

Syllabus for Second Year B. Com. (Semester III)
(Three Years Degree Program)
With Effect from the Academic Year 2023-2024

NameoftheProgramme	: B. Com
ProgrammeCode	:UC
Class	:S.Y.B.Com.
Semester	: III
CourseName	: Business Communication-I
CourseCode	:UCBC231
Credit	: 5 Credits (Theory:3 Credits + Practical: 02 Credits)
No.oflectures	: 48

LearningObjectives:

1. To understand the concept, process and importance of communication.
2. To acquire and develop good communication skills requisite for business correspondence.
3. To develop awareness regarding new trends in business communication.
4. To provide knowledge of various media of communication.
5. To develop business communication skills through the application and exercises.

LearningOutcomes:

Thecoursestructurewouldenrichthestudentstogetin-depthknowledgeofbusiness communicationalongwithitspractical applicationthereby givinganopportunitytogaineasy access to this competitivebusiness world.

Unit No.	Name	No. Lectures
I	Introduction of Business Communication: 1.1 Introduction, Meaning, Definition 1.2 Characteristics, Importance of communication 1.3 Principles of communication 1.4 Process of communication 1.5 Barriers to communication & Remedies 1.6 Methods and Channels of Communication.	16
II	Soft skills 2.1 Meaning, Need, Importance 2.2 Elements of soft skills a) Grooming Manners & Etiquettes b) Interview Skills c) Oral Presentation d) Group Discussion e) Problem-solving skills f)Time management	12
III	Business Letters 3.1 Meaning and Importance 3.2 Qualities or Essentials 3.3.Physical Appearance	08

	3.4 Layout of Business letter	
IV	Resume writing & Job Application letters 4.1 Introduction, essential elements 4.2 Bio data, Resume writing, Curriculum Vitae 4.3 Meaning & Drafting of Job Application letter	12
Total		48

Guidelines for completion of Practicals:

- At least three Practical's should be completed during each semester by students in consultation with subject teacher.
- Practical should be based on visit as well as library assignments, Project based, Activity based.
- A subject teacher has special privileges to make the allotment of practical topics.
- Students should discuss with the subject teacher at the time of selection of practical topics.
- If a student fails to complete minimum number of practicals, then the student shall not be eligible for appearing at the practical examination.

Recommended Books:

- Business Communication, K. K.Sinha, Galgotia Publishing, New Delhi.
- Business Correspondence & Report Writing, R. C. Sharma & Krishan Mohan, Tata McGraw Hill Publishing Co. Ltd., New Delhi.
- Communication, C.S. Rayudu, Himalaya publication, Mumbai
- Business Communication, Asha Kaul, Prentice Hall of India ,New Delhi.
- Business Communication, Vasishth Neeru & Rajput Namita, Kitab Mahal, Allahabad
- Soft Skills, Dr. Alex, S.Chand Publication, Delhi
- Essentials of Business Communication, Rajendra Pal & Korlahalli, Sultan Chand & Sons, New Delhi.
- Managerial Communication, P. D. Chaturvedi & Mukesh Chaturvedi, Pearson, Delhi

Assessment Pattern:

) Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, and Assigning Internship to Students etc.)	40 Marks
) Practical/Viva-voce Examination Examination (For assessment purpose it is divided into two parts: . Practical Journal: Students have to maintain practical journal. They have to write at least three practicals for each semester. . At the end of the semester there is viva voce examination along with practical journal.	10 Marks <u>10 Marks</u> 20 Marks
) External Examination (For external examination the Question Paper should consist of Theory Questions only. It will be conducted of 60 marks and converted into 40 Marks)	40 Marks
Total Marks	100 Marks

NameoftheProgramme	: B. Com
ProgrammeCode	:UC
Class	:S.Y.B.Com.
Semester	: III
CourseName	: Corporate Accounting - I
CourseCode	:UCCA231
Credit	: 3 Credits
No.oflectures	: 48

❖ **Learning Objectives:**

- To know and make aware about Indian Accounting Standards.
- To develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.
- To introduce about the meaning and concept of holding and subsidiary companies. Also to aware about its accounting procedure.
- To know the various methods of valuation of shares.

