

Syllabus for First Year B. Com. (Semester II) (Three Years Degree Program)

With Effect from the Academic Year 2022-2023

Name of the Programme	: B.Com.
Com Programme Code	: UC
Class	: F.Y.B.Com.
Semester	II
Course Name	: Financial Accounting-II
Course Code	: UCFA121
Credit	: 3 Credits
No. of lectures	: 48

❖ **Learning Objectives:**

1. To impart the knowledge regarding Computerized Accounting System.
2. To instil the knowledge about accounting procedures of Departmental Accounts
3. To acquaint them with practical approach to Hire Purchase and Installment System.
4. To impart the introductory knowledge regarding GST laws and GST Accounting.

❖ **Learning Outcomes:**

The course structure of this paper would equip the students to get in-depth knowledge of financial accounting along with its practical application thereby giving an opportunity to gain easy access to this competitive business world.

Unit No.	Name	No. of Lectures
I	Computerized Accounting Environment: Meaning, Applications of Computerized Accounting System- Merits and Demerits, Difference between Manual Accounting & Computerized Accounting, Various Accounting Software used in recent era, Introduction to TALLY software, Features of Tally Software.	12
II	Departmental Accounts: Meaning, Methods and Techniques, Allocation of expenses, Inter Departmental Transfers, Provision for unrealized profit.	12
III	Hire Purchase and Installment System: Basic Concepts and Distinction, Calculation of Interest and Cash Price, Journal Entries & Ledgers in the Books of Hire Purchaser and Vendor.	12
IV	Introduction to Goods and Services Tax laws and Accounting: Background of GST, Concepts and definition of GST, IGST, CGST and SGST, Input and Output Tax credit, Simple Journal Entries	12
	Total	48

Recommended Books:

- 1) M. C. Shukla, T. S. Grewal and S. C. Gupta, "Advanced Accounting", S Chand & Co., New Delhi
- 2) S. N. Maheshwari, "Advanced Accounting", Vikas Publishing House, New Delhi
- 3) R. L. Gupta, "Advanced Accounting", Sultan Chand & Co., New Delhi
- 4) The CA Journal of ICAI
- 5) P. C. Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi
- 6) Mukharji & M. Hanif, "Financial Accounting", Tata McGraw-Hill Publishing Co. Ltd. New Delhi

Name of the Programme : B. Com

Programme Code : UC

Class : F.Y. B.Com.

Semester : II

Course Name : Entrepreneurship Development II

Course Code : UCED121 (B)

Credit : 3 Credits

No. of lectures : 48

Course Objectives-

1. To make students aware about the family business and importance of family business.
2. To motivate students to make their mind set for taking up entrepreneurship as career.
3. To understand the dynamic role of entrepreneurship and small business.
4. To create and exploit innovative business ideas and market opportunities.

Course Outcomes-

The students will be able to understand problems and challenges related to entrepreneurship. The students can come to know various governmental institutions providing facilities to entrepreneurs. The students can prepare business plan & project report for their business.

Unit No.	Contents	Periods
I	Family Business: Introduction, Meaning and Definitions of Family Business, Role and Importance of family business, Characteristics of family owned Business in India, Types of Family Businesses, Responsibilities and Rights of family members in a family business, Challenges faced by family owned Businesses, Measures to Improve the performance of a family business.	12
II	Woman Entrepreneur: Introduction, Meaning and Definitions, Opportunities for women entrepreneur, Women entrepreneurs in semi-urban and rural sector, Entrepreneurship environment and Problems, Responsibility of entrepreneurs, Challenges before Indian women entrepreneurs, Problems of Entrepreneurship, Successful stories of woman entrepreneurs	12
III	Business Plan: Introduction, Meaning and Definitions of business plan, Nature, Scope, Elements, Significance, Types of business plan, Errors in business plan formulation, Essential requirements of developing business plan, Limitations of business plan.	12

IV	Financial Institutions and Project Report: A) Financial Institutions DIC, MIDC, MSFC, MSSIDC, MITCON, MCED, SIDBI, SISI, MUDRA B) Project Report Introduction, Meaning and Definitions of Project Report, Importance of Project Report, Format of Project Report	12
	Total Periods	48

Recommended Books

- 1 Entrepreneurial Development – Khanka – S. Chand
- 2 Entrepreneurial Development – Gupta, Shrinivasan – S Chand
- 3 Essentials of Business Environment- K. Aswathappa- Himalaya Publishing House
- 4 A Complete guide to successful Entrepreneurship – Pandya G. N. – Vikas Publishing House
- 5 Trainers Manual – NIESBUD, Mumbai
- 6 Trainers Manual – NIMID, Mumbai
- 7 Business Environment- Tandon B.C.
- 8 Fundamentals of Entrepreneurship – Dr. RajatPurohit – Ritu Publications, Jaipur
- 9 Business Entrepreneurship- Cay A. Saindane ,Ms S. P. Palve, Prashant Publication, Jalgoan.

