

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

Name of the Program	: B. Com
Class	: T. Y. B. Com
Semester	VI
Course Code	: COM-351-MJM
Course Title	: ADVANCED ACCOUNTING – II
No. of Credits	04
No. of Lectures	60

Course Objectives:

1. To understand the preparation of final accounts for co-operative societies and profit allocation under Maharashtra Co-operative Societies Act.
2. To introduce and to make aware the students about the Accounts of Co-operative Societies.
3. To learn the concept, importance, and limitations of forensic accounting.
4. To understand accounting practices for Corporate Social Responsibility (CSR) activities.
5. To know the recent trends in accounting.
6. To understand the procedure and methods of analysis of financial statements.
7. To make able to students understand various ratios related to financial statements.

Course Outcomes (COs):

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

- CO1.** Students will explain the process of preparing final accounts for co-operative societies and understand profit allocation as per the Maharashtra State Co-operative Societies Act.
- CO2.** Students will demonstrate knowledge of accounting for investments, including classification, acquisition, disposal, and solving practical problems.
- CO3.** Students will describe the concept, importance, and limitations of forensic accounting.
- CO4.** Students will explain the accounting practices involved in Corporate Social Responsibility (CSR) activities.
- CO5.** Students will be capable of understanding Recent Trends in Accounting.
- CO6.** Students will demonstrate knowledge of the procedure and methods of analysis of financial statements.
- CO7.** Students will understand various ratios related to financial statements.

Topics and Learning Points

Unit 1	Final Accounts of Co-operative Societies	(18)
	1.1 Meaning and Introduction, 1.2 Allocation of Profit as per Maharashtra State Co-operative Societies Act. 1.3 Preparation of Final Accounts of Credit Co-op. Societies	
Unit 2	Insurance claims	(12)
	2.1 Importance, definition, insurance claims 2.2 Claims for loss of stock 2.3 Important consideration for calculation of insurance claims 2.4 Simple Problems on loss of stock and claims for loss of profit policy	
Unit 3	Recent Trends in Accounting	(15)
	3.1 Forensic Accounting-Concept, Meaning & Definition, Need and Importance 3.2 Introduction to Accounting for Corporate Social Responsibility Activities 3.3 Accounting for Derivative Contracts	
Unit 4	Analysis of Financial Statements	(15)
	4.1.Ratio Analysis: Meaning - Objectives - Nature of Ratio analysis 4.2.Types of Ratios – Profitability, Liquidity, Leverage/Activity, Turnover etc. 4.3.Simple Problems on Ratio Analysis restricted to the following Ratios: - Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtor Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt-Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.	

❖ **Recommended Books & Journals:**

- Advanced Accounts: M.C. Shukla & S.P. Grewal (S. Chand & Co. Ltd.)
- Advanced Accountancy: S.P. Jain & K.N. Narang (Kalyani Publishers)
- Advanced Accountancy: Gupta MP, Agarwal BM (Sultan Chand & Sons)
- The Essentials of Advanced Accounting-II - William D. Keller Ed.D. and William D. Keller
- P. K. Gupta and K.P. Singh - Insurance fundamentals, Deep and Deep Publications
- Mishra M. N - Insurance Principles and practice
- Panda G.S.- Principals and practices of Insurance
- Dr.P. Periasamy- Principles and practice of Insurance –Himalaya Publishing House

❖ **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)	A) Fill in the blanks B) Write any two short notes	05 10	15 Marks
Q.2)	Practical Problem on Unit No. 1	1	15 Marks
Q.3)	Practical Problem on Unit No. 2	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 – II

Course: ADVANCED ACCOUNTING – II

Course Code: COM-351-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, CO2, CO3, CO4, CO5: These outcomes require understanding co-operative accounts, investments, forensic accounting, CSR accounting, and emerging trends, all of which demand a strong foundation in accounting principles and their application within regulatory frameworks.

PO2: Procedural Knowledge for Skill Enhancement

CO1, CO2, CO4, CO6, CO8: These outcomes involve preparing accounts for co-ops, processing investments, applying CSR standards, conducting financial analysis, and calculating insurance claims—all necessitating mastery in stepwise accounting procedures and methods.

PO3: Critical Thinking and Problem-Solving Skills

CO3, CO6, CO7, CO8: These outcomes call for critical analysis and solution-finding when interpreting forensic accounting issues, analyzing financial statements, examining key ratios, and determining insurance claims in varied scenarios.

PO4: Communication Skills

CO1, CO4, CO6: Preparing and presenting cooperative society accounts, CSR reporting, and financial statement analysis require clear and accurate communication of accounting information for stakeholders.

PO5: Analytical Reasoning Skills

CO2, CO3, CO6, CO7, CO8: These outcomes focus on dissecting investment accounting, forensic practices, in-depth financial analysis, and calculation of insurance claims, all requiring logical and analytical reasoning.

PO6: Innovation, Employability and Entrepreneurial Skills

CO2, CO3, CO5, CO6, CO8: These equip learners to address contemporary challenges—like forensic accounting, new accounting trends, and advanced analytical skills—supporting employability and career adaptability in finance and business sectors.

PO7: Multidisciplinary Competence

CO3, CO4, CO5: Forensic and CSR accounting, as well as staying updated with recent trends, demand an integration of legal, social, and financial perspectives to ensure broad professional competence.

PO9: Traditional Knowledge into Modern Application

CO1, CO5, CO6: These outcomes bridge the gap between established principles (e.g., cooperative accounting) and contemporary developments such as modern reporting requirements and tools used for analysis.

PO11: Ethical and Social Responsibility

CO3, CO4, CO7: These outcomes focus on understanding ethics in forensic work, CSR reporting, and forming a socially responsible interpretation of financial ratios and policy applications.

PO12: Research-Related Skills

CO6, CO7, CO8: Analytical work in statement interpretation, ratio analysis, and insurance calculations support the development of investigation and research skills within practical accounting contexts.

PO14: Area-Specific Expertise

CO1, CO2, CO3, CO4, CO5, CO6, CO8: These directly cultivate expertise in cooperative, investment, forensic, CSR, trend-based, analytical, and insurance accounting—preparing students for specialized professional practice.