❖ **Learning Outcome:**

The course will help the students to get a thorough knowledge about corporate accounting. It would also enable the students to know about application of accounting standards, concept of holding and subsidiary companies. It will also help the students to make valuation of shares of companies through learning various methods of valuation.

CONTENTS

Unit 1	Accounting Standards in India:(Theory Only)	(10)
	1.1 Meaning & Concept, Applicability of Accounting Standards 1.2 Objectives and Scope of Accounting Standards 1.3 Brief introduction of AS-5, AS10, AS-14 and AS-21 with some examples	
Unit 2	Company Final Accounts:(Numerical Problems)	(16)
	2.1 Forms and contents as per Provisions of Companies Act; 2013 (amendment up to the beginning of the relevant academic year) as per Revised Schedule – VI. 2.2 Preparation of Income Statement. 2.3 Preparation of Balance Sheet.	
Unit 3	Holding Company Account:(Numerical Problems)	(12)
	3.1 Meaning and Introduction of Holding & Subsidiary Company, 3.2 Concepts of Percentage of Shares, Capital Profit, Revenue Profit,	

	Minority Interest, Cost of Control. 3.3 Preparation of Consolidated Balance Sheet of Holding Company (with one subsidiary only). 3.4 Adjustment of Inter-Company Transactions & Unrealized Profit of Stock.	
Unit 4	Valuations of Shares: (Theory & Numerical Problems)	(10)
	4.1 Concept of Valuation of Shares, 4.2 Need for Valuation of Shares, 4.3 Special Factors affecting Valuation of Shares, 4.4 Methods of Valuation of shares - (a) Net Assets Method, (b) Yield Basis Method, (c) Fair Value Method.	

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)
- Company Accounts: By S.P. Jain & K.L. Narang
- Corporate Accounting: By Dr. S. N. Maheshwari & S.K. Maheshwari
- Corporate Accounting: By Mukharji & Hanif
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
- The Accounting World: ICFAI Hyderabad
- Journal of Accounting & Finance: Accounting Research Association of Jaipur.

Assessment Pattern:

a) 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
b) External Examination (For external examination the Question Paper should consist of: Theory Questions: 20% & Problems: 80%)	: 60 Marks
Total Marks	: 100 Marks

NameoftheProgramme	: B. Com
ProgrammeCode	:UC
Class	:S.Y.B.Com.
Semester	: III
CourseName	: Business Management-I
CourseCode	:UCMB231
Credit	: 3 Credits
No.oflectures	: 48

Learning Objectives-

1. To provide basic knowledge and understanding about various concepts of Business Management.
2. To help the students to develop cognizance of the importance of management principles.
3. To provide an understanding about various functions of management.
4. To provide them tools and techniques to be used in the performance of the managerial job.

Learning Outcomes-

The students will be able to understand problems and challenges related to business management. The students can come to know various principles and functions of management that are applicable in day to day activities of business activities.

Unit No.	Contents	No. of Lectures
I	Introduction to Management 1.1 Meaning, definition of Management 1.2 Need for Management study 1.3 Process and levels of management 1.4 Functions of management 1.5 Contribution of F.W. Taylor, Henry Fayol, Peter Drucker, Mintzberg and Michel Porter in development of management thoughts	12
II	Planning and Decision Making 2.1 Meaning, definition and nature of Planning 2.2 Forms and types of Planning 2.3 Steps in Planning, Limitations of Planning 2.4 Meaning and techniques of Forecasting 2.5 Meaning, Types and Steps in Decision Making	12
III	Organizing and Staffing 3.1 Meaning, Process and Principles of Organizing 3.2 Concept of Authority and Responsibility 3.3 Delegation of Authority 3.4 Difficulties in Delegation of Authority 3.5 Need and importance of Staffing 3.6 Recruitment : Sources and Methods	12
IV	Direction and Team Work 4.1 Meaning, Elements, Principles 4.2 Techniques and Importance of Direction	12

	4.3 Concept of Team Work 4.4 Group Dynamics and principles regarding interpersonal communication and Group Behaviour	
	Tot	48

