

## **F.Y.B.Com. 1.**

### **Compulsory English Course Code: 101**

1. Introduce students with good pieces of prose and poetry so that they realize the beauty and communicative power of English
2. Expose Students to native cultural experiences and situations so that they understand the importance and utility of English language
3. Develop overall linguistic competence and communicative skills among the students
4. Develop oral and written communicative skills among the students

## **F.Y. B.COM.**

**2016 – 2017.**

### **SUB. – FINANCIAL ACCOUNTING.**

#### **SYLLABUS :-**

- 1) Piecemeal Distribution of Cash.
- 2) Amalgamation of Partnership Firms.
- 3) Conversion of a partnership firm into a limited company.
- 4) Computerized Accounting Environment.
- 5) Introduction and Relevance of Accounting Standards.
- 6) Royalty Accounts [excluding sub-lease].
- 7) Hire Purchase and Installment System:[Excluding H. P. Trading].
- 8) Departmental Accounts.

#### **OBJECTIVES:-**

1. To impart the knowledge of various accounting concepts.
2. To instill the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

#### **OUTCOMES :-**

This programme has helped the students to know the Piecemeal Distribution of Cash. This programme has helped the students to understand various concepts, processes and terms related to financial accounting. The students have acquired the accounting standards which have helped them to work in society. They also have got exposure to various software due to the knowledge of financial accounting. The students have got the practical knowledge of accounting which has increased their knowledge and enriched their competence to work with various business industries.

## **Class: F.Y.B.Com.**

### **Subject: Organizational Skill Development**

**Optional Paper Course Code :-105-a**

#### **Objectives :-**

The Study of Various Components of this course will enable the students:

1. To orient students towards the concept of organizational and modern office
2. To acquaint the students with the role of and function of office manager.
3. To develop the insight regarding organizational skills for office Managers.
4. To know the functioning of Modern office appliances equipments e- format records.

#### **Term - I**

1. Introduction ,Modern Office
2. Office Organization
3. Office Organization and Organizational Skills
4. Office Services

#### **Term - II**

1. Office Records Managements
2. Office Communication
3. Public Relation
4. Office Automation

#### **Outcomes:-**

The subject of Organizational Skills Development syllabus is developed on the basis of Orientation of the student towards concept of Modern office, office orientation, role of office manager, How to set Goal ,Techniques of time management, how to keep records, importance of communication, use of computerization ,preparation of Payroll Accounts. It is efficient utilization of existing knowledge that creates comprehensive change insights development of students.

Skill development is mainly concern with continuous improvement in all works from high level strategic planning and decision making .it is assumes that skill and quality is the outcome of all activities. Though the students clearly defined and well skill development process through this subject.It will be more beneficial to the students for I.C.W.A. M.B.A.,D.B.M.,foreign Trade, Company secretaries Courses.

**Class: F.Y.B.Com.**

**Subject: Marketing and Salesmanship**

Optional Paper Course Code -:106 – c.

**Objectives:-**

**1) General Objective of the Paper.**

- a) To create awareness about market and marketing.
- b) To establish link between commerce/Business and marketing.

**2) Core Objectives of the paper.**

- a) To understand the basic concept of marketing.
- b) To understand marketing philosophy and generating ideas for marketing research.
- c) To know the relevance of marketing in modern competitive world.
- d) To develop an analytical ability to plan for various marketing strategy.

**Term - I**

- 1. Basics of marketing
- 2. Marketing Environment
- 3. Buyer Behavior and Market Segmentation
- 4. Product and Pricing Decision

**Term - II**

- 1. Logistics and Supply Chain Management
- 2. Market Promotion Mix –
- 3. Rural Marketing–
- 4 Services Marketing –

**Outcomes:-**

Marketing is term is used in various context and baseline, the marketing concept holds that the key to achieving organizational goals consists of the company the students were knowing of market ,marketing ,modern marketing, marketing strategic ,marketing orientation, marketing promotion ,marketing mix and concept of logistic. The students were aware and gating knowledge of many opportunities as well as challenges. While one hands Globalization, Privatization and liberalization have brought down geographical barriers, technological advancement has made world smaller like village. This modern and strategic principle of subjects were very much success to attract the students attention to the aim and interest and encouraging the students to change traditional way of marketing.

