

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	: II
Course Name	: Financial Accounting-II
Course Code	: COMFA1202
No. of Credits	: 03
No. of lectures	: 48

Course Objectives:

1. To Impart knowledge of Accounting Standards in India
2. To Know about the different accounting standards applicable to different scale of industries.
3. To understand the concept of departmental accounting and its significance in business operations.
4. To understand the methods and techniques used in the allocation of expenses to various departments within an organization.
5. To know about the Accounting of Hire Purchase and Installment System.
6. To instill the methods and procedure of calculation of interest under Hire Purchase and Installment System.
7. To get basic knowledge about Accounting for Various Trading Business entities.

Course Outcomes (COs):

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

- CO1. Impart knowledge of Accounting Standards in India
- CO2. Know about the different accounting standards applicable to different scale of industries.
- CO3. Understand the concept of departmental accounting and its significance in business operations.
- CO4. Understand the methods and techniques used in the allocation of expenses to various departments within an organization.
- CO5. Know about the Accounting of Hire Purchase and Instalment System.
- CO6. Instils the methods and procedure of calculation of interest under Hire Purchase and Instalment System.
- CO7. Get basic knowledge about Accounting for Various Trading Business entities.

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

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: F.Y. B.Com
Semester	: II
Course Code	: COMED1204B
Course Title	: Entrepreneurship Development II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To motivate students to make their mind set for taking up entrepreneurship as career.
2. To Understand the dynamic role of entrepreneurship and small business.
3. To Create and exploit innovative business ideas and market opportunities.
4. To give knowledge about women entrepreneurship.
5. To understand problems of women entrepreneurs.
6. To make the students aware about project report.
7. To inculcate knowledge of various aspects of well known entrepreneurs.

Course Outcomes:

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

- CO1. Accurately motivate students to make their mind set for taking up entrepreneurship as career.
- CO2. Understanding the dynamic role of entrepreneurship and small business.
- CO3. Create and exploit innovative business ideas and market opportunities.
- CO4. Apply methods to inculcate about women entrepreneurial awareness among students
- CO5. Understand problems of women entrepreneurs.
- CO6. Discuss the issues relating to basic knowledge of project report.
- CO7. Analyze to acquaint with various aspects of well known entrepreneurs and collective problems of entrepreneurs.

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

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: F.Y. B.Com
Semester	: II
Course Code	: COMCP1206A
Course Title	: Consumer Protection and Business Ethics-II
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.

Analyze to acquaint with various aspects of Business Ethics in Modern Times

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

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: F.Y.B.Com.
Semester	: II
Course Title	: Marketing & Salesmanship-II
Course Code	COMMS1206B
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
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 overview of Digital Marketing, Web Marketing, Social Media Marketing (Facebook&LinkedIn)

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.
- 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 Digital Marketing, Web Marketing, Social Media Marketing (Facebook & LinkedIn).