Recommended Books

1. Essentials of Management - Horold Koontz and ItainzWeibrich - McGrawhills International
2. Management Theory & Practice - J.N.Chandan
3. Essential of Business Administration - K.Aswathapa Himalaya Publishing House
4. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
5. Business Organization & Management - Dr. Y.K. Bhushan
6. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
7. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
8. Business organization and Management by Talloo by Tata McGraw Hill
9. Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House
10. Principles & practice of management - Dr. L.M.Parasad, Sultan Chand & Sons - New Delhi
11. Business Organization & Management - Dr. Y.K. Bhushan 12. Management: Concept and Strategies By J. S. Chandan, Vikas Publishing
12. Principles of Management, By Tripathi, Reddy Tata McGraw Hill
13. Business organization and Management by Talloo by Tata McGraw Hill
14. Business Environment and Policy – A book on Strategic Management By Francis Cherunilam Himalaya Publishing House

Assessment Pattern:

a) Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, and Assigning Internship to Students etc.)	40 Marks
41 External Examination (For external examination the Question Paper should consist of Theory Questions only.)	40 Marks
Total Marks	100 Marks

Name of the Programme	: B. Com
Programme Code	: UC
Class	: S.Y.B.Com.
Semester	: III
Course Name	: Elements of Company Law-I
Course Code	: UCCL231
Credit	: 3 Credits

Learning Objectives-

1. To develop general awareness of elements of company law among the students.
2. To understand the Companies Act 2013 and its provisions.
3. To have a comprehensive understanding about the existing law on formation of new company in India.
4. To create awareness among the students about legal environment relating to the company law.
5. To acquaint the students on e-commerce, e-governance and e-filing mechanism relating to companies.
6. To enhance capacity of learners to seek the career opportunity in corporate sector.

Learning Outcomes-

The students will be able to provide comprehensive understanding about existing laws and formation of a new company. The students will be acquainted on e-commerce, e-governance and e-filing mechanism relating to companies.

Unit No.	Contents	No. of Lectures
I	<p>Introduction to Company and The Companies Act 2013</p> <p>1.1 Background and Features of company the Companies Act, 2013</p> <p>1.2 Company: Meaning, Nature and Characteristics of Company</p> <p>1.3 Types of Companies: On the basis of mode of formation, Number of members, liability and Control, Public and Private Companies: Distinction, Advantages, Disadvantages,</p> <p>1.4 Other kinds of Companies: One Person Company, Charitable Companies, Dormant Company, Sick Company, Small Company, Listed Company, Foreign Company</p>	12
II	<p>Formation and Incorporation of a Company</p> <p>2.1 Stages in the Formation and Incorporation.</p> <p>1. Promotion: Meaning of the term 'Promoter' / Promoter Group - Legal Position of Promoters, Pre-incorporation contracts.</p> <p>2. Registration/ Incorporation of a company: - Procedure, Documents to be filed with ROC. Certificate of Incorporation Effects of Certificate of Registration.</p> <p>3. Capital Subscription/Raising of Capital</p> <p>4. Commencement of business</p>	12
III	<p>Documents relating to Incorporation:</p> <p>3.1 Memorandum of Association: Meaning and importance- Form and contents- Alteration of memorandum.</p> <p>3.2 Articles of Association: Meaning, Contents and form of Articles- Alteration of Articles- Doctrine of Constructive Notice, Doctrine of Indoor Management</p>	12

	3.3Prospectus: Meaning, Contents, Statutory requirements in relation to Prospectus- Deemed Prospectus- Shelf prospectus - Statement in lieu of prospectus- Misstatement in a prospectus and Liabilities for Mis-statement.	
IV	Capital of the Company .1 Various Modes for Raising Share Capital Private placement, public issue, rights issue, bonus shares, ESOS, Sweat Equity Shares, 4.2Allotment of Shares: Meaning- - Statutory provisions for allotment, improper and irregular allotmentConsequences of irregular allotment. 4.3Calls On Shares: Meaning- Requisites of a valid call Calls in advance, 4.4Share Certificates: Meaning, Provisions regarding issue of share certificates - Duplicate Share Certificate.	12
Total		48