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

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: VI
Course Code	: COM-352-MJM
Course Title	: INTRODUCTION TO INCOME TAX
No. of Credits	: 04
No. of Lectures	: 60

Course Objectives:

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

Course Outcomes (COs):

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

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

Topics and Learning Points

Unit 1:	Introduction to Income Tax Act, 1961	(10)
	1.1 Brief History of Income Tax in India 1.2 Basic Terminologies – Income, Gross Total Income, Total Income, Previous Year, Assessment Year, Person, & Assessee 1.3 Residential Status and tax liability of individual 1.4 Income exempted from tax under section 10. 1.5 PAN (Permanent Account Number)	
Unit 2:	Income under Heads of Salary and HP	(14)
	2.1 Income from Salary- Meaning of salary, Allowances, Perquisites, Deductions U/s. 16 (Theory & Problems) 2.2 Income from House Property Basis of Chargeability, Annual Value of Self occupied and let-out property, Deductions U/s. 24 (Theory & Problems)	
Unit 3:	Income under Heads of PGBP	(14)
	3 . 1 Introduction & Meaning, Definitions, 3 . 2 Chargeability of Income Section 28, 3 . 3 Deductions expressly allowed and disallowed (Theory & Problems)	
Unit 4:	Income from Other Sources & Computation of Total Income	(10)
	4.1 Chargeability - deductions - Amounts not deductible. 4.2 Deductions U/s. 80C to 80U, 4.3 Computation of Total Income	

❖ Recommended Books & Journals:

- Indian Income Tax -: Dr. Vinod Singhania and Dr. Monika Singhania
- Income Tax- -: Dr. Girish Ahuja and Dr. Ravi Gupta
- Income Tax Act -: R. N. Lakhotia
- Indian Income Tax Act -: H. C. Malhotra
- Income Tax -: T. N. Manoharem
- Student Guide to Income Tax -: Dr. Vinod Singhania and Dr. Monika Singhania

❖ Assessment Pattern:

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

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

	Nature of Question	Marks
Q.1)	A) Fill in the Blanks B) Write Two Short Notes	15
Q.2)	Practical Problem on Salary Practical Problem on HP	10 05
Q.3)	Practical Problem on Business OR Practical Problem on Profession	15
Q.4)	Practical Problem on Total Income	15
	Total Marks	60

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

Mapping of Program Outcomes with Course Outcomes

Class T. Y. B. Com

Subject: INTRODUCTION TO INCOME TAX

Course: INTRODUCTION TO INCOME TAX

Course Code: COM-552-MJM

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

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

Justification for Mapping

PO1 (Knowledge and Critical Thinking):

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

PO2 (Communication Skills):

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

PO3 (Independent Learning):

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

PO4 (Leadership Quality):

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

PO5 (Teamwork):

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

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

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: T.Y. B.Com
Semester	: VI
Course Type	: Major Mandatory (Theory)
Course Code	: COM-353-MJM
Course Title	: Business Laws
No. of Credits	: 02
No. of Teaching Hours	: 30

Course Objectives:

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

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of mercantile laws.
- CO2. Know about different types negotiable instruments applicable to business and business activities.
- CO3. Aware about the new amendments related to the acts applicable under mercantile laws.
- CO4. Instils the knowledge about the different types of acts under the mercantile laws.
- CO5. Impart the knowledge of importance various laws under the consumer protection act.
- CO6. Know about the e-platforms of available under various mercantile laws.
- CO7. Acquaint with the use and importance with the new trends and provisions applicable for IPR under the mercantile laws.

UNIT 1: Negotiable Instruments Act, 1881**10 Lectures**

- 1.1. Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the act
- 1.2. Definitions, essentials of promissory note, bill of exchange, cheque and other types of negotiable instruments. Distinction between these instruments. Crossing of cheques: its meaning and types
- 1.3. Holder and holder in due course, Privileges of holder in due course
 - Negotiation, endorsement, kinds of endorsement
 - Liabilities of parties to negotiable instruments
 - Dishonour of negotiable instrument, kinds, law relating to notice of dishonour

UNIT 2: The Consumer Protection Act 2019**10 Lectures**

- 2.1. The Consumer Protection Act, 2019, Salient features of the C.P. Act, 2019
- 2.2. Definitions: Consumer, Complainant, Services, Defect and Deficiency, Complainant, unfair trade practice, restrictive trade practice, unfair contract.
- 2.3. Consumer Protection Councils
- 2.4. Procedure to file complaint & Procedure to deal with complaint in commissions and Reliefs available to consumer. (Sec.39)
- 2.5. Consumer Disputes Redressal Commissions: Composition, Jurisdiction, Powers and Functions

UNIT 3: Intellectual Property Rights**10 Lectures**

- 3.1. Intellectual Property Rights: (IPRs): Meaning & importance of IPRs, International efforts in protection of IPR: WIPO (Objectives and activities) and TRIPS Agreement: Objectives
- 3.2. Definition and conceptual understanding of following IPRs under the relevant Indian current statutes
- 3.3. Patent: Definition and concept, Rights & obligation of Patentee
- 3.4. Copyright: Characteristics and subject matter of copyright, Author and his Rights
- 3.5. Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder
- 3.6. Design: Importance, characteristics, Rights of design holder

References:

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

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Business Laws

Course: Business Laws

Course Code: COM-353-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 contracts in their organization.

PO2: Communication skills

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

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

CO3: Students will apply their knowledge of legal aspects and procedures to solve problems involving the routine matters and issues.

PO3: Independent learning

CO5: Students will apply their legal skills effectively, analyse the concepts and participate in healthy arguments and portray skill in business legal drafting related to IPR.

PO4: Leadership quality

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

PO5: Teamwork

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

**CBCS Syllabus for T.Y. B.Com. Semester VI
(2024 Pattern)**

Name of the Programme	: B. Com.
Code	: B. Com.
Class	: T.Y.B.Com.
Semester	: VI
Course Title	: Modern Trends in Marketing
Course Code	: COM-354-MJE(A)
No. of Lectures	: 60
No. of Credits	: 04 (Theory)

Course Objectives:

1. To understand the concept of Industrial Marketing.
2. To develop awareness regarding Social Marketing.
3. To provide knowledge of agriculture marketing.
4. To develop skills regarding International marketing.
5. To orient students about recent trends in social marketing.
6. To differentiate between industrial and consumer marketing.
7. To discuss impact of advertising on society.

