

Board of Studies in Accountancy & Taxation

Syllabus (CBCS) for F. Y. B. Com. with effect from June 2019

Name of the Programme	: B. Com
Programme Code	: B. Com
Class	: F.Y. B. Com.
Semester	: I
Course Name	: Financial Accounting-I
Course Code	: COMFA1102
No. of Credits	: 03
No. of lectures	: 48

Course Objectives:

1. To understand the meaning and introduction of the amalgamation of partnership firms.
2. To explore the objectives behind the amalgamation process.
3. To comprehend the various methods of accounting applicable to amalgamation.
4. To understand the methods of calculation of purchase consideration using Net Asset and Net Payment methods.
5. To provide an understanding of the meaning and introduction to the computerized accounting environment.
6. To analyze the applications of computerized accounting systems, including their advantages and disadvantages.
7. To provide practical knowledge of company creation in TALLY and configuring company features.

Course Outcomes (COs):

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

- CO1. Students will be able to define and explain the concept of amalgamation in the context of partnership firms.
- CO2. Students will gain insight into the objectives guiding the amalgamation process and its significance.
- CO3. Students will acquire the skills to apply different accounting methods to record and analyze amalgamation transactions.
- CO4. Students will develop the ability to calculate purchase consideration using both Net Asset and Net Payment methods.
- CO5. Students will gain a comprehensive understanding of the computerized accounting environment and its significance.
- CO6. Students will be able to critically evaluate the advantages and disadvantages of computerized accounting systems.
- CO7. Students will gain practical experience in creating and configuring companies in TALLY.

**CBCS Syllabus for F.Y. B.Com. Semester I
(2019 Pattern)**

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: F.Y.B.Com.
Semester	: I
Course Title	: Entrepreneurship Development I
Course Code	: COMED1104B
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To give knowledge about business and types of business.
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.

**CBCS Syllabus for F.Y. B.Com. Semester I
(2019 Pattern)**

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: F.Y. B.Com
Semester	: I
Course Code	: COMCP1106A
Course Title	: Consumer Protection and Business Ethics-I
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To acquaint the students with consumer and consumer movement.
2. To make the students aware about consumer rights, duties and mechanism for resolving their disputes.
3. To make students aware about role of United Nations and consumers' associations in protection of consumers.
4. To make the students aware about laws relating to consumers.
5. To acquaint the students with role of Business Ethics in various functional areas.
6. To inform students about Voluntary Consumer Organizations (VCO) and Consumer Protection.
7. To understand the students conceptual Framework of Business Ethics.
8. To give knowledge to the students about Business Ethics in Modern Times.

Course Outcomes:

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

- CO1. Accurately describe the concept of consumer and consumer movement.
- CO2. Accurately aware about consumer rights, duties and mechanism for resolving their disputes.
- CO3. Demonstrates a comprehensive understanding about Consumer Protection Act, 1986:
- CO4. Apply methods to inculcate about laws relating to consumers.
- CO5. Apply methods to inculcate about various role of Business Ethics in various functional areas
- CO6. Discuss the conceptual Framework of Business Ethics.
- CO7. Analyze to acquaint with various aspects of Business Ethics in Modern Times.

**CBCS Syllabus for F.Y. B.Com. Semester I
(2019 Pattern)**

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: F.Y.B.Com.
Semester	: I
Course Title	: Marketing & Salesmanship-I
Course Code	: COMMS1106B
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To create awareness about market and marketing.
2. To establish link between commerce / Business and Marketing
3. To understand the basic concept of marketing environment.
4. To understand marketing philosophy and generating ideas for marketing research.
5. To know the relevance of marketing in modern competitive world.
6. To develop an analytical ability to plan for various marketing strategy.
7. To know about the buyer behavior and market Segmentation.

Course Outcomes:

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

- CO1. Accurately describe the concept of market and marketing.
- CO2. Accurately establish link between commerce / Business and Marketing.
- CO3. Demonstrates the basic concept of marketing environment.
- CO4. Apply methods to inculcate about marketing philosophy and generating ideas for marketing research.
- CO5. Apply methods to know the relevance of marketing in modern competitive world.
- CO6. Discuss the issues relating to basic knowledge of various marketing strategy.
- CO7. Overview of buyer behavior and market Segmentation.