Recommended Books

1. The Companies Act Taxmann Tan Prints (India) Chandigarh with Rules Pvt. Ltd. Jhajjar
2. The Companies Act, 2013 Bharat Bharat Law House Delhi Pvt. Ltd.
3. Company Law-A Dr. G.K. Kapoor &Taxmann Delhi Comprehensive Text Book Dr. Sanjay Publications Pvt. on Companies Act 2013 Dhamija Ltd
4. Company Law Dr S R Meyani Asia Law House Mumbai .
5. Company Kaydyachi K ShriramAarti& Co. Mumbai .Olakha
6. Guide to Memorandum, Bhandari & Lexis NexisMumbai . Articles & Incorporation of Makheeja Companies
7. Elements of Company Law ArunGaikawad ,Bibha Pune . ChandrakantChaudhari&DevendraBhawari

Assessment Pattern:

a) Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, and Assigning Internship to Students etc.)	40 Marks
b) External Examination (For external examination the Question Paper should consist of Theory Questions only.	60 Marks
Total Marks	100 Marks

Name of the Programme	: B. Com.
Programme Code	: UC
Semester	: III
Course Name	: Marketing Management I
Course Code	: UCMM231(A)
No. of Lectures	: 48
No. of Credits	: 05 Credits (Theory 03 Credits + Practical 02 Credits)

Learning Objectives:

1. To introduce the basic knowledge of Marketing Management.
2. To give the students the basic knowledge of Marketing Management to be successful modern marketer.
3. To inculcate knowledge of various aspects of marketing management through practical approach.
4. To enable the students to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved.
5. To provide special knowledge of various communication media applying in marketing communication.
6. To develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy products and services.

Learning Outcomes:

This course will understand the concept and process of marketing and marketing management. It will develop to plan and make the best possible utilization of all the human and physical resources so that pre-determined marketing objectives of the firm can be achieved. It will provide special knowledge of various communication media applying in marketing communication. It will develop the awareness amongst the students about how marketing strategy plays a vital role in making today's customers want to buy products.

Syllabus

Unit No.	Name of the Topic	Periods
I	Introduction of Marketing & Marketing Management 1.1 Meaning, 1.2 Nature and Scope of Marketing & Marketing Management 1.3 Components of Marketing Management 1.4 Marketing Characteristics in Indian context 1.5 Marketing Management process 1.6 Problems of Marketing Management.	14
II	Marketing Planning 2.1 Introduction, meaning, definition 2.2 Nature, scope, elements 2.3 Importance 2.4 Types 2.5 Principles behind successful marketing planning 2.6 Steps in marketing planning process.	14
III	Marketing Communications: 3.1 Meaning, Definition and objectives 3.2 Marketing communication mix 3.3 Traditional media, New Age media 3.4 Marketing communication through product cues	12

	3.5 Different forms of appeal for communication	
IV	Marketing Strategy 4.1 Introduction, Concept, Meaning, 4.2 Significance, Aim 4.3 Marketing Strategy Formulation 4.4 Bases of Formulating Marketing strategy 4.5 Types of Marketing Strategy	8
	Total Periods	48

Guidelines for completion of Practical:

- . At least three Practical's should be completed during each semester by students in consultat with subject teacher.
- . Practical should be based on visit as well as library assignments, Project based, Activity based.
- . A subject teacher has special privileges to make the allotment of practical topics.
- . Students should discuss with the subject teacher at the time of selection of practical topics.
- . If a student fails to complete minimum number of practical, then the student shall not be eligi for appearing at the practical examination.

Suggested Industrial /Market Visits

One Industrial visit/Market visit such as Shopping Mall, market yard, various industries compulsory for students

Reference books:

1. Marketing Management- V.S.RamaswamyS.Namakumari, Macmillan Publication,
2. Marketing management- Sontakke C., N.Kalyani Publishing Company, New Delhi,

3. Principals of Marketing, Prentice- Philip Kotler, Gary Aramstro, Hall of India Pvt. Ltd.,
4. Marketing Management- Sherlekar
5. Marketing Management- Dr.K.Karuna Karan, Himalaya Publishing House,
6. Marketing in India- S. Neelamegham, Vikas Publishing House,
7. Basics of Marketing Management-,Dr.R.B.Rudani, S. Chand

Assessment Pattern:

a) Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, and Assigning Internship to Students etc.)	40 Marks
b) Practical/Viva-voce Examination Examination (For assessment purpose it is divided into two parts: . Practical Journal: Students have to maintain practical journal. They have to write at least three practicals for each semester. . At the end of the semester there is viva voce examination along with practical journal.	10 Marks <u>10 Marks</u> 20 Marks
c) External Examination (For external examination the Question Paper should consist of Theory Questions only. It will be conducted of 60 marks and converted into 40 Marks)	40 Marks
Total Marks	100 Marks