Course Outcomes:

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

- CO1. Accurately describe the concept of industrial marketing.
- CO2. Accurately develop awareness regarding social marketing.
- CO3. Demonstrates the basic knowledge of agriculture marketing.
- CO 4. Apply methods to develop skills regarding international marketing.
- CO5. Apply methods to get knowledge about the recent trends in social marketing.
- CO 6. Discuss the issues relating to impact of advertising on society.
- CO7. Acquaint students about industrial and consumer marketing.

Unit No.	Semester-VI	Periods
1	1) Industrial Marketing 1.1 Introduction to Industrial Marketing 1.2 Types of Industrial Goods 1.3 Difference between Industrial and Consumer Marketing 1.4 Purchasing practices of Industrial customer	16
2	2) Social Marketing 2.1 Meaning and Objectives of Social Marketing 2.2 Social Responsibility of Marketing manager 2.3 Impact of Marketing on Society and Other Business 2.4 Social Criticism of Marketing 2.5 Recent Trends in Social Marketing	16
3	3) Agricultural Marketing 3.1 Meaning of Agriculture Marketing 3.2 Types and Features of Agri-Products 3.3 Defects of Agri-marketing and remedies 3.4 Distinction between manufacture goods marketing and Agriculture goods marketing	12
4	4) International Marketing 4.1 Meaning, nature, need and importance of International Marketing 4.2 International marketing Vs. Domestic Marketing 4.3 Problems and challenges in International marketing 4.4 Mode of entry in International Market	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
7. Marketing Channels: A Management View – Bert Rosebloom

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com
Course: Trends in Marketing

Subject: Modern Trends in Marketing
Course Code: COM-354-MJE(A)

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

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

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

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

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

PO2: Procedural Knowledge for Skill Enhancement:

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

PO3: Critical Thinking and Problem-Solving Skills:

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

PO4: Communication Skill

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

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

PO5: Analytical Reasoning Skills:

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

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

PO6: Innovation, Employability and Entrepreneurial Skills:

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

PO7: Multidisciplinary Competence:

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

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

PO8: Value Inculcation through Community Engagement:

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

PO9: Traditional Knowledge into Modern Application:

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

PO12: Research-Related skills:

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

PO13: Teamwork

CO3. Students can demonstrate the basic knowledge of target marketing; they can decide the policy for target marketing and can work in a team.

SYLLABUS FOR T.Y.COM (2023 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UCOM
Class	: T.Y.B.Com
Semester	: VI
Course Type	: Major Elective
Course Code	: COM-354-MJE(B)
Course Name	: Cost and Works Accounting - V
Credit	: 04 Credits (Theory)
No. of lectures	: 60

Course Objectives:

1. Understand the basic concepts, meaning, and objectives of service costing and identify suitable cost units and cost sheets for different service organizations.
2. Develop a clear understanding of Non-Integrated and Integrated Cost Accounting Systems, including cost control accounts and their practical accounting treatments.
3. Apply knowledge of Cost Accounting Standards (CAS-6 and CAS-7) to ensure uniformity, accuracy, and transparency in cost measurement for materials and employee costs.
4. Examine the role of Cost Management in Specific Sectors such as agriculture and information technology, and understand their unique cost structures.
5. Analyze the concept, features, and objectives of Operating Costing and its application in modern service industries.
6. Evaluate the Advantages and Limitations of Target Costing as a tool for cost control and product pricing.
7. Compare various Pricing Methods such as competition-based, cost-based, and value-based pricing to support strategic decision-making in cost management.

Course Outcomes:

- CO 1:** Explain the meaning, features, and objectives of service costing and prepare cost sheets for service organizations such as transport undertakings.
- CO 2:** Differentiate between Integrated and Non-Integrated Accounting Systems and record journal entries under the Non-Integrated System.
- CO 3:** Apply Cost Accounting Standards (CAS-6 and CAS-7) for material and employee cost determination in compliance with cost control requirements.
- CO 4:** Analyze the application of cost management practices in sector-specific contexts like agriculture and information technology.
- CO 5:** Describe the concept and objectives of Operating Costing and assess its relevance in various service industries.
- CO 6:** Evaluate the use of Target Costing as a modern approach to cost reduction and profit planning.
- CO 7:** Compare different Pricing Methods—competition-based, cost-based, and value-based—and apply them effectively in business decision-making..

TOPICS/CONTENTS AND LEARNING POINTS

UNIT I : SERVICE COSTING (Numerical + Theory)

20 LECTURES

- 1.1 Meaning and Features of service costing
- 1.2 Objectives of service costing
- 1.3 Cost Unit simple and composite
- 1.4 Cost sheet for transport services

UNIT II : Non-Integrated Accounts (Numerical + Theory)

20 LECTURES

- 2.1 Basic Concepts – Principal Books of Accounts,
- 2.2 Cost Control Accounts, Integrated & Non-Integrated System of Accounting
- 2.3 Accounting Entries for Non-Integrated Accounting System
- 2.4 Practical Problems on Journal entries under Non-Integrated Accounting System

UNIT III : COST ACCOUNTING STANDARDS AND COST MANAGEMENT FOR SPECIFIC SECTOR (Theory)

10 LECTURES

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

UNIT IV : Target Costing (Theory)

10 LECTURES

- 4.1 Introduction, Meaning, Features, Objectives of Operating Costing
- 4.2 Advantages and Limitations of Target Costing
- 4.3 Pricing Methods- Competition Based Pricing, Cost Based Pricing and Value Based Pricing

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. Iyengar – *Cost Accounting Principles and Practice*, Sultan Chand & Sons, 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 & S.N. Mittal – *Cost Accounting: Theory and Problems*, Mahavir Book Depot, New Delhi.
7. B.L. Lall & G.L. Sharma – *Theory and Techniques of Cost Accounting*, Himalaya Publishing House, New Delhi.
8. V.K. Saxena & C.D. Vashist – *Cost Accounting – Textbook*, Sultan Chand & Sons, New Delhi.
9. Jain & 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 & V. Bhagavati – *Cost Accounting*.
13. Srikant M. Datar & Horngren – *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.

