

## **CBCS Syllabus for T.Y. B.Com. Semester VI (2022 Pattern)**

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: T.Y. B.Com
<b>Semester</b>	: VI
<b>Course Code</b>	: UCBRF361
<b>Course Title</b>	: Business Regulatory Framework II
<b>No. of Credits</b>	: 3 Credits (Theory)
<b>No. of Teaching Hours</b>	: 48

### **Course Objectives:**

1. To develop general awareness of Business Law among the students.
2. To understand the various statutes containing regulatory mechanism of business and its relevant provisions including different types of e-contracts.
3. To have an understanding about the landmark cases/decisions having impact on business 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 acquaint the students on relevant developments in business laws to keep them updated.
7. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.

### **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 negotiable instruments 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 e-contracts
- 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 for IPR under the mercantile laws.

### **Topics and Learning Points**

#### **UNIT 1: Negotiable Instruments Act, 1881**

**14 Lectures**

- 1.1. Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act

1.2. Definitions, Essentials of promissory note, bill of exchange, cheque and other types of negotiable instruments. Distinction between these instruments. Crossing of cheques – It's meaning and types.

1.3. 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 N. I., kinds, law relating to notice of dishonour

## **UNIT 2: E-Contracts (E-Transactions/E-Commerce.) 06 Lectures**

2.1. Significance of E-Transactions /E-Commerce, Nature, Formation, Legality. Recognition.

(Chapter 4.Sec.11-13 of I T Act, 2000 relating to attribution, acknowledgement, dispatch of E-Records)

2.2. Digital Signatures –Meaning & functions, Digital Signature, certificates [Sections 35-39]

2.3. Legal issues involved in E-Contracts and personal data protection (Sec.43 A)

## **UNIT 3: The Consumer Protection Act 2019 14 Lectures**

3.3. The Consumer Protection Act, 2019, Salient features of the C.P. Act, 2019

3.4. Definitions-Consumer, Complainant, Services, Defect & Deficiency, Complainant, unfair trade practice, restrictive trade practice, unfair contract.

3.5. Consumer Protection Councils.

3.6. Procedure to file complaint & Procedure to deal with complaint in commissions &

Reliefs available to consumer. (Sec.39)

3.7. Consumer Disputes Redressal Commissions. (Composition, Jurisdiction, Powers and Functions.)

## **UNIT 4: Intellectual Property Rights 14 Lectures**

4.1. Intellectual Property Rights: (IPRs) • Meaning & importance of IPRs, International efforts in protection of IPR: WIPO (Objectives & activities) & TRIPS Agreement: Objectives

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

4.3. Patent: Definition & concept, Rights & obligation of Patentee, its term.

4.4. Copyright: Characteristics & subject matter of copyright, Author & his Rights, term.

4.5. Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder.

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

## **References:**

1. Negotiable Instruments Act :-Khergamwala , Lexis Nexis,(2017)
2. Intellectual Property Law:-Narayan, Eastern Law House, (2020)

3. The Consumer Protection Act 2019 Bare Act With Amendments 2020 Edition, Government of India,(2020)
4. Law Relating To Electronic Contracts, R. K.Sing, Lexis Nexis (2019)
5. Business regulatory framework, Chaudhari, Bhawari,Zalte,Dagade, Prashant Publication (2021)
6. Law Relating to Intellectual Property Rights,V.K.Sing, Lexis Nexis,(2017)
7. Introduction To Intellectual Property Rights, H.S. Chawala, Oxford & IBH Publishing (2020).

## Mapping of Program Outcomes with Course Outcomes

**Class:** T.Y.B.Com

**Subject:** Business Regulatory Framework II

**Course:** Business Regulatory Framework II

**Course Code:** UCBRF361

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

<b>Programme Outcomes (POs)</b>					
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
CO 1	3	2			
CO 2	3	2			
CO 3	3	2			
CO 4					
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 contracts 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 related to laws.

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 related to IPR.

**PO4: Leadership quality**

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering legal provisions related to e-contracts. 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 (2022 Pattern) (With effect from June 2024)

Academic Year 2024-25

<b>Name of the Programme</b>	<b>: B. Com</b>
<b>Class</b>	<b>: T. Y. B. Com</b>
<b>Semester</b>	<b>: VI</b>
<b>Course Code</b>	<b>: UCAA361</b>
<b>Course Title</b>	<b>: ADVANCED ACCOUNTING – II</b>
<b>No. of Credits</b>	<b>: 03</b>
<b>No. of Lectures</b>	<b>: 48</b>

### Course Objectives:

1. To understand the preparation of final accounts for co-operative societies and profit allocation under Maharashtra Co-operative Societies Act.
2. To learn accounting for investments, including classification, acquisition, disposal, and practical problem-solving.
3. To understand accounting procedures under GST, including payment, credit, and entries using Tally software.
4. To develop skills in solving numerical problems related to GST calculations and accounting entries.
5. To learn the concept, importance, and limitations of forensic accounting.
6. To understand accounting practices for Corporate Social Responsibility (CSR) activities.
7. To apply accounting knowledge to real-world scenarios involving co-operative societies, investments, GST, forensic accounting, and CSR.

### Course Outcomes (COs):

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

- CO1.** Students will explain the process of preparing final accounts for co-operative societies and understand profit allocation as per the Maharashtra State Co-operative Societies Act.
- CO2.** Students will demonstrate knowledge of accounting for investments, including classification, acquisition, disposal, and solving practical problems.
- CO3.** Students will apply the principles of GST accounting, including making payments, managing credits, and recording transactions using Tally software.
- CO4.** Students will solve numerical problems related to GST calculations and prepare accurate accounting entries.
- CO5.** Students will describe the concept, importance, and limitations of forensic accounting.
- CO6.** Students will explain the accounting practices involved in Corporate Social Responsibility (CSR) activities.
- CO7.** Students will integrate their knowledge of various accounting practices to address real-world scenarios related to co-operative societies, investments, GST, forensic accounting, and CSR.

### Topics and Learning Points

<b>Unit 1:</b>	<b>Final Accounts of Co-operative Societies</b>	<b>(12)</b>
	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	
<b>Unit 2:</b>	<b>Accounting for Investment</b>	<b>(12)</b>
	2.1 Introduction, AS-13 2.2 Classification of Investments 2.3 Investment Acquisition 2.4 Disposal of Investment 2.5 Practical Problems on Investment	
<b>Unit 3:</b>	<b>Accounting for GST</b>	<b>(12)</b>
	3.1 Accounting Under GST – Meaning and Introduction to GST, 3.2 Payment of GST, Credit of GST 3.3 Accounting Entries using Tally Software. 3.4 Simple numerical on calculation of GST.	
<b>Unit 4:</b>	<b>Recent Trends in Accounting</b>	<b>(12)</b>
	4.1 Forensic Accounting-Concept, Meaning & Definition, Need and Importance, Limitations 4.2 Accounting for Corporate Social Responsibility Activities	

#### ❖ 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:

<b>Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>: 40 Marks</b>
<b>External Examination</b> (For external examination, the Question Paper should consist of: Theory Questions: up to 30% & Problems: 70%)	<b>: 60 Marks</b>
<b>Total Marks</b>	<b>: 100 Marks</b>

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

Q.1)	Practical Problem OR Practical Problem	<b>1 x 15 = 15 Marks</b>
Q.2)	Practical Problem OR Practical Problem	<b>1 x 15 = 15 Marks</b>
Q.3)	Practical Problem	<b>1 x 15 = 15 Marks</b>
Q.4)	Write Short Note (Any Three)	<b>3 x 5 = 15 Marks</b>
	<b>Total</b>	<b>60 Marks</b>

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

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## Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Advanced Accounting – II

Course: Advanced Accounting – II

Course Code: UCAA361

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

### Justification for the Mapping

#### PO1 (Knowledge and Critical Thinking):

- CO1, CO3, CO4: Involves understanding and applying knowledge, which aligns with critical thinking.
- CO7: Involves integrating knowledge from various areas, contributing to critical thinking.

#### PO2 (Communication Skills):

- CO2: Demonstrates the ability to communicate effectively about accounting processes.
- CO6: Requires explaining CSR accounting practices, demonstrating communication skills.

#### PO3 (Independent Learning):

- CO2, CO5, CO6: Involves self-study and research in accounting topics.
- CO7: Involves applying knowledge independently to real-world scenarios.

#### PO4 (Leadership Quality):

- CO2: Requires decision-making in accounting tasks.
- CO4, CO6: Involves leading or guiding in accounting tasks and practices.

