

Syllabus (CBCS) for F. Y. B. Com. with effect from June 2022

Name of the Programme	: B. Com
Programme Code	: UCCA/UCBF/UCMS/UCBS
Class	: F.Y. B. Com.
Semester	: I
Course Name	: Financial Accounting-I
Course Code	: UCFA111
No. of lectures	: 48

❖ **Course Outcome ::**

- The students will acquire the knowledge of Basic Accounting Concepts and Accounting Standards.
- The course will provide the knowledge about accounting procedures, methods and techniques of Piecemeal Distribution of Cash.
- The course will impart the knowledge of concepts of Conversion of firm.
- The students will acquaint with the procedure of Consignment Accounts.
- The course will equip the students to get in-depth knowledge of financial accounting along with its practical application.

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Unit No.	Name	No. of Lectures
I	Basic Accounting Concepts and Accounting Standards: Money Measurement, Business Entity, Dual Aspect, Periodicity Concept, Realization Concept, Matching Concept, Accrual/Cash Concept, Consistency Concept, Conservatism Principle, Materiality Concept, Going Concern Concept, Historical Cost Concept, Branches of Accounting, Brief Introduction to Accounting Standards in India	12
II	Piecemeal Distribution of Cash: Surplus Capital Method only (excluding: Insolvency of partner and Maximum Loss Method) with adjustment of Asset taken over by a partner, Treatment of past profits or past losses in the Balance sheet, Contingent liabilities Realization expenses/amount kept aside for expenses, adjustment of actual, Treatment of secured liabilities, Treatment of preferential liabilities like Govt. dues/labour dues etc.,	12
III	Conversion of a partnership firm into a limited company: Meaning and introduction, objectives, methods of purchase consideration (Net Asset & Net Payment method), Accounting in the books of the firm and preparation of balance sheet in the books of new company	12
IV	Consignment Accounts: Meaning and Introduction, Objectives, Process of Consignment, Difference between Normal Commission and Del Credere Commission, Accounting Entries, and preparation of ledgers in the Books of Consignor	12
	Total	48

Recommended Books:

- M. C. Shukla, T. S. Grewal and S. C. Gupta, “Advanced Accounting”, S. Chand Publication, New Delhi
- S. N. Maheshwari, “Advanced Accounting”, Vikas Publishing House, New Delhi
- R. L. Gupta, “Advanced Accounting”, Sultan Chand & Co., New Delhi
- The CA Journal of ICAI
- P. C. Tulsian, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi
- A. Mukharji & M. Hanif, “Financial Accounting”, Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Name of the Programme :B. Com.
Programme Code : UCCA/UCBF/UCMS/UCBS
Semester : 1
Course Name : Entrepreneurship Development I
Course Code : UCED111(B)
No. of Lectures : 48

Course Outcome :

- This will help the students to understand entrepreneurship concept thoroughly.
- This will help the students to make an aware about the Business Environment.
- This course will offer the fundamentals of starting and operating business.
- This will help the students to create entrepreneurial awareness among students.
- The students can understand the traits and qualities of entrepreneurs.

Unit No.	Name of the Topic	Periods
I	Business Organization & Business Law – Introduction, Sole Proprietorship, Joint Hindu Family, Partnership, Limited Liability Partnership, Joint Stock Company, Co-operative Society, Franchising. Business Law – The Indian Contract Act 1872, The Sale of Goods Act-1930, The Indian Partnership Act-1932, The Company Act-2002,	12
II	Entrepreneurship - Definition, Concept, Characteristics. Functions of entrepreneurs in economic development. Entrepreneurial traits, types, qualities and functions of entrepreneurs.	12
III	Factors affecting Entrepreneurship Development- Internal factors, External factors, Social factors, Economical factors, Political factors, Cultural factors, Psychological factor, Technological factors, Educational and International factors.	12
IV	Problems of growth Relevance to entrepreneurship - Unemployment- Poverty- Regional imbalance - Social injustice-Inflation - Parallel Economy - Lack of Technical knowledge and information.	12
	Total Periods	48

Recommended Books & Journals

1. Dynamics of Entrepreneurship Development and Management – Desai Vasant – Himalaya Publishing house
2. Small Scale Industries & Entrepreneurship – Dr. Vasant Desai, Himalay Publications
3. Entrepreneurship – Rober D Histrith – Tata McGraw Hill Publishing House
4. Entrepreneurial Development – Khanka – S. Chand
5. Entrepreneurial Development – Gupta, Shrinivasan – S Chand
6. Essentials of Business Enviornment- K. Aswathappa- Himalaya Publishing House
7. Entrepreneurship Development & Small Scale Entreprise – Third Edition – Poornima M. Charantimath - Pearson

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Name of the Programme : B. Com.
Programme Code : : UCCA/UCBF/UCMS/UCBS
Semester : 1
Course Name : Consumer Protection & Business Ethics I
Course Code : UCCP111(A)
No. of Lectures : 48

Course Outcome :

- This will help the students to make them aware about the concept of consumer movement.
- This will help the students to make aware about the rights of consumer.
- It would also enable the students about various laws related to consumer protection in India.
- This will help the students to understand the issues relating to problems of consumers.
- This will help the students aware about consumer rights, duties and mechanism for resolving their disputes.