Web Resources

- [ICMAI Official Website](http://www.icmai.org)

Assessment Pattern:

Internal Assessment Teacher can choose any one or more of the following methods: Unit Test, Presentation, Field Work, Assignment, Assigning Internship to Students	40 Marks
External Examination For external examination the Question Paper should consist of: Theory Questions – 50% and Problems – 50%	60 Marks
Total Marks	100 Marks

Choice Based Credit System Syllabus (2023 Pattern)

(As Per NEP 2020)

Mapping of Program Outcomes with Course Outcomes

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

Subject: Cost and Works Accounting - V

Course: Major Elective

Course Code: : COM-354-MJE(B)

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

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

Justification for the Mapping

PO1: Fundamental Knowledge and Coherent Understanding

CO1: Explains service costing concepts, objectives, and cost sheet preparation.

CO2: Differentiates integrated vs. non-integrated accounting systems.

CO3: Introduces CAS-6 and CAS-7 for material and employee cost determination.

CO4: Demonstrates application of cost management in sectors like agriculture and IT.

CO5: Explains operating costing concepts and its relevance to service industries.

CO6: Highlights target costing and its role in cost reduction and profit planning.

CO7: Compares various pricing methods—competition-based, cost-based, and value-based.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Prepares cost sheets for service organizations.

CO2: Records journal entries under non-integrated accounting systems.

CO3: Applies CAS standards for accurate material and employee cost recording.

CO4: Implements cost management practices for sector-specific challenges.

- CO5: Calculates and evaluates operating costs in different service industries.
- CO6: Develops cost reduction strategies using target costing.
- CO7: Applies pricing methods to real-world business scenarios.

PO3: Critical Thinking and Problem-Solving Skills

- CO1: Solves practical problems in service costing and cost sheet preparation.
- CO2: Evaluates accounting system choice for efficient record-keeping.
- CO3: Applies CAS principles to identify cost control opportunities.
- CO4: Analyzes sector-specific cost issues and proposes solutions.
- CO5: Identifies cost inefficiencies and improves service operations.
- CO6: Determines optimal cost targets for enhanced profitability.
- CO7: Makes informed pricing decisions considering multiple factors.

PO4: Communication Skills

- CO1: Explains service costing concepts clearly in reports and presentations.
- CO2: Communicates accounting records accurately under non-integrated systems.
- CO3: Reports CAS-based cost calculations effectively.
- CO4: Presents cost management strategies for specific sectors.
- CO5: Explains operating costing results to stakeholders.
- CO6: Communicates target costing strategies in management discussions.
- CO7: Justifies pricing methods and decisions in a clear, persuasive manner.

PO5: Analytical Reasoning Skills

- CO1: Analyzes service cost components for accuracy and efficiency.
- CO2: Evaluates effectiveness of accounting systems in recording transactions.
- CO3: Interprets CAS reports for managerial decision-making.
- CO4: Assesses cost management practices for specific industries.
- CO5: Evaluates operating cost data to identify trends and anomalies.
- CO6: Performs cost analysis to set realistic target costs.
- CO7: Analyzes pricing strategies to maximize competitiveness and profitability.

PO6: Innovation, Employability, and Entrepreneurial Skills

- CO1: Suggests innovative approaches in service cost calculations.
- CO2: Improves accounting system implementation for business efficiency.
- CO3: Optimizes material and employee cost determination using CAS.
- CO4: Applies creative cost management solutions in various sectors.
- CO5: Designs efficient operating cost structures.
- CO6: Uses target costing to develop competitive business strategies.
- CO7: Applies innovative pricing techniques to enhance business growth.

PO7: Multidisciplinary Competence

- CO1: Connects service costing with finance, management, and operations.
- CO2: Links accounting systems with business operations and decision-making.
- CO3: Integrates CAS principles with financial and HR management.
- CO4: Applies cost management across multiple industries.
- CO5: Demonstrates operating costing knowledge in service sectors.

- CO6: Combines target costing with strategy, finance, and operations.
- CO7: Uses pricing methods in coordination with marketing, finance, and management.

PO8: Value Inculcation through Community Engagement

- CO1: Promotes fair and ethical service costing practices.
- CO2: Maintains transparent accounting under non-integrated systems.
- CO3: Encourages ethical compliance with CAS standards.
- CO4: Advocates responsible cost management in sector-specific projects.
- CO5: Highlights socially responsible operating cost strategies.
- CO6: Uses target costing for value creation and societal benefit.
- CO7: Promotes fair pricing decisions that consider consumer welfare.

PO9: Traditional Knowledge into Modern Application

- CO1: Applies traditional service costing practices in modern contexts.
- CO2: Adapts classical accounting methods with non-integrated systems.
- CO3: Integrates historical cost control ideas with modern CAS standards.
- CO4: Uses traditional cost management approaches in contemporary sectors.
- CO5: Combines classical operating costing concepts with modern techniques.
- CO6: Aligns target costing with conventional cost planning methods.
- CO7: Incorporates traditional pricing principles in modern business strategies.

PO10: Design and Development of System

- CO1: Designs service cost sheets and reporting systems.
- CO2: Develops non-integrated accounting recording structures.
- CO3: Creates CAS-based material and employee cost control frameworks.
- CO4: Designs sector-specific cost management processes.
- CO5: Develops operating costing systems for service industries.
- CO6: Designs target costing frameworks for profitability.
- CO7: Creates pricing systems for efficient business decision-making.

PO11: Ethical and Social Responsibility

- CO1: Ensures ethical cost allocation in service organizations.
- CO2: Maintains integrity in accounting record-keeping.
- CO3: Encourages compliance with CAS standards.
- CO4: Promotes ethical cost management practices.
- CO5: Advocates responsible operating cost practices.
- CO6: Emphasizes ethical use of target costing.
- CO7: Promotes fairness and transparency in pricing decisions.

PO12: Research-Related Skills

- CO1: Investigates service costing methods for efficiency.
- CO2: Researches integrated vs. non-integrated accounting effectiveness.
- CO3: Studies CAS compliance and performance improvements.
- CO4: Explores cost management practices in various industries.
- CO5: Analyzes operating cost trends in service sectors.
- CO6: Researches target costing approaches for profit optimization.
- CO7: Studies pricing methods and their impact on business outcomes.

PO13: Teamwork

- CO1: Works collaboratively on service costing projects.
- CO2: Participates in group accounting exercises under non-integrated systems.
- CO3: Collaborates on CAS-based cost determinations.
- CO4: Works in teams to implement sector-specific cost management.
- CO5: Conducts operating costing analysis with peers.
- CO6: Collaborates in target costing projects for decision-making.
- CO7: Works in teams to determine optimal pricing strategies.

