds 1.4 Classes of Audit, Audit Programme, Audit Notebook, Working Papers, 1.5 Internal Control-Internal Check-Internal Audit	
Unit 2:	Introduction to Audit Process	(12)
	2.1 Test checking, Vouching of Cash Book 2.2 Verification and Valuation of Assets and Liabilities. 2.3 Types of Audit Report – Qualified and Clean Audit Report 2.4 Audit Certificate 2.5 Difference between Audit Report and Audit Certificate. 2.6 Auditing and Assurance Standards (AAS- 1,2,3,4,5,28,29)	
Unit 3:	Introduction of Company Auditor	(08)
	3.1 Qualification, 3.2 Disqualifications, 3.3 Appointment, Reappointment and Removal of an Auditor 3.4 Rights, Duties and liabilities of an auditor	
Unit 4:	Introduction to Tax Audit	(08)
	4.1 Meaning and Definition of Accountant, Tax Audit, 4.2 Provisions of Section 44AB, 4.3 Tax Audit Report – Form No. 3CA, 3CB, 3CD	
Unit 5:	Recent Trends in Auditing	(08)
	5.1 Green Audit – Meaning and Definitions, Provisions of Green Audit, Features – Need - Importance of Green Audit 5.2 Human Resource Audit - Meaning and Definitions, Provisions of HR Audit, Features – Need - Importance of HR Audit	

❖ Recommended Books & Journals:

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann's)
- Practical Auditing - Spicer and Peglar
- Auditing Principles - Jagadish Prasad
- A Handbook of Practical Auditing - B.N. Tondon
- Auditing assurance standards - The Institute of Chartered Accountants of India
- Principles and Practice of Auditing - Dinkar Pagare, (Sultan Chand and Sons)
- Student Guide to Income Tax: Dr. Vinod Singhania
- Income Tax: Dr. Girish Ahuja & Dr. Ravi Gupta

❖ **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 (Theory Paper of 60 Marks) (For external examination, the Question Paper should consist of Four to Five questions)	40 Marks*
External Examination (Practical/ Oral)	20 Marks
Total Marks	100 Marks

[* Conversion of 60 Marks into 40 Marks]

❖ **Tentative Question Paper Pattern for external exam (Theory Paper of 60 Marks):**

	Nature of Question	No. of Question	Marks
Q.1)	A) Fill in Blanks	5 x 1 Mark	05
	B) True or False	5 x 1 Mark	05
Q.2)	Write Short Note (Any Three)	3 x 5 Marks	15
Q.3)	Short Answer type questions (Any Two)	2 x 7.5 Marks	15
Q.4)	Answer the questions (Any Two)	2 x 10 Marks	20
	Total Marks		60

Note: The Question Paper Pattern for external examination can be change as per requirement.

❖ **List of Practical:**

Sr. No.	Topic	Particulars	Mode of Practical
1	Auditing	Preparation of Audit Program and Audit Notebook	Visit to Tax Consultant /Guest lecture
2	Audit Process	Test Checking, Vouching & Verification	Collection of different types of vouchers
3	Audit Report	Analysis of Different Audit Reports	Visit to different organization
4	Tax Audit	Tax Audit Report – Form No. 3CA, 3CB, 3CD	Visit to Tax Consultant/Guest lecture
5	Recent Trends in Auditing	Green Audit & HR Audit	Visit to Tax Consultant/Guest lecture

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B. Com

Subject: AUDITING

Course: AUDITING

Course Code: COMAA3504

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

Program Outcomes (POs)					
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3				
CO 2	3				
CO 3					
CO 4			2		
CO 5					2
CO 6	3				
CO 7		3		2	3

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will get knowledge about the concept of auditing.

CO2: Students will get knowledge about the application of different Auditing and Assurance Standards.

CO6: Students will aware about the recent trends in auditing like Green Audit and Human Resource Audit.

PO2: Communication skills

CO7: Students will aware about auditor rights, duties and liabilities of an auditor.

PO3: Independent learning

CO4: Students will apply their skill in different provisions regarding role, responsibility, rights, appointment, reappointment, and removal of an auditor.