**Class: F.Y.B.Com**

**Year: 2016-17**

**Subject:- Business Economics(Micro)**

**Syllabus:-**

**Topic:**

- 1- Introduction of Business Economics(Micro)
- 2- Demand Analysis.
- 3- Production & Cost Analysis.
- 4- Revenue Behaviour
- 5- Pricing under various Market Conditions
- 6- Factor pricing

**Objectives:-**

1. To expose Students of Commerce to basic micro economics concept and inculcate an analytical approach to the subject matter.
2. To stimulate the students interest by the showing the relevance and use of various economics theories.
3. To apply economics reasoning to problems of business.

**Outcomes:-**

The students of Commerce have been exposed to basic micro economics. The students have understood the concept of micro-economics clearly. They have been familiarised with basic concepts in micro economics. They learned the analytical approach to the subject matter and various economics theories. The students learned the market value and various factors of pricing.

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**Class- F.Y. B.Com.**

**Year- 2016-17**

**Subject Name :- Business Mathematics and Statistics Course Code :- 104(A)**

**Objectives :-**

1. To prepare for competitive examinations
2. To understand the concept of Simple interest, compound interest and the concept of EMI.

3. To understand the concept of shares and to calculate Dividend
4. To understand the concept of population and sample.
5. To use frequency distribution to make decision
6. To understand and to calculate various types of averages and variations.
7. To understand the concept and application of profit and loss in business.
8. To solve LPP to maximize the profit and to minimize the cost.
9. To use correlation and regression analysis to estimate the relationship between two variables.
10. To understand the concept and techniques of different types of index numbers.

### **Syllabus -**

- Unit .1**Pre-requisites ( For objective type questions only)
- Unit .2**Interest
- Unit .3**Shares and dividends
- Unit .4**Population and Sample
- Unit .5**Measures of central tendency
- Unit .6**Profit and Loss
- Unit .7**Linear Programming Problems ( For two Variables only)
- Unit .8**Measures of dispersion
- Unit .9**Correlation and Regression
- Unit .10**Index number

### **Outcomes:-**

Students were understood the concept of EMI and application of EMI. Also students were the concept of statistical population and different methods of sampling. Also students were understood the frequency distribution and different measures of average and variation, like as mean, media, mode standard deviation and variance. Also students were understood the concept of interest and calculation of interest methods. Students also understood the concept of LPP and solve the LPP by graphical method. Also students were understand how the estimates of variable by correlation and regression line. Also students were understood the different index numbers and its application. This syllabus helpful to the students for different competitive examination.

## **Class - S.Y. B.Com. Year-2016-17**

**Subject Name :- Business Communication. Course Code :201.**

### **Objectives :**

1. To understand the concept, process and importance of communication.
2. To develop awareness regarding new trends in business communication.

3. To provide knowledge of various media of communication.
4. To develop business communication skills through the application and exercises.

## **Syllabus -**

**Unit 1.**Introduction of Business Communication

**Unit 2.** Methods and Channels of Communication

**Unit 3.** Soft Skills

**Unit 4.**Business Letters

**Unit 5.** Types and Drafting of Business Letters

**Unit 6.** Job Application Letters

**Unit 7.** Internal and other Correspondence

**Unit 8.** New Technologies in Business Communication

## **Outcomes :-**

Students were know the concept of communication and different elements of communication process. Also students were develop different communication skills, soft skills and the skill of drafting different type of business letter and other relative business letter and also how to apply different new technologies in modern business.

**Class: S.Y.B.Com**  
**Sub: CORPORATE ACCOUNTING**

<b>Syllabus</b>	
1	Accounting Standard
2	Company Final Accounting
3	Company Liquidation Accounts
4	Computerized Accounting Practices
5	Accounting For Amalgamation ,Absorption And External Reconstructions of

	Companies
6	Accounting For Internal Reconstruction
7	Holding Company Accounts
8	Valuation of Shares

**Objectives:-**

To enable the students to develop awareness about Corporate Accounting in conformity with the provisions of Companies Act and Accounting as per Indian Accounting Standards.

