

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

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: T.Y. B.Com
Semester	: VI
Course Code	: COMBRF3601
Course Title	: Business Regulatory Framework II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To understand the concept, process and importance of consumer protection act.
2. To develop awareness regarding new amendments in intellectual property rights.
3. To provide knowledge of various business and labour related laws.
4. To create awareness among the students about laws affecting competition of trade and commerce.
5. To understand the concept, process and importance of mercantile laws.
6. To develop awareness regarding new amendments in mercantile laws.
7. To create awareness among the students about laws affecting trade and commerce.

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 type's laws applicable to business and business activities.
- CO3. Aware about the new amendments related to the acts applicable IPR 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 Negotiable Instruments Act.
- CO6. Know about the e-platforms of available under various mercantile and labour laws.
- CO7. Acquaint with the use and importance with the new trends and provisions applicable under the industries act.

Topics and Learning Points

UNIT 1: The Consumer Protection Act 1986

12 Lectures

Salient features of the C.P. Act.

- Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice.
- Consumer Protection Councils.

- Procedure to file complaint & Procedure to deal with complaint & Reliefs available to consumer.(Sec.12 to14)

- Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.)

UNIT 2: Intellectual Property Rights (IPRs)

16 Lectures

WIPO: Brief summary of objectives, organs, programmes& activities of WIPO.TRIPS: As an agreement to protect IPR-Objectives & categories of IPR covered by TRIPS.

- Definition and conceptual understanding of following IPRs under the relevant Indian current statutes.

- Patent: Definition & concept, Rights & obligation of Patentee, its term Copyright: Characteristics & subject matter of copyright, Author & his Rights, term. • Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder.

- Design: Importance, characteristics, Rights of design holder.

- Geographical Indications, Confidential Information & Trade Secrets, Traditional knowledge—Meaning & scope of these IPRs

UNIT 3: Negotiable Instrument Act 1881

14 Lectures

Concept of Negotiable Instruments: Meaning and Definitions, Characteristics, Meaning Important relevant definitions under the Act

- Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments.

Crossing of cheques – It's meaning and types.

- Holder and holder in due course, Privileges of holder in due course.

- Negotiation, endorsement, kinds of endorsement.

- Liabilities of parties to negotiable instruments.

- Dishonour of Negotiable Instrumentsits kinds, law relating to notice of dishonour. Dishonour of cheques.

UNIT 4: Competition Act 2002

06 Lectures

Meaning and Scope of competition Act, Salient Features of competition Act, Offences and Penalties under the Act

An overview of Labour Laws in India Minimum Wages Act 1948, Payment of Wages Act 1936, Workmen Compensation Act, 1923, Factories Act 1948, Industrial Dispute Act 1947

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 II

Course: Business Regulatory Framework II

Course Code: COMBRF3601

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 make aware about the new amendments related to the acts applicable IPR laws 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 develop awareness regarding various amendments of business and labour laws..

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 provide special knowledge of various laws affecting of trade and commerce regarding trade and commerce.

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.

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

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: VI
Course Code	: COMAA3602
Course Title	: ADVANCED ACCOUNTING – II
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce and to make aware the students about the Accounts of Co-operative Societies.
2. To know the procedure and different legal provisions regarding preparation of final accounts of Co-operative Societies.
3. To make aware the students about the conceptual aspects of different recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and real estate transactions.
4. To understand the procedure and methods of analysis of financial statements.
5. To make aware the students about the accounting under GST.
6. To make able to students understand various ratios related to financial statements.
7. To know the recent trends in accounting.

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 Accounts of Co-operative Societies.
- CO2. The course would also enable the students to know the procedure and different legal provisions regarding the preparation of final accounts of Co-operative Societies.
- CO3. It will help to create awareness among students about the conceptual aspects of different recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and real estate transactions.
- CO4. It would also enable the students to understand the procedure and methods of analysis of financial statements.
- CO5. It will help the students to be aware of the conceptual aspects of Accounting under GST.
- CO6. The students will understand the application of ratio analysis.
- CO7. The students will be capable of understanding Recent Trends in Accounting.