#### PO5 (Teamwork):

- CO2, CO4: Collaborative activities in accounting, like solving problems and preparing entries.
- CO7: Involves working together to integrate different accounting practices into scenarios.

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**Syllabus (2022 Pattern) (With effect from June 2024)**  
**Academic Year 2024-25**

<b>Name of the Programme</b>	<b>: B. Com</b>
<b>Class</b>	<b>: T. Y. B. Com</b>
<b>Semester</b>	<b>: VI</b>
<b>Course Code</b>	<b>: UCT361</b>
<b>Course Title</b>	<b>: TAXATION</b>
<b>No. of Credits</b>	<b>: 03</b>
<b>No. of Lectures</b>	<b>: 48</b>

**Course Objectives:**

1. To understand the history and basic terminologies of the Income Tax Act, 1961, including definitions of income, gross total income, total income, and assessee.
2. To learn the concept of residential status and its impact on the tax liability of an individual.
3. To identify and explain the types of income exempted from tax under Section 10.
4. To understand the significance and application of the Permanent Account Number (PAN).
5. To compute income under the heads of "Salary" and "House Property," including allowable deductions and chargeability (theory and problems).
6. To analyse profits and gains from business and professions, including deductions allowed and disallowed.
7. To calculate total income and tax liability, considering income from other sources and deductions under Sections 80C to 80U.

**Course Outcomes (COs):**

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

- CO1. Students will explain the history and basic terminologies of the Income Tax Act, 1961, including income, gross total income, total income, and the concept of an assessee.
- CO2. Students will determine the residential status of an individual and assess its impact on tax liability.
- CO3. Students will identify and describe the types of income exempted from tax u/s. 10.
- CO4. Students will understand and apply the significance and functions of the Permanent Account Number (PAN) in tax-related matters.
- CO5. Students will compute income under the heads of "Salary" and "House Property," including calculating allowable deductions and understanding chargeability.
- CO6. Students will analyse profits and gains from business and professions, distinguishing between deductions that are expressly allowed or disallowed.
- CO7. Students will calculate total income and tax liability by incorporating income from various sources and applying deductions under Sections 80C to 80U.

## Topics and Learning Points

<b>Unit 1:</b>	<b>Introduction to Income Tax Act, 1961</b>	<b>(10)</b>
	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 1.3 Residential Status and tax liability of individual 1.4 Income exempted from tax under section 10. 1.5 PAN (Permanent Account Number)	
<b>Unit 2:</b>	<b>Income under Heads of Salary and HP</b>	<b>(14)</b>
	<b>2.1 Income from Salary-</b> Meaning of salary, Allowances, Perquisites, Deductions U/s. 16 (Theory & Problems) <b>2.2 Income from House Property</b> Basis of Chargeability, Annual Value of Self occupied and let-out property, Deductions U/s. 24 (Theory & Problems)	
<b>Unit 3:</b>	<b>Income under Heads of PGBP</b>	<b>(14)</b>
	<b>Profits and Gains of Business and Professions</b> - Definitions, Deductions expressly allowed and disallowed (Theory & Problems)	
<b>Unit 4:</b>	<b>Income from Other Sources &amp; Computation of Total Income</b>	<b>(10)</b>
	4.1 Chargeability - deductions - Amounts not deductible. 4.2 Deductions U/s. 80C to 80U, 4.3 Computation of Total Income 4.4 Computation of Tax Liability.	

### ❖ 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

### ❖ Assessment Pattern:

<b>Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>40 Marks</b>
<b>External Examination (Theory Paper of 60 Marks)</b> (For external examination, the Question Paper should consist of Four to Five questions – Theory up to 20% & Practical 80%)	<b>60 Marks</b>
<b>Total Marks</b>	<b>100 Marks</b>

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

	<b>Nature of Question</b>	<b>Marks</b>
Q.1)	Practical Problem on Salary	<b>15</b>
Q.2)	Practical Problem on HP	<b>10</b>
Q.3)	Practical Problem on Business OR Practical Problem on Profession	<b>15</b>
Q.4)	Practical Problem on Total Income	<b>10</b>
Q.5)	Write Two Short Notes	<b>10</b>
	<b>Total Marks</b>	<b>60</b>

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

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## Mapping of Program Outcomes with Course Outcomes

**Class T. Y. B. Com**  
**Course: TAXATION**

**Subject: TAXATION**  
**Course Code: UCT361**

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

<b>Programme Outcomes (POs)</b>					
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
CO 1	3		3		2
CO 2		2	2	2	
CO 3	3				
CO 4		3		3	3
CO 5	3				
CO 6		2	3	2	
CO 7	2		2		3

### Justification for the Mapping

**PO1 (Knowledge and Critical Thinking):**

- CO1: Requires understanding and explaining tax concepts and terminologies.
- CO3: Involves identifying and describing income types exempt from tax, demonstrating critical thinking.
- CO5: Requires computation of income under different heads, which involves critical analysis and knowledge application.
- CO7: Involves calculating total income and tax liability, requiring critical assessment of various deductions.

**PO2 (Communication Skills):**

- CO2: Requires effectively communicating an assessment of residential status and its impact on tax liability.
- CO4: Involves explaining the significance of PAN in tax-related matters, which requires communication skills.
- CO6: Requires discussing the analysis of profits and gains, demonstrating communication skills.

**PO3 (Independent Learning):**

- CO1: Involves learning and explaining complex tax terms and concepts.
- CO2: Involves independently determining the residential status of an individual and assessing tax implications.
- CO6: Requires self-directed analysis of deductions in profits and gains, showing independent learning.
- CO7: Involves independent calculation of total income and tax liability based on various factors.

**PO4 (Leadership Quality):**

- CO2: Demonstrates leadership in analyzing and determining complex tax status issues.
- CO4: Shows leadership by understanding and applying the significance of PAN in tax matters.
- CO6: Demonstrates leadership in analyzing complex deductions in business and professional gains.

**PO5 (Teamwork):**

- CO1: Requires collaboration to explain complex tax concepts and terminologies.
- CO4: Involves teamwork in applying knowledge about PAN in group settings.
- CO7: Involves working collaboratively to compute total income and tax liability, applying diverse knowledge and skills.

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**Syllabus (2022 Pattern) (With effect from June 2024)**  
**Academic Year 2024-25**

<b>Name of the Programme</b>	<b>: B. Com</b>
<b>Class</b>	<b>: T. Y. B. Com</b>
<b>Semester</b>	<b>: VI</b>
<b>Course Code</b>	<b>: UCTSEC8</b>
<b>Course Title</b>	<b>: TAXATION (PRACTICAL)</b>
<b>No. of Credits</b>	<b>: 02</b>
<b>No. of Lectures</b>	<b>: 30</b>

**Course Objectives:**

1. To understand the history and basic terminologies of the Income Tax Act, 1961, including definitions of income, gross total income, total income, and assessee.
2. To learn the concept of residential status and its impact on the tax liability of an individual.
3. To identify and explain the types of income exempted from tax under Section 10.
4. To understand the significance and application of the Permanent Account Number (PAN).
5. To compute income under the heads of "Salary" and "House Property," including allowable deductions and chargeability (theory and problems).
6. To analyse profits and gains from business and professions, including deductions allowed and disallowed.
7. To calculate total income and tax liability, considering income from other sources and deductions under Sections 80C to 80U.

**Course Outcomes (COs):**

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

- CO1.** Students will explain the history and basic terminologies of the Income Tax Act, 1961, including income, gross total income, total income, and the concept of an assessee.
- CO2.** Students will determine the residential status of an individual and assess its impact on tax liability.
- CO3.** Students will identify and describe the types of income exempted from tax u/s. 10.
- CO4.** Students will understand and apply the significance and functions of the Permanent Account Number (PAN) in tax-related matters.
- CO5.** Students will compute income under the heads of "Salary" and "House Property," including calculating allowable deductions and understanding chargeability.
- CO6.** Students will analyse profits and gains from business and professions, distinguishing between deductions that are expressly allowed or disallowed.
- CO7.** Students will calculate total income and tax liability by incorporating income from various sources and applying deductions under Sections 80C to 80U.

