



M. C. E. Society's

Abeda Inamdar Senior College

Of Arts, Science and Commerce (Autonomous), Camp, Pune-1

Affiliated to Savitribai Phule Pune University

NAAC accredited 'A' Grade

Faculty of Commerce & Management

T.Y.B.Com Syllabus

Sem V & Sem VI

Bachelor of Commerce (B.Com) Program

(2021 Pattern)

Choice-Based Credit System (CBCS) Under Autonomy

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1. B.Com. Program Outcomes

On the successful completion of the B.com Programme:

P01: Student will develop business acumen and gain a thorough grounding in the fundamentals of Commerce and Trade.

P02: Student will develop managerial, communication and decision making skills needed to participate effectively at personal and professional levels

P03: the program will encourage entrepreneurship spirit among students and will enable them to set up their Start-Up ventures.

P04: the program will help student develop the ability to think critically and independently which will help them to take rational decisions.

P05: The program will strengthen students' capacities in varied areas of commerce and industry aiming towards their holistic development.

2. Program Specific Outcome

B.Com. (Marketing)

PS01: Student will be able to demonstrate progressive learning of basic concepts of Marketing mix, Product planning and pricing decisions.

PS02: The Program will familiarize Students about the challenges & opportunities form marketing managers in the current business environment.

PS03: Student will be aware about emerging trends in Marketing such as Digital Marketing, Green Marketing and Social Media Marketing.

PS04: Student will have an understanding about the advertising strategies adopted by companies and skilled understanding of the construction of effective advertisement.

PS05: Student will be skilled for Job roles in the field of Marketing and Advertising.

B.Com. (Costing)

PS01: Students will develop cost consciousness and be well acquainted with the applications of Cost & Management Accounting knowledge.

PS02: To understand the basic concepts and processes used to determine the product and service cost.

PS03: Students will be aware about the cost accounting standards and its application in the preparation and interpretation of cost accounting statements.

PS04: Students will be able to analyse and evaluate information required for Management Accounting, Planning, Cost ascertainment, Cost control and decision making.

PS05: Students will be trained for Job Roles such as Cost & Management Accountant, Cost Auditor and Tax Administrator.

Third Year B.Com.
SEMESTER – V
Syllabus



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T.Y.B.COM SEM V

2022-23 (CBCS – Autonomy 23 Pattern)

Course/ Paper Title	BUSINESS LAWS
Course Code	21CBCO351
Semester	V
No. of Credits	3

Objectives of the Course

Sr. No.	Objectives
1.	To provide adequate knowledge to the students on Indian Contract Act 1872
2.	To acquaint students to understand the role of the Laws of The Partnership Act 1932 & Limited Liability Partnership Act, 2008
3.	To make the students understand the students about "The Sales of Goods Act, 1930".
4.	To extend to the knowledge about Arbitration & Conciliation Act.
5.	To improve the capacity of the students to have career opportunity in corporate sector.

Course Specific Outcome

Sr. No.	Learning Outcome
1.	To Understand the basic concepts of Business laws and its applicability in various areas
2.	To Understand the Laws of Contract, Partnership Laws, Laws of Sales of Goods, Conditions and Warranties, Factories Act, etc.
3.	To acquaint students with various Business laws.
4.	To acquaint the students with E- Contracts and E Commerce,

Syllabus

Unit No	Title with Contents	No. of Lectures
Unit I	LAW OF CONTRACT - INDIAN CONTRACT ACT, 1872	22
	1. Definition, Essentials and Kinds of Contract.	4
	2. Proposal and Acceptance.	2
	3. Competency of Parties to a contract.	2
	4. Consideration & its Legality	2
	5. Consent and Free Consent	2
	6. Legality Object	2
	7. Void Agreements	2
	8. Discharge of Contract	2
	9. Breach of contract and its remedies.	2
	10. Public Policy	2
Unit II	LAWS OF PARTNERSHIP	11
	1. Indian Partnership Act, 1932 Partnership: Definition & Essentials, Types of Partners, Rights, duties and Liabilities of Partners, Disolution of Partnership	4
	Limited Liability Partnership (LLP) Concept, Charateristics and Advantages, Distinction between LLP and Partnership Firm.	7
	Distinction between LLP and Company, Incorporation of LLP, Partners and Designated Partners, Partners and their relations, Laibility of LLP and Partners (Section 27), Financial Disclosures by LLP, Contributions (Section 32) , Assignment and Transfer of Partnership Rights, (Section 42), Conversion to to LLP (Section 55) Winding up and dissolution (Section 63 & 64)	
Unit III	Sale of Goods (Sale of Goods Act, 1930)	11
	Contract of Sale - Concept and Essentials Sale and Agreement to sell Goods concept and Kinds Conditions and Warranties (Definition Distinction, implied conditions and warranties) Transfer of Title by Non-Owners Rights of Unpaid Seller and Remedial Measures	11
Unit IV	Arbitration And Conciliation Act & Factories Act	12