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Unit No.	Name of the Topic	Periods
I	<p>Consumer and Consumer Movement:</p> <p>1. 1 Consumer: Concept, Meaning, Definition and Features</p> <p>1. 2 Consumerism – Meaning, objectives, Benefits-Consumerism in India</p> <p>1. 3 Rights, Duties and Responsibilities of Consumers.</p> <p>1.4 Consumer Movement-Meaning-Definition-Importance, Scope and Features</p>	18
II	<p>CoConsumer Protection Act, 1986: (As per Amendments in 2015)</p> <p>2.1 Background – Need-Scope and Feature</p> <p>2. 2 Definitions- Consumer-Goods-Services- Complaints, Complainant- Defect in Goods- Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices.</p> <p>2..3 Mechanism for Redressal-Composition and working of Consumer Disputes Redressal Agencies:</p> <p style="padding-left: 40px;">a) District Consumer Disputes Redressal Forum</p> <p style="padding-left: 40px;">b) State Consumer Disputes Redressal Commission</p> <p style="padding-left: 40px;">c) National Consumer Disputes Redressal Commission</p> <p>2.4. Procedure of filing complaints</p>	18
III	<p>Voluntary Consumer Organizations (VCO):</p> <p>3.1 VCO: Origin, Importance, Functions and Limitations</p>	06

	3.2 Challenges before VCOs 3.3 Role of Voluntary Consumer Organization in Consumer Protection in the area of Advertisements	
IV	Problems of Consumer 4.1 Causes & Nature 4.2 Problems of Consumers: Rural and urban, Its Nature and Type 4.3 Individual and Collective Problems 4.4 Defect in Goods-Deficiency in Services, Unfair Trade Practices, Restricted Trade Practices.	06
	Total Periods	48

References:

1. Law of Consumer Protection in India- P.K. Majumdar (2011), Orient Publishing Co. New Delhi.
2. Practical Guide to Consumer Protection Law, Anup K. Kaushal (2006), Universal Law Publishing Co, New Delhi.
3. Consumer Protection Laws, Prof. Rakesh Khanna, (2005) Central Law Agency, Alahabad.
4. Business Ethics and Corporate Governance, S.K. Bhatia (2005),
5. Consumer Protection Law, Dr. S. R. Myneni, (2010), Asia Law House, Hyderabad. 6. Law of Consumer Protection, Dr. Gurbax Singh, Bharat Law Publication, Jaipur.
6. Goods and Service Tax Act- Singhania, Taxman Publication

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Name of the Programme : B. Com.
Programme Code : : UCCA/UCBF/UCMS/UCBS
Semester : 1
Course Name : Marketing & Salesmanship I
Course Code : UCMS111(B)
No. of Lectures : 48

Course Outcome :

- This will help the students to create awareness about the market and marketing
- This will help the students to establish link between commerce / Business and Marketing
- It would also enable the students to understand the basic concept of marketing
- This will help the students to know the relevance of marketing in modern competitive world.
- This will help the students to develop an analytical ability to plan for various marketing strategy.

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Unit No.	Name of the Topic	Periods
I	Basics of Marketing: 1.1 Market – Marketing – Introduction, Meaning, Definition, Scope, Types. 1.2 Importance of Marketing 1.3 Functions of Marketing – Basic Functions, Functions of Exchanges and Subsidiary Functions.	12
II	Marketing Organization and Environment: 2.1 Introduction, Meaning and Definition 2.2 Scope and different forms of Organizations 2.3 Marketing Environment – Meaning, factors- internal and external 2.4 Marketing Organizations	12
III	Product Mix & Price Mix 3.1 Product Mix - Meaning, Definition, 3.2 Product Line & Product Mix, Product Classification 3.3 Product Life Cycle 3.4 Price Mix- Meaning and Definition, Pricing Objectives 3.5 Factors affecting pricing decision, Pricing Method	12
IV	Buyer Behavior 4.1 Introduction, Meaning, Definition, Scope and Significance of Buyer Behavior 4.2 Determinants of Buyer Behavior, Stages of Buyer Behavior, Buying Process	12

	4.3 CRM – Basic concept	
	Total Periods	48

Reference :

- 1 Marketing Management, Macmillan Publication, V.S.Ramaswamy S.Namakumari
- 2 Principals of Marketing, Prentice- Hall of India Pvt.Ltd., Philip Kotler Gary Aramstrong
- 3 Rural Marketing, Dorling Kindersley (India), Pvt.Ltd.Pearson, PradeepKashyap
- 4 Marketing Management, Himalaya Publishing House, Dr.K.Karuna Karan
- 5 Marketing in India, Vikas Publishing House, S. Neelamegham
- 6 Basics of Marketing Management, S. Chand ,Dr.R.B.Rudani
- 7 Services Marketing. Himalaya Publishing House. V. Venugopal Raghu V.N.
- 8 Marketing management, Sherlekar
- 9 Marketing management, Kalyani publishing company New delhi, Sontakke C. N