PO14: Area-Specific Expertise

- CO1: Gains expertise in service costing for transport and other services.
- CO2: Develops skill in accounting system selection and implementation.
- CO3: Specializes in CAS standards application for cost control.
- CO4: Gains sector-specific cost management knowledge.
- CO5: Demonstrates mastery in operating costing methods.
- CO6: Develops skill in target costing for managerial planning.
- CO7: Applies pricing methods for effective business decisions.

PO15: Environmental Awareness

- CO1: Considers environmental costs in service operations.
- CO2: Promotes eco-conscious accounting practices in non-integrated systems.
- CO3: Encourages sustainable material and employee cost practices via CAS.
- CO4: Advocates environmentally responsible cost management in sectors.
- CO5: Integrates sustainability in operating costing processes.
- CO6: Considers environmental implications in target costing strategies.
- CO7: Promotes green principles in pricing and cost-based decisions.

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

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: T.Y. B.Com
Semester	: VI
Course Type	: Major Elective (MJE) (Theory)
Course Code	: COM-354-MJE (E)
Course Title	: Principles of Human Resource Management
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To develop general awareness of human resource management.
2. To understand the various statutes containing human resource management and its relevant provisions including different types of human resources.
3. To have an understanding about the landmark cases/decisions having impact on human resource management.
4. To create awareness among the students about job evaluation and job analysis.
5. To develop awareness about new amendments and applicable provisions of the human resource management.
6. To acquaint the students on relevant developments in human resource management to keep them updated.
7. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of human resource management.
- CO2. Know about different types human resource management applicable to business and business activities.
- CO3. Aware about the new trends related to the acts applicable under human resource management.
- CO4. Instils the knowledge about the different types of sources under the human resource management.
- CO5. Impart the knowledge of importance various analysis under human resource management
- CO6. Know about the e-platforms of available under human resource management.
- CO7. Acquaint with the use and importance with the new trends applicable for IPR under the human resource management.

UNIT 1: Introduction**15 Lectures**

- 1.1. Introduction to Human Resource Management, Meaning and Definitions
- 1.2. Principles of HRM, Evolution of HRM, Functions of HRM
- 1.3. Challenges of HRM, Role of HR Manager
- 1.4. Difference between HRM Personnel Management
- 1.5. Challenges before HRM

UNIT 2: Job Analysis and Human Resource Planning**15 Lectures**

- 2.1. Job Analysis- Meaning, Definition, Objectives, Benefits, Methods
- 2.2. Job Analysis Components-Job Description, Job Specification, Job Evaluation
- 2.3. Human Resource Planning (HRP) Meaning, Definition, Objectives Process
- 2.4. Factors Influencing the Estimation of Human Resource in Organisation, Advantages and Limitations/Barriers of HRP.

UNIT 3: Career Planning and Job Satisfaction**15 Lectures**

- 3.1. Career Planning- Meaning, Definition, Objectives, Process, Benefits and Stages.
- 3.2. Employee Morale & Job Satisfaction Employee Morale- Meaning, Definition, causes of low Morale, Job
- 3.3. Satisfaction- Meaning, Definition, Factors contributing to Job Satisfaction, Measures to increase Job Satisfaction, Advantages of Job Satisfaction

UNIT 4: Recent Trends in Human Resource Management**15 Lectures**

- 4.1. Work force Diversity, Technological Changes & HRM
- 4.2. International HRM, E- Human Resource Management
- 4.3. Human Resource Information System (HRIS)
- 4.4. HRM in Virtual Organisations, Work from Home, Out-Sourcing
- 4.5. Changing Role of HRM.

References:

- 1. Human Resource Management, L. M. Prasad, Sultan Chand & Company Ltd., New Delhi
- 2. Human Resource Management, K. Ashwathappa, Tata McGraw Hill, New Delhi
- 3. Personnel Management, C. B. Mamoria, Himalaya Publishing House, Mumbai
- 4. Personnel & Human Resource Management, A. M. Sharma, Himalaya Publishing House, Mumbai
- 5. Human Resource Management, S. S. Khanka, Sultan Chand & Company Ltd., New Delhi

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Principles of Human Resource Management

Course: Principles of Human Resource Management

Course Code: COM-354-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 principles of human resource management in their day to day life.

CO2: Students will develop a deep understanding of procedure to solve complex practical work in principles of human resource management.

CO3: Students will master the regular practice by understanding the methods and procedures of contracts in their organization.

PO2: Communication skills

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

CO2: Students will use their understanding of drafts to solve complex spatial problems related to principles of human resource management.

CO3: Students will apply their knowledge of legal aspects and procedures to solve problems involving the routine matters and issues in principles of human resource management.

PO3: Independent learning

CO5: Students will apply their skills effectively, analyse the concepts and participate in healthy arguments and portray skill in principles of human resource management.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering principles of human resource management. 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 VI
(2024 Pattern)**

Name of the Programme	: B. Com. Programme
Code	: B. COM.
Class	: T.Y.B.Com.
Semester	: VI
Course Title	: Marketing Strategies
Course Code	: COM-361-MN(A)
No. of Lectures	: 60
No. of Credits	: 04

Course Objectives:

1. To understand the role of Marketing Organizations.
2. To develop awareness regarding Marketing strategies.
3. To provide knowledge about marketing regulations.
4. To develop insight about Globalization and Marketing.
5. To study the changing role of marketing organizations.
6. To apply benchmarking for effective marketing strategy.
7. To understand the importance of marketing regulations.

Course Outcomes:

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

- CO1. Accurately understand the role of marketing organizations.
- CO2. Accurately develop awareness regarding marketing strategies.
- CO3. Demonstrates the basic knowledge of marketing regulations.
- CO 4. Apply methods to develop insight about globalization and marketing.
- CO5. Apply methods to get knowledge about the changing role of marketing organizations.
- CO 6. Discuss the issues relating to benchmarking for effective marketing strategy.
- CO7. Acquaint students about the importance of marketing regulations.

