# **Board of Studies in Accountancy & Taxation**

#### Syllabus (CBCS) for F. Y. B. Com. with effect from June 2022

Name of the Programme	: B. Com
Programme Code	: UC
Class	: F.Y. B. Com.
Semester	: II
Course Name	: Financial Accounting-II
Course Code	: UCFA121
No. of lectures	: 48

### **Course Objectives:**

- 1. To impart knowledge of recent trends in computerized accounting systems.
- 2. To know about the different types of newly introduced accounting software and its features.
- 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 GST.

# **Course Outcomes (COs):**

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

- CO1. Impart knowledge of recent trends in computerized accounting systems.
- CO2. Know about the different types of newly introduced accounting software and its features.
- 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 Installment System.
- CO6. Instills the methods and procedure of calculation of interest under Hire Purchase and Installment System.
- CO7. Get basic knowledge about accounting for GST.

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#### AES's T. C. College (Autonomous), Baramati

CBCS Syllabus for F .Y. B. Com. Semester I (Pattern)		
Name of the Programme	: B.Com.	
Programme Code	: UCCA/UCBF/UCMS/UCBS	
Class	<b>: F</b> .Y. B.Com	
Semester	: II	
Course Code	: UCCP211(A)	
<b>Course Title</b>	: Consumer Protection and Business Ethics-II	
No. of Credits	: 03	
No. of Teaching Hours	: 48	
<b>Course Objectives:</b>		

- 1. To make them aware about the concept of Business Ethics.
- 2. To make aware about the rights of consumers.
- 3. To acquaint the students with corporate governance and global business ethics.
- 4. To understand the scope of CSR and to know the global trends.
- 5. To equip the students with skills to resolve the business problems with ethical norms.
- 6. To recognize the inherent conflict of interest in many business decisions.
- 7. To give knowledge about modern business ethics.

# **Course Outcomes:**

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

CO1. This will help the students to make them aware about the concept of Business Ethics.

CO2. This will help the students to make aware about the rights of consumers.

CO3. Acquaint the students with corporate governance and global business ethics.

CO4. Understanding the scope of CSR and to know the global trends.

CO5. Equip the students with skills to resolve the business problems with ethical norms.

CO6. Recognize the inherent conflict of interest in many business decisions.

CO7. Get knowledge about modern business ethics.

CBCS Syllabus for F.Y. B.Com. Semester II		
(Pattern)		
Name of the Programme	: B.Com.	
Programme Code	: UCCA/UCBF/UCMS/UCBS	
Class	<b>: F</b> .Y. B.Com	
Semester	: II	
Course Code	: UCED121(B)	
Course Title	: Entrepreneurship Development II	
No. of Credits	: 03	
No. of Teaching Hours	: 48	
<b>Course Objectives:</b>		

- 1. To make students aware about the family business and importance of family business.
- 2. To motivate students to make their mind set for taking up entrepreneurship as career.
- 3. To understand the dynamic role of entrepreneurship and small business.
- 4. To create and exploit innovative business ideas and market opportunities.
- 5. To give knowledge of woman entrepreneur.
- 6. To teach them preparation of project report.
- 7. To inform about various financial institutions.

# **Course Outcomes:**

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

CO1. The students will be able to understand problems and challenges related to entrepreneurship.

CO.2 The students can come to know various governmental institutions providing facilities to entrepreneurs.

- CO3. The students can prepare business plan & project report for their business.
- CO4. The student can create and exploit business ideas and market opportunities.
- CO5. The students can get knowledge about women entrepreneur.
- CO6. Students can come to know about preparation of project report.
- CO7. Students can get knowledge about various financial institutions.

CBCS Syllabus for F.Y. B.Com. Semester II		
(Pattern)		
Name of the Programme	: B.Com.	
Programme Code	: UCCA/UCBF/UCMS/UCBS	
Class	: F.Y. B.Com	
Semester	: II	
Course Code	: UCMS211(B)	
<b>Course Title</b>	: Marketing & Salesmanship II	
No. of Credits	:03	
No. of Teaching Hours	:48	
Course Objectives:		

- 1. To get in depth knowledge of marketing and salesmanship and its application in today's world.
- 2. To acquaint the recent trends in the field of marketing.
- 3. To get the knowledge of Salesmanship and various approaches.
- 4. To create awareness and importance of Rural Marketing.
- 5. To develop techniques of salesmanship skills.
- 6. To know the process of selling.
- 7. To understand the information about social media.

## **Course Outcomes:**

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

- CO1. This will help the students to get in depth knowledge of marketing and salesmanship and its application in today's world.
- CO2. This would also enable the students to acquaint the recent trends in the field of marketing.
- CO3. Students will get the knowledge of Salesmanship and various approaches
- CO4. This will help the students to create awareness and importance of Rural Marketing
- CO5. This will help the students to develop techniques of salesmanship skills.
- CO6. This will help the students to know the process of selling.
- CO7. This will help the students to understand about social media.