

Syllabus (2023 Pattern) (Applicable from June 2025)
Academic Year 2025-26

Name of the Program	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: COM-301-MJM
Course Title	: ADVANCED ACCOUNTING – I
No. of Credits	: 04
No. of Lectures	: 60

Course Objectives:

1. To understand Indian Accounting Standards (AS) and IFRS, with a focus on fair value accounting.
2. To learn to prepare financial statements for banking companies according to the Banking Regulation Act of 1949.
3. To gain the ability to convert single-entry systems into double-entry systems and prepare final accounts from incomplete records.
4. To understand the principles of investment accounting, including classification, valuation, and accounting under AS-13.
5. To apply their knowledge of AS-3, AS-7, and AS-12 to solve numerical examples.
6. To be able to prepare bank profit and loss accounts and balance sheets.
7. To practice solving accounting problems related to incomplete records and investment accounting.

Course Outcomes (COs):

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

CO1: Students will be able to describe the Indian Accounting Standards (AS-3, AS-7, AS-12) and understand the principles of fair value accounting under IFRS.

CO2: Students will be able to prepare the final accounts of a banking company in the vertical format in accordance with the Banking Regulation Act.

CO3: Students will be able to convert a single-entry system to a double-entry system and prepare final accounts using incomplete records.

CO4: Students will be able to classify and value investments according to AS-13, and properly account for investment disposals and associated costs.

CO5: Students will be able to apply numerical methods to solve accounting problems related to AS-3, AS-7, and AS-12.

CO6: Students will be able to analyze and prepare profit and loss accounts and balance sheets for banking companies.

CO7: Students will be able to apply the principles of investment accounting, including accounting for dividends and the disposal of investments.

Topics and Learning Points

Unit 1:	Accounting Standards & Introduction to IFRS	(12)
	1.1 Brief Review of Indian Accounting Standard. 1.2 Introduction to AS- 3, AS-7, AS-12 & AS-13 1.3 Simple numerical examples on AS-3, AS-7, AS-12 1.4 Introduction to IFRS-Fair Value Accounting	
Unit 2:	Bank Final Account	(18)
	2.1 Introduction of Banking Company 2.2 Legal Provisions regarding Non-Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection – Rebate on Bills Discounted – Provision for Bad and Doubtful Debts 2.3 Vertical form of Final Accounts as per Banking Regulation Act 1949. 2.4 Simple Numerical Examples to Preparation of Profit & Loss A/c and Balance Sheet in vertical form.	
Unit 3:	Accounting for Incomplete Records	(15)
	3.1 Introduction – Features – Disadvantages of Single Entry 3.2 Conversion of Single Entry into Double Entry 3.3 Preparation of Opening Statement of Affairs - Total Debtor A/c - Total Creditor A/c – Bills Receivable A/c – Bills Payables A/c 3.4 Analysis of Cash Book and Preparation of Final Accounts. 3.5 Simple Numerical Examples on Preparation Final Accounts.	
Unit 4:	Investment Accounting	(15)
	4.1 Introduction, Objectives & Features of Investment Accounting 4.2 Classification of Investments as per AS -13 4.3 Cost of Investments 4.4 Disposal of Investments 4.5 Valuation of Investments 4.6 Ex-Interest & Cum Interest 4.7 Dividend from Shares 4.8 Simple Numerical Examples on Investment Accounting	
	Total	(60)

❖ Recommended Books & Journals:

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann's)
- Advanced Accounts: M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: S.P. Jain & K.N. Narang (Kalyani Publishers)
- Accounting Standards – Institute of Chartered Accountants of India.
- The Chartered Accountant: Journal of the Institute of Chartered Accountants of India.
- The Accounting World: ICAI Hyderabad
- Advanced Accountancy: Gupta MP, Agarwal BM (Sultan Chand & Sons)
- The Essentials of Advanced Accounting-II - William D. Keller Ed.D. and William D. Keller

❖ **Assessment Pattern:**

Internal Assessment (Teacher can choose any one or more of the following methods: Internal Test, Assignment, etc.)	: 40 Marks
External Examination (Question Paper should consist of: Theory Questions: up to 20% & Problems: 80%)	: 60 Marks
Total Marks	: 100 Marks

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

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

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

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B. Com

Subject: ADVANCED ACCOUNTING – I

Course: ADVANCED ACCOUNTING – I

Course Code: COM-301-MJM

Weightage: 1= Weak / Low Relation, 2= Moderate / Partial Relation, 3= Strong Relation

Program Outcomes (POs)															
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	3		3		3	3		3	3	3		3		
CO 2			3		3			3				3		3	3
CO 3	3			2	3	3			2	3	2		2	3	3
CO 4	3	2				3	2			3	2			2	2
CO 5			2	3	2			2	3			2	3	2	2
CO 6	3	3		3		3	3		3	3	3		3		
CO 7	2		3		3	2		3		2		3		3	3

Justification for the Mapping

PO1: Fundamental Knowledge and Coherent Understanding

CO1, CO3, CO4, CO6: These outcomes focus on understanding accounting standards, converting systems, and investment accounting. These require solid foundational knowledge in accounting and finance.

PO2: Procedural Knowledge for Skill Enhancement

CO1, CO2, CO4, CO6, CO5: The outcomes involve preparing final accounts, analysing investments, and applying numerical techniques, which require a strong procedural understanding of accounting methods and techniques.

PO3: Critical Thinking and Problem-Solving Skills

CO3, CO5, CO7: These outcomes focus on problem-solving with incomplete records, applying numerical methods to standards, and understanding investment accounting principles, which require critical thinking and analytical skills.

PO4: Communication Skills

CO2, CO6, CO7: These outcomes involve preparing and presenting financial statements, which require the ability to communicate complex accounting information clearly.

PO5: Analytical Reasoning Skills

CO3, CO4, CO5, CO6: These outcomes require analysis of financial data, problem-solving, and application of accounting standards, demanding high-level analytical skills.

PO6: Innovation, Employability and Entrepreneurial Skills

CO3, CO4, CO5, CO7: The ability to handle real-world financial data and apply accounting principles prepares students for careers in accounting, banking, and finance, fostering employability and entrepreneurial skills.