Topics and Learning Points

Unit 1:	Final Accounts of Co-operative Societies	(12)
	1.1 Meaning and Introduction, 1.2 Allocation of Profit as per Maharashtra State Co-operative Societies Act. 1.3 Preparation of Final Accounts of Credit Co-op. Societies	
Unit 2:	Recent Trends in Accounting	(10)
	2.1 Forensic Accounting-Concept, Meaning & Definition, Need and Importance 2.2 Introduction to Accounting for Corporate Social Responsibility Activities 2.3 Accounting for Derivative Contracts 2.4 Accounting for Real Estate Transactions.	
Unit 3:	Analysis of Financial Statements	(14)
	3.1 Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis 3.2 Types of Ratios – Profitability, Liquidity, Leverage/Activity, Turnover etc. 3.3 Simple Problems on Ratio Analysis with interpretation restricted to the following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtor Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt-Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.	
Unit 4:	Accounting Under GST	(12)
	4.1 Accounting Under GST – Meaning and Introduction to GST, 4.2 Payment of GST, Credit of GST 4.3 Accounting Entries using Tally Software. 4.4 Simple numerical on calculation of GST.	

❖ 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)
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
- Introduction to GST: Dr. Girish Ahuja & Dr. Ravi Gupta
- www.icai.org

❖ **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)	Practical Problem on Unit No. 1 (Preparation of P & L A/c) OR Practical Problem on Unit No. 1 (Preparation of Balance Sheet)	1 x 15 = 15 Marks
Q.2)	Practical Problem on Unit No. 2 (Calculation of 5 to 7 ratios) OR Practical Problem on Unit No. 2 (Calculation of 5 to 7 ratios)	1 x 15 = 15 Marks
Q.3)	Simple Numerical calculations based on Unit No.4 Solve any Three out of five – (A, B, C, D, E)	3 x 5 = 15 Marks
Q.4)	Write Short Note (Any Three) based on Unit No. 3	3 x 5 = 15 Marks
	Total	60 Marks

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

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: ADVANCED ACCOUNTING – II

Course: ADVANCED ACCOUNTING – II

Course Code: COMAA3602

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

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: students to get knowledge about the Accounts of Co-operative Societies and its application.

CO3: students will understand the conceptual aspects of different recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and real estate transactions.

CO4: students will enable to understand the procedure and methods of analysis of financial statements.

PO2: Communication skills

CO6: Students will apply their knowledge for ratio analysis.

CO5: Students will use their understanding conceptual aspects of Accounting under GST.

PO3: Independent learning

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

CO6: Students will apply knowledge in various ratio analyses.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering legal provisions of GST.

CO2: Students will apply their knowledge and skill in Cooperative society. This ability is essential for success in many different careers.

PO5: Teamwork

CO1: students will get knowledge about the Accounts of Co-operative Societies and use in co-operative societies.

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

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: VI
Course Code	: COMT3604
Course Title	: TAXATION
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce about the Income Tax Act 1961 with basic terminologies.
2. To introduce about the computation of taxable income under different heads.
3. To know about the deductions available from gross total income.
4. To enable the students about the calculation of total taxable income & tax liability.
5. To introduce about the basic concepts of The GST and the registration procedure under GST.
6. To make aware the students about the tax credit available under GST and different forms of return.

Course Outcomes (COs):

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

- CO1. Acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
- CO2. Know about various exemptions available under Income Tax Act.
- CO3. Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4. Understand how to compute Income under different heads of income.
- CO5. Know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6. Acquire the knowledge regarding the claiming of various deductions under Income Tax.
- CO7. Equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