Name of the Programme : B. Com.
Programme Code : UCCP
Semester : II
Course Name : Consumer Protection & Business Ethics II
Course Code : UCCP211(A)
Credit : 3 Credits
No. of Lectures : 48

Course Outcomes:

- This will help the students to make them aware about the concept of Business Ethics.
- This will help the students to make aware about the rights of consumers.
- Acquaint the students with corporate governance and global business ethics
- Understanding the scope of CSR and to know the global trends
- Equip the students with skills to resolve the business problems with ethical norms.
- Recognize the inherent conflict of interest in many business decisions.

Unit No.	Name of the Topic	Periods
I	Conceptual Framework of Business Ethics: 1. 1 Concept of Ethics, Meaning and Nature 1. 2 Definition, Importance and Scope of Business Ethics 1. 3 Types of Business Ethics: - i. Professional business ethics ii. Ethics of accounting information iii. Ethics of Production iv. Ethics of intellectual property skill, knowledge	18
II	Business Ethics in Modern Times; 2.1 Social Responsibilities of Business 2.2 Business Ethics and Environmental Issues, Indian and International level, Green initiative 2.3 Management and Ethics a) Ethical Issues in Marketing b) Ethical Issues in Human Resource Management	18
III	Corporate Governance and Business ethics – 3.1. Corporate Governance- concept, objectives, features, 3.2 Core principles of good corporate governance, advantages, system of corporate governance and SEBI's guidelines	06
IV	Current issues of Business ethics in a. Accounting, b. Social Media,	06

	c. IT, d. Marketing and Advertisement e. Harassments and discrimination at workplace	
	Total Periods	48

References Books:

1. Ethics in Management- S.A. Sherlekar , Himalaya Publication New Delhi
2. Business Ethics and corporate Governance - S S Khanka S. Chand Publication Mumbai
3. Business Ethics and Corporate Governance - S. K. Bhatia Deep and Deep sons New Delhi
4. Corporate Governance : Principle, Policies and Practices - Bob Tricker Oxford University Press New Delhi
5. Management by Values - S.K.Chakraborti , Oxford University Press Mumbai
6. Business Ethics And Corporate Governance - A. C. Fernando Dorling Kindersly Mumbai
7. E Commerce - A Study in Business Ethics - Rituparna Raj Himalaya Publication New Delhi
8. E-Commerce and It' Applications - Dr. U. S. Pandey, Rahul Srivastava and Saurabh Shukla. S. Chand & Company, New Delhi
9. The sustainable development goals - United Nations United Nations Publication, UN

Name of the Programme : B. Com.
Programme Code : UCMS
Semester : II
Course Name : Marketing & Salesmanship II
Course Code : UCMS211(B)
Credit : 3 Credits
No. of Lectures : 48

Course Outcomes:

- This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world.
- This would also enable the students to acquaint the recent trends in the field of marketing.
- Students will get the knowledge of Salesmanship and various approaches
- This will help the students to create awareness and importance of Rural Marketing
- This will help the students to develop techniques of salesmanship skills.

Unit No.	Name of the Topic	Periods
I	Salesmanship 1.1 Meaning & Definition of Salesmanship 1.2 Features of Salesmanship 1.3 Scope of Salesmanship 1.4 Modern Concept of Salesmanship 1.5 Utility of Salesmanship 1.6 Elements of Salesmanship 1.7 Salesmanship : Arts or Science 1.8 Salesmanship – a profession 1.9 Qualities of Salesman	14
II	Process of Selling: 2.1 Psychology of Salesmanship – Attracting Attention, Awakening Interest, Creating Desire and Action 2.2 Stages in Process of Selling - (i) Pre-sale Preparation (ii) Prospecting (iii) Pre-Approach (iv) Approach (v) Sales Presentation (vi) Handling of Objections (vii) Close (viii) After Sales Follow-up	14
III	Rural Marketing & Service Marketing 3.1 Rural Marketing – Introduction, Meaning, Definition, Features, Importance 3.2 Recent trends in Rural Marketing	12

	3.3 Service Marketing – Introduction, Meaning, Definition, Features, Importance 3.4 Classification of Service – Marketing of Goods Services, Marketing of Consumer Goods Services	
IV	Digital and Social Media Marketing 4.1 Overview of Digital Marketing, Web Marketing, Social Media Marketing (Face book & LinkedIn)	08
	Total Periods	48

Reference Books

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