PO7: Multidisciplinary Competence

CO2, CO6, CO7: These outcomes require students to integrate knowledge from various domains of finance, accounting, and banking regulations, fostering multidisciplinary competence.

PO9: Traditional Knowledge into Modern Application

CO1, CO4, CO6: The application of traditional accounting principles and standards (AS-3, AS-7, AS-12, AS-13) in modern contexts, such as IFRS and investment accounting, connects traditional knowledge to modern applications.

PO11: Ethical and Social Responsibility

CO2, CO6, CO7: Ethical considerations in the preparation of financial statements and investment accounting are inherent in the professional accounting process, although this is not the primary focus.

PO12: Research-Related Skills

CO3, CO4, CO7: Students engage in research and practical application of accounting and financial principles, especially when solving problems and analysing data.

PO14: Area-Specific Expertise

CO1, CO2, CO4, CO6: These outcomes directly relate to specific expertise in accounting, banking, and investment practices, which are integral to the program.

Syllabus (2023 Pattern) (With effect from June 2025)
Academic Year 2025-26

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: COM-302-MJM
Course Title	: FINANCIAL AUDITING
No. of Credits	: 04
No. of Lectures	: 60

Course Objectives:

1. To introduce meaning, nature and importance of auditing.
2. To know the procedure of Internal Control - Internal Check - Internal Audit.
3. To understand the process of audit and its Assurance standard.
4. to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
5. To know about the role, responsibility, and rights of an auditor.
6. To understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
7. To know about the different types of Audit Report.

Course Outcomes (COs):

By the end of the course:

- CO1. The course will help the students to introduce meaning, nature and importance of auditing.
- CO2. The course will help the students to know the procedure of Internal Control - Internal Check - Internal Audit.
- CO3. The students will be able to understand the process of audit and its Assurance standard.
- CO4. Students will be able to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
- CO5. Students will be able to know about the role, responsibility, and rights of an auditor.
- CO6. The course will help the students to understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
- CO7. The course will help the students to know about the different types of Audit Report.

Topics and Learning Points

Unit 1:	Introduction to Auditing	(15)
	1.1 Meaning and Definition of Auditing, 1.2 Objectives-Advantages and Disadvantages of Auditing 1.3 Types of errors and frauds 1.4 Classes or Types of Audits 1.5 Auditing and Assurance Standards (AAS- 1 to 5, 28 & 29)	
Unit 2:	Audit Process	(15)
	2.1 Internal Control-Internal Check-Internal Audit 2.2 Test checking, Vouching of Cash Book 2.3 Verification and Valuation of Assets and Liabilities. 2.4 Audit Programme, Audit Notebook, Working Papers	
Unit 3:	Company Auditor	(15)
	3.1 Qualification & Disqualifications of Company Auditor 3.2 Appointment, Reappointment and Removal of Company Auditor 3.3 Rights of Company Auditor 3.4 Duties and liabilities of Company auditor	
Unit 4:	Audit Report	(15)
	4.1 Types of Audit Report – Qualified and Clean Audit Report 4.2 Audit Certificate 4.3 Difference between Audit Report and Audit Certificate.	
	Total	(60)

❖ Recommended Books & Journals:

- Accounting & Auditing Standards – Practice & Procedure: D. S. Rawat (Taxmann's)
- Practical Auditing - Spicer and Peglar
- Auditing Principles - Jagadish Prasad
- A Handbook of Practical Auditing - B.N. Tondon
- Auditing assurance standards - The Institute of Chartered Accountants of India
- Principles and Practice of Auditing - Dinkar Pagare, (Sultan Chand and Sons)
- Contemporary Auditing: Kamal Gupta, Tata Mc-Graw Hill, New Delhi.
- A Handbook of Practical Auditing: B.N. Tandon, S. Chand and Company, New Delhi.
- Fundamentals of Auditing: Kamal Gupta and Ashok Arora, Tata McGraw Hill, New Delhi.

❖ **Assessment Pattern:**

Internal Assessment (Subject teacher can choose any one or more of the following methods: Internal Test, Presentation, Assignment, etc.)	40 Marks
External Examination (The Question Paper should consist of Four to Five questions)	60 Marks
Total Marks	100 Marks

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

	Nature of Question	No. of Question	Marks
Q.1)	A) Fill in Blanks	5 x 1 Mark	05
	B) True or False	5 x 1 Mark	05
Q.2)	Write Short Note (Any Three)	3 x 5 Marks	15
Q.3)	Short Answer type questions (Any Two)	2 x 7.5 Marks	15
Q.4)	Answer the questions (Any Two)	2 x 10 Marks	20
	Total Marks		60

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

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B. Com

Subject: FINANCIAL AUDITING

Course: FINANCIAL AUDITING

Course Code: COM-302-MJM

Weightage: 1= Weak/Low relation, 2= Moderate or Partial relation, 3= Strong relation

Program Outcomes (POs)															
Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1		3		3	3		3				3	3		3	3
CO 2			3			3				3			3		
CO 3		3	3					3	3				3	3	
CO 4	3			3			3	2			3			3	2
CO 5		3	2		3	2			3	2		3	2		
CO 6	3	3		3	3				3					3	3
CO 7	2		3	2		3	2			3	2		3	2	

Justification for the Mapping

PO1: Fundamental Knowledge and Coherent Understanding

CO1, CO2, CO3, CO4, CO5, CO6, CO7: These course outcomes focus on providing the foundational understanding of auditing concepts, including the nature, processes, and legal aspects of auditing. This is essential for gaining a solid grasp of auditing principles.

PO2: Procedural Knowledge for Skill Enhancement

CO2, CO3, CO4, CO5, CO6, CO7: These outcomes involve learning the procedures related to internal controls, audit processes, verification of assets, and audit reporting, which require a strong procedural understanding.

PO3: Critical Thinking and Problem-Solving Skills

CO2, CO3, CO4, CO5, CO7: These outcomes require students to think critically about audit processes, the responsibilities of auditors, and the verification of assets and liabilities, which are core to problem-solving in auditing.