1. To make aware the students about the conceptual aspect of corporate accounting
2. To enable the students to develop skills for Computerized Accounting
3. To enable the students to develop skills about accounting standards

**Syllabus Outcomes-**

This Subject making fine equalization between theoretical and practical aspect .This is also keeping in mind the fact that university changed the paper pattern of examination increasing the weightage for theory 40% and practical 60% it has positive help to students to achieve their professional dreams.

The subject of Corporate Accounting s syllabus is developed on the basis of Corporate Sector, Revised Company Act. 2013 and needs of Entrepreneurs .It is efficient utilization of existing knowledge who create comprehensive wealth for nation and improve the quality of life in the form of good Accounting system, quality of education, better technical knowledge , develop skills about accounting standards which have market as well as social Value.

**Class: S.Y.B.Com.**

**Subject: Cost and Works Accounting-1**

**Special Paper Course Code -:206 E**

**Objectives:-**

To impact the Knowledge of

1. Basic Cost Concept
2. Elements of Cost
- 3- Ascertainment of Material and Labour Cost.

**Term - I**

1. Basics of cost Accounting
2. Elements of Cost
3. Material Control

**Term - II**

1. Material Accounting
2. Inventory Control
3. Labour Cost, Remuneration And Incentives
4. Other Aspects of Labour
5. Direct Cost

**Outcomes:-**

This Subject making fine equalization between theoretical and practical aspect .This is also keeping in mind the fact that university changed the paper pattern of examination increasing the weight age for theory 50% and practical 50% it has positive help to students to achieve their professional dreams Cost Accounting is branch of accounting. In the developing economy importance of cost accounting has been acknowledged by all production as well as manufacturing concern. The calculation of cost price, minimize cost expenditure and calculation of appropriate profit the study of costing has been absolutely necessary. In view of this subject is gaining for built career in I.C.W.A.,C.A., C.S.and other professional institution . It will be more beneficial to the students for determine cost price, stock level, record keeping ,Economic order quantity, store ledger accounts labour cost, Remuneration on the basis of time keeping and time booking methods. Hence this subject is significant to ensure cost accounting is managed efficiently and effectively

**Class- S.Y. B.Com.**

**Year - 2016-17**

**Subject Name -: Business Management      Course Code -: 204**

**Objective:**

1. To provide basic knowledge & understanding about business management concept.

2. To provide an understanding about various functions of management.

## **Syllabus -**

**Unit –I.** Overview of Management.

**Unit –II.** Planning & Decision making .

**Unit III.** Organisation & Staffing

**Unit IV.** Direction & Communication

**Unit -V.** Motivation

**Unit -VI.** Leadership

**Unit- VII.** Co-ordination and control

**Unit-VIII.** Recent Trends in Business Management.

## **Outcomes:-**

Students were understand the various concept of business managements and thoughts of management and studied the different various functions of managements.

**Class: S.Y.B.Com**

**Year: 2016-17**

**Subject:- Business Economics (Macro)**

**Syllabus**

**Topic**

- 1- Basic Concepts of Macro Economics
- 2- National Income
- 3- Money
- 4- Value of Money
- 5- Inflation & Deflation
- 6- Trade Cycle
- 7- Theories of output & Employment
8. Public Finance

**Objectives:-**

1. The objective of the course is to familiarize the students the basic Concept of macroeconomics application.
2. To study the behavior of the economy as a whole.
3. To study the relationship among broad aggregates.
4. To apply economics reasoning to problems of the economy

**Outcomes:-**

The students have understood the the basic concept of macro economics application. They also understood the study of the behavior of the economy as a whole. The students are now well acquainted with the relationship among broad aggregates. This course has helped the students to know various problems of the economy and it has made them aware about the possible solutions.

**S.Y. B.COM.**

**2016 – 2017.**

**SUB. :- ELEMENTS OF COMPANY LAW.**

**SYLLABUS :-**

1. Introduction to the New Act & Concept of Companies.

2. Formation and Incorporation of a Company.
3. Documents relating to Incorporation and Raising of Capital.
4. Capital of the Company.
5. Forfeiture, Surrender & Transfer of Shares.
6. E-Governance and E-Filing.
7. Management of Company.
8. Key Managerial Personnel (KMP).
9. Company Meetings.
10. Revival and Re-habilitation of Sick Companies (S. 253-269).