PO4: Leadership quality

CO7: Students will make aware about auditor rights, duties and liabilities of an auditor. This ability is essential for success in many different careers.

PO5: Teamwork

CO5: Students will make aware about the conceptual aspects of tax audit.

CO7: Students will aware about auditor rights, duties and liabilities of an auditor.

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

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: T.Y.B.Com.
Semester	: V
Course Title	: Marketing Management Special Paper III
Course Code	: COMMM 3505A
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To understand about the marketing planning and sales forecasting.
2. To develop awareness regarding Marketing Research.
3. To provide knowledge of Target Marketing.
4. To develop marketing control skills through advertising budget.
5. To give knowledge about data collection for marketing research.
6. To orient the students about sales budget.
7. To acquaint students about marketing audit.

Course Outcomes:

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

- CO1. Accurately describe the concept about marketing planning and sales forecasting.
- CO2. Accurately develop awareness regarding marketing research.
- CO3. Demonstrates the basic knowledge of target marketing.
- CO 4. Apply methods to develop marketing control skills through advertising budget.
- CO5. Apply methods to get knowledge about data collection for marketing research.
- CO 6. Discuss the issues relating to sales budgets.
- CO7. Acquaint students about marketing audit.

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

Unit No.	Semester-V	Periods
1	1) Marketing Planning and Sales Forecasting 1.1 Meaning, importance and types of Marketing Planning 1.2 Elements of Marketing Plan, process of preparing a Marketing Plan 1.3 Meaning of Sales forecast, Sales Budgets and Sales Quota 1.4 Sales Forecasting Methods, Forecasting Techniques	12
2	2) Marketing Research 2.1 Meaning, nature and scope of Marketing Research 2.2 Marketing Research process 2.3 Role of Marketing research in advertising 2.4 Types of Research 2.5 Methods of data collection 2.6 Types of Questionnaire	12
3	3) Target Marketing 3.1 Meaning, nature and Importance 3.2 Market Targeting 3.3 Selection of Target Segment 3.4 Targeting Strategies	10
4	4) Marketing Control & Advertising Budget in Marketing 4.1 Meaning, Objectives of Marketing Control 4.2 Techniques of Marketing Control 4.3 Marketing Audit – meaning, characteristics, objectives, process of Marketing audit 4.4 Factors influencing budget, Common budgeting approach	14
	Total Periods	48

References:

1. Marketing Management – Philip Kotler
2. International Marketing : A Comparative System Approach,– David Carson
3. Marketing Today: A Basic Approach- David J. Schwartz
4. The Marketing Edge: Making Strategies work – Thos V. Boroma
5. Value Based Marketing: Marketing Strategies for Corporate Growth and Shareholder value – Peter Doyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
Marketing Channels: A Management View – Bert Rosebloom

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com : Marketing Management Special Paper III
Course: Marketing Management Special Paper III Course Code: COMMM 3505A

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. Students can describe the concept about marketing planning and sales forecasting, they can prepare their marketing planning and sales forecasting.

CO2. Students can develop awareness regarding marketing research; they can plan about market research.

PO2: Communication skills

CO 4. Students can apply methods to develop marketing control skills with discussing with each other and can prepare sales budget.

CO 6. Student can discuss the issues relating to sales budgets, they will come to know the difficulties for making sales budget and they will try to solve it.

PO3: Independent learning

CO 6. Student can discuss the issues relating to sales budgets, they will come to know independently the difficulties for making sales budget and they will try to solve it.

PO5: Teamwork

CO3. Students can demonstrate the basic knowledge of target marketing; they can decide the policy for target marketing and can work in a team.

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

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: T.Y.B.Com.
Semester	: V
Course Title	: Marketing Management Special Paper IV
Course Code	: COMMM3506A
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To learn about the concept of Advertising.
2. To know regarding advertising media
3. To provide knowledge of various approaches in advertising
4. To develop brand marketing skills through the application and exercise.
5. To understand the role of advertising in modern era.
6. To orient students about different appeals and approaches in advertising.
7. To differentiate between advertising and branding.