Unit No.	Semester-VI	Periods
1	1) Marketing Organizations 1.1 Meaning of Marketing Organization 1.2 Changing role of Marketing Organization 1.3 Factors affecting on Marketing Organization 1.4 Essentials of an effective Marketing Organization	15
2	2) Brand Management 2.1 Introduction of Branding 2.2 Brand Identity 2.3 Advertising and Branding 2.4 Brand Extension 2.5 Identity Sources – symbols, logos, trademarks	15
3	3) Marketing Regulations 3.1 Importance of Marketing Regulations in Marketing 3.2 Relevance and importance of following Acts in the context Marketing Management – Consumer Protection Acts, 1986, Trade Marks Act, 1999, Competition Acts, 2002, Indian Patent(amendment) Acts, 2005, Bureau of Indian Standards Act, Copy Right Act 1972 (amended)	15
4	4) Globalization and Marketing 4.1 Meaning, Features of Globalization 4.2 Marketing in 21st Century 4.3 Impact of Globalization on marketing 4.4 Benefits and limitation of Globalization 4.5 Case study related to Global Marketing	15
	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
7. Marketing Channels: A Management View – Bert Rosebloom

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Marketing Strategies

Course: Marketing Strategies

Course Code: COM-356-MN(A)

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

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

Justification for the Mapping

PO1: A Fundamental Knowledge and Coherent Understanding:

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

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

PO2: Procedural Knowledge for Skill Enhancement:

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

PO3: Critical Thinking and Problem-Solving Skills:

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

PO4: Communication Skill

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

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

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

PO5: Analytical Reasoning Skills:

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

PO6: Innovation, Employability and Entrepreneurial Skills:

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

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

~~Mkt~~

PO9: Traditional Knowledge into Modern Application:

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

PO12: Research-Related skills:

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

PO13: Teamwork

CO7. The students can acquaint about globalization and branding.

SYLLABUS FOR S.Y.B.COM (2024 PATTERN)

Name of the Programme	: B.Com
Programme Code	: UCOM
Class	: S.Y.B.Com
Semester	: IV
Course Type	: Minor
Course Code	: COM-255-MN(B)
Course Name	: Cost Control and Overhead Accounting
Credit	: 04 Credits (Theory)
No. of lectures	: 60

Course Objectives:

1. Understand the importance, need, and techniques of inventory control and their role in efficient materials management.
2. Learn various inventory control methods such as stock level determination, EOQ, ABC analysis, and physical verification.
3. Develop a conceptual understanding of employee cost and the Cost Accounting Standards related to labour.
4. Distinguish between wages and salary, and apply the principles of an effective wage system for employee motivation and productivity.
5. Explain various methods of remuneration, including time rate, piece rate, differential systems, and bonus schemes, along with their practical applications.
6. Understand the concept, classification, and objectives of overheads and their role in total cost determination.
7. Apply various methods of allocation, apportionment, re-apportionment, and absorption of overheads, and analyze causes and treatment of under/over absorption.

Course Outcomes:

CO 1: Explain the importance and techniques of inventory control and compute stock levels, EOQ, and turnover ratios.

CO 2: Apply inventory control methods such as perpetual and periodic systems, and perform physical verification of stock effectively.

CO 3: Describe the concept and accounting of employee cost, including the principles of wage systems and payroll accounting.

CO 4: Differentiate between time rate, piece rate, and differential piece rate systems, and evaluate bonus schemes like Halsey and Rowan.

CO 5: Analyze labour turnover, idle time, and overtime, identifying causes and suggesting control measures for improved productivity.

CO 6: Classify and explain different types of overheads, their collection, allocation, and apportionment procedures.

CO 7: Apply methods of overhead re-apportionment and absorption (including repeated distribution and simultaneous equation methods) and interpret under- and over-absorption adjustments in cost accounts.

TOPICS/CONTENTS AND LEARNING POINTS

Unit 1: Inventory Control

(15 LECTURES)

- 1.1 Importance and Need for Inventory Control
- 1.2 Inventory Control Techniques
- 1.3 Stock Levels: Minimum, Maximum, Reorder Level
- 1.4 Economic Order Quantity (EOQ)
- 1.5 ABC Analysis (Always Better Control)
- 1.6 Inventory Control Methods: Perpetual & Periodic
- 1.7 Physical Verification of Inventory
- 1.8 Inventory Turnover Ratio and Its Significance

Unit 2: Labour Cost Management

(15 LECTURES)

- 2.1 Employee Cost and Cost Accounting Standards
- 2.2 Wages vs. Salary – Key Differences
- 2.3 Principles of an Effective Wage System
- 2.4 Time Keeping & Time Booking: Traditional vs. Modern Methods
- 2.5 Payroll Accounting – Concept & Importance
- 2.6 Idle Time and Overtime: Causes & Control Measures
- 2.7 Methods of Remuneration:
 - 2.7.1 Time Rate System & Piece Rate System
 - 2.7.2 Differential Piece Rate Systems (Taylor, Merrick)
 - 2.7.3 Bonus Schemes: Halsey & Rowan
- 2.8 Labour Turnover – Causes, Impact, and Remedies

Unit 3: Overhead Accounting – Part I

(15 LECTURES)

- 3.1 Introduction to Overheads – Meaning & Objectives
- 3.2 Classification of Overheads:
 - 3.2.1 Element-wise
 - 3.2.2 Behaviour-wise
 - 3.2.3 Functional
- 3.3 Collection, Allocation, and Apportionment of Overheads
- 3.4 Need for Overhead Apportionment

Unit 4: Overhead Accounting – Part II

(15 LECTURES)

- 4.1 Apportionment and Re-apportionment of Overheads
- 4.2 Bases of Overhead Apportionment
- 4.3 Allocation vs. Apportionment – Key Differences
- 4.4 Methods of Re-apportionment:
 - 4.4.1 Repeated Distribution Method
 - 4.4.2 Simultaneous Equation Method
- 4.5 Overhead Absorption – Meaning & Methods
- 4.6 Under and Over Absorption – Causes & Treatment

Recommended Books

1. Jawahar Lal & Seema Shrivastava – *Cost Accounting: Principles and Practices*, Tata McGraw Hill, New Delhi.
2. Ravi M. Kishor – *Advanced Cost Accounting and Cost Systems*, Taxman's, New Delhi.
3. S.N. Maheshwari – *Cost Accounting: Theory and Problems*, Mittal Shree Mahavir Book Depot, New Delhi.
4. Srikant M. Datar & Madhav V. Rajan – *Horngren's Cost Accounting: Managerial Emphasis*, Pearson, Noida, UP.
5. Dr. M.N. Arora – *Cost Accounting: Principles and Practices*, Vikas Publishing House, New Delhi.
6. Jain & Narang – *Cost Accounting Principles and Practice*, Kalyani Publishers, New Delhi.
7. B.K. Bhar – *Cost Accounting Methods and Problems*, Academic Publisher, Kolkata.
8. M.Y. Khan & P.K. Jain – *Cost Accounting*, Tata McGraw Hill Private Limited, New Delhi.
9. V.K. Saxena & C.D. Vashist – *Advanced Cost and Management Accounting*, Sultan Chand and Sons, New Delhi.
10. ICMA, Kolkata – *Study Materials of Cost and Management Accountants*.
11. ICSI, New Delhi – *Study Materials of Company Secretary*.