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Advance Accounting I
Course Code	21CBCO 352
Semester	V
No. of Credits	Three

Objectives of the Course

Sr. No.	Objectives
1.	To develop the understanding among the students on Indian Accounting Standards and its specific applicability in Accounting and Disclosures while preparing Financial Statements.
2.	To Develop the students with the knowledge of Accounting for Investments as per AS13 applying FIFO Method.
3.	To update the students with the knowledge of Pre and Post Incorporation profits of a Company and its Accounting Treatment.
4.	To update the students with the knowledge for preparation of final accounts of a Banking company as per Banking Regulation Ac 1949.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	Crystal Clear understanding on Applicability of Accounting standards Specifically; Borrowing Cost AS16; Earning Per Share AS20 and Treatment of Intangibles as per AS26.
2.	Well versed with treatment and Recording of Investments as per AS13.
3.	Good knowledge in respect of Calculation of Pre incorporation profits earned by Companies and its Analysis as well as Accounting Treatment.
4.	Able to comply various provisions as per Banking Regulations Act 1949 as well as preparing the final Accounts of Banking Companies.

Syllabus

Units	Title with Contents	No. of Lectures
Unit I	Accounting Standards AS16 / AS20 / AS26	14
	1) Introduction to Accounting Standards AS16, AS20 and AS26. 2) Definition of important terms Borrowing cost, Earning per Share and Intangible assets. 3) Simple problems for Accounting Treatment of Borrowing Cost for Qualifying and Non Qualifying Assets. 4) Simple Problems on Earning Per Share; Adjusted EPS and Diluted EPS. 5) Disclosure and Presentation in Financial Statements.	
Unit II	Investment Accounting : AS13	10
	1) Meaning, Introduction and Classification of Investments. 2) Calculation of Carrying amount and Cost of Investments (Only as per FIFO method). 3) Calculation of Profit/loss on Disposal of Investments. 4) Treatment of Brokerage and Ex and Cum Interest Pricing of Investments. 5) Simple Problems based on Current Investments.	
Unit III	Profit Prior to Incorporation of Companies	12
	1) Introduction and Meaning of Pre Incorporation Profits. 2) Calculation for Sales Ratios and Time Ratios. 3) Treatment of segregation of different items appearing in Profit and loss Account between Pre and Post Incorporation Period. 4) Accounting Treatment of Pre Incorporation Profits / losses. 5) Simple Problems based on preparation of Profit and loss Account under Pre incorporation items.	
Unit IV	Final Accounts of Banking Companies	12
	1) Introduction of Banking Company Legal Provisions 2) Explanation as per Banking Regulation Act with respect to Performing and Non-Performing assets; Rebate on Bills Discounted; Bills for Collection and Acceptance, Endorsement and Other Obligations. 3) Simple Problems based on Provision for Doubtful debts; Rebate on Bills Discounted; Bills for Collection Register and Acceptance Endorsement and Other Obligation Account.	