Course Outcomes:

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

- CO1. Accurately describe the concept about advertising.
- CO2. Accurately develop awareness regarding advertising media.
- CO3. Demonstrates the basic knowledge of various approaches in advertising.
- CO 4. Apply methods to develop brand marketing skill through application and exercise.
- CO5. Apply methods to get knowledge about the role of advertising in modern era.
- CO 6. Discuss the issues relating to different appeals and approaches in advertising.
- CO7. Acquaint students about advertising and branding.

Topics and Learning Points

Medium of Instruction: English/Marathi

Unit No.	Semester-V	Periods
1	<u>Advertising</u> 1) Fundamentals of Advertising 1.1 Conceptual framework, Nature, scope and Functions of Advertising 1.2 Role of Advertising in Modern Business 1.3 Advertising- Objectives- Types, Benefits and Limitations 1.4 Ethics in Advertising	12

2	2) Advertising Media 2.1 Definitions – Classification and Characteristics of Different Media 2.2 Comparative Study of Advertising Media 2.3 Selection of Media- Factors Affecting Selection of Media 2.4 Media Mix – Geographical selective-Media Scheduling 2.5 E-Advertising	12
3	<u>Advertising II</u> 3) Appeals and Approaches in Advertisement 3.1 Introduction- Different Appeals and their Significance 3.2 Advertising Message 3.3 Relation between Advertising Appeal and Buying Motive 3.4 Positive and Negative Emotional Approaches 3.5 Role of Advertising Council of India	12
4	4) Brand Management 4.1 Introduction of Branding 4.2 Brand identity 4.3 Advertising and Branding 4.4 Brand Extension 4.5 Identity Sources – symbols, logos, trademarks	12
	Total Periods	48

References:

1. Marketing Management – Philip Kotler
2. International Marketing : A Comparative System Approach,– David Carson
3. Marketing Today: A Basic Approach- David J. Schwartz
4. The Marketing Edge: Making Strategies work – Thos V. Boroma
5. Value Based Marketing: Marketing Strategies for Corporate Growth and Shareholder value – Peter Doyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
Marketing Channels: A Management View – Bert Rosebloom.

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Marketing Management Special Paper IV

Course: Marketing Management Special Paper IV

Course Code: COMMM3506A

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. Students can get knowledge about advertising; he can decide the channel and method of advertising his product/service.

CO2. Students can develop awareness regarding advertising media, he can choose advertising media for his product/service and can get success in his business.

PO2: Communication skills

CO 6. Student can discuss the issues relating to different appeals and approaches in advertising, he can decide his channels and media of advertising for his product/service.

PO3: Independent learning

CO5. Students can apply methods to get knowledge about the role of advertising in modern era independently, he can decide whether it is necessary to make advertise or not for his product/service.

PO4: Leadership quality

CO3. Student can demonstrates the basic knowledge of various approaches in advertising in his workplace and develop his leadership quality.

PO5: Teamwork

CO 4. Students can apply methods to develop brand marketing skill through application and exercise with their partners, fellows, colleagues. It will develop their teamwork.

SYLLABUS FOR T.Y.COM (2019 PATTERN)

Name of the Programme	: B. Com
Programme Code	: COM
Class	: T.Y.B. Com
Semester	: V
Course Name	: Cost and Works Accounting Special Paper-III
Course Code	: COMCWA3505B
Credit	: 03 Credits (Theory)
No. of lectures	: 48

Course Objectives:

1. Master overhead accounting through effective collection, allocation, and apportionment techniques.
2. Understand and address issues related to overhead absorption, including under and over absorption.
3. Apply Activity Based Costing (ABC) principles, identifying cost drivers and solving related problems.
4. Gain proficiency in Job Costing and Batch Costing, understanding their features and limitations.
5. Integrate costing principles for a comprehensive understanding in various business contexts.
6. Develop problem-solving skills by applying costing principles to real-world scenarios.
7. Enhance communication skills to convey complex costing information clearly and concisely.