## Topics and Learning Points

<b>Unit 1:</b>	<b>Computation of Taxable Income under Heads of Salary</b>	<b>(08)</b>
	<ul style="list-style-type: none"> <li>- Practical Problems on Computation of Income from Salary as per old Regime</li> <li>- Practical Problems on Computation of Income from Salary as per New Regime</li> </ul>	
<b>Unit 2:</b>	<b>Computation of Taxable Income under Heads of HP</b>	<b>(08)</b>
	<ul style="list-style-type: none"> <li>- Practical Problems on Computation of Income from HP as per old Regime</li> <li>- Practical Problems on Computation of Income from HP as per New Regime</li> </ul>	
<b>Unit 3:</b>	<b>Computation of Taxable Income under Heads of PGBP</b>	<b>(08)</b>
	<ul style="list-style-type: none"> <li>- Practical Problems on Computation of Income from Business as per Old &amp; New Regime</li> <li>- Practical Problems on Computation of Gain from Profession as per Old &amp; New Regime</li> </ul>	
<b>Unit 4:</b>	<b>Income from Other Sources &amp; Computation of Total Income</b>	<b>(06)</b>
	<ul style="list-style-type: none"> <li>- Practical Problems on Computation of Income from Business as per Old &amp; New Regime</li> <li>- Practical Problems on Computation of Gain from Profession as per Old &amp; New Regime</li> </ul>	

### ❖ 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

### ❖ Assessment Pattern:

<b>Journal</b>	<b>10 Marks</b>
<b>Oral Examination</b>	<b>10 Marks</b>
<b>Total Marks</b>	<b>20 Marks</b>

### ❖ 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

## Mapping of Program Outcomes with Course Outcomes

**Class T. Y. B. Com**

**Subject: TAXATION (PRACTICAL)**

**Course: TAXATION (PRACTICAL)**

**Course Code: UCTSEC8**

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

<b>Programme Outcomes (POs)</b>					
<b>Course Outcomes</b>	<b>PO 1</b>	<b>PO 2</b>	<b>PO 3</b>	<b>PO 4</b>	<b>PO 5</b>
CO 1	3		3		2
CO 2		2	2	2	
CO 3	3				
CO 4		3		3	3
CO 5	3				
CO 6		2	3	2	
CO 7	2		2		3

### **Justification for the Mapping**

#### **PO1 (Knowledge and Critical Thinking):**

- CO1: Requires understanding and explaining tax concepts and terminologies.
- CO3: Involves identifying and describing income types exempt from tax, demonstrating critical thinking.
- CO5: Requires computation of income under different heads, which involves critical analysis and knowledge application.
- CO7: Involves calculating total income and tax liability, requiring critical assessment of various deductions.

#### **PO2 (Communication Skills):**

- CO2: Requires effectively communicating an assessment of residential status and its impact on tax liability.
- CO4: Involves explaining the significance of PAN in tax-related matters, which requires communication skills.
- CO6: Requires discussing the analysis of profits and gains, demonstrating communication skills.

#### **PO3 (Independent Learning):**

- CO1: Involves learning and explaining complex tax terms and concepts.
- CO2: Involves independently determining the residential status of an individual and assessing tax implications.
- CO6: Requires self-directed analysis of deductions in profits and gains, showing independent learning.
- CO7: Involves independent calculation of total income and tax liability based on various factors.

#### **PO4 (Leadership Quality):**

- CO2: Demonstrates leadership in analyzing and determining complex tax status issues.
- CO4: Shows leadership by understanding and applying the significance of PAN in tax matters.

- CO6: Demonstrates leadership in analysing complex deductions in business and professional gains.

**PO5 (Teamwork):**

- CO1: Requires collaboration to explain complex tax concepts and terminologies.
- CO4: Involves teamwork in applying knowledge about PAN in group settings.
- CO7: Involves working collaboratively to compute total income and tax liability, applying diverse knowledge and skills.

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**CBCS Syllabus for T.Y. B.Com. Semester VI  
(2022 Pattern)**

**Name of the Programme : B. Com.**

**Programme Code : UC**

**Class : T.Y.B.Com.**

**Semester : VI**

**Course Title : Marketing Management Special Paper V**

**Course Code : UCMM361(A)**

**No. of Lectures : 48**

**No. of Credits : 03 (Theory)**

**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-VI	Periods
1	<b>1) Industrial Marketing</b> 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	<b>12</b>
2	<b>2) Social Marketing</b> 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	<b>16</b>
3	<b>3) Agricultural Marketing</b> 3.1 Meaning of Agriculture Marketing 3.2 Types and Features of Agri-Products 3.3 Defects of Agri-marketing and remedies 3.4 Distinction between manufacture goods marketing and Agriculture goods marketing	<b>08</b>
4	<b>4) International Marketing</b> 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	<b>12</b>
	<b>Total Periods</b>	<b>48</b>

### 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

: Marketing Management Special Paper V

Course: Marketing Management Special Paper V

Course Code: UCMM361(A)

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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO 1	1		1			1			3				
CO 2	2			1			2			-	-		-
CO 3													1
CO 4		2						1					
CO 5					2							1	
CO 6				2	1								
CO 7							1						

### Justification for the Mapping

#### **PO1: A Fundamental Knowledge and Coherent Understanding:**

CO1. This will help the students to get in depth knowledge of brand marketing and its application in today's world; they can solve the problems of industrial marketing.

CO2. The students acquaint the recent trends in the field of industrial marketing; can cope up with the changes in market.

#### **PO2: Procedural Knowledge for Skill Enhancement:**

CO 4. Students can apply methods to develop marketing control skills through social media marketing.

#### **PO3: Critical Thinking and Problem-Solving Skills:**

CO1. This will help to the students accurately describe the concept about agricultural marketing.

#### **PO4: Communication Skill**

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO 6. Students can discuss the issues relating to marketing.

#### **PO5: Analytical Reasoning Skills:**

CO5. This will help the students to develop techniques of international marketing skills.

CO 6. The students can discuss the issues relating to international marketing.

#### **PO6: Innovation, Employability and Entrepreneurial Skills:**

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

#### **PO7: Multidisciplinary Competence:**

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO7. This will help the students to understand about international marketing.

**PO8: Value Inculcation through Community Engagement:**

CO 4. Apply methods to develop marketing control skills through advertising budget.

**PO9: Traditional Knowledge into Modern Application:**

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

**PO12: Research-Related skills:**

CO5. Apply methods to get knowledge about data collection for marketing research.

**PO13: 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 T.Y. B.Com. Semester VI (2022 Pattern)

<b>Name of the Programme:</b>	B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: T.Y. B.Com
<b>Semester</b>	VI
<b>Course Code</b>	: UCMMSEC9 (A)
<b>Course Title</b>	: <b>Marketing Management V</b> (Practical)
<b>No. of Credits</b>	: 02 Credits (Practical)
<b>No. of Teaching Hours</b>	30

### Course Objectives:

1. To orient the students about recent trends in Marketing Management.
2. To create awareness about sales forecasting, sales budget, sales quota in the students.
3. To acquaint the students with the use of forecasting technique in the competitive environment.
4. To help the students to understand the target marketing and market information system.
5. To develop ability to communicate target segment and target strategies.
6. To instills the knowledge about new technologies in marketing and its application in business organization.
7. To aware new trends in advertising budget.

### Course outcome:

### Course Outcomes:

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

- CO1: This course will orient the students for recent trends in marketing management.
- CO2: It will create awareness regarding sales forecasting, sales budget, and sales quota in the students.
- CO3: Aware about the with the use of forecasting technique in the competitive environment.
- CO4: It will provide special knowledge of target marketing and market information system.
- CO5: Impart the knowledge to develop ability to communicate target segment and target strategies.
- CO6: The students can understand about about new technologies in marketing and its application in business organization.
- CO7: Acquaint with the s t u d e n t s aware new trends in advertising budget.

**UNIT 1: Industrial Marketing**

**10 Lectures**

- 1.1 Design a layout for an industrial marketing
- 1.2 Visit an industry and analyze its marketing.
- 1.3 Simulate different types of industrial goods and discuss their advantages and Disadvantages.
- 1.4 Case Study: Analyze real-world examples of industry and present findings.
- 1.5 Group Discussion: Discuss purchasing practices of industrial marketing.
- 1.6 Students should maintain this activity in the practical journal provided by the institution.

**UNIT 2: Social Marketing**

**10 Lectures**

- 2.1 Role Play: Simulate scenarios for social marketing; evaluate the importance of social Marketing.
- 2.2 Group Discussion: Discuss the social responsibility of marketing manager.
- 2.3 Presentation – Students should present impact of Marketing on Society and Other Business
- 2.4 Students should maintain this activity in the practical journal provided by the institution.

**UNIT 3: Agriculture marketing**

**10 Lectures**

- 3.1 Presentation – Student should present their products as Agriculture marketing.
- 3.2 Group Discussion- students discuss the Process of agriculture marketing, its advantages and disadvantages.
- 3.3 A teacher should ask students to write factors influencing agriculture marketing.
- 3.4 Students should maintain this activity in the practical journal provided by the institution.