	4) Vertical forms of Banking Financial Statement in form of FORM A and FORM B. 5) Simple Numericals on Preparing Profit & Loss Account and Balance Sheet as per Banking Regulations Act.	
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References:

Sr. No.	Reference
1.	Dr. D S Rawat 2016, "Students Guide to Accounting Standards" Taxmann Publishers. 30 th Edition.
2.	B.D.Chatterjee & Jitender Jain, 2022, "Illustrated Guide to Indian Accounting Standards (Ind AS)", Taxmann Publishers, 7 th Edition
3.	M Hanif & A Mukherjee 2018, "Modern Accountancy" Volume I and Volume II, Tata-Mc Graw Hill Publication.
4.	CA (Dr) P C Tulsian & CA Bharat Tulsian 2022, Financial Accounting. S Chand Publishers. 2022 Edition.
5.	Mukherjee & Mukherjee 2018, "Financial Accounting II" Oxford higher Education Publications
6.	S N Maheswari, 2018, "Corporate Accounting", Vikas Publishers Sixth Edition.

Examination Pattern:

Component	Percent
Theory	30%
Practical / Problems	70%

Practical Problems will be based on following Units:

1. Unit 2
2. Unit 3
3. Unit 4



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Auditing
Course Code	21CBCO354
Semester	V
No. of Credits	4 (Theory 03 + Practical 01=04)

Objectives of the Course

Sr. No.	Objectives
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.
4.	To understand the Provisions regarding Tax Audit as per Income Tax Act 1961 (Section 44 AA to 44AE).
5.	To know the various new concepts in computerized system and Forensic Audit.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	Understanding the concept of Auditing, Various type of Audit. Help to Find out Errors frauds and help to improve internal control system in business organization.
2.	Know the procedure of vouching, Verification, and Valuation use for audit. To know the terms used in Audit Report, Certificate and Auditing Assurance Standard.
3.	Understanding provisions for Work as Company Auditor as per Companies Act 2013.

	Enhance Provisions under Income Tax Act 1961 used for Conduct Tax Audit.
4.	Enhance the knowledge of Computerized Systems. Forensic Audit used for new techniques applicable for

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Introduction to Principles of Auditing and Audit Process	15
	Definition, Nature-objects-Advantages of Auditing- Types of errors and frauds Various Classes of Audit. Audit programme, Audit Note Book, Working Papers, Internal Control-Internal Check-Internal Audit.	
Unit II	Checking, Vouching and Audit Report	12
	Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Types of Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5)	
Unit III	Company Audit and Tax Audit	10
	Company Audit Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities of Company Auditor. Tax Audit Provisions under Income Tax Act 1961 (Sec 44AA, 44AB, 44AD, 44ADA,44AE) Recent Amendment made as applicable as per Income Tax Act 1961.	
Unit IV	Audit of Computerized	10
	Auditing in an EDP Environment General EDP Control – EDP Application Control- Computer Assisted Audit Techniques (Factors and Preparation of CAAT)	

	<p>Forensic Audit Definition, Importance of Forensic Auditor, Services Render by Forensic Auditor, Process of Forensic Auditing and Forensic Audit Techniques and Forensic Audit Report</p>	
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References:

Sr. No.	Title of Book	Author/s	Publication
1	Practical Auditing	Spicer and Peglar	Allied, 1975, H.F.L., 1978
2	A Handbook of Practical Auditing	B.N. Tondon	S Chand & Co Ltd
3	Auditing assurance standards	The Institute of Chartered Accountants of India	ICAI
4	Company Accounts & Audit	The Institute of Cost Accountants of India	ICMAI
5	Fundamentals of Accounting and Auditing	The Institute of Company Secretaries of India	ICSI



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Cost and Management Accounting-III (Overhead and Accounting for Overheads)
Course Code	21CBCO355A
Semester	V
No. of Credits	3+1=4

Objectives of the Course

Sr. No.	Objectives
1.	To provide knowledge about the concepts and principles of overheads.
2.	To understand the stages involved in the accounting of overheads.
3.	To understand the accounting treatment for under and over absorption
4.	To build an ability towards strategic overhead accounting under Activity Based Costing

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	Students will be Able to understand the concept of Overhead and the cost Accounting Standard with respective overheads
2.	Students will be able to calculate total departmental overheads after implementing Primary and Secondary distribution
3.	Enable the learner with accounting treatment for under and over absorption
4.	Students will be able to identify overheads as per various activities.