PO4: Communication Skills

CO1, CO5, CO7: Auditing involves communication of findings and reports. Understanding the role, responsibility, and rights of an auditor (CO5) and the various types of audit reports (CO7) require effective communication skills.

PO5: Analytical Reasoning Skills

CO2, CO3, CO4, CO6, CO7: Analysing internal controls, audit processes, and verifying the accuracy of financial records, including assets and liabilities, develops students' analytical reasoning.

PO6: Innovation, Employability, and Entrepreneurial Skills

CO2, CO3, CO5, CO7: These outcomes help students develop innovative solutions to auditing challenges, enhancing employability in auditing, internal control, and assurance roles.

PO7: Multidisciplinary Competence

CO4, CO5, CO6: Understanding the auditing processes, roles of auditors, and legal provisions related to auditors prepares students to integrate knowledge across various domains like finance, law, and business practices.

PO9: Traditional Knowledge into Modern Application

CO1, CO2, CO4, CO6: Students will apply traditional auditing principles and standards to modern business and legal scenarios, such as internal controls and audit processes.

PO11: Ethical and Social Responsibility

CO5, CO6: Understanding the ethical responsibilities of auditors, along with the legal provisions for their appointment and removal, ties into the ethical and social responsibility in professional practice.

PO12: Research-Related Skills

CO2, CO3, CO7: Auditing requires research skills for analysing internal controls, audit assurance, and understanding different types of audit reports.

PO14: Area-Specific Expertise

CO1, CO2, CO3, CO4, CO5, CO6, CO7: All the outcomes contribute to specialized knowledge in auditing, which is a core area of expertise in accounting and finance.

CBCS Syllabus as per NEP 2020 for T.Y. B.Com. Semester V (2023 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: T.Y. B.Com
Semester	: V
Course Type	: Major Mandatory (Theory)
Course Code	: COM-303-MJM
Course Title	: Mercantile Law
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

1. To understand the concept, process and importance of mercantile laws.
2. To develop awareness regarding new amendments in mercantile laws.
3. To provide knowledge of various business-related 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 provide knowledge of various provisions of the contract act.
7. To develop awareness among the various provisions related to law of agency.

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of mercantile laws.
- CO2. Know about different type laws 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 law of agency.
- 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 under the mercantile laws.

Topics and Learning Points

UNIT 1: Law of Contract (Indian Contract Act 1872)

12 Lectures

- 1.1. Definition and Meaning of concepts “Contract and Agreement”
- 1.2. Essential elements of Valid Contract
- 1.3. Kinds of contract

- 1.4.Offer and Acceptance
- 1.5.Capacity of parties
- 1.6.Consideration
- 1.7.Consent and free consent
- 1.8.Legality of object and consideration
- 1.9.Void Agreements
- 1.10. Discharge of contract
- 1.11. Breach of contract and remedies (Including meaning of the term damages, kinds and rules for ascertaining damages)

UNIT 2: Sale of Goods (Sale of Goods Act 1930)

10 Lectures

- 2.1. Contract of sale, Concept and essentials of contract of sale
- 2.2 Sale and agreement to sale, Goods-Concept and kinds
- 2.3 Conditions and warranties, Definition, Distinction, implied conditions and warranties
- 2.4 Transfer of title by non-owners. Rights of unpaid seller

UNIT 3: Law of Agency

08 Lectures

- 3.1 Introduction, Agent and Agency
- 3.2 Kinds of Agencies, Creation of Agency
- 3.3 Principal and Agent, Termination of Agency

References:

1. Business and Corporate Law :- Dr. Kaur Harpreet, Lexis Nexis (2013)
2. Laws for Business, Sulphery M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
3. Business Laws :-Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
4. Business and Commercial Laws:-Sen And Mitra
5. An Introduction to Mercantile Laws :-N.D.Kapoor
6. Business Laws :-N.M.Wechlekar
7. Company Law :-Avtar Singh
8. Business Law for Management :-Bulchandani K.R
9. Negotiable Instruments Act :-Khergamwala
10. Intellectual Property Law:-P.Narayan.
11. Cyber Laws :- Krishna Kumar
12. Consumer Protection Act In India :-Niraj Kumar 13)Consumer Grievance Redressal under CPA :-Deepa Sharma.
13. Business Law – DilipShinde, KiranNerkar, Shantnu Jog, AnantDeshmukh (Sai Jyoti Publication)

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Mercantile Laws

Course: Mercantile Laws

Course Code: COM-303-MJM

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

Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2			
CO 2					
CO 3			3		
CO 4				3	
CO 5			2		
CO 6					2
CO 7					

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 communication in their organization.

PO2: Communication skills

CO1: Students will apply their knowledge of various provisions and procedures to solve problems involving the organization.

CO2: Students will use their understanding of drafts to solve complex spatial problems.

CO3: Students will 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.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering legal provisions. This ability is essential for success in many different careers.

PO5: Teamwork

CO6: Students will apply knowledge of legal, ethics and ethical standards and an ability to apply these with a sense of responsibility within the workplace.

**CBCS Syllabus for T.Y. B.Com. Semester V
(2023 Pattern)**

Name of the Programme : B. Com.

Programme Code : UC

Class : T.Y.B.Com.

Semester : V

Course Title : Sales Management

Course Code : COM-304- MJE (A)

No. of Lectures : 60

No. of Credits : 04 (Theory)

Course Objectives:

1. To understand about the sales management and sales forecasting.
2. To develop awareness regarding sales management and forecasting.
3. To provide knowledge of Target Marketing.
4. To develop marketing control skills through advertising budget.
5. To give knowledge about data collection for marketing control.
6. To orient the students about sales budget.
7. To acquaint students about marketing audit.

Course Outcomes:

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

- CO1. Accurately describe the concept about sales management and sales forecasting.
- CO2. Accurately develop awareness regarding sales management and sales forecasting.
- CO3. Demonstrates the basic knowledge of target marketing.
- CO 4. Apply methods to develop marketing control skills through advertising budget.
- CO5. Apply methods to get knowledge about data collection for marketing control.
- CO 6. Discuss the issues relating to sales budgets.
- CO7. Acquaint students about marketing audit.