### **OBJECTIVES:-**

- 1) To impart students with the knowledge of fundamentals of Company Law.
- 2) To update the knowledge of provisions of the Companies Act of 2013.
- 3) To apprise the students of new concepts involving in company law regime.
- 4) To acquaint the students with the duties and responsibilities of Key Managerial Personnel.
- 5) To impart students the provisions and procedures under company law.

### **OUTCOMES :-**

This programme has proved to be very beneficial as they have understood the nature and types of companies and their laws. The concepts and terms like shares, capital market, e-filing, new company law etc. valuable crucial information and various provisions are known to the students because of this programme. It has created confidence among them and they can start companies on their own. They have understood various processes and factors of company in terms of law. The students have got crucial knowledge of fund raising, administration and overall management of the company. It has aroused confidence in them.

**Class - T.Y. B.Com.**

**Year- 2016-17**

**Subject Name :- Business Regulatory Framework (Mercantile Law) Course Code :301.**

**Objectives:-**

1. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.
2. To develop the awareness among the students regarding these laws affecting business, trade and commerce.

**Syllabus -**

**Unit 1.**Law of Contract (Indian Contract Act, 1872)

**Unit 2.**Law of Partnerships(Indian Partnership Act 1932 And Limited Liability Partnership Act 2008

**Unit 3.**Sale of Goods (Sale of Goods Act,1930)

**Unit 4.**E-Contracts (E-Transactions/E-Commerce

**Unit 5.**The Consumer Protection Act, 1986

**Unit 6.**Intellectual Property Rights (IPRs)

**Unit 7.**Negotiable Instruments Act, 1881

**Unit 8.**Arbitration & Conciliation

**Outcomes:**

Students were understood different concepts, provisions and terms of mercantile law. Also they were studied various acts related to business. Also develop the awareness among the students regarding these laws affecting business, trade and com

**Class- T.Y. B.Com.**

**Year - 2016-17**

**Subject Name -: Advanced Accounting. Course Code -: 302**

**Objectives:-**

1. To impart the knowledge of various accounting concepts

2. To instil the knowledge about accounting procedures, methods and techniques.
3. To acquaint them with practical approach to accounts writing by using software package.

**Syllabus -**

**Unit 1.** Accounting Standards & Financial Reporting (Introduction to IFRS-Fair Value Accounting)

**Unit 2.** Final Accounts of Banking Companies

**Unit 3.** Insurance Claim Accounts :- A. Claim for Loss of B. Claim for Loss of Profit  
C. Claim for Loss of Fixed Assets

**Unit 4.** Final Accounts of Co-operative Societies A. Credit Co-operative Societies B.  
Consumer Co-operative Societies

**Unit 5.** Computerized accounting practices A. VAT & VAT Report B. Service Tax  
C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS)

**Unit 6.** Branch Accounts: Stock and Debtors System

**Unit 7.** Single Entry System: Conversion of Single Entry into Double Entry

**Unit 8.** Analysis of Financial Statements: Ratio Analysis \*Gross Profit Ratio \*Net  
Profit Ratio \* Operating Ratio \* Stock Turnover Ratio \* Debtor Turnover Ratio  
\* Current Ratio \* Liquid Ratio \* Debt to Equity Ratio.

**Outcomes:-**

Students were understand with adequate knowledge of advanced accounting practices and the procedure of finalisation of accounts in specific sectors. like as Banking companies account, Investment account ,branch account, Departmental account, Farm account, Accounts of incomplete records. Also student acquired knowledge of of standardization in accounting

**Class: T.Y.B.Com**

**Year: 2016-17**

**Subject:- Indian & Global Economic Development**

**Syllabus**

**Topic**

1. Introduction
2. Agricultural Development in India Since independence.
3. Industrial Development in India since 1991
4. Infrastructure in India since 1991
5. Human Resource Development
6. Global Economic Development & Foreign Capital.
7. Foreign Trade & Balance of payment
8. Regional & International economic Co-operation  
(Importance, Objectives, Structure & Function)

**Objectives:**

1. To expose students to a new approach to the study of the Indian economy.
2. To help the students in analyzing the present status of the Indian economy.
3. To enable students to understand the process of integration of the Indian economy with other economics of the world.
4. To acquaint students with the emerging issues in policies of India's foreign trade.

