

CBCS Syllabus for S.Y. B.Com. Semester IV (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	: IV
Course Code	: UCBC241
Course Title	: Business Communication II
No. of Credits	: 03 Credits (Theory)
No. of Teaching Hours	: 48

Course Objectives:

1. To understand the concept, process and importance of modern communication means.
2. To acquire and develop good communication skills requisite for business correspondence.
3. To develop awareness regarding new trends in business communication.
4. To provide knowledge of various media of communication.
5. To develop business communication skills through the application and exercises.
6. To describe the concept, process and importance of business letters.
7. To instils the knowledge about new technologies business communication and its application in business organization.

Course Outcomes:

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

- CO1. Impart the knowledge of basic terminologies of business letters.
- CO2. Know about different types and drafts of business letters.
- CO3. Aware about the new trends in the process of communication at large.
- CO4. Instils the knowledge about the different types of reports and use of computer in business communication.
- CO5. Impart the knowledge of importance of communication technologies and its day to day application.
- CO6. Know about the resume writing and job application letter in their professional life.
- CO7. Acquaint with the use and importance with the new social media platforms of communication.

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Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	: IV
Course Code	: UCBCSEC3
Course Title	: Business Communication II (Practical)
No. of Credits	: 02 Credits (Practical)
No. of Teaching Hours	: 30

Course Objectives:

1. To develop awareness of the complexity of the communication process.
2. To develop effective listening skills in students so as to enable them to comprehend instructions and become a critical listener.
3. To develop effective oral skills so as to enable students to speak confidently interpersonally as well as in large groups.
4. To develop effective writing skills so as enable students to write in a clear, concise, persuasive and audience centred manner.
5. To enable students to understand the nature and purpose of routine and persuasive business correspondence
6. To develop ability to communicate effectively with the help of electronic media.
7. To instils the knowledge about new technologies business communication and its application in business organization.

Course Outcomes:

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

- CO1: Impart the knowledge of basic terminologies of business letters.
- CO2: Know about different types and drafts of business letters.
- CO3: Aware about the new trends in the process of communication at large.
- CO4: Instils the knowledge about the different types of reports and use of computer in business communication.
- CO5: Impart the knowledge of importance of communication technologies and its day to day application.
- CO6: Know about the resume writing and job application letter in their professional life.
- CO7: Acquaint with the use and importance with the new social media platforms of communication.

Board of Studies in Accountancy & Taxation

CBCS Syllabus for S.Y. B.Com. Semester IV (2022 Pattern)

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: S.Y. B.Com
Semester	: IV
Course Code	: UCCA242
Course Title	: CORPORATE ACCOUNTING – II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To know the concept of reconstruction and its procedure.
2. To provide knowledge about different accounting Entries related to Alteration of Share Capital, Reduction of Share Capital, and Reduction in Liabilities, Cancellation of Expenses, and Losses etc.
3. To introduce about the meaning and procedure of amalgamation and absorption of companies.
4. To make aware the students about the conceptual aspects of Accounting Entries in the books of Vendor and Purchasing Companies.
5. To make aware the students about the conceptual and practical aspects of liquidation of companies.
6. To provide knowledge of various modes of winding-up.
7. To introduce about the inventory and payroll accounting using Tally software.

Course Outcomes:

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

- CO1. Know the concept of reconstruction and its procedure.
- CO2. Impart the knowledge about different accounting Entries related to Alteration of Share Capital, Reduction of Share Capital, and Reduction in Liabilities, Cancellation of Expenses, and Losses etc.
- CO3. Aware about the procedure of amalgamation and absorption of companies.
- CO4. Instils the knowledge about the conceptual aspects of Accounting Entries in the books of Vendor and Purchasing Companies.
- CO5. Aware about the conceptual and practical aspects of liquidation of companies.
- CO6. Know about the various modes of winding-up.
- CO7. Acquaint with the use and importance with the inventory and payroll accounting using Tally software.

