

A.Y.2022-2023

Syllabus for F.Y.B.Com

Semester: I

Financial Accounting- I

Course Code - 112

Objective of the Course:-

1. To impart knowledge of basic accounting concepts
2. To create awareness about application of these concepts in business world
3. To impart skills regarding Computerised Accounting
4. To impart knowledge regarding finalization of accounts of various establi

Semester-II, Paper-II

Subject Name: - Financial Accounting- II

Course Code - 122

Objectives of the course

This course is intended to introduce the basic theory, concepts and practice of financial accounting and to enable students to understand

information contained in the published financial statements of companies and other organizations. It includes the preparation of accounting

statements, but their uses and limitations will also be emphasized.

Objective of the Program

1. To impart knowledge of various software used in accounting
2. To impart knowledge about final accounts of charitable trusts
3. To impart knowledge about valuation of intangible assets
4. To impart knowledge about accounting for leases

Semester-I

Business Economics (Micro) - I

Course Code - 113 No. of Credits :- 03

Objectives of the course:-

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Semester-II Course Code - 123

Business Economics (Micro) - II

Objectives:

1. To understand the basic concepts of micro economics.
2. To understand the tools and theories of economics for solving the problem of decision making by consumers and producers.
3. To understand the problem of scarcity and choices.

Depth of the program – Fundamental Knowledge

Objectives of the Program

1. To impart knowledge of business economics
2. To clarify micro economic concepts
3. To analyze and interpret charts and graphs
4. To understand basic theories, concepts of micro economics and their application

Semester: I

Business Mathematics & Statistics- I

Course Code – 114 (A)

Objective of the Program

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods.

Semester: - II

Subject Name: - Business Mathematics and Statistics - II

Course code: - 124 (A)

Objective of the Program

1. To introduce the basic concepts in Finance and Business Mathematics and Statistics
2. To familiar the students with applications of Statistics and Mathematics in Business
3. To acquaint students with some basic concepts in Statistics.
4. To learn some elementary statistical methods for analysis of data.
5. The main outcome of this course is that the students are able to analyze the data by using some elementary statistical methods.

Semester: I

Organizational Skills Development- I

Course Code – 115 - A

Objectives of the course

1. To introduce the students to the emerging changes in the modern office environment.
2. To develop the conceptual , analytical , technical and managerial skills of students efficient office organization and records management.

3. To develop the organizational skills of students.
4. To develop Technical skills among the students for designing and developing effective means to manage records , consistency. and efficiency of work flow in the administrative section of an organisation
5. To develop employability skills among the students

Semester : - II

Subject : - Organizational Skill Development- II

Course Code - 125 (A)

Objectives of the course

1. To imbibe among the students the qualities of a good manager and develop the necessary skill sets
2. To develop the technical skills of the students to keep up with the technological advancements and digitalization
3. To develop the communication skills of students and introducing them to the latest tools in communication
4. To develop writing, presentation, interpersonal skills of the students for effective formal corporate reporting.
5. To educate the students on the recent trends in communication technology and tools of office automation

Semester: I

BANKING & FINANCE- I

(Fundamentals of Banking I)

Course Code – 115 - B

Objectives -

- To provide knowledge of fundamentals of Banking
- To create awareness about various banking concepts
- To conceptualize banking operations.

Course Code: 125(B)

SEMESTER II: FUNDAMENTALS OF BANKING – II

Objectives:

- To develop the working capability of students in banking sector
- ☐ To Make the Students aware of Banking Business and practices.
- ☐ To enlighten the students regarding the new concepts introduced in the banking system

Semester - I

Consumer Protection and Business Ethics - I

Course Code – 116 -

Objectives of the Program

1. To develop general awareness of consumerism among the students.
2. To understand the consumers rights, responsibility and role of United Nations.
3. To have a comprehensive understanding about the existing law on consumer protection in India.
4. To create awareness among the students about dispute redresses machinery and basic procedures for handling consumer dispute.
5. To understand the issues relating to e-commerce, e-Banking emerging issues and internet regulations.

- Business Ethics - II

Course code:- 126 (D)

Objective of the Program

1. To enhance students' general awareness of ethical dilemmas at work.
2. To understand differing perceptions of interests in business-related situations
3. To introduce the concept of Corporate Social Responsibility, corporate Governance and explore its relevance to ethical business activity
4. To examine whether ethics set any boundaries on Accounting, marketing, IT, Social Media and workplace.

5. To prepare students to play a constructive role in improving the sustainable development with which they may become involved.

