

CBCS Syllabus for T.Y. B.Com. Semester VI (2019 Pattern)

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: T.Y. B.Com
Semester	: VI
Course Code	: COMBRF3601
Course Title	: Business Regulatory Framework II
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To understand the concept, process and importance of consumer protection act.
2. To develop awareness regarding new amendments in intellectual property rights.
3. To provide knowledge of various business and labour related laws.
4. To create awareness among the students about laws affecting competition of trade and commerce.
5. To understand the concept, process and importance of mercantile laws.
6. To develop awareness regarding new amendments in mercantile laws.
7. To create awareness among the students about laws affecting trade and commerce.

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 type's laws applicable to business and business activities.
- CO3. Aware about the new amendments related to the acts applicable IPR 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 Negotiable Instruments Act.
- CO6. Know about the e-platforms of available under various mercantile and labour laws.
- CO7. Acquaint with the use and importance with the new trends and provisions applicable under the industries act.

Board of Studies in Accountancy & Taxation

Syllabus (2019 Pattern) (With effect from June 2021)

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: VI
Course Code	: COMAA3602
Course Title	: ADVANCED ACCOUNTING – II
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce and to make aware the students about the Accounts of Co-operative Societies.
2. To know the procedure and different legal provisions regarding preparation of final accounts of Co-operative Societies.
3. To make aware the students about the conceptual aspects of different recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and real estate transactions.
4. To understand the procedure and methods of analysis of financial statements.
5. To make aware the students about the accounting under GST.
6. To make able to students understand various ratios related to financial statements.
7. To know the recent trends in accounting.

Course Outcomes (COs):

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

- CO1. The course will help the students to get knowledge about the Accounts of Co-operative Societies.
- CO2. The course would also enable the students to know the procedure and different legal provisions regarding the preparation of final accounts of Co-operative Societies.
- CO3. It will help to create awareness among students about the conceptual aspects of different recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and real estate transactions.
- CO4. It would also enable the students to understand the procedure and methods of analysis of financial statements.
- CO5. It will help the students to be aware of the conceptual aspects of Accounting under GST.
- CO6. The students will understand the application of ratio analysis.
- CO7. The students will be capable of understanding Recent Trends in Accounting.

Board of Studies in Accountancy & Taxation

Syllabus (With effect from June, 2021)

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: VI
Course Code	: COMT3604
Course Title	: TAXATION
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce about the Income Tax Act 1961 with basic terminologies.
2. To introduce about the computation of taxable income under different heads.
3. To know about the deductions available from gross total income.
4. To enable the students about the calculation of total taxable income & tax liability.
5. To introduce about the basic concepts of The GST and the registration procedure under GST.
6. To make aware the students about the tax credit available under GST and different forms of return.
7. To Equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

Course Outcomes (COs):

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

- CO1. Acquire the knowledge of history and basic concepts of Income Tax Act, 1961.
- CO2. Know about various exemptions available under Income Tax Act.
- CO3. Impart the knowledge of concepts of Capital & Revenue nature of incomes & expenditures.
- CO4. Understand how to compute Income under different heads of income.
- CO5. Know the information about expenses expressly allowed and disallowed under Income Tax Act.
- CO6. Acquire the knowledge regarding the claiming of various deductions under Income Tax.
- CO7. Equip the students to get in-depth knowledge of computation of total income & tax liability with its practical application.

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

Name of the Programme : B. Com.

Programme Code : B. COM.

Class : T.Y.B.Com.

Semester : VI

Course Title : Marketing Management Special Paper V

Course Code :
COMMM3605A

No. of Lectures : 48

No. of Credits : 03

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.

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

Name of the Programme : B. Com.

Programme Code : B. COM.

Class : T.Y.B.Com.

Semester : VI

Course Title : Marketing Management Special Paper VI

Course Code

:COMMM3606B

No. of Lectures : 48

No. of Credits : 03

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.

Name of the Programme : B.Com
Programme Code : COM
Class : T.Y.B.Com
Semester : VI
Course Name : Cost and Works Accounting Special Paper-V
Course Code : COMCWA3605B
Credit : 03 Credits (Theory)
No. of lectures : 48

Course Outcomes :

- CO 1** Demonstrate the ability to apply costing principles effectively in diverse business contexts.
- CO 2** Apply different costing techniques, including contract costing, process costing, service costing, and life cycle costing, proficiently.
- CO 3** Apply costing principles to real-world scenarios, effectively managing costs in contract scenarios, analyzing processes, and evaluating product life cycles.
- CO 4** Utilize analytical skills to assess and interpret financial data, enabling effective decision-making in costing.
- CO 5** Apply problem-solving skills to address and solve complex issues related to costing.
- CO 6** Communicate complex costing information clearly and concisely to diverse stakeholders.
- CO 7** Demonstrate an integrated understanding of various costing concepts for effective decision-making in different business scenarios.

Name of the Programme : B.Com
Programme Code : COM
Class : T.Y.B.Com
Semester : VI
Course Name : Cost and Works Accounting Special Paper-VI
Course Code : COMCWA3606B
Credit : 03 Credits (Theory)
No. of lectures : 48

Course Outcomes:

- CO 1** Demonstrate the ability to define standard cost, apply standard costing, and set material and labor standards.
- CO 2** Distinguish Standard Costing from Budgetary Control and evaluate their respective advantages.
- CO 3** Apply variance analysis principles to identify and address material and labor variances effectively.
- CO 4** Demonstrate proficiency in solving practical problems related to non-integrated accounting systems.
- CO 5** Understand and comply with cost accounting record rules, verification processes, and cost auditor roles.
- CO 6** Apply legal provisions related to cost audit for evaluating and reporting organizational financial aspects.
- CO 7** Demonstrate integrated understanding and application of standard costing, non-integrated accounting, and cost audit principles for informed decision-making in diverse business contexts.