Course Outcomes:

- CO1** Apply overhead accounting techniques for effective cost distribution in manufacturing.
- CO 2** Achieve proficiency in various methods of overhead absorption and address related issues.
- CO 3** Demonstrate competency in Activity Based Costing, identifying cost drivers and solving problems.
- CO 4** Gain expertise in Job Costing and Batch Costing, understanding their features and limitations.
- CO 5** Integrate diverse costing principles for a comprehensive understanding in different business scenarios.
- CO 6** Apply problem-solving skills to analyze and solve complex issues in costing.
- CO 7** Communicate complex costing information clearly and concisely to diverse stakeholders.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I: ACCOUNTING OF OVERHEADS (PART-I)

14 LECTURES

- 1.1 Collection and Allocation of overheads.
- 1.2 Apportionment and Re-apportionment of overheads

UNIT II: ACCOUNTING OF OVERHEADS (PART-II)

20 LECTURES

- 2.1 Absorption - Meaning, Methods of Overhead Absorption
- 2.2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment

UNIT III: ACTIVITY BASED COSTING

08 LECTURES

- 3.1 Definitions-Stages in Activity Based Costing
- 3.2 Purpose and Benefits of Activity Based Costing
- 3.3 Cost Drivers
- 3.4 Problems on Activity Based Costing [Simple Problems only]

UNIT IV: JOB COSTING AND BATCH COSTING

06 LECTURES

- 4.1 Job Costing- Meaning, Features, Advantages and Limitations
- 4.2 Batch Costing- Meaning, Features, Advantages and Limitations

Areas of Practical Problems

- Accounting & Control of Overhead. [Part I]
Primary Distribution of Overheads, Repeated & Simultaneous equation methods only.
- Accounting & Control of Overhead. [Part II]
Problems on Machine Hour Rate Only.

Recommended Books:

1. Prof. Subhash Jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt. Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.
5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi
6. S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7. B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8. V.K. Saxena and Vashista -: Cost Accounting – Text book. Sultan Chand and Sons, New Delhi
9. V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12. N.K. Prasad -: Advanced Cost Accounting Syndicate Pvt Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur
14. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.

Choice Based Credit System Syllabus (2019 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem V)

Subject: Cost and Works Accounting paper III

Course: **Cost and Works Accounting Special Paper-III** Course Code: **COMCWA3505B**

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

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

Justification for the Mapping

PO1 Knowledge and Critical Thinking:

CO1 Strong relation - Overhead accounting involves organizing, analyzing, and evaluating information logically, which aligns with the critical thinking aspect of PO1.

CO2 Moderate relation - Proficiency in overhead absorption methods requires logical analysis, but the direct focus is on acquiring proficiency.

CO3 Moderate relation - Activity-Based Costing involves logical analysis and problem-solving, contributing to the critical thinking skills of PO1.

CO4 Moderate relation - Understanding Job and Batch Costing contributes to critical thinking but is not the primary focus.

CO5 Moderate relation - Integrating costing principles requires logical analysis but may not be the sole focus.

CO6 Strong relation - Problem-solving skills directly contribute to the critical thinking aspect of PO1.

CO7 Moderate relation - Communicating costing information involves organizing and presenting information logically, aligning with critical thinking.

PO2 Communication Skill:

CO1 Moderate relation - Communication is necessary for effective cost distribution, contributing to communication skills.

CO2 Strong relation - Proficiency in overhead absorption methods requires clear communication, directly aligning with PO2.

CO3 Moderate relation - Activity-Based Costing involves communication of cost drivers and problem-solving, contributing to communication skills.

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

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

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

CO7 Strong relation - Communicating costing information to stakeholders requires effective communication skills, aligning with PO2.

PO3 Independent Learning:

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

CO2 Moderate relation - Proficiency in overhead absorption methods requires independent learning.

CO3 Strong relation - Activity-Based Costing involves the capacity for self-directed activity and working independently, aligning with PO3.

CO4 Moderate relation - Understanding Job and Batch Costing contributes to independent learning.

CO5 Moderate relation - Integrating costing principles for different scenarios requires independent learning.

CO6 Strong relation - Problem-solving skills contribute to the ability to work independently, aligning with PO3.

CO7 Moderate relation - Communicating costing information requires independent learning.

PO4 Leadership Quality:

CO1 Moderate relation - Acquiring skills in overhead accounting involves qualities associated with leadership.

