

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

Name of the Programme	: B.Com.
Programme Code	: B.Com
Class	: T.Y. B.Com
Semester	: V
Course Code	: COMBRF3501
Course Title	: Business Regulatory Framework I
No. of Credits	: 03
No. of Teaching Hours	: 48

Course Objectives:

1. To understand the concept, process and importance of mercantile laws.
2. To develop awareness regarding new amendments in mercantile laws.
3. To provide knowledge of various business-related laws.
4. To create awareness among the students about laws affecting trade and commerce.
5. To develop awareness about new amendments and applicable provisions of the mercantile laws.
6. To provide knowledge of various provisions of Partnership Act.
7. To develop awareness among the various provisions related to law of agency.

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 types laws applicable to business and business activities..
- CO3. Aware about the new amendments related to the acts applicable under mercantile 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 law of agency.
- CO6. Know about the e-platforms of available under various mercantile laws.
- CO7. Acquaint with the use and importance with the new trends and provisions applicable under the mercantile laws.

Board of Studies in Accountancy & Taxation

Syllabus (2019 Pattern) (Applicable from June, 2021)

Name of the Program	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: COMAA3502
Course Title	: ADVANCED ACCOUNTING – I
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce and to make aware the students about the application of different accounting standards.
2. To know the procedure and different legal provisions regarding preparation of final accounts of banking companies.
3. To create awareness about limitations of incomplete records.
4. To understand the procedure of conversion of incomplete records (single entry system) into double entry system.
5. To make aware the students about the conceptual aspects of Accounting by E-commerce Entities.
6. To make aware the students about Banking Companies.
7. To understand the various aspect in Accounting by E-commerce Entities.

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 application of different accounting standards.
- CO2: The course would also enable the students to know the procedure and different legal provisions regarding preparation of final accounts of banking companies.
- CO3: It will help to create awareness among students about limitations of incomplete records.
- CO4: It would also enable the students to understand the procedure of conversion of incomplete records (single entry system) into double entry system.
- CO5: It will help the students to make aware of the conceptual aspects of Accounting by E-commerce Entities.
- CO6: The course will help the students to get knowledge about Accounting Standards & Financial Reporting.
- CO7: It will help to create awareness among students about e-commerce transaction.

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

Name of the Programme	: B. Com
Class	: T. Y. B. Com
Semester	: V
Course Code	: COMAA3504
Course Title	: AUDITING
No. of Credits	: 03
No. of Lectures	: 48

Course Objectives:

1. To introduce about meaning, nature and importance of auditing. Also, to know the procedure of Internal Control - Internal Check - Internal Audit.
2. To introduce and make aware the students about Audit Process and to know the concept of vouching of Cash Book and the procedure of verification and valuation of Assets and Liabilities.
3. To know about the role, responsibility, and rights of an auditor. Also, to understand the legal provisions of Appointment, Reappointment and Removal of an Auditor
4. To understand the procedure and provisions of audit under income tax.
5. To make aware the students about the recent trends in auditing like Green Audit and Human Resource Audit.
6. To know the changes and recent trends in auditing.
7. To understand the process of audit and its Assurance standard.

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 concept of auditing.
- CO2. The course will help the students to get knowledge about the application of different Auditing and Assurance Standards.
- CO3. The course would also enable the students to know the process of vouching, verification and valuation of various assets and liabilities.
- CO4. It would also enable the students to understand the different provisions regarding role, responsibility, rights, appointment, reappointment, and removal of an auditor.
- CO5. It will help the students to make aware about the conceptual aspects of Tax Audit.
- CO6. The course will help the students to make them aware about the recent trends in auditing like Green Audit and Human Resource Audit.
- CO7. The course will help the students to make them aware about auditor rights, duties and liabilities of an auditor.

**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	: V
Course Title	: Marketing Management Special Paper IV
Course Code	: COMMM3506A
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

1. To learn about the concept of Advertising.
2. To know regarding advertising media
3. To provide knowledge of various approaches in advertising
4. To develop brand marketing skills through the application and exercise.
5. To understand the role of advertising in modern era.
6. To orient students about different appeals and approaches in advertising.
7. To differentiate between advertising and branding.

Course Outcomes:

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

- CO1. Accurately describe the concept about advertising.
- CO2. Accurately develop awareness regarding advertising media.
- CO3. Demonstrates the basic knowledge of various approaches in advertising.
- CO 4. Apply methods to develop brand marketing skill through application and exercise.
- CO5. Apply methods to get knowledge about the role of advertising in modern era.
- CO 6. Discuss the issues relating to different appeals and approaches in advertising.
- CO7. Acquaint students about advertising and branding.

**CBCS Syllabus for S.Y. B.Com. Semester III
(2019 Pattern)**

Name of the Programme	: B. Com.
Programme Code	: B. COM.
Class	: T.Y.B.Com.
Semester	: V
Course Title	: Marketing Management Special Paper III
Course Code	: COMMM 3505A
No. of Lectures	: 48
No. of Credits	: 03

Course Objectives:

8. To understand about the marketing planning and sales forecasting.
9. To develop awareness regarding Marketing Research.
10. To provide knowledge of Target Marketing.
11. To develop marketing control skills through advertising budget.
12. To give knowledge about data collection for marketing research.
13. To orient the students about sales budget.
14. To acquaint students about marketing audit.

Course Outcomes:

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

- CO1. Accurately describe the concept about marketing planning and sales forecasting.
- CO2. Accurately develop awareness regarding marketing research.
- CO3. Demonstrates the basic knowledge of target marketing.
- CO 4. Apply methods to develop marketing control skills through advertising budget.
- CO5. Apply methods to get knowledge about data collection for marketing research.
- CO 6. Discuss the issues relating to sales budgets.
- CO7. Acquaint students about marketing audit.

Name of the Programme : B. Com
Programme Code : COM
Class : T.Y.B. Com
Semester : V
Course Name : Cost and Works Accounting Special Paper-III
Course Code : COMCWA3505B
Credit : 03 Credits (Theory)
No. of lectures : 48

Course Outcomes:

CO1 Apply overhead accounting techniques for effective cost distribution in manufacturing.

CO 2 Achieve proficiency in various methods of overhead absorption and address related issues.

CO 3 Demonstrate competency in Activity Based Costing, identifying cost drivers and solving problems.

CO 4 Gain expertise in Job Costing and Batch Costing, understanding their features and limitations.

CO 5 Integrate diverse costing principles for a comprehensive understanding in different business scenarios.

CO 6 Apply problem-solving skills to analyze and solve complex issues in costing.

CO 7 Communicate complex costing information clearly and concisely to diverse stakeholders.

Name of the Programme : B.Com
Programme Code : COM
Class : T.Y.B.Com
Semester : V
Course Name : Cost and Works Accounting Special Paper-IV
Course Code : COMCWA3506B
Credit : 03 Credits (Theory)
No. of lectures : 48

Course Outcomes:

- CO 1** Demonstrate the ability to apply costing principles in various business contexts.
- CO 2** Develop and implement budgets effectively to achieve organizational objectives.
- CO 3** Critically assesses the assumptions and limitations associated with cost-volume analysis.
- CO4** Integrate uniform costing principles into business scenarios for effective cost comparison.
- CO 5** Apply MIS tools to enhance information flow and support decision-making in costing.
- CO 6** Utilize analytical skills to assess and interpret financial data for decision-making.
- CO 7** Communicate complex costing information clearly and concisely to diverse stakeholders