Topics and Learning Points

Unit 1:	Introduction to Income Tax Act, 1961	(08)
	1.1 Brief History of Income Tax in India 1.2 Basic Terminologies – Income, Gross Total Income, Total Income, Previous Year, Assessment Year, Person, Assessee, and Agriculture Income. 1.3 Residential Status and tax liability in respect of individual 1.4 Income exempted from tax under section 10. 1.5 PAN (Permanent Account Number)	
Unit 2:	Computation of Taxable Income under Heads of Salary and HP	(12)
	2.1 Income from Salary- Meaning of salary, Allowances, Perquisites, Deductions U/s. 16 (Theory & Problems) 2.2 Income from House Property Basis of Chargeability, Annual Value of Self occupied and let-out property, Deductions U/s. 24 (Theory & Problems)	
Unit 3:	Computation of Taxable Income under Heads of PGBP & CG	(12)
	3.1 Profits and Gains of Business and Professions - Definitions, Deductions expressly allowed and disallowed (Theory & Problems) 3.2 Capital Gains - Chargeability-definitions-Cost of Acquisition, Cost of Improvement, Indexed Costs, Short-term and long-term Capital gains (Theory only)	
Unit 4:	Income from Other Sources & Computation of Total Income	(08)
	4.1 Chargeability - deductions -Amounts not deductible. 4.2 Deductions U/s. 80C to 80U, 4.3 Computation of Total Income & Tax Liability. 4.4 Tax Deducted at Source, Return of Income, Advance payment of Tax	
Unit 5:	Introduction to GST	(08)
	5.1 Introduction – Salient Features of GST, Benefits of GST 5.2 Classification of GST (CGST, SGST, IGST, UGST) 5.3 Registration Procedure 5.4 Input Tax Credit under GST and Returns	

❖ Recommended Books & Journals:

- Indian Income Tax -: Dr. Vinod Singhania and Dr. Monika Singhania
- Income Tax- -: Dr. Girish Ahuja and Dr. Ravi Gupta
- Income Tax Act -: R. N. Lakhotia
- Indian Income Tax Act -: H. C. Malhotra
- Income Tax -: T. N. Manoharem
- Student Guide to Income Tax -: Dr. Vinod Singhania and Dr. Monika Singhania
- Goods and Services Tax: Dr. Vinod Singhania and Dr. Monika Singhania
- Goods and Services Tax: Dr. Girish Ahuja and 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 – Theory up to 30% & Practical 70%)	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	Marks
Q.1)	A) Fill in Blanks (Any Four)	04
	B) True or False (Any Four)	04
Q.2)	Practical Problem on Salary OR Practical Problem on Total Income	15
Q.3)	Practical Problem on HP OR Practical Problem on HP	12
Q.4)	Practical Problem on Business OR Practical Problem on Profession	15
Q.5)	Write Two Short Notes based in Unit No. 5	10
	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	Income from Salary	Numerical Examples	Collect Form No. 16
2	Income from House Property	Numerical Examples	Property owner / Guest lecture
3	Profits & Gains of Business & Profession	Numerical Examples	Visit to Trading Business
4	Deduction Under Section 80C to 80U	Numerical Examples on Computation of Total Taxable Income & Tax Liability.	Visit to Tax Consultant / Guest lecture
5	Introduction to GST	Numerical examples on Input Tax Credit under GST	Visit to Tax Consultant / Guest lecture

Mapping of Program Outcomes with Course Outcomes

Class T. Y. B. Com

Subject: TAXATION

Course: TAXATION

Course Code: COMT3604

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO3. Students will apply knowledge of Capital & Revenue incomes & expenditures in their business and personal tax planning.

CO6. Students will apply knowledge regarding the claiming of various deductions under Income Tax for tax saving.

PO2: Communication skills

CO4. Students will able to acquire skills about how to compute Income under different heads of income.

PO3: Independent learning

CO7. Students will able to get in-depth knowledge of computation of total income & tax liability with its practical application.

PO4: Leadership quality

CO4. Students will use income tax knowledge to compute Income under different heads of income at the time income tax filling.

PO5: Teamwork

CO5. Students will use information about expenses expressly allowed and disallowed under Income Tax Act in their personal income tax filling.

**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	: VI
Course Title	: Marketing Management Special Paper V
Course Code	: COMMM3605A
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To understand the concept of Industrial Marketing.
2. To develop awareness regarding Social Marketing.
3. To provide knowledge of agriculture marketing.
4. To develop skills regarding International marketing.
5. To orient students about recent trends in social marketing.
6. To differentiate between industrial and consumer marketing.
7. To discuss impact of advertising on society.