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Overheads	10
	1 Meaning and definition of overheads. 2 Classification of overheads 3 Treatment of some Special Items of Expenses (Interest on Capital, Depreciation, Capacity, Research and Development and Royalties) 3 Introduction to Cost Accounting Standard, Cost Accounting Standard Board 4. Introduction to of CAS 3, CAS 11, CAS 15 5 Cost Accounting Standard 3: Production and operation overheads	
Unit II	Accounting of Overheads (Part-I)	16
	1 Collection and Allocation of overheads. 2 Apportionment and Reapportionment of overheads 3 Simple problem of primary distribution of Overhead 4 Simple Problem of Secondary distribution of overheads (Repeated & Simultaneous Equation method only)	
Unit III	Accounting of Overheads (Part-II)	14
	1 Absorption - Meaning, Rate and Methods of overhead Absorption 2 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment 3 Simple problems on the accounting treatment of under and over Absorption of Overheads	
Unit IV	Activity Based Costing	14
	1 Definitions-Stages in Activity Based Costing 2 Purpose and Benefits of Activity Based Costing 3 Cost Pools and Cost Drivers 4 Problems on Activity Based Costing [Simple Problems only)	

References:

Sr. No	Reference
1	B.L. Lall and G.L. Sharma, Theory and Techniques of Cost Accounting, Himalaya Publishing House, New Delhi
2	Board of Studies, ICAI, Strategic Cost Management and Performance Evaluation, ICAI, New Delhi
3	Dr. D. M. Gujrathi, Advanced Cost Accounting, Idol Publication, Pune
4	Dr.Kishor. M. Jagtap, Advanced Cost Accounting, Tech-Max Publication, Pune
5	Dr.M.N. Arora, Cost Accounting- Principles &Practices, Vikas Publishing House, New Delhi
6	S. P. Jain and K. L. Narang, Advanced Cost Accounting, Kalyani Publication, New Delhi
7	JawaharLal&SeemaShrivastawa , Cost Accounting- Principles & Practices, Tata Mcgraw Hill, New Delhi
8	N.K. Prasad, Advanced Cost Accounting, Book Syndicate Pvt. Ltd, Kolkata
9	P. V. Rathnam and P. Lalitha, Cost Accounting, Kitab Mahal, Delhi
10	Prof. Subhash Jagtap, Practice in Advanced costing and Management Accounting, Nirali Prakashan, Pune
11	R.K. Motwani, Practical Costing, Pointer Publisher, Jaipur
12	R.S.N. Pillai and V. Bhagavati, Cost Accounting, New Delhi.
13	Ravi Kishor, Advanced Cost Accounting and Cost Systems, Sultan Chand and Sons, New Delhi
14	S.N. Maheshwari and S.N.Mittal, Cost Accounting, Theory and Problems, Taxman's Allied Service Pvt. Ltd. New Delhi.
15	S.P. Iyengar, Cos Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
16	V.K. Saxena and Vashista, Cost Audit and Management Audit, Sultan Chand and Sons, New Delhi

Examination Pattern:

Component	Percent
Theory	50%
Practical/ Problems	50%

Practical Problems will be based on following Units:

1. Accounting of Overhead. [Part I]
Primary and Secondary Distribution of Overheads (Repeated & Simultaneous equation methods only)
2. Accounting of Overhead. [Part II] Problems on under and over absorption of overheads.
3. Problems on Activity Based Costing [Simple Problems only]



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Marketing Management-III
Course Code	21CBCO355B
Semester	V
No. of Credits	04

Objectives of the Course

Sr. No.	Objectives
1.	To familiarize students with the conceptual framework of marketing and Sales Forecasting.
2.	To make students understand the changing role of Marketing organizations.
3.	To understand the concepts of Non- Profit Organizations and their marketing strategies.
4.	To make acquire students with the knowledge of Brand building strategies.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	Students will understand the various concepts of marketing and its applications in decision making under various environmental constraints.
2.	Students will be able to demonstrate effective marketing decisions, including assessing marketing opportunities and developing marketing strategies and implementation plans.
3.	The students will be able to apply the key concepts and steps in Brand building strategy.