CO2 Moderate relation - Proficiency in overhead absorption methods requires qualities like accountability and integrity.

CO3 Moderate relation - Activity-Based Costing involves leadership qualities such as accountability.

CO4 Strong relation - Understanding Job and Batch Costing contributes to leadership qualities.

CO5 Moderate relation - Integrating costing principles for different scenarios requires leadership qualities.

CO6 Moderate relation - Problem-solving skills contribute to leadership qualities.

CO7 Strong relation - Communicating costing information to stakeholders requires leadership qualities, aligning with PO4.

PO5 Teamwork:

CO1 Moderate relation - Acquiring skills in overhead accounting involves teamwork.

CO2 Moderate relation - Proficiency in overhead absorption methods may involve teamwork.

CO3 Moderate relation - Activity-Based Costing involves teamwork in identifying cost drivers.

CO4 Moderate relation - Understanding Job and Batch Costing contributes to teamwork.

CO5 Strong relation - Integrating costing principles for different scenarios requires teamwork.

CO6 Moderate relation - Problem-solving skills contribute to effective teamwork.

CO7 Strong relation - Communicating costing information to stakeholders requires teamwork, aligning with PO5.

SYLLABUS FOR T.Y.COM (2019 PATTERN)

Name of the Programme	: B.Com
Programme Code	: COM
Class	: T.Y.B.Com
Semester	: V
Course Name	: Cost and Works Accounting Special Paper-IV
Course Code	: COMCWA3506B
Credit	: 03 Credits (Theory)
No. of lectures	: 48

Course Objectives:

1. Develop a solid understanding of fundamental costing principles, including fixed costs, variable costs, contribution, profit-volume ratio, and break-even analysis.
2. Analyze and apply costing techniques to various business scenarios, including decision-making processes.
3. Demonstrate proficiency in developing, implementing, and evaluating budgets for effective control.
4. Apply cost-volume-profit relationships to practical situations, such as make or buy decisions and export order acceptance.
5. Apply MIS principles to cost management, emphasizing its role in information flow and decision-making.
6. Enhance problem-solving abilities through the application of costing techniques to real-world business challenges.
7. Use graphical representations and reports to communicate complex costing concepts in a clear and concise manner.

Course Outcomes:

- CO 1** Demonstrate the ability to apply costing principles in various business contexts.
- CO 2** Develop and implement budgets effectively to achieve organizational objectives.
- CO 3** Critically assesses the assumptions and limitations associated with cost-volume analysis.
- CO4** Integrate uniform costing principles into business scenarios for effective cost comparison.
- CO 5** Apply MIS tools to enhance information flow and support decision-making in costing.
- CO 6** Utilize analytical skills to assess and interpret financial data for decision-making.
- CO 7** Communicate complex costing information clearly and concisely to diverse stakeholders

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : MARGINAL COSTING

18 LECTURES

- 1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety.
- 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis
- 1.3 Application of Marginal Costing Technique: - Make or buy decision, Acceptance of export order & Limiting factors.

UNIT II : BUDGETARY CONTROL

12 LECTURES

- 2.1 Definition and Meaning of Budget & Budgetary control
- 2.2 Objectives of Budgetary control
- 2.3 Procedure of Budgetary control
- 2.4 Essentials of Budgetary control
- 2.5 Advantages and Limitations of Budgetary control
- 2.6 Types of Budgets.

UNIT III : UNIFORM COSTING AND INTER-FIRM COMPARISON 12 LECTURES

- 3.1 Meaning and objectives.
- 3.2 Advantages and disadvantages.

UNIT IV : INTRODUCTION TO MANAGEMENT INFORMATION SYSTEM IN COSTING

10 LECTURES

- 4.1 Meaning, objectives, and Advantages
- 4.2 Procedure of MIS

Note -:

Allocation of Marks

- a) 50% For Theory.
- b) 50% For Practical Problems.

Areas of Practical Problems:

Marginal Costing [problems on P/V Ratio BEP, M/S Angle of incidence
Budgetary Control- [Sales Budget, Cash Budget, Flexible budget.