Topics and Learning Points

Medium of Instruction: English/Marathi

Unit No.	Semester-V	Periods
1	Distribution Channels and Physical Distribution 1.1 Channels of distribution- meaning, importance 1.2 Types of distribution channels, Functions of middleman 1.3 Factors affecting choice of distribution channel 1.4 Types of Retailers, Physical Distribution	16
2	Target Marketing 2.1 Meaning, nature and Importance 2.2 Market Targeting 2.3 Selection of Target Segment 2.4 Targeting Strategies	12
3	Marketing Control & Advertising Budget in Marketing 3.1 Meaning, Objectives of Marketing Control 3.2 Techniques of Marketing Control 3.3 Marketing Audit – meaning, characteristics, objectives, process of Marketing audit 3.4 Factors influencing budget, Common budgeting approach	16
4	Sales Forecasting and Brand Management 4.1 Meaning of Sales forecast, Sales Budgets and Sales Quota 4.2 Sales Forecasting Methods, Forecasting Techniques 4.3 Introduction of Branding, Brand Identity 4.4 Brand Extension, Identity Sources- symbols, logos, trademarks	16
	Total Periods	60

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 – Peter Doyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
Marketing Channels: A Management View – Bert Rosebloom

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Sales Management

Course: Sales Management

Course Code: COM-304- MJE(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 sales management and sales forecasting.

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 deep knowledge of sales management and sales forecasting 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 audit.

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 (2023 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UCOM
Class	: T.Y.B.Com
Semester	: V
Course Type	: Major Elective
Course Code	: COM-304-MJE(B)
Course Name	: Cost and Works Accounting - III
Credit	: 04 Credits (Theory)
No. of lectures	: 60

Course Objectives:

1. To understand the fundamental concepts of marginal costing, including fixed costs, variable costs, contribution, break-even analysis, and margin of safety.
2. To analyze Cost-Volume-Profit (CVP) relationships, including assumptions, limitations, and their role in managerial decision-making.
3. To apply marginal costing techniques in real-world scenarios such as make-or-buy decisions, acceptance of export orders, and dealing with limiting factors.
4. To develop an understanding of budget and budgetary control, including its definition, objectives, procedures, and essentials.
5. To explore the advantages, limitations, and types of budgets used for effective financial planning and control.
6. To gain knowledge of management information systems (MIS), including their meaning, objectives, advantages, and procedural aspects in decision-making.
7. To enhance the ability to use costing, budgeting, and MIS techniques for strategic financial planning and organizational control.

Course Outcomes:

- CO 1:** Apply the fundamental concepts of marginal costing, including fixed cost, variable cost, contribution, break-even point, and margin of safety, in business decision making.
- CO 2:** Analyze the principles of Cost-Volume-Profit (CVP) analysis and evaluate its assumptions and limitations in managerial decision-making.
- CO 3:** Apply marginal costing techniques to business scenarios such as make-or-buy decisions, acceptance of export orders, and managing limiting factors.
- CO 4:** Develop an understanding of budget and budgetary control by exploring its objectives, procedures, and essential components.
- CO 5:** Evaluate different types of budgets and their advantages and limitations in financial planning and control.
- CO 6:** Utilize Management Information Systems (MIS) tools to enhance cost analysis and support strategic decision-making.
- CO 7:** Communicate key costing, budgeting, and MIS insights effectively for better

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : CONTRACT COSTING

20 LECTURES

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

UNIT II : PROCESS COSTING

20 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 [Theory and Simple problems]
- 2.4 Cost Accounting Standard 19: Joint Cost

UNIT III : METHODS OF COSTING

12 LECTURES

- 3.1. Introduction to Methods of Costing.
- 3.2 Job Costing Meaning, Features, Advantages and Limitations (Simple problems Only)
- 3.3 Introduction of Batch costing- Meaning, Features, Advantages and Disadvantages (theory Only)

UNIT IV : MIS AND SUPPLY CHAIN MANAGEMENT

08 LECTURES

- 4.1 Management Information System- Introduction, features, and procedure, preparation.
- 4.2 Supply Chain Management(SCM)- Meaning, features, and Models of SCM. (Theory Only)

Note -:

Allocation of Marks

- a) 50% For Theory.
- b) 50% For 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. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
10. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
11. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
12. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
13. Hornefgain and Datar -: Cost Accounting and Managerial Emphasis.
14. 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>

Recommended Video Resources:**1. Contract Costing**

- a) Introduction to Contract Costing [Watch on YouTube](#)
- b) Profit on Incomplete Contracts [Watch on YouTube](#)

2. Process Costing

- a) Process Costing: An Introduction [Watch on YouTube](#)
- b) Joint Products and By-Products in Process Costing [Watch on YouTube](#)

3. Methods of Costing

- a) Job Costing and Batch Costing Explained [Watch on YouTube](#)
- b) Introduction to Various Methods of Costing [Watch on YouTubeToppr](#)

4. 1. Management Information Systems (MIS)

- a) **Understanding Management Information Systems Link: [Understanding Management Information Systems](#)**
- b) **Introduction to Management Information Systems Link: [Introduction to Management Information Systems](#)**

2. Supply Chain Management (SCM)

- a) **Introduction to Supply Chain Management Link: [Introduction to Supply Chain Management](#)**
- b) **Supply Chain Management and Logistics Link: [Supply Chain Management and Logistics](#)**

Choice Based Credit System Syllabus (2023 Pattern)

(As Per NEP 2020)

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com (Sem V)

Subject: Cost and Works Accounting - III

Course: Major Elective

Course Code: : COM-304-MJE(B)

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

CO\ PO	P O1	P O2	P O3	P O4	P O5	P O6	P O7	P O8	P O9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO1	3	2	2	1	2	2	2	1	2	1	1	1	1	2	2
CO2	2	3	3	1	3	2	2	1	2	2	2	2	1	3	2
CO3	2	3	3	1	3	2	2	1	2	2	2	2	1	3	2
CO4	2	2	2	2	2	3	2	2	2	2	2	2	1	3	2
CO5	2	3	3	1	3	2	2	1	2	2	2	2	1	3	3
CO6	2	3	3	1	3	3	2	1	2	3	2	2	1	3	2
CO7	2	3	3	2	3	3	3	1	2	3	2	3	3	3	2

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding

CO1, CO2, CO3 - Understanding fundamental concepts of costing, budgeting, and marginal costing requires broad knowledge across domains such as finance, management, and accounting.