**References:**

1. Retailing and E-tailing – S. L. Gupta, Mittal & Nayyar
2. E-Commerce: Fundamentals and Applications – Henry Chan, Lee
3. Marketing Management, Indian context – global perspective – Ramaswami Namakumari
4. Marketing Management – Pankaj Madan & Hemraj Verma Amit Mittal
5. Marketing Management (Text and Cases) – Rajagopal
6. Marketing Concepts and cases – Michael J Etzel, Bruce J. Walker, Willam J Stanton Ajay Pandit
7. Introduction to e-commerce – Nidhi Dhawan
8. Electronic Commerce – Bharat Bhaskar

## Mapping of Program Outcomes with Course Outcomes

**Class:** T.Y.B.Com  
(Practical)

**Subject:** Marketing Management III

**Course:** Marketing Management III (Practical) **Course Code:** UCMMSEC6(A)

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

Course Outcomes	PO1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	PO 11	PO 12	PO 13
CO 1	1		1			1			3				
CO 2	2			1			2			-	-		-
CO 3													1
CO 4		2						1					
CO 5					2							1	
CO 6				2	1								
CO 7							1						

### Justification for the Mapping

#### **PO1: A Fundamental Knowledge and Coherent Understanding:**

CO1. This will help the students to get in depth knowledge of recent trends in marketing management and its application in today's world; they can solve the problems of marketing and salesmanship.

CO2. The students acquaint the recent trends in the field of marketing; can cope up with the changes in market.

#### **PO2: Procedural Knowledge for Skill Enhancement:**

CO 4. Students can apply methods to develop marketing control skills through advertising budget.

#### **PO3: Critical Thinking and Problem-Solving Skills:**

CO1. This will help to the students accurately describe the concept about brand management and sales forecasting.

#### **PO4: Communication Skill**

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO 6. Students can discuss the issues relating to sales budgets.

#### **PO5: Analytical Reasoning Skills:**

CO5. This will help the students to develop techniques of salesmanship skills

CO 6. The students can discuss the issues relating to sales budgets.

#### **PO6: Innovation, Employability and Entrepreneurial Skills:**

CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world.

**PO7: Multidisciplinary Competence:**

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO7. This will help the students to understand about marketing audit.

**PO8: Value Inculcation through Community Engagement:**

CO 4. Apply methods to develop marketing control skills through advertising budget.

**PO9: Traditional Knowledge into Modern Application:**

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

**PO12: Research-Related skills:**

CO5. Apply methods to get knowledge about data collection for marketing research.

**PO13: 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 T.Y. B.Com. Semester VI  
(2022 Pattern)**

<b>Name of the Programme</b>	<b>: B. Com. Programme</b>
<b>Code</b>	<b>: B. COM.</b>
<b>Class</b>	<b>: T.Y.B.Com.</b>
<b>Semester</b>	<b>: VI</b>
<b>Course Title</b>	<b>: Marketing Management Special Paper VI</b>
<b>Course Code</b>	<b>: UCMM362 (A)</b>
<b>No. of Lectures</b>	<b>: 48</b>
<b>No. of Credits</b>	<b>: 03</b>

**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.

Unit No.	Semester-VI	Periods
1	<b>1) Marketing Organizations</b> 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	<b>12</b>
2	<b>2) Brand Management</b> 2.1 Introduction of Branding 2.2 Brand Identity 2.3 Advertising and Branding 2.4 Brand Extension 2.5 Identity Sources – symbols, logos, trademarks	
3	<b>3) Marketing Regulations</b> 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)	<b>10</b>
4	<b>4) Globalization and Marketing</b> 4.1 Meaning, Features of Globalization 4.2 Marketing in 21 <sup>st</sup> Century 4.3 Impact of Globalization on marketing 4.4 Benefits and limitation of Globalization 4.5 Case study related to Global Marketing	<b>14</b>
	<b>Total Periods</b>	<b>48</b>

**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 VI

Course: Marketing Management Special Paper VI

Course Code: UCMM362 (A)

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

Course Outcomes	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12	PO13
CO 1	1		1			1							
CO 2	2			1						-	-	3	-
CO 3				2									
CO 4		2				2							
CO 5									2			1	
CO 6				2				1					
CO 7					1		1						2

### Justification for the Mapping

**PO1: A Fundamental Knowledge and Coherent Understanding:**

CO1. This will help the students to get in depth knowledge of advertising and its application in today's world; they can solve the problems of advertising.

CO2. The students acquaint the recent trends in the field of advertising media and can cope up with the changes in market.

**PO2: Procedural Knowledge for Skill Enhancement:**

CO4. The students apply methods to develop brand marketing skill through application and exercise

**PO3: Critical Thinking and Problem-Solving Skills:**

CO1. Students can accurately describe the concept about marketing organization.

**PO4: Communication Skill**

CO2. This would also enable the students to acquaint the recent trends in the field of globalization.

CO3. Students can demonstrate the basic knowledge of various approaches in advertising.

CO 6. This will help the students to discuss the issues relating to different appeals and approaches in advertising.

**PO5: Analytical Reasoning Skills:**

CO7. This will help to acquaint students about advertising and branding.

**PO6: Innovation, Employability and Entrepreneurial Skills:**

CO 4. Students apply methods to develop brand marketing skill through application and exercise

**PO7: Multidisciplinary Competence:**

CO7. This will acquaint students about advertising and branding.

**PO8: Value Inculcation through Community Engagement:**

CO 6. The students can discuss the issues relating to different appeals and approaches in

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**PO9: Traditional Knowledge into Modern Application:**

CO5. Students can apply methods to get knowledge about the role of marketing regulations in modern era.

**PO12: Research-Related skills:**

CO2. This will help to develop awareness regarding branding and marketing regulations.

**PO13: Teamwork**

CO7. The students can acquaint about globalization and branding.

## CBCS Syllabus for T.Y. B.Com. Semester VI (2022 Pattern)

<b>Name of the Programme</b>	: B.Com.
<b>Programme Code</b>	: UC
<b>Class</b>	: T.Y. B.Com
<b>Semester</b>	VI
<b>Course Code</b>	: UCMMSEC10(A)
<b>Course Title</b>	: <b>Marketing Management</b> VI (Project Report)
<b>No. of Credits</b>	: 02 Credits (Project Report)
<b>No. of Teaching Hours</b>	30

### Course Objectives:

1. To orient the students about recent trends in Marketing Management.
2. To create awareness about sales forecasting, sales budget, sales quota in the students.
3. To acquaint the students with the use of forecasting technique in the competitive environment.
4. To help the students to understand the target marketing and market information system.
5. To develop ability to communicate target segment and target strategies.
6. To instills the knowledge about new technologies in marketing and its application in business organization.
7. To aware new trends in advertising budget.

### Course outcome:

### Course Outcomes:

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

- CO1: This course will orient the students for recent trends in marketing management.
- CO2: It will create awareness regarding sales forecasting, sales budget, and sales quota in the students.
- CO3: Aware about the with the use of forecasting technique in the competitive environment.
- CO4: It will provide special knowledge of target marketing and market information system.
- CO5: Impart the knowledge to develop ability to communicate target segment and target strategies.
- CO6: The students can understand about about new technologies in marketing and its application in business organization.
- CO7: Acquaint with the s t u d e n t s aware new trends in advertising budget.