**Outcomes:-**

The students have learned a new approach to the study of the Indian economy. It has helped them to analyse the present status of the Indian economy. This programme has helped the students to understand the process of integration of the Indian economy with other economics of the world. This programme has proved to be useful as students have understood various emerging issues in policies of India's foreign trade.

**Class: T.Y.B.Com.**

**Subject: Auditing and Taxation**

**Compulsory Paper Course Code -: 304**

**Objectives:-**

The Study of Various Components of this course will enable the students:

1. To acquaint themselves about the concept and principles of Auditing, Audit process, Assurance Standards, Tax Audit, and Audit of computerized Systems.
2. To get knowledge about preparation of Audit report.
3. To understand the basic concepts and to acquire knowledge about Computation of Income,

Submission of Income Tax Return, Advance Tax, and Tax deducted at Source, Tax Collection

Authorities under the Income Tax Act, 1961.

**Section- I Auditing**

1. Introduction to Principles of Auditing and Audit Process.
2. Checking, Vouching and Audit Report
3. Company Auditor
4. Tax Audit
5. Audit of Computerized Systems

**Section - II Income Tax**

1. Important Concepts and Definitions under Income Tax Act-1961.
2. Computation of Taxable Income under the different Heads of Income
  - a. Income from Salary –
  - b. Income from House Property
  - c. Profits and Gains of Business and Professions
  - d. Capital Gains
  - e. Income from other sources
3. Computation of Total Taxable Income of an Individual
4. Miscellaneous
5. Income Tax Authorities

**Outcomes:-**

Before one can embark on a study of the Law of income Tax, it is absolutely vital to understand some of the expression found under the income tax Act.1961. The students of T.Y.B.Com.comprehensive the basic expression there fore all such basic term are explained properly and impact of this study able to important of Auditing and Taxation which help to increase their market value . Students get sufficient confidence for their employment students appearing in professional examination though to students having meritorious out look in undergraduate level.

The student understand the concept of Auditing , importance of audit work ,documentation acquire knowledge how to computation taxable income, tax liabilities and submission of income tax return as well as income tax Authorities

**Subject Name -: Cost and Works Accounting Special Paper II**  
**(Overheads and Methods of Costing.)**

**SYLLABUS :-**

- 1) Overheads.

- 2) Accounting of Overheads (Part-I).
- 3) Accounting of Overheads (Part-II).
- 4) Activity Based Costing Technique.
- 5) Methods of Costing.
- 6) Contract Costing.
- 7) Process Costing.
- 8) Service Costing.

### **OBJECTIVES:-**

1. To provide Knowledge about the concepts and principles application of Overheads.
2. To provide also understanding various methods of costing and their applications.

### **OUTCOMES :-**

This programme has proved to be beneficial for the students as they have learned about the cost and works accounting through different accounting overheads. Activity Based Costing Technique has helped them immensely. The students have understood the concepts: Methods of Costing. , Contract Costing. Process Costing and Service Costing. These methods and types have increased the knowledge of determining the cost of products and services in industries.

**Subject Name -: Cost and Works Accounting Special Paper III**  
**(Costing Techniques and Cost Audit.)**

### **SYLLABUS :-**

- 1) Marginal Costing.
- 2) Budgetary Control.

- 3) Uniform costing and Inter-firm Comparison.
- 4) Introduction to management information system in Costing.
- 5) Standard Costing.
- 6) Farm Costing.
- 7) Cost Accounting Record Rules & Cost Audit.
- 8) Cost Audit (Legal Provisions).

### **OBJECTIVES:-**

- 1 To impart knowledge regarding costing techniques.
- 2 To provide training as regards concepts, procedures and legal Provisions of cost audit.

### **OUTCOMES :-**

This programme has benefited the students in many ways. The students have learned the different techniques such as Marginal Costing, Budgetary Control, Uniform costing, Inter-firm comparison, Standard Costing, Target Costing, Cost Accounting Record Rules & Cost Audit and Cost Audit (Legal Provisions) etc. The students have acquired satisfactory knowledge of cost audit and various processes related to audit. It has boosted their confidence and they feel confident and comfortable to work in the field of cost and works accounting.