CO4, CO5 - Budgetary control and different types of budgets require strong foundational knowledge.

CO6, CO7 - Management Information Systems (MIS) require multidisciplinary knowledge from business, accounting, and technology.

PO2: Procedural Knowledge for Skill Enhancement

CO2, CO3, CO5, CO6, CO7 - Requires step-by-step application of cost-volume-profit (CVP) analysis, marginal costing, budgeting, and MIS, which enhance subject-specific skills.

PO3: Critical Thinking and Problem-Solving Skills

CO2, CO3, CO5, CO6, CO7 - Analyzing cost data, evaluating decisions (make-or-buy, export orders), and utilizing MIS for strategic decision-making require problem-solving skills.

PO4: Communication Skills

CO4, CO7 - Presenting budgetary insights and MIS reports effectively requires strong communication skills.

PO5: Analytical Reasoning Skills

CO2, CO3, CO5, CO6, CO7 - Budgeting, cost analysis, and managerial decision-making require analytical skills for financial evaluation.

PO6: Innovation, Employability, and Entrepreneurial Skills

- CO4, CO5, CO6, CO7 - Applying budgeting techniques and MIS tools enhances employability and entrepreneurial decision-making.

PO7: Multidisciplinary Competence

CO1, CO2, CO3, CO4, CO5, CO6, CO7 - Requires understanding accounting, finance, and technology.

PO8: Value Inculcation through Community Engagement

CO1, CO3, CO5 - Budgeting and cost allocation impact financial well-being and sustainability.

PO9: Traditional Knowledge into Modern Application

CO1, CO2, CO3, CO5, CO6, CO7 - Applying costing techniques and financial tools to modern decision-making.

PO10: Design and Development of Systems

CO6, CO7 - MIS and financial planning require system-based decision-making.

PO11: Ethical and Social Responsibility

CO2, CO5, CO6, CO7 - Ethical considerations in financial planning and decision-making.

PO12: Research-Related Skills

CO2, CO5, CO6, CO7 - Cost analysis, budgeting, and MIS involve data-driven research and interpretation.

PO13: Teamwork

CO7 - Budgeting, cost analysis, and MIS often require collaborative decision-making.

PO14: Area-Specific Expertise

CO2, CO3, CO4, CO5, CO6, CO7 - Strong relation with core financial decision-making in accounting and management.

PO15: Environmental Awareness

CO5, CO7 - Budgeting and MIS help optimize resource allocation and minimize waste.

CBCS Syllabus as per NEP 2020 for T.Y. B.Com. Semester V (2023 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: T.Y. B.Com
Semester	: V
Course Type	: Major Elective (MJE) (Theory)
Course Code	: COM-304-MJE (E)
Course Title	: Business Demography
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To understand the concept, process and importance of business demography.
2. To develop awareness regarding new changes in demography.
3. To provide knowledge of various business demography.
4. To create awareness among the students about factors affecting on business demography.
5. To develop awareness about structure changes affecting quality of life and business.
6. To provide knowledge of socio-economic process and business demography.
7. To develop awareness about the resources and its types for the business.

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of business demography.
- CO2. Know about different type laws applicable to business and business demography.
- CO3. Aware about the new changes related to the business demography.
- CO4. Instils the knowledge about the different types of business demography.
- CO5. Impart the knowledge of importance various resources business demography.
- CO6. Know about the urbanizations and its implications of business demography
- CO7. Acquaint with the use and importance with the new trends business demography.

Topics and Learning Points

UNIT 1: Introduction to Demography

18 Lectures

- 1.1. Meaning, importance and need of demography
- 1.2. Studies Study of demography

- 1.3. Scope and components of Demography Factors affecting mortality, fertility rate
- 1.4. Methods to calculate fertility and mortality rate

UNIT 2: Distribution of Population and Population Growth

12 Lectures

- 2.1. Density and population distribution
- 2.2. Concept of over and under population
- 2.3. Method of assessment of population growth

UNIT 3: Population as Resources

15 Lectures

- 3.1. Importance of human resource as development of the nation
- 3.2. Concept of literacy and its importance in modern society
- 3.3. Concept of sex ratio age and sex pyramid
- 3.4. Concept of working and dependent population

UNIT 4: Urbanization and its implications

15 Lectures

- 4.1. Concept of urbanization factors affecting urbanization and rural population
- 4.2. Features and importance of urbanization
- 4.3. Behavioural and demographic Structure and various factors responsible for urbanization

References:

1. Alaka M. Basu, The Methods and uses of anthropological Demography,
2. David E. Bloom, David Canning, The demographic dividend – A new perspective on the Economic consequences of Population Change
3. G.W. Jones ,R.M.Douglas, The Continuing Demographic Transition
Hallie .JKintner ,Thomas W.Merrick, Demographics:A casebook for business and Government
4. Calvin C.Goldscheider, Population , Ethnicity and Nation Building
5. C.Y. Cyrus Chu, Population Dynamics :A new Economic Approach

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Business Demography

Course: Business Demography

Course Code: COM-304-MJE (E)

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

Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2			
CO 2					
CO 3			3		
CO 4				3	
CO 5			2		
CO 6					2
CO 7					

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will demonstrate proficiency in acquainting and transforming business demography 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 business demography in their organization.

PO2: Communication skills

CO1: Students will apply their knowledge of various business demography and procedures to solve problems involving the organization.

CO2: Students will use their understanding of drafts to solve complex spatial problems.

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 demography.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering business demography. This ability is essential for success in many different careers.

PO5: Teamwork

CO6: Students will apply knowledge of business demography standards and an ability to apply these with a sense of responsibility within the workplace.