**UNIT 1: Fundamentals of Marketing**

**10 Lectures**

1.1 Design a layout for Advertising

1.2 Visit an industry and analyze its advertising.

1.3 Case Study: Analyze real-world examples of industry and present findings.

1.4 Students should maintain this activity in the project report and submit to the institution.

**UNIT 2: Advertising Media**

**10 Lectures**

2.1 Explain Classification and Characteristics of Different Media

2.2 Presentation – Students should present Comparative Study of Advertising Media

2.3 Students should maintain this activity in the project report and submit to the institution.

**UNIT 3: Advertising Strategies and Objectives**

**10 Lectures**

3.1 Explain advertising strategies and objectives.

3.2 Presentation – Student should present creative effective advertising campaigns

3.3 Students should maintain this activity in the project report and submit to the institution.

**References:**

- Retailing and E-tailing – S. L. Gupta, Mittal & Nayyar
- E-Commerce: Fundamentals and Applications – Henry Chan, Lee
- Marketing Management, Indian context – global perspective – Ramaswami Namakumari
- Marketing Management – Pankaj Madan & Hemraj Verma Amit Mittal
- Marketing Management (Text and Cases) – Rajagopal
- Marketing Concepts and cases – Michael J Etzel, Bruce J. Walker, Willam J Stanton AjayPandit
- Introduction to e-commerce – Nidhi Dhawan
- Electronic Commerce – Bharat Bhaskar

## Mapping of Program Outcomes with Course Outcomes

**Class:** T.Y.B.Com  
(Practical)

**Subject:** Marketing Management III

**Course:** Marketing Management vi (Practical) **Course Code:** UCMMSSEC10(A)

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

Course Outcomes	PO1	PO 2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	P10	PO 11	PO 12	PO 13
CO 1	1		1			1			3				
CO 2	2			1			2			-	-		-
CO 3													1
CO 4		2						1					
CO 5					2							1	
CO 6				2	1								
CO 7							1						

### Justification for the Mapping

#### **PO1: A Fundamental Knowledge and Coherent Understanding:**

CO1. This will help the students to get in depth knowledge of recent trends in marketing management and its application in today's world; they can solve the problems of marketing and salesmanship.

CO2. The students acquaint the recent trends in the field of marketing; can cope up with the changes in market.

#### **PO2: Procedural Knowledge for Skill Enhancement:**

CO 4. Students can apply methods to develop marketing control skills through advertising budget.

#### **PO3: Critical Thinking and Problem-Solving Skills:**

CO1. This will help to the students accurately describe the concept about brand management and sales forecasting.

#### **PO4: Communication Skill**

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO 6. Students can discuss the issues relating to sales budgets.

#### **PO5: Analytical Reasoning Skills:**

CO5. This will help the students to develop techniques of salesmanship skills

CO 6. The students can discuss the issues relating to sales budgets.

#### **PO6: Innovation, Employability and Entrepreneurial Skills:**

CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world.

**PO7: Multidisciplinary Competence:**

CO2. This would also enable the students to acquaint the recent trends in the field of marketing.

CO7. This will help the students to understand about marketing audit.

**PO8: Value Inculcation through Community Engagement:**

CO 4. Apply methods to develop marketing control skills through advertising budget.

**PO9: Traditional Knowledge into Modern Application:**

CO1. This will help the students to get in depth knowledge of marketing and its application in today's world.

**PO12: Research-Related skills:**

CO5. Apply methods to get knowledge about data collection for marketing research.

**PO13: 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.



# SYLLABUS FOR T.Y.COM (2022 PATTERN)

<b>Name of the Programme</b>	<b>: B.Com</b>
<b>Programme Code</b>	<b>: UC</b>
<b>Class</b>	<b>: T.Y.B.Com</b>
<b>Semester</b>	<b>: VI</b>
<b>Course Name</b>	<b>: Cost and Works Accounting-V</b>
<b>Course Code</b>	<b>: UCCWA361(B)</b>
<b>Credit</b>	<b>: 03 Credits (Theory)</b>
<b>No. of lectures</b>	<b>: 48</b>

## Course Objectives :

1. To introduce students to various methods of costing, including job costing, batch costing, contract costing, process costing, and service costing.
2. To explain the principles and applications of job costing, highlighting its meaning, features, advantages, and limitations.
3. To provide a comprehensive understanding of contract costing, including concepts such as work certified, work uncertified, escalation clauses, cost-plus contracts, and profit recognition on incomplete contracts.
4. To develop the ability to prepare and analyze process accounts, including accounting for normal and abnormal losses or gains, and understanding joint and by-products in process costing.
5. To familiarize students with the cost accounting standards, including CAS 19 for joint costs and CAS 13 for service cost centers.
6. To understand the features and applications of service costing, including cost units and the preparation of cost sheets and statements for transportation, hospital, and hotel organizations.
7. To enhance the ability to apply various costing techniques and standards to real-world scenarios in diverse industries for effective cost management.

## Course Outcomes :

CO1: Demonstrate a fundamental understanding of different costing methods and their applications in various business contexts.

CO2: Apply job costing techniques to calculate costs effectively and evaluate the advantages and limitations of job costing methods.

CO3: Analyze contract costing scenarios, including work certification, cost-plus contracts, and profit determination on incomplete contracts.

CO4: Prepare and interpret process accounts, including handling normal and abnormal losses/gains, and manage costing for joint products and by-products.

CO5: Understand and apply the relevant cost accounting standards, such as CAS 19 for joint costs and CAS 13 for service cost centers.

CO6: Create cost sheets and statements for service sectors like transportation, hospitals, and hotels, using appropriate cost units and methodologies.

CO7: Integrate knowledge of various costing methods and standards to make informed decisions and solve complex cost management problems in business scenarios.

## TOPICS/CONTENTS AND LEARNING POINTS

### UNIT I : METHODS OF COSTING

06 LECTURES

- 1.1. Introduction to Methods of Costing.
- 1.2 Job Costing Meaning, Features, Advantages and Limitations (Simple problems Only)
- 1.3 Introduction of Batch costing- (theory Only)

### UNIT II : 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 III : PROCESS COSTING

13 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.
- 2.4 Cost Accounting Standard 19: Joint Cost

### UNIT IV : SERVICE COSTING

13 LECTURES

- 3.1 Meaning, Features and Applications of service costing.
- 3.2 Cost Unit-Simple and composite.
- 3.3 Cost Sheet for Transportation Service.
- 3.4 Cost Statement for Hospital and Hotel Organization.
- 3.5 Cost Accounting Standard 13: Cost of service cost center.

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

- 50 % of the marks for Theory & 50 % of the marks for Practical Problems (Simple Problem Only)

**Areas of practical problems**

- Job Costing - Preparation of job cost sheet
- Contract Costing - Preparation of Contract Account & Contractee Account [without B/s] Simple Problem without an
- Escalation clause
- Process Costing Simple Problems on Process Costing, Joint Products and By Products [Where there is no work in process].
- Service Costing - Cost Sheet for Transportation, Hotel and Hospital 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

**Assessment Pattern:**

<b>Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>40 Marks</b>
<b>External Examination</b> (For external examination the Question Paper should consist of: Theory Questions: 50% & Problems: 50%)	<b>60 Marks</b>

## Choice Based Credit System Syllabus (2022 Pattern)

### Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem VI)

Subject: Cost and Works Accounting- V

Course: Cost and Works Accounting -V

Course Code: UCCWA361(B)

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

Course 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 Mapping

#### PO1: Knowledge and Critical Thinking

**CO1:** Strong relation (3) because understanding different costing methods requires critical thinking and analytical skills.

**CO2:** Moderate relation (2) as applying job costing techniques involves logical analysis and decision-making.

**CO3:** Strong relation (3) due to the analysis of complex contract costing scenarios, requiring critical thinking.

**CO4:** Moderate relation (2) since interpreting process accounts involves some level of analytical thinking.

**CO5:** Moderate relation (2) because understanding cost accounting standards involves analyzing standards critically.

**CO6:** Moderate relation (2) as preparing cost sheets requires a fair amount of knowledge and analysis.

**CO7:** Moderate relation (2) since integrating various costing methods involves applying critical thinking.

#### PO2: Communication Skill

**CO1:** Moderate relation (2) as presenting information about costing methods requires effective communication.

**CO2:** Strong relation (3) because evaluating job costing methods involves communicating findings clearly.

**CO3:** Moderate relation (2) since explaining contract costing scenarios requires good communication skills.

**CO4:** Moderate relation (2) due to the need to communicate about process accounts effectively.

**CO5:** Moderate relation (2) as explaining accounting standards requires clear communication.

**CO6:** Strong relation (3) because creating cost sheets and statements involves both written and verbal communication skills.

**CO7:** Weak relation (1) as integration of costing methods relies less on communication skills.

#### PO3: Independent learning

**CO1 to CO7:** Weak relation (1) across all COs because the emphasis on independent learning is generally moderate to low in these specific outcomes, which are more knowledge and application-based.

#### PO4: Leadership quality

**CO1 to CO3:** Weak relation (1) because these COs do not primarily focus on leadership qualities.

**CO4:** Strong relation (3) as managing and interpreting various aspects of process accounts could involve decision-making and leadership qualities.

**CO5:** Moderate relation (2) since understanding cost accounting standards and applying them involves accountability and integrity.