Recommended Books:

1. Prof. Subhash jagtap -: Practice in Advanced costing and Management Accounting. Nirali Prakashan, Pune
2. Ravi Kishor -: Advanced Cost Accounting and Cost Systems Taxman's Allied Service Pvt.Ltd., New Delhi.
3. S.P. Lyengar -: Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting Taxman's, New Delhi.
4. Ravi Kishor -: Students Guide to Cost Accounting Taxman's, New Delhi.

5. M.N. Arora -: Cost Accounting Principles and Practice Vikas Publishing House Pvt. Ltd., New Delhi.
6. S.N. Maheshwari and S.N. Mittal -: Cost Accounting, Theory and Problems, Mahavir book Depot, New Delhi.
7. B.L. Lall and G.L. Sharma -: Theory and Techniques of Cost Accounting. Himalaya Publishing House, New Delhi.
8. V.K. Saxena and Vashista -: Cost Accounting – Textbook. Sultan Chand and Sons, New Delhi
9. V.K. Saxena and Vashista -: Cost Audit and Management Audit. Sultan Chand and Sons, New Delhi
10. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
11. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
12. N.K. Prasad -: Advanced Cost Accounting Syndicae Pvt. Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
14. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15. Hornefgain and Datar -: Cost Accounting and Managerial Emphasis.
16. Dr.J.P. Bhosale -: Management Accounting, Vision Publication

Journals -

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

Website - <https://icmai.in/icmai/index.php>

Choice Based Credit System Syllabus (2019 Pattern)

Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem V)

Subject: Cost and Works Accounting paper IV

Course: Cost and Works Accounting Special Paper-IV Course Code: COMCWA3506B

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

Justification for the Mapping

PO 1 : Knowledge and Critical Thinking

CO 1: Strongly related (3) - Applying costing principles involves organizing and analyzing information.

CO 2: Moderately related (2) - Developing and implementing budgets requires effective communication skills in various business contexts.

CO 3: Weakly related (1) - Critically assessing assumptions and limitations may involve logical analysis but is not a direct focus.

CO 4: Weakly related (1) - Integrating uniform costing principles may require logical analysis, but it's not a direct focus.

CO 5: Moderately related (2) - Applying MIS tools involve logical analysis and decision-making.

CO 6: Strongly related (3) - Utilizing analytical skills to assess financial data aligns with acquiring skills in organizing and analyzing information. Weightage: High.

CO 7: Moderately related (2) - Communicating complex costing information involves effective communication and analysis.

PO 2 Communication Skill

CO 1: Strongly related (3) - Applying costing principles involves effective communication in various business contexts. Weightage: High.

CO 2: Strongly related (3) - Developing and implementing budgets requires effective communication and analytical skills. Weightage: High.

CO 7: Moderately related (2) - Communicating complex costing information involves effective communication and analysis. Weightage: Moderate.

PO 3 Independent learning

CO 1: Weakly related (1) - Applying costing principles may involve some independent learning, but it's not a direct focus. Weightage: Low.

CO 3: Strongly related (3) - Critically assessing assumptions and limitations involves independent learning. Weightage: High.

CO 7: Weakly related (1) - Utilizing analytical skills may involve some independent learning, but it's not a direct focus. Weightage: Low.

PO 4 Leadership quality

CO 1: Weakly related (1) - Applying costing principles may involve some leadership qualities, but it's not a direct focus. Weightage: Low.

CO 4: Strongly related (3) - Integrating uniform costing principles involves exhibiting qualities associated with leadership. Weightage: High.

CO 6: Weakly related (1) - Utilizing analytical skills may involve some leadership qualities, but it's not a direct focus. Weightage: Low.

PO 5 Teamwork

CO 1: Moderately related (2) - Applying costing principles may involve working constructively in various business contexts. Weightage: Moderate.

CO 2: Weakly related (1) - Developing and implementing budgets may involve some teamwork aspects, but it's not a direct focus. Weightage: Low.

CO 5: Moderately related (2) - Applying MIS tools may involve teamwork in enhancing information flow and decision-making. Weightage: Moderate.

CO 7: Moderately related (2) - Communicating complex costing information involves working constructively and cooperatively. Weightage: Moderate.