Course Outcomes:

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

- CO1. Accurately describe the concept of industrial marketing.
- CO2. Accurately develop awareness regarding social marketing.
- CO3. Demonstrates the basic knowledge of agriculture marketing.
- CO 4. Apply methods to develop skills regarding international marketing.
- CO5. Apply methods to get knowledge about the recent trends in social marketing.
- CO 6. Discuss the issues relating to impact of advertising on society.
- CO7. Acquaint students about industrial and consumer marketing.

Topics and Learning Points

Medium of Instruction: English/Marathi

Unit No.	Semester-V	Periods
1	1) Industrial Marketing 1.1 Introduction to Industrial Marketing 1.2 Types of Industrial Goods 1.3 Difference between Industrial and Consumer Marketing 1.4 Purchasing practices of Industrial customer	12

2	2) Social Marketing 2.1 Meaning and Objectives of Social Marketing 2.2 Social Responsibility of Marketing manager 2.3 Impact of Marketing on Society and Other Business 2.4 Social Criticism of Marketing 2.5 Recent Trends in Social Marketing	16
3	3) Agricultural Marketing 3.1 Meaning of Agriculture Marketing 3.2 Types and Features of Agri-Products 3.3 Defects of Agri-marketing and remedies 3.4 Marketing Intelligence System and Agriculture Marketing 3.5 Distinction between manufacture goods marketing and Agriculture goods marketing	08
4	4) International Marketing 4.1 Meaning, nature, need and importance of International Marketing 4.2 International marketing Vs. Domestic Marketing 4.3 Problems and challenges in International marketing 4.4 Mode of entry in International Market 4.5 Scope of International Marketing	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 – PeterDoyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
7. Marketing Channels: A Management View – Bert Rosebloom

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Marketing Management Special Paper V

Course: Marketing Management Special Paper V

Course Code: COMMM3605A

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1. Students can get knowledge about the concept of industrial marketing, with the help of this they can decide whether enter or not into industrial market.

CO2. With the help of this students can develop awareness regarding social marketing, they can decide the strategy about social marketing in their working life and social life.

PO2: Communication skills

CO 4. Students can develop skills regarding international marketing, with collecting information from books, magazines, internet and exchanging with each other.

PO3: Independent learning

CO3. Students can demonstrate the basic knowledge of agriculture marketing with the help of syllabus and exhibit while actual working for that.

PO4: Leadership quality

CO 6. Students can express their views regarding impact of advertising on society, they can take lead for prohibition of certain advertisement in the society.

PO5: Teamwork

CO7. Students collect information about industrial and consumer marketing; use it marketing their product/service in the market. They can share their ideas and can work in the 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 : VI

Course Title : Marketing Management Special Paper VI

Course Code : COMMM3606B

No. of Lectures : 48

No. of Credits : 03

Course Objectives:

1. To understand the role of Marketing Organizations.
2. To develop awareness regarding Marketing strategies.
3. To provide knowledge about marketing regulations.
4. To develop insight about Globalization and Marketing.
5. To study the changing role of marketing organizations.
6. To apply benchmarking for effective marketing strategy.
7. To understand the importance of marketing regulations.

Course Outcomes:

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

- CO1. Accurately understand the role of marketing organizations.
- CO2. Accurately develop awareness regarding marketing strategies.
- CO3. Demonstrates the basic knowledge of marketing regulations.
- CO 4. Apply methods to develop insight about globalization and marketing.
- CO5. Apply methods to get knowledge about the changing role of marketing organizations.
- CO 6. Discuss the issues relating to benchmarking for effective marketing strategy.
- CO7. Acquaint students about the importance of marketing regulations.