**CO6:** Weak relation (1) as creating cost sheets may not directly involve leadership qualities.

**CO7:** Weak relation (1) because integrating various costing methods does not directly relate to leadership.

**PO5: Teamwork**

**CO1 to CO4:** Weak relation (1) because these outcomes do not primarily focus on teamwork.

**CO5:** Strong relation (3) since applying standards and interpreting complex information often requires collaboration.

**CO6:** Moderate relation (2) as preparing cost sheets in certain sectors may involve team efforts.

**CO7:** Weak relation (1) due to a limited emphasis on teamwork for integrating different costing methods.

# SYLLABUS FOR T.Y.COM (2022 PATTERN)

<b>Name of the Programme</b>	<b>: B.Com</b>
<b>Programme Code</b>	<b>: UC</b>
<b>Class</b>	<b>: T.Y.B.Com</b>
<b>Semester</b>	<b>: VI</b>
<b>Course Name</b>	<b>: Cost and Works Accounting-V (Practical)</b>
<b>Course Code</b>	<b>: UCCWASEC9B)</b>
<b>Credit</b>	<b>: 02 Credits (Theory)</b>
<b>No. of lectures</b>	<b>: 30</b>

## Course Objectives :

1. To understand and apply the principles of job costing by preparing job cost sheets for different scenarios.
2. To learn the preparation of contract accounts and understand the complexities of different types of contracts.
3. To develop skills in preparing cost sheets for various service sectors, including transportation, hospitality, and healthcare.
4. To enhance students' ability to analyze and interpret cost data using variance analysis techniques.
5. To comprehend the process of preparing and maintaining practical journals as a method of applying theoretical knowledge to real-world scenarios.
6. To foster problem-solving and critical-thinking skills through practical assignments in job costing, contract costing, and service costing.
7. To develop communication and presentation skills by preparing and discussing practical work, such as job cost sheets, contract accounts, and cost sheets.

## Course Outcomes :

- CO1:** Demonstrate the ability to prepare and analyze job cost sheets for various manufacturing and service jobs.
- CO2:** Apply the knowledge of contract costing to prepare contract accounts for both long-term and short-term contracts.
- CO3:** Develop and interpret cost sheets for different service sectors, such as transportation, hotels, and hospitals, using appropriate cost units.
- CO4:** Utilize variance analysis techniques to calculate and interpret different types of variances (material, labor, overhead) for effective cost management.
- CO5:** Exhibit proficiency in maintaining a practical journal that reflects the comprehensive application of costing concepts and techniques.
- CO6:** Apply critical-thinking skills to solve complex problems related to job costing, contract costing, and service costing in diverse business contexts.
- CO7:** Communicate complex costing information clearly and concisely by preparing and presenting practical documents, including cost sheets and variance analysis reports.

## TOPICS/CONTENTS AND LEARNING POINTS

### UNIT I : Preparation of Job Cost Sheets

10 LECTURES

- 1.1. Different drafts of job cost sheets should be prepared under this topic.
- 1.2. A teacher should explain the preparation and components of job cost sheets in the class as per the syllabus.
- 1.3. A teacher should demonstrate sample job cost sheets in the class to illustrate practical applications.
- 1.4. Students should prepare demo drafts of job cost sheets for the following scenarios:
  - Manufacturing a specific product (e.g., furniture, machinery).
  - Service job (e.g., printing, repair work).
  - Any other relevant job costing scenario.
- 1.5. Students should maintain this activity in the practical journal provided by the institution.

### UNIT II : Preparation of Contract Accounts

10 LECTURES

- 2.1. Contract account preparation activity should be conducted under this topic.
- 2.2. A teacher should explain different types of contract accounts, including completed and incomplete contracts, in the class.
- 2.3. A teacher should ask students to prepare contract accounts for specific construction or project-based scenarios.
- 2.4. Students can prepare contract accounts for the following types of contracts:
  - Long-term construction projects (e.g., building a bridge, road construction).
  - Short-term contracts (e.g., interior designing, small renovations).
  - Any other contract-based scenario.
- 2.5. Students should maintain this activity in the practical journal provided by the institution.

### UNIT III : Preparation of Cost Sheets for Service Costing

10 LECTURES

- 3.1. A cost sheet preparation activity for service industries should be conducted under this topic.
- 3.2. A teacher should explain the preparation of cost sheets for different service sectors, like transportation, hospitality, and healthcare, in the class.
- 3.3. A teacher should ask students to prepare cost sheets for various service industries, reflecting different cost units and cost structures.
- 3.4. Students should prepare cost sheets for the following service sectors:
  - Transportation services (e.g., bus services, freight carriers).
  - Hotel services (e.g., cost analysis of a boutique hotel).
  - Hospital services (e.g., cost sheet for a specific department).
  - Any other relevant service sector.
- 3.5. Students should maintain this activity in the practical journal provided by the institution.

**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



## Choice Based Credit System Syllabus (2022 Pattern)

### Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem VI)

Subject: Cost and Works Accounting-V (Practical)

Course: Cost and Works Accounting-V (Practical) Course Code: UCCWASEC9B

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

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

### Justification for Mapping

#### PO1 (Knowledge and Critical Thinking):

**CO1:** Strong relation (3) as preparing and analyzing job cost sheets requires critical thinking and logical analysis of data.

**CO2:** Strong relation (3) because applying contract costing techniques involves analyzing various options and making decisions based on contract terms.

**CO3:** Strong relation (3) since developing and interpreting cost sheets for different service sectors involves evaluating and presenting complex information.

**CO4:** Strong relation (3) due to the use of variance analysis techniques, which require logical analysis and decision-making for cost management.

**CO5:** Moderate relation (2) as maintaining a practical journal demonstrates knowledge but involves less analysis and critical thinking.

**CO6:** Strong relation (3) because solving complex problems in costing requires critical thinking and flexibility in approach.

**CO7:** Moderate relation (2) since communicating costing information requires some level of critical evaluation to present data effectively.

#### PO2 (Communication Skill):

**CO1:** Moderate relation (2) as presenting job cost sheets involves some level of communication skills.

**CO2:** Moderate relation (2) since preparing contract accounts requires clear documentation and communication.

**CO3:** Moderate relation (2) because interpreting and presenting cost sheets for different service sectors involves communication skills.

**CO4:** Moderate relation (2) as interpreting variances and explaining them requires good communication skills.

**CO5:** Weak relation (1) since maintaining a practical journal is primarily a reflective activity, involving less external communication.

**CO6:** Weak relation (1) because solving complex costing problems relies more on critical thinking than communication.

**CO7:** Strong relation (3) due to the need for clear and concise communication when preparing and presenting cost sheets and variance analysis reports.

#### PO3 (Independent Learning):

**CO1 to CO7:** Weak relation (1) across all COs because the outcomes emphasize application and knowledge rather than self-directed learning. They require using established methods and tools more than learning independently.

#### PO4 (Leadership Quality):

**CO1 to CO7:** Weak relation (1) because these outcomes focus more on technical and analytical skills rather than on leadership qualities like accountability, integrity, or self-reflection.

#### PO5 (Teamwork):

**CO1 to CO7:** Weak relation (1) as these COs primarily focus on individual competencies and analytical skills rather than teamwork or collaborative efforts.

# SYLLABUS FOR T.Y.COM (2022 PATTERN)

<b>Name of the Programme</b>	<b>: B.Com</b>
<b>Programme Code</b>	<b>: UC</b>
<b>Class</b>	<b>: T.Y.B.Com</b>
<b>Semester</b>	<b>: VI</b>
<b>Course Name</b>	<b>: Cost and Works Accounting-VI</b>
<b>Course Code</b>	<b>: UCCWA362(B)</b>
<b>Credit</b>	<b>: 03 Credits (Theory)</b>
<b>No. of lectures</b>	<b>: 48</b>

## Course Objectives:

1. To understand the definition and principles of standard cost and standard costing, including the process of setting material and labor standards.
2. To differentiate between standard costing and budgetary control, and to evaluate their respective advantages and limitations.
3. To develop proficiency in variance analysis, including understanding different types of material and labor variances and their causes.
4. To gain a foundational knowledge of cost control accounts and the accounting entries used in both integrated and non-integrated systems of accounting.
5. To familiarize students with the application of specific Cost Accounting Standards (CAS-6 and CAS-7) and cost management practices for specific sectors such as agriculture and information technology.
6. To introduce the legal requirements related to cost accounting records under Section 148 of the Companies Act, 2013, and the processes involved in their verification.
7. To provide a comprehensive understanding of cost audit principles, including the role, rights, and responsibilities of cost auditors, and the preparation and submission of cost audit reports.