Name of the Programme : B. Com.
Programme Code : UC
Semester : III
Course Name : Cost and Works Accounting I
Course Code : UCCWA231(B)
No. of Lectures : 48
No. of Credits : 05 Credits (Theory 03 Credits + Practical 02 Credits)

Learning objectives:

To provide learners with the foundational knowledge and comprehension of the fundamental concepts pertaining to cost.

To develop an understanding of the constituent components comprising cost.

To enable students to construct a comprehensive cost sheet.

To facilitate the acquisition of knowledge and skills required for comprehending, devising, and implementing inventory control methodologies.

Learning Outcome:

To remember and understand basic concepts of cost accounting. Development of an overall outlook of Cost Accounting, ability to prepare a cost sheet and to understand which procedures are used for purchasing the material. To know the documentation for purchase procedures methods used for controlling the inventory

Unit No.	TOPIC	Periods
Unit 1	Basics of Cost Accounting	(12)
1.1.	Concept of Cost, Costing, Cost Accounting and Cost Accountancy,	
1.2.	Limitations of Financial Accounting.	
1.3.	Origin of Costing.	
1.4.	Objectives of Costing.	
1.5.	Advantages & Limitations of Cost Accounting.	
1.6.	Difference between Financial Accounting and Cost Accounting.	
1.7.	Cost Units and Cost Center.	
1.8.	Role of a Cost accountant in an organisation	
Unit 2	Elements of Cost and Cost Sheet	(12) (12)
2.1.	Material, Labour, and Expenses.	
2.2.	Classification of Costs: Element wise, Control wise, Behavior wise, Normality wise	
2.3.	Preparation of Cost Sheet, Quotation, Tender. and estimates (Theory & Problems)	(12)
Unit 3	Material Control	
3.1.	Need and Essentials of Material Control.	
3.2.	Functions of Purchase Department.	
3.3.	Purchase Procedure.	
3.4.	Purchase Documentation.	
Unit 4	Inventory Control	(12)
4.1	Methods of Inventory control	
a.	Stock Levels.	
b.	Economic Order Quantity (EOQ).	
c.	ABC analysis	
d.	Perpetual and Periodic Inventory Control	
e.	Physical verification	
4.2	Inventory Turnover Ratio	
Total Periods		48

Recommended Books:

S.P. Lyengar - Cost Accounting Principles and Practice, Sultan Chand ,& Sons Account Taxman's, New Delhi.

M.N. Arora - Cost Accounting Principles and Practice Vikas Publishing House Pvt.Ltd. N Delhi.

S.N. Maheshwari and S.N.Mittal- Cost Accounting, Theory and Problems, Mahavir book De New Delhi

B.L. Lall and G.L. Sharma - Theory and Techniques of CostAccounting. Himalaya Publish House, New Delhi.

V.K. Saxena and Vashista - Cost Accounting – Textbook. Sultan Chand and Sons – New Delhi

V.K. Saxena and Vashista - Cost Audit and Management Audit.Sultan Chand and Sons – N Delhi

Jain and Narang - Cost Accounting Principles and Practice. Kalyani Publishers

N.K. Prasad - Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd.,Calcutta.

N.K. Prasad - Advanced Cost Accounting SyndicaePvt Ltd., Calcutta.

R.K. Motwani - Practical Costing. Pointer Publisher, Jaipur
R.S.N. Pillai and V. Bhagavati - Cost Accounting.
Hornefgrain and Datar - Cost Accounting and Managerial Emphasis.
Cost Accounting - Bhatta HSM, Himalaya Publication
Cost Accounting - Prabhu Dev, Himalaya Publication
Advanced Cost Accounting - Made Gowda, Himalaya Publication

Journals -

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

Website - icwajournal@hotmail.com

CD: -On Cost-Sheet Prepared by Asian Center for Research and Training, Pune.