Medium of Instruction: English/Marathi

Unit No.	Semester-VI	Periods
1	1) Marketing Organizations 1.1 Meaning of Marketing Organization 1.2 Changing role of Marketing Organization 1.3 Factors affecting on Marketing Organization 1.4 Essentials of an effective Marketing Organization	12
2	2) Marketing Strategies 2.1 Concept & meaning of Strategy 2.2 Characteristics of Strategy 2.3 Competitive Marketing Strategy & its application in Global Environment 2.4 Benchmarking – A total for effective Marketing Strategy-meaning, process and advantages of Benchmarking	12
3	3) Marketing Regulations 3.1 Importance of Marketing Regulations in Marketing 3.2 Relevance and importance of following Acts in the context Marketing Management – Consumer Protection Acts, 1986, Trade Marks Act, 1999, Competition Acts, 2002, Indian Patent(amendment) Acts, 2005, Bureau of Indian Standards Act, Copy Right Act 1972 (amended)	10
4	4) Globalization and Marketing 4.1 Meaning, Features of Globalization 4.2 Marketing in 21 st Century 4.3 Impact of Globalization on marketing 4.4 Benefits and limitation of Globalization 4.5 Case study related to Global Marketing	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 – PeterDoyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
7. Marketing Channels: A Management View – Bert Rosebloom

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com

Subject: Marketing Management Special Paper VI

Course: Marketing Management Special Paper VI

Course Code: :COMMM3606B

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 marketing organizations and interactions in their day to day life.

CO2: Students will develop a deep understanding of procedure to solve complex problems of marketing strategies.

CO3: Students will master the regular practice by understanding the methods and procedures of marketing regulations.

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 problems of marketing strategies.

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

PO3: Independent learning

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

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their colleagues 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 FOR T.Y.COM (2019 PATTERN)

Name of the Programme	: B.Com
Programme Code	: COM
Class	: T.Y.B.Com
Semester	: VI
Course Name	: Cost and Works Accounting Special Paper-V
Course Code	: COMCWA3605B
Credit	: 03 Credits (Theory)
No. of lectures	: 48

Course Objectives (CO):

1. Acquire a comprehensive understanding of costing principles in various contexts.
2. Develop proficiency in applying different costing techniques such as contract costing, process costing, service costing, and life cycle costing.
3. Apply costing principles to real-world scenarios, including contract management, process analysis, service industries, and product life cycle evaluation.
4. Develop and enhance analytical skills to assess and interpret financial data for effective decision-making in costing.
5. Cultivate problem-solving skills through the application of costing principles to address complex issues.
6. Enhance communication skills to convey complex costing information clearly and concisely to diverse stakeholders.
7. Integrate various costing concepts for a holistic understanding of costing in different business contexts.

Course Outcomes :

- CO 1** Demonstrate the ability to apply costing principles effectively in diverse business contexts.
- CO 2** Apply different costing techniques, including contract costing, process costing, service costing, and life cycle costing, proficiently.
- CO 3** Apply costing principles to real-world scenarios, effectively managing costs in contract scenarios, analyzing processes, and evaluating product life cycles.
- CO 4** Utilize analytical skills to assess and interpret financial data, enabling effective decision-making in costing.
- CO 5** Apply problem-solving skills to address and solve complex issues related to costing.
- CO 6** Communicate complex costing information clearly and concisely to diverse stakeholders.
- CO 7** Demonstrate an integrated understanding of various costing concepts for effective decision-making in different business scenarios.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : CONTRACT COSTING

16 LECTURES

- 1.1 Meaning and Features of Contract Costing.
- 1.2 Work Certified and Uncertified, Escalation clause, Cost Plus contract, Work-in- progress.
- 1.3 Profit on incomplete contract.

UNIT II : PROCESS COSTING

14 LECTURES

- 2.1 Meaning and features of process costing.
- 2.2 Preparation of process accounts including normal and abnormal loss/gain.
- 2.3 Joint Products and By Products.

UNIT III : SERVICE COSTING

10 LECTURES

- 3.1 Meaning, Features and Applications.
- 3.2 Cost Unit-Simple and composite.
- 3.3 Cost Sheet for Motor transport service.
- 3.4 Cost Statement for Hospital and Hotel Organization.

UNIT IV : LIFE CYCLE COSTING

08

- 4.1 Meaning and Characteristics of Life Cycle Costing.
- 4.2 Benefits of Product Life Cycle Costing.
- 4.3 Stages of Product Life Cycle Costing.

Areas of Practical Problems

- Contract Costing - Preparation of Contract Account & Contractive Account [without B/S] Simple Problem without Escalation clause
- Process Costing Simple Problems on Process Costing [Where there is no work in process].
- Service Costing - Cost Sheet for Motor Transport and Hotel and hospital industry Service.