## Course Outcomes:

- CO1:** Demonstrate a clear understanding of standard cost and standard costing, including setting up material and labor standards.
- CO2:** Differentiate effectively between standard costing and budgetary control, and analyze their advantages and limitations in various business contexts.
- CO3:** Apply variance analysis techniques to identify, interpret, and address material and labor variances.
- CO4:** Solve practical problems using cost control accounts and accounting entries in both integrated and non-integrated systems of accounting.
- CO5:** Understand and apply specific cost accounting standards, such as CAS-6 for material cost and CAS-7 for employee cost, in different sectors like agriculture and information technology.
- CO6:** Comprehend the legal framework under Section 148 of the Companies Act, 2013, for maintaining cost accounting records and ensuring their proper verification.
- CO7:** Conduct cost audits, prepare cost audit reports (including XBRL format), and explain the qualifications, rights, and duties of cost auditors effectively.

## TOPICS/CONTENTS AND LEARNING POINTS

### UNIT I : STANDARD COSTING

20 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

20 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 STANDARDS AND COST MANAGEMENT FOR SPECIFIC SECTOR

10 LECTURES

- 3.1 Cost Accounting Standards
  - a. CAS-6 Material Cost
  - b. CAS-7 Employee Cost
- 3.2 Cost Management for Specific Sector
  - a. Agricultural Sector
  - b. Information Technology (IT) Sector

### UNIT IV : COST ACCOUNTING RECORD RULES & COST AUDIT 10 LECTURES

- 4.1 Introduction to cost accounting record u/s 148 of the companies Act 2013.
- 4.2 Cost records and Verification of Cost Records
- 4.3 Cost Audit – History, Meaning, applicability, Scope, objectives & advantages of Cost Audit
- 4.4 Cost auditor – Qualification, disqualification, rights, and duties.
- 4.5 Preparation and Submission (XBRL) Cost Audit Report.

**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 Journal Entries 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 Syndicae Pvt. Ltd., Calcutta.
13. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
14. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
15. Hornefgrain 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>

**Assessment Pattern:**

<b>Internal Assessment</b> (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, Lab Practical, Assigning Internship to Students etc.)	<b>40 Marks</b>
<b>External Examination</b> (For external examination the Question Paper should consist of: Theory Questions: 50% & Problems: 50%)	<b>60 Marks</b>

## Choice Based Credit System Syllabus (2022 Pattern)

### Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem VI)

Subject: Cost and Works Accounting - VI

Course: Cost and Works Accounting -VI

Course Code: UCCWA362(B)

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

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

### Justification for Mapping

#### PO1 (Knowledge and Critical Thinking):

**CO1:** Strong relation (3) as understanding standard costs and costing requires analyzing and presenting information critically.

**CO2:** Strong relation (3) because differentiating between costing methods involves logical analysis and evaluation.

**CO3:** Strong relation (3) due to the need to apply variance analysis, which requires critical thinking and decision-making.

**CO4:** Strong relation (3) since solving practical problems using cost control accounts requires a strong knowledge base and critical thinking skills.

**CO5:** Moderate relation (2) as understanding cost accounting standards involves some level of critical analysis.

**CO6:** Moderate relation (2) because comprehending legal frameworks involves logical thinking and analysis.

**CO7:** Moderate relation (2) as conducting cost audits and preparing reports requires analytical skills, though less emphasis on flexibility and creativity.

#### PO2 (Communication Skill):

**CO1:** Moderate relation (2) as explaining standard costs and standards requires effective communication.

**CO2:** Moderate relation (2) since discussing the differences between costing methods requires communication and presentation skills.

**CO3:** Moderate relation (2) because variance analysis requires presenting complex information clearly.

**CO4:** Moderate relation (2) due to the need to communicate the results of cost control accounting effectively.

**CO5:** Moderate relation (2) since applying cost accounting standards involves explaining technical information clearly.

**CO6:** Weak relation (1) because understanding legal frameworks does not directly focus on communication skills.

**CO7:** Moderate relation (2) as preparing audit reports and explaining duties requires good communication skills.

#### PO3 (Independent Learning):

**CO1 to CO7:** Weak relation (1) across all COs because the emphasis on self-directed activity or independent learning is minimal; these COs are more focused on applying knowledge rather than independent acquisition of knowledge.

#### PO4 (Leadership Quality):

**CO1 to CO3:** Weak relation (1) as these COs do not primarily focus on leadership qualities.

**CO4:** Moderate relation (2) since solving complex problems can involve some leadership qualities like accountability and integrity.

**CO5:** Weak relation (1) because applying cost accounting standards does not directly involve leadership qualities.

**CO6:** Weak relation (1) since understanding legal frameworks requires compliance rather than leadership.

**CO7:** Moderate relation (2) as conducting cost audits and preparing reports may require some leadership traits like accountability and responsibility.

**PO5 (Teamwork):**

**CO1 to CO4:** Weak relation (1) as these COs focus more on individual competencies than teamwork.

**CO5 to CO7:** Weak relation (1) because applying standards, understanding legal frameworks, and conducting audits are generally independent activities with limited focus on teamwork.

# SYLLABUS FOR T.Y.COM (2022 PATTERN)

<b>Name of the Programme</b>	<b>: B.Com</b>
<b>Programme Code</b>	<b>: UC</b>
<b>Class</b>	<b>: T.Y.B.Com</b>
<b>Semester</b>	<b>: VI</b>
<b>Course Name</b>	<b>: Project Report in Cost and Works Accounting</b>
<b>Course Code</b>	<b>: UCCWASEC10(B)</b>
<b>Credit</b>	<b>: 02 Credits (Theory)</b>
<b>No. of lectures</b>	<b>: 30</b>

## Course Objectives :

1. Define and apply standard costing techniques in manufacturing scenarios.
2. Analyze and interpret various types of cost variances.
3. Differentiate between integrated and non-integrated accounting systems.
4. Apply Cost Accounting Standards (CAS) to real-world business situations.
5. Understand the role and importance of cost audit in ensuring regulatory compliance.
6. Develop proficiency in preparing cost audit reports using XBRL format.
7. Evaluate sector-specific cost management techniques in industries such as Agriculture and IT.

## Course Outcomes

**At the end of the project, students will be able to:**

- CO1: Design and implement standard cost sheets for manufacturing companies.
- CO2: Conduct variance analysis and provide meaningful interpretations of the results.
- CO3: Compare and contrast integrated and non-integrated accounting systems in practical contexts.
- CO4: Apply relevant Cost Accounting Standards to solve industry-specific problems.
- CO5: Explain the process of cost auditor appointments and their roles and responsibilities.
- CO6: Prepare mock Cost Audit Reports for hypothetical companies.
- CO7: Analyze and propose cost management solutions for specific sectors like Agriculture or IT.

### **Project 1: Standard Costing and Variance Analysis**

- 1.1 Design a standard cost sheet for a manufacturing company of your choice.
- 1.2 Conduct a variance analysis using real or simulated data for the chosen company.
- 1.3 Present a case study analyzing the company's cost control methods and variance management.

#### **Guidelines:**

- i. Create a detailed standard cost sheet including material, labor, and overhead costs.
- ii. Calculate and interpret material, labor, and overhead variances.
- iii. Provide recommendations for improving cost control based on your variance analysis.

### **Project 2: Non-Integrated Accounting Systems and Cost Accounting Standards**

- 2.1 Compare integrated and non-integrated accounting systems using a practical example.
- 2.2 Solve practical problems related to non-integrated accounting systems.
- 2.3 Analyze the application of CAS-6 (Material Cost) and CAS-7 (Employee Cost) in a specific industry.

#### **Guidelines:**

- i. Create a comprehensive comparison table of integrated vs. non-integrated systems.
- ii. Provide at least two solved problems demonstrating journal entries in a non-integrated system.
- iii. Explain how CAS-6 and CAS-7 are applied in your chosen industry, with practical examples.

### **Project 3: Cost Audit and Sector-Specific Cost Management**

- 3.1 Explain the process of cost auditor appointment, including their rights and duties.
- 3.2 Conduct a case study on cost management in either the Agricultural or IT Sector.

#### **Guidelines:**

- i. Create a flowchart detailing the cost auditor appointment process.
- ii. Analyze sector-specific cost management challenges and propose solutions.