Semester - I

Business Environment & Entrepreneurship - I

Course Code – 116 - E No. of Credits :- 03

Objectives of the course:

- 1) To understand the concept of Business Environment and its aspects
- 2) To make students aware about the Business Environment issues and problems of Growth
- 3) To examine personality competencies most common to majority of successful entrepreneurs and to show how these competencies can be developed or acquired
- 4) To understand the difference between Entrepreneurial and non-Entrepreneurial behaviour
- 5) To provide knowledge of the significance of Entrepreneurship in economy
- 6) To familiarize the students with the contribution of selected institutes working to promote Entrepreneurship
- 7) To generate entrepreneurial inspiration through the study of successful Entrepreneurs

S.Y.B.COM

CORE COURSE – I Subject: Business Communication-I Course Code: 231

1.Objectives of the Course:

- a.To understand the concept, process and importance of communication.
- b.To acquire and develop good communication skills requisite for business correspondence.
- c.To develop awareness regarding new trends in business communication.
- d.To provide knowledge of various media of communication. e.To develop business communication skills through the application and exercises.

Subject: BUSINESS COMMUNICATION-II Course Code: 241

1. Objectives of the Course:

- a. To understand the concept, process and importance of communication.
- b. To acquire and develop good communication skills requisite for business correspondence.
- c. To develop awareness regarding new trends in business communication.
- d. To provide knowledge of various media of communication.
- e. To develop business communication skills through the application and exercises

Subject: CORPORATE ACCOUNTING -I Course Code: 232

- 1.To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
- 2.To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
- 3.To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
- 4.To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process.
- 5.To acquaint the student with knowledge about various Concepts , Objectives and applicability of some important accounting standards associated with to corporate accounting.
- 6.To develop understanding among the students on the difference between commencement and incorporation of a company and the accounting treatment for transactions during the two phases.
- 7.To update the students with knowledge for preparation of final accounts of a company as per Schedule III of the Companies Act 2013
- 8.To empower to students with skills to interpret the financial statements in simple and summarized manner for effective decision making process

Subject: CORPORATE ACCOUNTING-II Course Code: 242

Objectives of the course

- 1. To acquaint the student with knowledge of corporate policies of investment for expansion and growth through purchase of stake in or absorption of smaller units.

2. To develop the knowledge among the student about consolidation of financial statement with the process of holding.
3. To update the students with knowledge of the process of liquidation of a company
4. To introduce the students with the recent trends in the field of accountancy

Subject: BUSINESS ECONOMICS (MACRO) Course Code: 233

Objectives –

- To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To study the relationship amongst broad aggregates
- To impart knowledge of business economics.
- To understand macroeconomic concepts. To introduce the various concepts of National Income

BUSINESS ECONOMICS (MACRO)-II Course Code: 243

Objectives –

- ☐ To familiarize the students to the basic theories and concepts of Macro Economics and their application.
- To understand the theories of money.
- To understand the phases of trade cycle and policy measures to elongate the trade cycle.
- To understand various concepts related to public finance.
- To understand credit creation of banks and money measures of RBI.

Subject: ELEMENTS OF COMPANY LAW Course Code: 235

Objectives of the Program

- 1.To develop general awareness of Elements of Company Law among the students.
- 2.To understand the Companies Act 2013 and its provisions.
- 3.To have a comprehensive understanding about the existing law on formation of new company in India.
- 4.To create awareness among the students about legal environment relating to the company law. 5.To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
- 6.To enhance capacity of learners to seek the career opportunity in corporate sector.

Subject: BUSINESS MANAGEMENT -I Course Code: 234

Objectives of the course

- a.To provide basic knowledge and understanding about various concepts of Business Management.
- b.To help the students to develop cognizance of the importance of management principles.
- c.To provide an understanding about various functions of management.
- d.To provide them tools and techniques to be used in the performance of the managerial job.

SEMSTER -III CORE COURSE – V Subject: ELEMENTS OF COMPANY LAW Course Code: 235

Objectives of the Program

- 1.To develop general awareness of Elements of Company Law among the students.
- 2.To understand the Companies Act 2013 and its provisions.
- 3.To have a comprehensive understanding about the existing law on formation of new company in India.
- 4.To create awareness among the students about legal environment relating to the company law.
- 5.To acquaint the students on e-commerce, E governance and e-filing mechanism relating to Companies.
- 6.To enhance capacity of learners to seek the career opportunity in corporate sector

Subject: ELEMENTS OF COMPANY LAW-II Course Code: 245

Objectives of the Program

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

Subject: Business Administration Course Code: 236(A)

1.Objectives of the Course:

- a.To provide basic knowledge about various forms of business organizations
- b.To acquaint the students about business environment and its implications thereon.
- c.To make them aware about the recent trends in business.