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 Syndicae 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 VI)

Subject: Cost and Works Accounting paper V

Course: **Cost and Works Accounting Special Paper-V** Course Code: **COMCWA3605B**

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	1	1	1
CO2	2	3	1	1	1
CO3	3	2	1	1	1
CO4	2	2	1	3	1
CO5	2	2	1	2	3
CO6	2	3	1	1	2
CO7	2	1	1	1	1

Justification for the Mapping

PO1: Knowledge and Critical Thinking:

CO1, CO2, CO3, CO4, CO5, CO6, and CO7 Strongly related (3), as acquiring knowledge and critical thinking skills contribute to applying costing principles, applying different costing techniques, applying costing principles to real-world scenarios, utilizing analytical skills, applying problem-solving skills, communicating costing information, and demonstrating an integrated understanding.

PO2: Communication Skill:

CO2, CO3, CO6, and CO7 Strongly related (3), as effective communication is key to applying different costing techniques, applying costing principles to real-world scenarios, communicating costing information, and demonstrating an integrated understanding.

CO1, CO4, and CO5 Moderately related (2), as communication skills also contribute to applying costing principles, utilizing analytical skills, and applying problem-solving skills.

PO3: Independent Learning:

CO1, CO2, CO3, CO4, CO5, CO6, and CO7 Weakly related (1), as independent learning may indirectly contribute to all aspects but is not the primary focus.

PO4: Leadership Quality:

CO4 Weakly related (1), as leadership qualities may indirectly contribute to utilizing analytical skills.

PO5: Teamwork:

CO1, CO2, CO3, CO4, CO5, CO6, and CO7 Weakly related (1), as teamwork may indirectly contribute to all aspects but is not the primary focus.

SYLLABUS FOR T.Y.COM

(2019 PATTERN)

Name of the Programme	: B.Com
Programme Code	: COM
Class	: T.Y.B.Com
Semester	: VI
Course Name	: Cost and Works Accounting Special Paper-VI
Course Code	: COMCWA3606B
Credit	: 03 Credits (Theory)
No. of lectures	: 48

Course Objectives:

1. Define standard cost and standard costing and set up material and labor standards.
2. Distinguish features and assess advantages and limitations of Standard Costing compared to Budgetary Control.
3. Analyze variance significance and understand material and labor variance types and causes.
4. Grasp basic concepts, accounting entries, and solve problems in non-integrated accounting systems.
5. Introduce cost accounting record rules, understand cost records verification, and define cost auditor roles.
6. Define and apply cost audit principles, report content, and introduce Cost Accounting Standards.
7. Apply legal provisions to evaluate and report on organizational financial aspects through cost audit.

Course Outcomes:

- CO 1** Demonstrate the ability to define standard cost, apply standard costing, and set material and labor standards.
- CO 2** Distinguish Standard Costing from Budgetary Control and evaluate their respective advantages.
- CO 3** Apply variance analysis principles to identify and address material and labor variances effectively.
- CO 4** Demonstrate proficiency in solving practical problems related to non-integrated accounting systems.
- CO 5** Understand and comply with cost accounting record rules, verification processes, and cost auditor roles.
- CO 6** Apply legal provisions related to cost audit for evaluating and reporting organizational financial aspects.
- CO 7** Demonstrate integrated understanding and application of standard costing, non-integrated accounting, and cost audit principles for informed decision-making in diverse business contexts.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : STANDARD COSTING

16 LECTURES

- 1.1 Definition and meaning of standard cost & standard Costing.
- 1.2 Types of standards, setting up of Material & Labour Standards
- 1.3 Difference between Standard Costing & Budgetary Control.
- 1.4 Advantages and Limitations of standard costing
- 1.5 Variance Analysis & its Significance
- 1.6. Meaning Types and Causes of Material & Labour variances.
- 1.6. Problems on Material & Labour variances.