**Anekant Education Society's**  
**TULJARAM CHATURCHAND COLLEGE**  
**BARAMATI, Dist Pune**

**Manual for Project Report in Cost and Works**  
**Accounting**

**T.Y.B.Com Students (Semester VI)**  
**(2022 Pattern)**

**Academic Year: 2024-25**

## **Guidelines for Project Report in Cost and Works Accounting**

**Programme Code** : UC  
**Course Code** : UCCWASEC10(B)  
**Credits** : 02 Credits (Theory)  
**Total Marks** : 20  
**Total Time Allocation:** 30 hours

### **Project Guidelines**

#### **Overview**

This project is designed for T.Y.B.Com students to gain practical experience in Cost and Works Accounting. The project carries **2 credits** and will be evaluated for a total of **20 marks**. Students will spend **30 hours** completing the project, including research, data collection, analysis, report writing, and presentation.

#### **Research-Based Learning: Key Components of the Project**

##### **Research-Based Learning**

1. Students will engage in projects focused on Cost and Works Accounting under the guidance of a faculty member, utilizing research methods to collect and analyze data.
- 2. Project Grouping**  
Projects may be assigned to either individual students or groups. For Commerce faculty projects, each group can consist of up to 5 students and minimum 1 or 2.
3. Each group will be guided by a faculty member from the department to provide direction and support throughout the project.

##### **Project Methodology**

- 4. Topic Selection:**  
Students will select a relevant topic related to Cost and Works Accounting in consultation with their guide, ensuring it line up with the course objectives and allows for the use of secondary data.
- 5. Data Collection:**  
Students will collect data primarily from secondary sources, such as industry reports, financial statements, textbooks, research articles, or other relevant publications. This approach allows for a broader analysis based on existing information.
- 6. Data Analysis:**  
Students should aim to gather enough secondary data to perform a detailed analysis. The analysis should focus on understanding trends, patterns, and implications related to the chosen topic.

## 7. Report Writing:

Students will compile the collected data, conduct a thorough analysis, and prepare a well-structured project report. The report should clearly present the findings, interpretations, and recommendations based on the study using the secondary data.

### 1. Project Report Format:

❖ The report should include:

1. **Title Page**
2. **Certificate**
3. **Acknowledgment**
4. **Index/Table of Contents**
5. **Executive Summary**
6. **Introduction**
7. **Detailed Project Analysis (Cost Sheets, Variance Analysis, etc.)**
8. **Conclusion and Recommendations**
9. **References (APA format)**
10. **Appendices (if any)**

❖ The typed project report should be a minimum of **25 pages**, excluding title, certificates, and acknowledgment pages, using **Times New Roman**, font size **12**, with **1.5 line spacing**.

### 2. Submission:

❖ Students must submit **two copies** of the project report signed by their guide to the department.

### 3. Oral Presentation:

❖ Students will present their findings to the department. The presentation will be evaluated by **two examiners** appointed by the Head of Department (HoD).

### 4. Passing Requirement:

❖ Since this project is a compulsory part of the curriculum, passing it is essential to complete the degree.

### Time and Marks Allocation for Project Stages

Stage of Project	Hours Allocated	Marks
Topic Selection/Study Design	03 hours	01 marks
Data Collection	12 hours	02 marks
Data Analysis	05 hours	03 marks
Report Writing	10 hours	04 marks
Oral Presentation (30 minutes)	-	10 marks
Total	30 hours	20 marks

### Proposed Project Topics for Cost and Works Accounting

1. Process Costing in Manufacturing Industries
2. Activity-Based Costing for Service Sectors
3. Role of Budgetary Control in Financial Planning
4. Cost-Benefit Analysis for Green Manufacturing
5. Implementation of Standard Costing in SMEs
6. Cost Control Techniques in Construction Projects
7. Target Costing in Product Development
8. Marginal Costing in Decision-Making Processes
9. Impact of Lean Accounting in Cost Management
10. Life Cycle Costing in IT Sector Projects

### Flexibility for Teachers

- Teachers have the option to assign topics outside the above syllabus from the area of **Cost and Works Accounting** as deemed suitable for the project.

### Group Projects

- **Group projects** are encouraged due to the larger number of students.
- A group can consist of up to **5 students**, allowing for collaborative work on the project.

**Title of the Project:**

**Course Name:** Project Report in Cost and  
Works Accounting

**Course Code:** UCCWASEC10(B)

**Name of the Student(s):** Full name(s) of the  
student or students involved.

**Roll Number(s):** Mention the roll number(s)  
of the student(s).

**Guided By:** Name of the faculty guide.

Department of Commerce.

Anekant Education Society's Tuljaram  
Chaturchand College, Baramati, Dist Pune.

**Academic Year:** 2024-25

## Certificate

This is to certify that the project report titled

“ \_\_\_\_\_ ”

submitted by \_\_\_\_\_ (student's name(s) and roll

number(s)) of T.Y.B.Com in partial fulfillment of the requirements for the course

Project Report in Cost and Works Accounting has been carried out under my

guidance and supervision.

Signature of Guide: \_\_\_\_\_ Signature of the **(HoD)/Principal**

Name of Guide: \_\_\_\_\_

Date: \_\_\_\_\_

## **Acknowledgment**

I/we would like to express my/our sincere gratitude to my/our project guide, Dr. \_\_\_\_\_, for their invaluable guidance and support throughout the project. I/we also extend my/our thanks to the Head of the Department, Dr./Mr./Ms. \_\_\_\_\_, and the Principal of Tuljaram Chaturchand College, Dr./Mr./Ms. \_\_\_\_\_, for providing the necessary facilities and resources for this project.

I/we would also like to acknowledge the support of my/our friends, family, and fellow classmates for their encouragement and assistance during the preparation of this report.

Finally, I/we am/are grateful to all the individuals and organizations who contributed their valuable time and information to help me/us gather relevant data for this study.

#### **4. Table of Contents**

- List all the sections and sub-sections of the project report with corresponding page numbers.

#### **5. Executive Summary**

- Provide a brief overview of the entire project, summarizing the key points, objectives, methodology, findings, and conclusions (300-350 words).



## Choice Based Credit System Syllabus (2022 Pattern)

### Mapping of Program Outcomes with Course Outcomes

Class: TYBCOM (Sem VI)

Subject: Project Report in Cost and Works Accounting

Course: Project Report in Cost and Works Accounting Course Code: UCCWASEC9B)

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

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

#### Justification for Mapping

##### 1. PO1 (Knowledge and Critical Thinking):

**CO1:** Strong relation (3) as designing and implementing standard cost sheets involves a high level of analysis, organization, and decision-making skills.

**CO2:** Strong relation (3) because conducting variance analysis and interpreting results require critical thinking and analytical skills.

**CO3:** Strong relation (3) since comparing integrated and non-integrated accounting systems demands a logical evaluation of different viewpoints and options.

**CO4:** Strong relation (3) as applying Cost Accounting Standards to solve industry-specific problems requires flexibility, adaptability, and critical thinking.

**CO5:** Moderate relation (2) because explaining the cost auditor appointment process involves knowledge but less critical thinking.

**CO6:** Moderate relation (2) as preparing mock Cost Audit Reports requires some analytical thinking but is primarily procedural.

**CO7:** Strong relation (3) due to the need to analyze and propose cost management solutions for specific sectors, which involves critical evaluation and creative thinking.

##### 2. PO2 (Communication Skill):

**CO1:** Moderate relation (2) because designing cost sheets requires some level of clear communication, especially in presenting the information.

**CO2:** Moderate relation (2) as variance analysis interpretations require clear communication to explain the results meaningfully.

**CO3:** Weak relation (1) since comparing accounting systems does not primarily focus on communication.

**CO4:** Weak relation (1) because applying accounting standards is more about knowledge application than communication.

**CO5:** Moderate relation (2) as explaining the cost auditor's roles involves communication and presentation skills.

**CO6:** Strong relation (3) because preparing Cost Audit Reports involves significant writing and presentation skills.

**CO7:** Moderate relation (2) since proposing cost management solutions requires communicating complex ideas clearly.

3. **PO3 (Independent Learning):**

**CO1 to CO7:** Weak relation (1) across all COs because these outcomes focus more on applying existing knowledge and skills rather than self-directed learning or acquiring new skills independently.

4. **PO4 (Leadership Quality):**

**CO1 to CO4:** Weak relation (1) because these COs focus more on technical competencies and less on leadership qualities.

**CO5:** Moderate relation (2) as understanding the roles and responsibilities of a cost auditor involves some qualities like accountability and integrity.

**CO6:** Weak relation (1) since preparing reports is a technical task and does not primarily involve leadership qualities.

**CO7:** Weak relation (1) because analyzing and proposing solutions focus more on technical analysis than on leadership.

5. **PO5 (Teamwork):**

**CO1 to CO7:** Weak relation (1) because these COs are mostly focused on individual analytical and technical skills rather than on teamwork or collaborative efforts.