**CBCS Syllabus for T.Y. B.Com. Semester V
(2023 Pattern)**

Name of the Programme : B. Com.

Programme Code : UC

Class : T.Y.B.Com.

Semester : V

Course Title : Advertising Strategies

Course Code : COM-316-MN (A)

No. of Lectures : 60 (Theory)

No. of Credits :04

Course Objectives:

1. To learn about the concept of Advertising.
2. To know regarding advertising strategies.
3. To provide knowledge of various approaches in advertising
4. To develop advertising strategies skills through the application and exercise.
5. To understand the role of advertising in modern era.
6. To orient students about different appeals and approaches in advertising.
7. To differentiate between appeals and approaches.

Course Outcomes:

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

- CO1. Accurately describe the concept about advertising strategies.
- CO2. Accurately develop awareness regarding advertising strategies.
- CO3. Demonstrates the basic knowledge of various approaches in advertising.
- CO 4. Apply methods to develop advertising strategies.skill through application and exercise.
- CO5. Apply methods to get knowledge about the role of advertising in modern era.
- CO 6. Discuss the issues relating to different appeals and approaches in advertising.
- CO7. Acquaint students about appeals and approaches.

Topics and Learning Points

Medium of Instruction: English/Marathi

Unit No.	Semester-V	Periods
1	<u>Advertising</u> 1) Fundamentals of Advertising 1.1 Conceptual framework, Nature, scope and Functions of Advertising 1.2 Role of Advertising in Modern Business 1.3 Advertising- Objectives- Types, Benefits and Limitations 1.4 Ethics in Advertising	16
2	2) Advertising Media 2.1 Definitions – Classification and Characteristics of Different Media 2.2 Comparative Study of Advertising Media 2.3 Selection of Media- Factors Affecting Selection of Media 2.4 Media Mix – Geographical selective-Media Scheduling 2.5 E-Advertising	14
3	3) Advertising Strategies and Objectives 3.1 Setting advertising objectives 3.2 Understanding target audience 3.3 Developing advertising strategies 3.4 Creating effective advertising campaigns	16
4	4) Appeals and Approaches in Advertisement 4.1 Introduction- Different Appeals and their Significance 4.2 Advertising Message 4.3 Relation between Advertising Appeal and Buying Motive 4.4 Positive and Negative Emotional Approaches 4.5 Role of Advertising Council of India	14
	Total Periods	60

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 – Peter Doyle
6. Basic Marketing : A Managerial Approach – E. Jenome McCarthy
Marketing Channels: A Management View – Bert Rosebloom.

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Advertising Strategies

Course: : Advertising Strategies

Course Code: COM-316-MN(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							
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 u with the changes in market.

PO2: Procedural Knowledge for Skill Enhancement:

CO 4. 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 advertising.

PO4: Communication Skill

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

CO3. Students can demonstrates 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 advertising.

PO9: Traditional Knowledge into Modern Application:

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

PO12: Research-Related skills:

CO2. This will help to develop awareness regarding advertising media.

PO13: Teamwork

CO7. The students can acquaint about advertising and branding.

SYLLABUS FOR T.Y.COM (2023 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UCOM
Class	: T.Y.B.Com
Semester	: V
Course Type	: Minor(MN)
Course Code	: COM-316-MN(B)
Course Name	: Cost and Works Accounting - IV
Credit	: 04 Credits (Theory)
No. of lectures	: 60

Course Objectives:

1. Understand key cost concepts, including fixed costs, variable costs, contribution, profit-volume ratio, break-even point, and margin of safety.
2. Apply marginal costing techniques to make informed business decisions, such as make-or-buy decisions, acceptance of export orders, and managing limiting factors.
3. Analyze cost-volume-profit relationships and assess the assumptions, applications, and limitations of cost-volume-profit (CVP) analysis in business planning.
4. Comprehend the principles of budgetary control by understanding its definition, objectives, procedures, essentials, advantages, limitations, and different types of budgets.
5. Explore the concept of uniform costing and inter-firm comparison, including their meaning, objectives, advantages, limitations, and requisites for effective cost management.
6. Examine the concept of life cycle costing, including its benefits, stages, features.
7. Develop analytical skills to apply cost management techniques in real-world business scenarios, enhancing financial decision-making and organizational efficiency.

Course Outcomes:

- CO1:** Explain fundamental cost concepts such as fixed and variable costs, contribution, profit-volume ratio, break-even point, and margin of safety.
- CO2:** Apply marginal costing techniques for business decision-making, including make-or-buy decisions, acceptance of export orders, and managing limiting factors.
- CO3:** Analyze cost-volume-profit (CVP) relationships and evaluate their impact on financial planning and decision-making.
- CO4:** Demonstrate an understanding of budgetary control by explaining its objectives, procedures, types, advantages, and limitations.
- CO5:** Evaluate the role of uniform costing and inter-firm comparisons in cost management and industry benchmarking.
- CO6:** Assess the significance of life cycle costing, and its practical applications in real business.
- CO7:** Develop problem-solving and analytical skills to apply cost management techniques in various business scenarios, improving financial decision-making.

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : MARGINAL COSTING

20 LECTURES

- 1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety.
- 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis
- 1.3 Application of Marginal Costing Technique: - Make or buy decision, Acceptance of export order & Limiting factors.

UNIT II : BUDGETARY CONTROL

20 LECTURES

- 2.1 Definition and Meaning of Budget & Budgetary control
- 2.2 Objectives of Budgetary control
- 2.3 Procedure of Budgetary control
- 2.4 Essentials of Budgetary control
- 2.5 Advantages and Limitations of Budgetary control
- 2.6 Types of Budgets.

UNIT III : UNIFORM COSTING AND INTER-FIRM COMPARISON

12 LECTURES

- 3.1 Meaning and objectives of Uniform costing
- 3.2 Areas Advantages and Limitations
- 3.3 Requisites of Uniform Costing. Uniform Cost Manual
- 3.4 Inter-firm comparison-Meaning, Essentials.
- 3.5 Advantages and Limitations of Inter-Firm Comparison.