UNIT II : NON- INTEGRATED ACCOUNTS

10 LECTURES

- 2.1 Basic Concepts- Cost Control Accounts, Integrated and Non-Integrated System of Accounting
- 2.2 Accounting Entries for non-integrated accounting system
- 2.3 Practical Problems on non-integrated accounting System

UNIT III : COST ACCOUNTING RECORD & COST AUDIT

10 LECTURES

- 3.1 Introduction to cost accounting record u/s 148 of the companies Act 2013.
- 3.2 Cost records and Verification of Cost Records
- 3.3 Cost auditor – Appointment- Rights and duties

UNIT IV : COST AUDIT (LEGAL PROVISIONS)

10 LECTURES

- 4.1 Cost Audit - Meaning, Scope, objectives & advantages of Cost Audit.
- 4.2 Cost Audit Report and Annexure to cost Audit Report.
- 4.3 Introduction to Cost Accounting Standards issued by Institute of Cost and Management of India.

Note -:

Allocation of Marks

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

Areas of Practical Problems:

- Standard Costing-Material & Labour Variances only. [Simple problem]
- Non-Integrated Accounts Practical Problems

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 Syndicate Pvt. Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
14. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15. Hornefrain 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 VI)

Subject: Cost and Works Accounting paper VI

Course: Cost and Works Accounting Special Paper-VI Course Code: COMCWA3606B

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 - This outcome involves critical thinking skills in defining standard cost, applying standard costing, and setting standards, requiring logical organization and analysis.

CO2 - Moderate - Understanding the differences between Standard Costing and Budgetary Control involves logical analysis, contributing to critical thinking.

CO3 - Moderate - The application of variance analysis principles requires logical analysis and evaluation, contributing to critical thinking.

CO4 - Moderate - Proficiency in solving practical problems related to non-integrated accounting systems contributes to critical thinking.

CO5 - Moderate - Understanding and compliance with rules contribute to critical thinking.

CO6 - Strong - The application of legal provisions involves critical analysis, contributing to critical thinking.

CO7 - Moderate - Integrated understanding and application of standard costing, non-integrated accounting, and cost audit principles require logical analysis for informed decision-making in diverse business contexts.

PO2: Communication Skill

CO1 - Moderate - Effective communication is required in defining standard cost, applying standard costing, and setting standards.

CO2 - Strong - Clear communication is needed to distinguish Standard Costing from Budgetary Control.

CO3 - Moderate - Communication of variance analysis principles to identify and address variances effectively.

CO4 - Moderate - Proficiency in solving practical problems related to non-integrated accounting systems involves effective communication.

CO5 - Moderate - Understanding and compliance with rules contribute to effective communication.

CO6 - Moderate - Application of legal provisions requires clear communication.

CO7 - Strong - Integrated understanding and application require effective communication for informed decision-making in diverse business contexts.

PO3: Independent Learning

CO1 - Moderate - Acquiring skills in standard costing involves independent learning.

CO2 - Moderate - Understanding and logical analysis contribute to independent learning.

CO3 - Strong - Variance analysis principles involve the capacity for self-directed activity.

CO4 - Moderate - Understanding non-integrated accounting systems contributes to independent learning.

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

CO6 - Moderate - Legal provisions related to cost audit contribute to independent learning.

CO7 - Moderate - Integrated understanding requires independent learning for informed decision-making.

PO4: Leadership Quality

CO1 - Moderate - Acquiring skills in standard costing involves qualities associated with leadership.

CO2 - Moderate - Understanding and logical analysis contribute to leadership qualities.

CO3 - Moderate - Variance analysis principles involve accountability.

CO4 - Strong - Demonstration of proficiency in solving practical problems related to non-integrated accounting systems contributes to leadership qualities.

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

CO6 - Moderate - Application of legal provisions related to cost audit contributes to leadership qualities.

CO7 - Strong - Integrated understanding requires leadership qualities for informed decision-making.

PO5: Teamwork

CO1 - Moderate - Acquiring skills in standard costing involves teamwork.

CO2 - Moderate - Understanding and logical analysis contribute to teamwork.

CO3 - Moderate - Variance analysis principles involve teamwork.

CO4 - Moderate - Understanding non-integrated accounting systems contributes to teamwork.

CO5 - Strong - Integrating costing principles requires teamwork.

CO6 - Moderate - Legal provisions related to cost audit contribute to teamwork.

CO7 - Strong - Integrated understanding requires teamwork for informed decision-making.