Subject: Cost and Works Accounting –I

(BASICS OF COST ACCOUNTING) Course Code: 236(E)

Objectives:

- 1.To prepare learners to know and understand the basic concepts of cost.
- 2.To understand the elements of cost.
- 3.To enable students to prepare a cost sheet.
- 4.To facilitate the learners to understand, develop and apply the techniques of inventory control.

Subject: COST& WORKS ACCOUNTING-II

Course Code: 246(E)

Objectives:

1. To know the documents that are used in stores and how to calculate the issuing price of material.
2. To provide knowledge to students on classification and codification.

3. To equip students with knowledge regarding the ascertainment of labour cost.
4. To understand the concept of payroll.
5. To know the concepts of labour turnover and merit rating.
6. To understand recent trends in cost accounting.

T.Y.B. Com. Semester –V

Subject Name: Business Regulatory Framework

Course code: - 351

Objectives of the Program

1. To provide conceptual knowledge about the framework of business Law in India.
2. To orient the students about the legal aspect of business.
3. To create awareness among the students about legal environment relating to the Contract Law, Partnership Act, Sale of Goods Act in India.
4. To understand the emerging issues relating to e-commerce, e-transaction issues and E Contracts
5. To seek the career opportunity in corporate sector relating to business law in India.
6. To acquaint students with the basic concepts, terms & provisions of Mercantile and Business Laws.

BRFW sem VI

Objectives of the Program

1. To develop general awareness of Business Law among the students.
2. To understand the various statutes containing regulatory mechanism of business and its relevant provisions including
different types of partnerships.
3. To have a understanding about the landmark cases/decisions having impact on business laws
4. To create awareness among the students about legal environment relating to the business activities and new ways dispute
resolutions provided under Arbitration Act.

5. To acquaint the students on relevant developments in business laws to keep them updated.
6. To enhance capacity of learners to seek the career opportunity in corporate sector and as a business person

Paper: ADVANCED ACCOUNTING – I

Code: 352

Objectives of the course

1. To acquaint the student with knowledge about various concepts, objectives, and applicability of some important accounting standards.
2. To develop the knowledge among the students about reorganization of business regarding restructuring the capital.
3. To update the students with knowledge for preparation of final accounts of a Banking Companies with the provisions of Banking Regulation Act 1949.
4. To empower to students with skills to prepare the investment account in simple and summarized manner.

Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts

Advanced Accounting II

Objectives of the course

1. To acquaint the student with knowledge about the legal provisions regarding preparation and presentation of final accounts of Co-operative Societies.
2. To empower to students about the branch accounting in simple.
3. To make aware the students about the conceptual aspects of various recent trends in the field of accounting especially forensic accounting, accounting of CSR activities, accounting of derivative contracts and Artificial Intelligence in Accounting.
4. To understand the procedure and methods of analysis of financial statements.

Objectives of the Program

1. To instill the knowledge about accounting procedures, methods and techniques.
2. To impart students' knowledge of various Advanced Accounting Concepts.

Semester - V Course Code: 353

Subject: Indian & Global Economic Development

1. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.
2. Students will be able to understand the various aspects of development in Agricultural, Industrial and service sector in India.
3. Student will be able to critically evaluate the role of India in international economy.
4. Students will be able to evaluate the working of international financial organization and institutions.

IGE

Objectives:

1. To develop ability of students to analyze economic development process of India.
2. To acquaint the students with the knowledge of recent trends in Human Development Index.
3. To acquaint students with the emerging issues in policies of India's foreign trade.
4. To update the students about International institutions and organizations.

Course Outcomes:-

1. Students will be able to understand the concept of Human Resource Development.
2. Students will be able to understand the role of foreign capital in Economic Development.
3. Students will be able to critically evaluate the Indian Foreign Trade Policy.
4. Students will be able to analyze the role of International Financial Institutions.
5. Students will be able to evaluate the success of Regional Economic Cooperation's

Semester - V Subject: International Economics-I

1. Students will be able to understand present Economic Scenario of Indian Economy as well as World Economy.

2. Students will understand the working of foreign trade market and foreign exchange market.
3. Students will be able to comprehend trade policies and concepts related to trade policies.

Course Code: 353

IE

Objectives:

1. To acquaint the students with the concept of balance of payments, foreign exchange and international factors' mobility.
2. To help the students evaluate the working and functions of international organizations and institutions.
3. To develop a foundation in the subject that will help the students in their future academic and professional ventures.