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Market Demand and Sales Forecasting	12
	1. What is Demand?	
	i. Definition, Meaning	02
	ii. Determinants	01
	2. Demands in Marketing	
	i. Understanding Needs, Wants and Demands in Marketing.	02
	ii. Types of Demands in Marketing	02
	3. Sales Forecast	
	i. Meaning of Sales Forecast	01
	ii. Sales Budget and Sales Quota	01
	iii. Sales Forecasting Methods	01
	iv. Forecasting Techniques	01
	4. Sales Planning	02
Unit II	Marketing of Non-Profit Organization	12
	1.Non-Profit Organization	
	i. Concept	01
	ii.Characteristics	01
	iii. Types	02
	iv. Problems	02
	2. Need of Marketing of Non-Profit Organization	02
	3. Non-Profit Organization in India	02
	4. Marketing Strategies for Non- Profit Organizations	02
Unit III	Changing Role of Marketing Organizations	12

	1. Marketing Organization	
	i. Meaning	02
	ii. Types of Marketing Organizations	02
	iii. Factors Affecting on Marketing Organization	02
	2. Essentials of an effective Marketing Organizations	03
	3. The changing role of marketing and marketers	03
Unit IV	Brand Building Strategy	12
	Concept of Brand Strategy	02
	Importance of Building a Brand Strategy	02
	Brand Building Strategy key concepts and Steps	02
	Various types of Brand Building Strategies	04
	Reviewing Brand Building Strategies	02

References: APA Format

Sr. No.	Reference
1.	Philip Kotler, Marketing Management, Pearson Publication
2.	Rajan Saxena, Marketing Management, McGraw Hill Education
3.	V. S. Ramaswamy & S. Namakumari, Marketing Management, Macmillan Publication
4.	Building, Measuring and Managing Brand Equity, Strategic Brand Management, Keller .K Pearson Publication
5.	Dr.K.Karunakaran, Marketing Management, Himalaya Publishing House
6.	J.W.Barker, Agriculture Marketing, Oxford University Press

Examination Pattern:

Component	Percent
Theory	80%
Practical	20%



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Cost and Management Accounting Paper IV (Techniques of Cost Accounting)
Course Code	21CBCO356A
Semester	V
No. of Credits	3+1=4

Objectives of the Course

Sr. No.	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 Management 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.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	It will develop the ability of a the learner to make short-term decisions with the help of Marginal Costing and will also Develop the mindset of the student for making ethical decisions.
2.	Develop the knowledge about preparation of various types Budgets and will be able to analyse the various Budget.
3.	It will acquaint the learner to understand and implement essential concepts of Uniform Costing and Inter-Firm Comparison.
4.	Understand the implementation of modern costing

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Marginal Costing	16
	1. Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point, Margin of Safety and Angle of Incidence. 2. Cost-Profit-Volume Analysis- Assumptions and limitations of cost-profit volume analysis 3. Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting Factors. 4. Ethical and Non-Financial Considerations relevant to decision making. (simple Practical Problems based on concepts and Management decision making)	
Unit II	Budgetary Control	16
	1. Definition and Meaning of Budget & Budgetary control 2. Objectives, essentials, and procedure of Budgetary control 3. Advantages and Limitations of Budgetary control 4. Types of Budgets 5. Zero Base Budgeting (Simple practical problems based on cash, Sales and flexible Budget only)	
Unit III	Uniform costing and Inter-firm Comparison	08
	1. Meaning, objectives, advantages, and disadvantages of Uniform Costing. 2. Uniform Cost Manual 3. Meaning, pre-requisite, advantages, and disadvantages of Inter-firm comparison. (Theory Only)	
Unit IV	MIS and Supply Chain Management	08
	1. Management Information System- Introduction, features, and procedure, preparation. 2. Supply Chain Management(SCM)- Meaning, features, and Models of SCM. (Theory Only)	

References:

Sr. No	Reference
1	B.L. Lall and G.L. Sharma, Theory and Techniques of Cost Accounting, Himalaya Publishing House, New Delhi
2	Board of Studies, ICAI, Strategic Cost Management and Performance Evaluation, ICAI, New Delhi
3	Dr. D. M. Gujrathi, Advanced Cost Accounting, Idol Publication, Pune
4	Dr.Kishor. M. Jagtap, Advanced Cost Accounting, Tech-Max Publication, Pune
5	Dr.M.N. Arora, Cost Accounting- Principles &Practices, Vikas Publishing House, New Delhi
6	S. P. Jain and K. L. Narang, Advanced Cost Accounting, Kalyani Publication, New Delhi
7	JawaharLal&SeemaShrivastawa , Cost Accounting- Principles & Practices, Tata Mcgraw Hill, New Delhi
8	N.K. Prasad, Advanced Cost Accounting, Book Syndicate Pvt. Ltd, Kolkata
9	P. V. Rathnam and P. Lalitha, Cost Accounting, Kitab Mahal, Delhi
10	Prof. Subhash Jagtap, Practice in Advanced costing and Management Accounting, Nirali Prakashan, Pune
11	R.K. Motwani, Practical Costing, Pointer Publisher, Jaipur
12	R.S.N. Pillai and V. Bhagavati, Cost Accounting, New Delhi.
13	Ravi Kishor, Advanced Cost Accounting and Cost Systems, Sultan Chand and Sons, New Delhi
14	S.N. Maheshwari and S.N.Mittal, Cost Accounting, Theory and Problems, Taxman's Allied Service Pvt. Ltd. New Delhi.
15	S.P. Iyengar, Cos Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
16	V.K. Saxena and Vashista, Cost Audit and Management Audit, Sultan Chand and Sons, New Delhi

Examination Pattern:

Component	Percent
Theory	50%
Practical/ Problems	50%

Practical Problems will be based on following Units:

1. Marginal Costing
2. Cash Sales and Flexible Budget



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Marketing Management-IV
Course Code	21CBCO356B
Semester	5
No. of Credits	4

Objectives of the Course

Sr. No.	Objectives
1.	To introduce the concept of advertising and advertising media.
2.	To provide the students the knowledge about appeals and approaches in advertisement.
3.	To acquaint the students to the economic, social and regulatory aspects of advertising.
4.	To make the student understand the role of Brand Management in marketing.
5.	To enable the students to apply this knowledge in precise by enhancing their skills in the field of advertising.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	Conceptual clarity of the meaning of advertising. To impart the knowledge about Advertising Media.
2.	To impart knowledge about the appeals and approaches in Advertisement To acquaint the students to direct and indirect appeals
3.	To make students understand the Effects of Advertising on Production Cost, Distribution Costs and Consumer Prices. To help the students to develop the knowledge of Economic and Social and Regulatory Aspects of Advertising.
4.	Conceptual clarity of meaning of brand. To impart knowledge about Brand identity, Brand Extension and Brand loyalty.

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Introduction to Advertising.	14
	<ol style="list-style-type: none"> 1. Fundamentals of Advertising: Definition of Advertising, Objectives of Advertising, 2. Functions of Advertising, 3. Types of Advertising, 4. Benefits and Limitations of Advertising, Role of Advertising in Modern Business, Role of Advertising in Marketing Mix. Advertising Media: Definition, Classifications and Characteristics of Different Advertising Media 5. Factors affecting Selection of Advertising Media, Media Mix, E-Advertising. 	
Unit II	Appeals and Approaches in Advertisement	14
	<ol style="list-style-type: none"> 1. Appeals: Introduction of Different Appeals and their Significance, 2. Advertising Message, 3. Direct and Indirect Appeal, 4. Relation between Advertising Appeal and Buying Motive Approaches: Positive and Negative Emotional Approaches to Advertisement. 	
Unit III	Economic, Social and Regulatory Aspects of Advertising	14
	<ol style="list-style-type: none"> 1. Economic Aspects-Effects of Advertising on Production Cost, Effects of Advertising on Distribution Costs 2. Effects of Advertising on Consumer Prices, 3. Advertising and Monopoly, 	

	<p>4. Wastes in Advertising, Social Aspects –</p> <p>5. Ethics in Advertising, “Truth” in Advertising, Regulatory Aspects-Role of Advertising Standards Council of India (ASCI). CYBER CRIME AND SOLUTION</p>	
Unit IV	Brands and Brand Management	14
	<p>1. Meaning & definitions of brand, Characteristics of brands,</p> <p>2. Types of brands, Advertising and Branding, Brand Extension,</p> <p>3. Brand identity, Identity Sources – symbols, logos, trademarks,</p> <p>4. Brand loyalty. Brand Management Process, Challenges in New Branding.</p>	