UNIT IV : LIFE CYCLE COSTING

08 LECTURES

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

Note -:

Allocation of Marks

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

Areas of Practical Problems:

Marginal Costing [Problems on P/V Ratio BEP, M/S Angle of incidence
Budgetary Control- [Cash Budget, Flexible budget

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. Jain and Narang -: Cost Accounting Principles and Practice. Kalyani Publishers
10. N.K. Prasad -: Principles and Practice of Cost Accounting Book Syndicate Pvt. Ltd., Calcutta.
11. R.K. Motwani -: Practical Costing. Pointer Publisher, Jaipur.
12. R.S.N. Pillai and V. Bhagavati -: Cost Accounting.
13. Hornefgrain and Datar -: Cost Accounting and Managerial Emphasis.
14. 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>

Recommended Video Resources

1. Cost-Volume-Profit (CVP) Analysis [Watch on YouTube](#)
2. Budgetary Control for Managers [Watch on YouTube](#)
3. Uniform Costing and Inter-Firm Comparison [Watch on YouTube](#)
4. Life Cycle Costing .[YouTube+1](#)[YouTube+1](#)

Choice Based Credit System Syllabus (2023 Pattern)

(As Per NEP 2020)

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com (Sem V)

Subject: Cost and Works Accounting - IV

Course: Minor(MN)

Course Code: : COM-316-MN(B)

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

COs	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10	PO 11	PO 12	PO 13	PO 14	PO 15
CO 1	3	2	2	1	2	2	2	1	2	1	1	1	1	2	2
CO 2	2	3	3	1	3	2	2	1	2	2	2	2	1	3	2
CO 3	2	3	3	1	3	2	2	1	2	2	2	2	1	3	2
CO 4	2	2	2	2	2	3	2	2	2	2	2	2	1	3	2
CO 5	2	3	3	1	3	2	2	1	2	2	2	2	1	3	3
CO 6	2	3	3	1	3	3	2	1	2	3	2	2	1	3	2
CO 7	2	3	3	2	3	3	3	1	2	3	2	3	3	3	2

Justification for the Mapping

PO1: Fundamental Knowledge and Coherent Understanding

CO1: Understanding fundamental cost concepts is essential for multidisciplinary learning in accounting, finance, and management.

CO2: Applying marginal costing techniques directly relates to understanding core business concepts.

CO3: Analyzing CVP relationships helps in financial planning, which is part of broad multidisciplinary knowledge.

PO2: Procedural Knowledge for Skill Enhancement

CO2, CO3, CO5, CO6: Require applying procedural knowledge for costing, budgeting, and financial planning.

CO7: Emphasizes problem-solving through various cost management techniques, improving skills.

PO3: Critical Thinking and Problem-Solving Skills

CO2, CO3, CO5, CO6: Involve decision-making skills in costing, pricing, and budgeting scenarios.

CO7: Encourages problem-solving in real business contexts, supporting critical analysis.

PO4: Communication Skills

CO1, CO4, CO7: Require students to communicate technical cost-related terms and participate in discussions.

PO5: Analytical Reasoning Skills

CO2, CO3, CO5: Require in-depth cost analysis and evaluation of profitability factors.

CO7: Develops strong analytical skills in cost planning and management.

PO6: Innovation, Employability, and Entrepreneurial Skills

CO4, CO5, CO6: Require students to apply costing strategies in decision-making for business growth.

PO7: Multidisciplinary Competence

CO1, CO2, CO3: Help understand how cost concepts integrate with different business fields.

PO8: Value Inculcation through Community Engagement

CO4: Budgetary control and financial planning contribute to ethical business management.

PO9: Traditional Knowledge into Modern Application

CO1, CO2, CO3: Understanding fundamental cost principles and applying them in modern business.

PO10: Design and Development of System

CO6, CO7: Application of cost control techniques to improve business efficiency.

PO11: Ethical and Social Responsibility

CO6, CO7: Ethical decision-making in cost allocation and budgeting.

PO12: Research-Related Skills

CO5, CO6: Encourage industry benchmarking and cost analysis for decision-making.

PO13: Teamwork

CO7: Requires students to work in teams for cost management case studies.

PO14: Area-Specific Expertise

CO1 to CO7: Strong connection to Accounting, Taxation, Finance, and Costing.

PO15: Environmental Awareness

CO5, CO6, CO7: Focus on life cycle costing and environmental factors in costing.

CBCS Syllabus as per NEP 2020 for T.Y. B.Com. Semester V (2023 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: T.Y. B.Com
Semester	: V
Course Type	: Minor (MN) (Theory)
Course Code	: COM-316-MN (E)
Course Title	: Business Organization and System
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To understand the concept, process and importance of business organization and system.
2. To develop awareness regarding new changes in business organization and system.
3. To provide knowledge of various business organization and system
4. To create awareness among the students about factors affecting on business organization and system.
5. To develop awareness about structure changes affecting quality of life and business.
6. To provide knowledge of socio-economic process and business organization and system.
7. To develop awareness about the resources and its types for the business organization and system.

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of business organization and system.
- CO2. Know about different type laws applicable to business and business organization and system.
- CO3. Aware about the new changes related to the business organization and system.
- CO4. Instils the knowledge about the different types of business organization and system.
- CO5. Impart the knowledge of importance business organization and system.
- CO6. Know about the urbanizations and its implications of business organization and system
- CO7. Acquaint with the use and importance with the new trends business organization and system.