Assessment Pattern:

Internal Assessment Teacher can choose any one or more of the following methods: Unit Test, Presentation, Field Work, Assignment, Assigning Internship to Students	40 Marks
External Examination For external examination the Question Paper should consist of: Theory Questions – 50% and Problems – 50%	60 Marks
Total Marks	100 Marks

Choice Based Credit System Syllabus (2024 Pattern)

(As Per NEP 2020)

Mapping of Program Outcomes with Course Outcomes

Class: S.Y.B.Com (Sem IV)

Subject: Cost Control and Overhead

Accounting

Course: Minor

Course Code: COM-255-MN(B)

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

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

Justification for the Mapping

PO1: Fundamental Knowledge and Coherent Understanding

CO1: Explains inventory control concepts and stock management calculations.

CO2: Demonstrates understanding of perpetual and periodic inventory systems.

CO3: Introduces employee cost and payroll accounting concepts.

CO4: Differentiates wage systems and bonus schemes.

CO5: Highlights labour turnover, idle time, and overtime analysis.

CO6: Explains classification and treatment of overheads.

CO7: Demonstrates methods of overhead re-apportionment and absorption.

PO2: Procedural Knowledge for Skill Enhancement

CO1: Computes EOQ, stock levels, and turnover ratios.

CO2: Performs stock verification and applies inventory control methods.

CO3: Prepares employee cost records and payroll systematically.

CO4: Calculates wages under various wage and bonus systems.

- CO5: Analyzes causes of labour issues and suggests control measures.
- CO6: Applies procedures for allocation and apportionment of overheads.
- CO7: Solves absorption and reapportionment problems using procedural methods.

PO3: Critical Thinking and Problem-Solving Skills

- CO1: Identifies inefficiencies in inventory management.
- CO2: Solves practical stock verification and control challenges.
- CO3: Analyzes employee cost data for decision-making.
- CO4: Evaluates wage and bonus systems to optimize productivity.
- CO5: Determines strategies to reduce idle time and labour turnover.
- CO6: Solves overhead classification and allocation issues logically.
- CO7: Interprets under- and over-absorption and proposes corrective actions.

PO4: Communication Skills

- CO1: Explains inventory concepts in reports and presentations.
- CO2: Communicates stock verification procedures clearly.
- CO3: Presents employee cost and payroll information effectively.
- CO4: Explains wage and bonus schemes to peers or management.
- CO5: Reports labour efficiency and productivity measures.
- CO6: Prepares and explains overhead statements.
- CO7: Communicates solutions for overhead absorption and re-apportionment problems.

PO5: Analytical Reasoning Skills

- CO1: Analyzes inventory data for optimum stock levels.
- CO2: Evaluates periodic and perpetual inventory outcomes.
- CO3: Interprets employee cost and payroll data.
- CO4: Analyzes wage systems and bonus results.
- CO5: Assesses labour turnover trends and their causes.
- CO6: Analyzes overhead allocation and apportionment patterns.
- CO7: Interprets absorption data and makes informed decisions.

PO6: Innovation, Employability, and Entrepreneurial Skills

- CO1: Suggests innovative inventory management practices.
- CO2: Improves stock control processes for operational efficiency.
- CO3: Optimizes employee cost accounting for organizational benefit.
- CO4: Develops fair and motivating wage and bonus structures.
- CO5: Recommends labour efficiency solutions for business improvement.
- CO6: Innovates methods for overhead management.
- CO7: Applies absorption methods to improve organizational cost control.

PO7: Multidisciplinary Competence

- CO1: Connects inventory control with finance, logistics, and operations.
- CO2: Links stock verification methods to accounting and management.
- CO3: Integrates payroll accounting with HR management.
- CO4: Connects wage systems with employee motivation and productivity.
- CO5: Links labour analysis to overall business operations.
- CO6: Connects overhead allocation with production, finance, and operations.
- CO7: Demonstrates multidisciplinary applications of overhead absorption methods.

PO8: Value Inculcation through Community Engagement

- CO1: Promotes ethical inventory management practices.
- CO2: Encourages responsible stock handling in organizations.
- CO3: Ensures fair and transparent employee cost accounting.
- CO4: Encourages equitable wage and bonus practices.
- CO5: Advocates responsible labour management for worker welfare.
- CO6: Promotes ethical allocation of overheads.
- CO7: Reinforces integrity in overhead absorption and cost reporting.

PO9: Traditional Knowledge into Modern Application

- CO1: Integrates traditional stock management principles with modern methods.
- CO2: Combines classical inventory verification methods with current systems.
- CO3: Applies historic payroll methods to modern employee accounting.
- CO4: Adapts traditional wage concepts in contemporary payroll systems.
- CO5: Applies traditional labour management practices to modern productivity challenges.
- CO6: Uses classical overhead apportionment ideas alongside modern techniques.
- CO7: Solves absorption problems using integrated traditional and modern approaches.

PO10: Design and Development of System

- CO1: Designs stock control and inventory management systems.
- CO2: Develops efficient procedures for inventory verification.
- CO3: Structures payroll and employee cost recording systems.
- CO4: Designs optimal wage and bonus calculation frameworks.
- CO5: Designs labour tracking and control mechanisms.
- CO6: Creates overhead allocation and apportionment systems.
- CO7: Develops comprehensive overhead absorption and reporting frameworks.