Course outcomes:

1. Students will be able to comprehend the basic concepts of balance of payment and foreign exchange.
 2. Students will be able to evaluate the working and functions of international organizations and institutions.
 3. Students will be able to apply the knowledge while preparing for the competitive examinations and other future prospects.
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1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
 2. To understand the income tax rules and regulations and its provisions.
 3. To have a comprehensive knowledge of calculation various types of income.
 4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
 5. To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

CORE COURSE – I Course Code: 354

Subject: Auditing

1. To acquaint themselves about the Definition, Nature, Objectives and Advantages of Auditing, Types of Audit, Errors and Fraud, Audit Program, Notebook, Working Paper, Internal Control, Check.
2. To get knowledge about concept of Checking, Vouching, Verification and Valuation, Types of Audit Report and Auditing Assurance Standard.
3. To understand the provision related Qualification, Disqualification, Appointment, Removal, Rights, Duties and Liability of Company Auditor and Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
4. To know the various new concepts in computerized system and Forensic Audit.

CORE COURSE – I

Subject: Auditing & Taxation - II Course Code: 364

1. To understand the basic concepts of Income Tax Act, 1961 and create awareness of direct taxation among the students.
2. To understand the income tax rules and regulations and its provisions.
3. To have a comprehensive knowledge of calculation various types of income.
4. To know the recent changes made by the finance bill (Act) every year and its impact on taxation of person.
5. To acquaint the students on Income tax department portal (ITD), e-filing and e-services mechanism relating to Assessee.

Semester : - V (T.Y.B.Com) Subject Code :- 355 (a)

Subject : - Business Administration – II (Human Resource Management)

Objectives of the course

1. To acquaint the student with knowledge about various Concepts , Objectives of the Human Resource Function , to identify the difference between Human Resource Management and Human Resource Development
2. To update the students on the emerging trends in the area of Human Resource Management
3. To develop understanding among the students the process of Recruitment and Selection, understanding the various means and methods associated with the Recruitment and Selection function

4. To educate the students on the importance of Training and Development and its impact on Career Planning and Development

5. To acquaint the students on the concept of Performance Appraisal ,d the process for effective Performance appraisal and imbibe the values of

Ethical Performance appraisal among the students

BA II

1. To acquaint the student with knowledge about Marketing, Marketing Concepts identification on various types of markets.

2. To develop understanding among the students on the various elements of Marketing Mix and Market Segmentation

3. To update the students with knowledge on varied dimensions of Product Management , Branding and Pricing Management

4. To update the students with the knowledge on various aspects of Promotion and Distribution and to update them on the

Subject Name -: Cost and Works Accounting. Special Paper II

Subject Title -:Overhead and Accounting for Overheads Course Code -: 355 – e

Objectives:

1. To provide knowledge about the concepts and principles of overheads.

2. To Introduce the cost accounting standards and the cost accounting standard board.

3. To understand the stages involved in the accounting of overheads.

4. To build an ability towards strategic overhead accounting under Activity Based Costing

CWA II

Objectives:

1. To provide knowledge about the various methods of costing.

2. To understand the applications of different methods of costing in manufacturing and service industries.

3. To enable students to prepare cost statements under different types of manufacturing industries and Service Industries

4. To build the applicability of cost accounting standards in the method of costing

Subject : - Business Administration – III (Finance)

Objectives of the course

1. To acquaint the student with knowledge about Corporate Finance and the structure if the Indian Financial Market
2. To develop the Financial Planning Skills among the Students by introducing them to the process of efficient Financial Planning
3. To educate the students on the importance of Capitalisation and the importance to maintaining an optimum capital structure
4. To create awareness among the students in the various sources of Finance available for raising corporate capital

Subject : - Business Administration – III (Production and Operations Management

Objectives of the course

5. To acquaint the student with knowledge of Production Management and Production Functions
6. To equip the students with knowledge for efficient Inventory Management and the recent development in the area Inventory Management.
7. To introduce the students to the concept of Quality Management and to motivate to adopt quality management even in the regular lifestyle
8. To update the students with the knowledge of Logistics Management

Cost and Works Accounting Special Paper III

Name -: Techniques of Cost Accounting Course Code -: 356 –E (SEM-V)

Objectives:

1. To prepare learners to understand the basic techniques in Cost Accounting
2. To understand the learner, application of Cost Accounting techniques in cost control and decision making.
3. To enable the learners to prepare various types of Budgets.

4. To learn the basic concept of Uniform Costing and Inter-firm comparison
5. To enhance the knowledge of students about MIS and Supply Chain Management.

CWA III

Objectives:

1. To impart knowledge about Standard Costing and Variance Analysis
 2. To learn about pricing policy and its implementation.
 3. To know the related Cost Accounting Standards and Cost Management practices in specific sectors
 4. To provide a conceptual understanding of procedures and Provisions of Cost Audit bjective of the Course
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1. To understand and Master the concepts, techniques & applications of Statistical Methods Operations Research.
 2. To develop the skills of solving real life problems using Statistical Methods and Operations Research.
 3. To make students to understand the art of applying statistical techniques to solve some real life problems.
 4. To gain knowledge of Statistical Computations.