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Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	: IV
Course Code	: UCBM241
Course Title	: Business Management II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

- 1.To enable students about the basic motivational tools used in the field of management.
- 2.To make students aware about how leadership influences organizational success.
- 3.To make them understand about the significance of coordination and control in modern business management.
- 4.To provide an understanding about various emerging trends in management.
- 5.To provide them tools and techniques to be used in the performance of the managerial job.
- 6.To provide knowledge of various skills applying in business management.
- 7.To develop business management skills through the application and exercises.

Course Outcomes:

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

- CO1: Impart the knowledge of basic concepts and terminologies of motivation business management.
- CO2: Know about different types and techniques control in management.
- CO3: Aware about the new trends in the process of management at large.
- CO4: Instils the knowledge about the different types of leadership management and use of computer in management.
- CO5: Impart the knowledge of importance of disaster management and its day to day application.
- CO6: Know about the social media platforms of management of change used in the business.
- CO7: Acquaint with the use and importance with the new social media platforms of management and corporate governance.

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Name of the Programme	: B.Com.
Programme Code	: UC
Class	: S.Y. B.Com
Semester	: IV
Course Code	: UCCL241
Course Title	: Elements of Company Law II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To develop general awareness among the students about management of company.
2. To have a comprehensive understanding about Key managerial Personnel of company and their role in Company administration.
3. To acquaint the students about e-governance and e-filing under the Companies Act, 2013.
4. To equip the students about the various meetings of Companies and their importance.
5. To make students capable of becoming good human resource of the corporate sector.
6. To impart the fundamental knowledge about e-governance and e-filing with the students.
7. To update the knowledge of provisions about board of directors of the Companies Act of 2013.

Course Outcomes:

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

- CO1: Impart the knowledge of basic definitions and terminologies of company law.
- CO2: Know about different provisions and sections of company act 2013.
- CO3: Aware about the new amendments in the company law related to company meeting and board meeting.
- CO4: Instils the knowledge about the different types of acts and laws applicable to business.
- CO5: Impart the knowledge of importance of legal aspects and its day to day application.
- CO6: Know about the online platforms of company law and e-portal used in the business.
- CO7: Acquaint with the use and importance with the new online portal under company law.

Name of the Programme : B.Com
Programme Code : UC
Class : S.Y.B.Com
Semester : IV
Course Name : Cost and Works Accounting Special Paper-II
Course Code : UCCWA241(B)
Credit : 03 Credits (Theory)
No. of lectures : 48

Course Outcome:

- CO1:** Show skill in arranging and organizing stores and understand how to categorize and label materials effectively.
- CO2:** Use clear methods like FIFO and LIFO for pricing materials and know how to use computers for accurate material tracking.
- CO3:** Use different ways to track time, explore new methods, and understand how different payment systems like Time Rate and Piece Rate work.
- CO4:** Evaluate plans like Halsay Premium and Rowan Premium to see how well they motivate and reward employees.
- CO5:** Understand what Labour Turnover is, what causes it, and how to address and improve it.
- CO6:** Understand in-depth how to analyze and evaluate jobs within an organization.
- CO7:** Understand the concept of Direct Cost and know how to apply it in accounting practices.

Name of the Programme	: B.Com
Programme Code	: UC
Class	: S.Y.B.Com
Semester	: IV
Course Name	: Cost and Works Accounting -II (Practical)
Course Code	: UCCWASEC4(B)
Credit	: 02 Credits (Practical)
No. of lectures	: 30

Course Outcomes:

- CO 1:** Students can diagram and explain the layout of a store, demonstrating comprehension of key concepts related to stores' physical organization.
- CO 2:** Students can successfully classify and codify a set of materials, showcasing practical skills in systematic material organization.
- CO 3:** Students can independently create and maintain Bin Cards and Store Ledgers, showcasing their ability to manage material records effectively.
- CO 4:** Students can compare FIFO and LIFO methods, demonstrating analytical skills in valuing inventory under different scenarios.
- CO 5:** Students can use computerized tools for store accounting, showcasing basic proficiency in technology-enabled inventory management.
- CO 6:** Students can design and implement basic timekeeping systems, illustrating an understanding of time tracking principles in diverse work environments.
- CO 7:** Students can analyze and evaluate different remuneration methods and incentive plans, demonstrating critical thinking skills in assessing compensation structures' impact on employee behavior.