UNIT 1: Evolution of Business**15 Lectures**

- 1.1. Meaning and concept of business and its characteristics
- 1.2. Objectives of business and prerequisites of a successful business
- 1.3. Development and evolution of Trade, commerce and industry

UNIT 2: Recent Trends in Modern Business**15 Lectures**

- 2.1. Recent Trends in Modern Business i.e. Business Process Outsourcing (BPO), Knowledge Process Outsourcing (KPO), Legal Process Outsourcing (LPO)
- 2.2. Advantages and Disadvantages of BPO, KPO and LPO
- 2.3. Concept of Entrepreneur and Homepreneur and its merits and demerits
- 2.4. Online trading, digital marketing and payment methods

UNIT 3: Setting Up of a Business Enterprise**15 Lectures**

- 3.1. Identification of ideas and opportunities
- 3.2. Influencing factors while setting up of business enterprise
- 3.3. Feasibility report of a business enterprise
- 3.4. Size and location of a business enterprise.
- 3.5. Licensing and basic legal formalities to start a new business enterprise

UNIT 4: Types of Trade**15 Lectures**

- 4.1. Levels of Distribution Channels and its role
- 4.2. Domestic Trade: Concept of Domestic Trade, Wholesaling and Retailing
- 4.3. Foreign Trade: Concept of Export and Import, Export and Import Procedure

References:

1. Business Organization and Management, Vijay Kumar, Kaul Pearson, New Delhi
2. Business organization, Dr. Khushpat S. Jain, Himalaya Publishing House, Mumbai
3. Modern Business Organisation and Management – Systems Approach S.A. Sherlekar , V.s. Sherlekar Himalaya Publishing House, Mumbai
4. Business Organization Rajendra P. Maheshwari , J.P. Mahajan International Book House, New Delhi Business Organisation and management Neeruvashishtha , Namita Rajput Kitab Mahal, Allahabad
5. New Course in Organization of Commerce A.N. Rangparia ,Chopde, Negwekar and Sheth, Mumbai Students' guide to Business Organisation Dr. neeruVasishth Taxmann, New Delhi
6. Business Organisation and Management, Jagdish Prakash Kitab Mahal, Allahabad

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Business Organization and System

Course: Business Organization and System

Course Code: COM-316-MN (E)

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

Course Outcomes	PO 1	PO 2	PO 3	PO 4	PO 5
CO 1	3	2			
CO 2					
CO 3			3		
CO 4				3	
CO 5			2		
CO 6					2
CO 7					

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO1: Students will demonstrate proficiency in acquainting and transforming business organization and system.

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 business organization and system in their organization.

PO2: Communication skills

CO1: Students will apply their knowledge of various business organization and system and procedures to solve problems involving the organization.

CO2: Students will use their understanding of drafts to solve complex spatial problems.

CO3: Students will apply their knowledge of business organization and system and procedures to solve problems involving the routine matters and issues.

PO3: Independent learning

CO5: Students will apply organizational skills effectively, analyse the concepts and participate in healthy arguments and portray skill in business organization and system.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering business organization and system. This ability is essential for success in many different careers.

PO5: Teamwork

CO6: Students will apply knowledge of business organization and system standards and an ability to apply these with a sense of responsibility within the workplace.

**CBCS Syllabus for F.Y. B.Com. Semester V
(2023 Pattern)**

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: T.Y.B.Com.
Semester	: V
Course Title	: Fundamental of Entrepreneurship Development
Course Code	: COM-321-VSC
No. of Lectures	:30
No. of Credits	:02

Course Objectives:

1. To give knowledge about entrepreneur and types of entrepreneur.
2. To Understand entrepreneurship concept thoroughly
3. To make the students aware about the Business Environment.
4. To create entrepreneurial awareness among students.
5. To enable students to apply this knowledge in enhancing their skills in the field of entrepreneurship.
6. To give the students the basic knowledge of Entrepreneurship.
7. To inculcate knowledge of various aspects of Entrepreneurship.

Course Outcomes:

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

- CO 1. Accurately describe the concept of business and various types of businesses.
- CO2. Accurately describe the concept of entrepreneur and features of entrepreneurs.
- CO 3. Demonstrates a comprehensive understanding about the fundamentals of starting and operating business.
- CO 4. Apply methods to inculcate about entrepreneurial awareness among students.
- CO5. Apply methods to inculcate about various traits and qualities of entrepreneurs.
- CO 6. Discuss the issues relating to basic knowledge of entrepreneurship.
- CO 7. Analyze to acquaint with various aspects of entrepreneurs and collective problems of entrepreneurs.

Topics and Learning Points

Unit 1: Entrepreneur-

(10L)

Entrepreneur- Definition, Concept, Characteristics. Functions of entrepreneurs in economic development. Entrepreneurial traits, types, qualities and functions of entrepreneurs. Difference between Entrepreneur & Entrepreneurship.

Unit 2: Need & Importance of Entrepreneurship-**(10L)**

Need & Importance of Entrepreneurship--Unemployment- Poverty-Regional imbalance- Social injustice-Inflation-Parallel Economy-Lack of Technical knowledge and information

Unit 3: Factors affecting Entrepreneurship Development-**(10L)**

Factors affecting Entrepreneurship Development- Internal factors, External factors, Social factors, Economical factors, Political factors, Cultural factors, Psychological factor, Technological factors, Educational and International factors

References:

1. Dynamics of Entrepreneurship Development and Management – Desai Vasant – Himalaya Publishing house
2. Crusade – Shirke B. G. – AmeyaPrakashan
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. The Journal of Entrepreneurship EDI Ahmedabad
8. Government of Maharashtra website.

Mapping of Program Outcomes with Course Outcomes

Class: F.Y.B.Com.

Subject: Fundamental of Entrepreneurship Development

Course: Fundamental of Entrepreneurship Development

Course Code: COM-321-VSC

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

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

Justification for the Mapping

PO1: Knowledge and Critical Thinking

CO 1. Student can get the knowledge about concept of entrepreneur and various types of entrepreneur and they can decide to start business.

CO2. Student can come to know the concept of entrepreneur and features of entrepreneurs, with the help of this they understood features of entrepreneur and change themselves accordingly.

PO2: Communication skills

CO6. Students can discuss the issues relating to basic knowledge of entrepreneurship and improve themselves according to the need.

PO3: Independent learning

CO7. Students can analyze to acquaint with various aspects of entrepreneurs and collective problems of entrepreneurs; they can learn independently various aspects of entrepreneurs and problems of entrepreneurs and try to solve it.

PO4: Leadership quality

CO 4. Students can apply methods to inculcate about entrepreneurial awareness; they can start their own businesses.

PO5: Teamwork

CO6. Students can discuss the issues relating to basic knowledge of entrepreneurship and improve themselves according to the need. It will help them to work in team.