PO11: Ethical and Social Responsibility

- CO1: Ensures ethical inventory control practices.
- CO2: Maintains transparency in stock verification.
- CO3: Promotes accountability in payroll accounting.
- CO4: Encourages fairness in wage and bonus systems.
- CO5: Advocates ethical labour management.
- CO6: Promotes honesty in overhead allocation and reporting.
- CO7: Ensures responsible treatment of under- and over-absorption.

PO12: Research-Related Skills

- CO1: Studies inventory control optimization strategies.
- CO2: Researches periodic vs. perpetual inventory effectiveness.
- CO3: Investigates employee cost and payroll trends.
- CO4: Studies wage systems and bonus effectiveness.
- CO5: Researches labour turnover and productivity improvements.
- CO6: Explores overhead allocation methods.
- CO7: Researches absorption methods and their industrial applications.

PO13: Teamwork

- CO1: Works in teams for inventory management projects.
- CO2: Collaborates in stock verification and control tasks.
- CO3: Prepares payroll records in group settings.
- CO4: Discusses wage systems and bonus schemes collaboratively.

- CO5: Solves labour productivity issues collectively.
- CO6: Allocates overheads with team coordination.
- CO7: Works as a team on absorption and re-apportionment problems.

PO14: Area-Specific Expertise

- CO1: Demonstrates expertise in inventory and stock management.
- CO2: Shows practical knowledge of inventory systems.
- CO3: Gains mastery in employee cost and payroll accounting.
- CO4: Specializes in wage and bonus systems.
- CO5: Applies labour analysis for managerial decisions.
- CO6: Develops skill in overhead allocation and apportionment.
- CO7: Applies advanced absorption methods in industrial contexts.

PO15: Environmental Awareness

- CO1: Considers environmental impact in stock storage and handling.
- CO2: Promotes waste reduction in inventory control.
- CO3: Highlights sustainable practices in employee operations.
- CO4: Encourages environmentally friendly labour management practices.
- CO5: Considers ecological implications in labour scheduling.
- CO6: Integrates environmental responsibility in overhead allocation.
- CO7: Reinforces green accounting principles in overhead absorption.

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

Name of the Programme	: B.Com.
Programme Code	: UCOM
Class	: T.Y. B.Com
Semester	: VI
Course Type	: Minor (MN) (Theory)
Course Code	: COM-356-MN (E)
Course Title	: Organizational Behaviour
No. of Credits	: 04
No. of Teaching Hours	: 60

Course Objectives:

1. To develop general awareness of human organizational behaviour.
2. To understand the various statutes containing organizational behaviour and its relevant provisions including different types of human resources.
3. To have an understanding about the landmark cases/decisions having impact on organizational behaviour.
4. To create awareness among the students about job evaluation and job analysis.
5. To develop awareness about new amendments and applicable provisions of the organizational behaviour.
6. To acquaint the students on relevant developments in organizational behaviour to keep them updated.
7. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person.

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of organizational behaviour.
- CO2. Know about different types organizational behaviour applicable to business and business activities.
- CO3. Aware about the new trends related to the acts applicable under organizational behaviour.
- CO4. Instils the knowledge about the different types of sources under the organizational behaviour.
- CO5. Impart the knowledge of importance various analysis under organizational behaviour
- CO6. Know about the e-platforms of available under organizational behaviour.
- CO7. Acquaint with the use and importance with the new trends applicable for IPR under the organizational behaviour.

UNIT 1: Introduction to Organizational Behaviour**15 Lectures**

- 1.1 Definition and Objectives of Organizational Behaviour.
- 1.2 Conceptual Study of Organizational Behaviour.
- 1.3 Role of Information Technology in Organization.
- 1.4 Impact of Globalization on Organizational Behaviour

UNIT 2: Organizational Design, Culture and Personality**15 Lectures**

- 2.1 Horizontal Network and Virtual Designs.
- 2.2 Definition and Characteristics of Organizational Culture.
- 2.3 Creating and Maintaining Culture.
- 2.4 Meaning of Personality, Attributes of Personality

UNIT 3: Motivational Processes and Emotional Intelligence**15 Lectures**

- 3.1 Meaning of Motivation, Types of Motives motivational Process,
- 3.2 Vroom's Expectancy Theory of motivation
- 3.3 Emotional Intelligence- meaning, Characteristics
- 3.4 Importance of Emotional Intelligence in the Workplace

UNIT 4: Stress and Conflict and Groups of Teams**15 Lectures**

- 4.1 Meaning & Causes of Stress, the Effects of Stress
- 4.2 Managing Stress
- 4.3 Concept of Conflict, Types of conflict, Work-life Balance Extra Organizational, Organizational Group and Individual
- 4.4 Concept of Groups, Types of Groups

References:

1. Organizational Behavior:Text, Cases, Games, K. Aswathappa, Himalaya Publishing House
2. Organizational Behavior: Text & Cases, Suja R, Nair, Himalaya Publishing House
3. Organizational Behavior and Human Resource Management, L. M. Prasad, Sultan Chand & Company Ltd., New Delhi
4. Organizational Behavior and Human Resource Management, K. Ashwathappa, Tata McGraw Hill, New Delhi
5. Organizational Behavior and Personnel Management, C. B. Mamoria, Himalaya Publishing House, Mumbai
6. Organizational Behavior and Personnel & Human Resource Management, A. M. Sharma, Himalaya Publishing House, Mumbai
7. Organizational Behavior and Human Resource Management, S. S. Khanka, Sultan Chand & Company Ltd., New Delhi

Mapping of Program Outcomes with Course Outcomes

Class: T.Y.B.Com

Subject: Organizational Behavior

Course: Organizational Behavior

Course Code: COM-356-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 principles of organizational behavior in their day to day life.

CO2: Students will develop a deep understanding of procedure to solve complex practical work in principles of organizational behavior.

CO3: Students will master the regular practice by understanding the methods and procedures of contracts in their organization.

PO2: Communication skills

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

CO2: Students will use their understanding of drafts to solve complex spatial problems related to principles of organizational behavior.

CO3: Students will apply their knowledge of legal aspects and procedures to solve problems involving the routine matters and issues in principles of organizational behavior.

PO3: Independent learning

CO5: Students will apply their skills effectively, analyse the concepts and participate in healthy arguments and portray skill in principles of organizational behavior.

PO4: Leadership quality

CO6: Students will demonstrate the ability to understand their clients in their regular practice by considering principles of organizational behavior. 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.