Trimurti, 27B, Damle Complex, Hanuman Nagar, SenapatiBapat Road, Pune-16

director_acrtpune@yahoo.co.in

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

1. 50 % of the Total marks are assigned for Theory purpose whereas rest 50 % of the total marks are allotted for Numerical Problems.
2. Numerical Problems will be of Simple nature only.
3. Areas Of Practical Problems:
 - Preparation of Cost Sheet, Tender, Quotation and Estimates.
 - EOQ and Stock level.
 - Inventory Turnover Ratios.

PRACTICAL GUIDELINES TO TEACHER

Develop a clear objective: Before starting the practical of cost accounting, develop clear objectives for the students. This will help them understand the purpose of the practical and what they are expected to learn.

Choose appropriate topics: Select appropriate topics for the practical that align with objectives of syllabus. For example, students can be asked to prepare a cost sheet for a product and analyze the profitability of a particular department.

Assign roles: Assign roles to each student to ensure that everyone is involved in the practical. This will help in developing team spirit and encourage students to work collaboratively.

Provide necessary materials: Help the students to get necessary materials like notes, sources, contents, worksheets and other resources required for the practical. This will help students focus on learning the subject rather than worrying about the materials.

Encourage discussion: Encourage students to discuss the practical with each other and ask questions. This will help in better understanding of the concepts and also promote critical thinking.

Regarding arranging an industrial visit, here are some practical guidelines:

Identify suitable industries: Identify suitable industries that are relevant to the subject being taught. For example, if the subject is cost accounting, visit industries where the students can observe and learn about the cost accounting process. Teacher can also make a group of students and inform them to visit any local industry/organization in case industrial visit is not possible.

Plan ahead: Plan ahead and contact the industries to arrange a visit. Make sure to provide necessary details like the number of students, the date and time of the visit, and the purpose of visit.

Obtain permission: Obtain permission from the school authorities and parents of the students before the visit. Make sure to explain the purpose and benefits of the visit.

Provide safety instructions: Provide safety instructions to the students before the visit. Make sure they are aware of the safety protocols and are equipped with necessary safety gear.

Debrief the visit: After the visit, debrief the students and encourage them to share their experiences and observations. This will help in reinforcing the learning and also provide opportunity for students to clarify any doubts.

Project/Journal -10 marks

Projects for the final practical are given below. Student may be assigned

Oral Viva based on Journal/Project -10 marks

The teacher conducting the final practical examination may ask verbal questions related to project/journal, if any, done by the student. Alternatively, if no project has been assigned to students, viva may be based on questions of practical nature from the field of subject as per Curriculum

Project/Journal -10 marks

Students to make a power point presentation / assignment / practical file / report/Journal. Teacher shall assign them any outlet to study the elements in cost accounting.

Suggested list of Practical's –

An excursion to a manufacturing plant. Identify the various types of costs incurred and classify them.

Collect various utility bills, such as water, electricity, and telephone bills. Classify the cost as variable, semi-variable and fixed.

Visit a manufacturing company to gather information regarding material control. Identify steps involved in material control.

Visit a factory and collect information regarding material receiving. The steps involved in receiving material should be identified.

Visit a Manufacturing concern and collect the information regarding purchase of material. Identify the steps involved in the purchase of material.

Visit a Manufacturing concern and collect the information regarding inspection of Material. Identify the steps involved in material inspection.

Visit a Manufacturing concern and collect information regarding materials storage. Identify steps involved in material storage.

Visit a Manufacturing concerns and collect information regarding the issue of materials. Identify the steps involved in the issue of material.

Assessment Pattern:

<p>a) Internal Assessment (For internal assessment teacher can choose any one or more of the following methods: Internal Test, Presentation, Field Work, Assignment, and Assigning Internship to Students etc.)</p>	<p>40 Marks</p>
<p>b) Practical/Viva-voce Examination Examination (For assessment purpose it is divided into two parts: Practical Journal: Students have to maintain practical journal. They have to write at least three practicals for each semester. At the end of the semester there is viva voce examination along with practical journal.</p>	<p>10 Marks <u>10 Marks</u> 20 Marks</p>
<p>c) External Examination (For external examination the Question Paper should consist of Theory Questions only. It will be conducted of 60 marks and converted into 40 Marks)</p>	<p>40 Marks</p>
<p style="text-align: right;">Total Marks</p>	<p>100 Marks</p>