References:

Sr. No.	Reference
1.	Marketing Management, Philip Kotler Pearson Publication, New Delhi
2.	Marketing Management, Rajan Saxena, McGraw Hill Education, New Delhi
3.	Principles of Marketing, Philip Kotler Pearson Publication, New Delhi
4.	Advertising Management, Rajiv Batra Pearson Publication New Delhi
5.	Marketing Management, V. S. Ramaswamy & S. Namakumari Macmillan Publication Noida

Third Year B.Com.
SEMESTER – VI
Syllabus



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Syllabus for T.Y.B.COM SEM VI

2022-23 (CBCS – Autonomy 22 Pattern)

Course/ Paper Title	BUSINESS LAWS - II
Course Code	21CBCO361
Semester	VI
No. of Credits	3

Objectives of the Course

Sr. No.	Objectives
1.	To provide adequate knowledge to the students on Business Laws in India.
2.	To acquaint students to understand the role the existing Business laws in day to day business activities.
3.	To create awareness amongst the students about The Negotiable Instruments Act, 1881, E-Contracts (E-Transactions/ E Commerce), The Consumer Protection Act,2019 Intellectual Property Rights and The Factories Act,1948.
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.

Course Specific Outcome

Sr. No.	Learning Outcome
1.	To Understand the basic concepts of Business laws and its applicability in various areas
2.	To Understand the applicability of business Laws in practise in the various Courts
3.	To acquaint students with various Business laws.

4.	To acquaint the students with E Commerce, E Transactions
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Syllabus

Unit No	Title with Contents	No. of Lectures
Unit I	NEGOTIABLE INSTRUMENTS ACT, 1881	16
	Concept of Negotiable Instruments: Features , Meaning	
	11. Definitions Essentials of Promissory Note, Bills of Exchange, and Cheque, Distinction between these instruments, Crossing of cheques its meaning and types	4
	12. Holder and holders in due course, Privileges of Holder in due course	4
	13. Negotiation, Endorsement, Kinds of Endorsements	3
	14. Liabilities of Parties to Negotiable Instruments	2
	15. Dishonour of Negotiable Instruments, Kinds , Law Relating to dishonour.	3
Unit II	E-CONTRACTS, E- TRANSACTIONS, E-COMMERCE	9
	1. Significance of E- Transactions/ E-Commerce Nature , Formation, Legality, Recognition	3
	Ch. 4 Sec 11-13 of I T Act, 2000, in connection with Attribution, Acknowledgement Dispatch of E-Records	3
	2. Digital Signatures - Meaning and Functions, Digital Signature Certificates (Sec 35 to 39)	3
	3. Legal issues involved in E-Contracts and Personal Data Protection (Sec 43 A)	
Unit III	THE CONSUMER PROTECTION ACT, 2019	13
	1. Salient features of the Consumer Protection Act, 2019	2
	2. Definitions- Consumer, Complanant, Services, Defect and deficiency, Complainant, Unfair Trade Practise, Restrictive Trade Practise.	2 3
	3. Consumer Protection Councils	3
	4. Filing of Complaint, Procedure to deal with the complaint in	3

	Commissions and Reliefs Available to Consumer. (Sec39) 5. Consumer Dispute Redressal Commissions (Composition, Jurisdiction, Powers and Functions.)	
Unit IV	INTELLECTUAL PROPERTY RIGHTS	16
	1. Meaning and Importance of IPRs, International Efforts in Protection of IPR : WIPO (objectives and Activities) and TRIPs Agreement : Objectives	4
	2. Definition and Conceptual Understanding of Following IPRs under the relevant Indian Current Indian Statutes	1
	3. Patent: Definition and Concept Rights and Obligations of Patentee, its term.	2
	4. Copyright: Characteristics and Subject Matter of Copyright, Author and his Rights, Term.	2
	5. Trademark: Characteristics, Functions, Illustrations, Various Marks, Term, Internet Domain Name, Rights of Trademark Holder	2
	6. Design: Importance, Charactersitics, Rights of Design Holder.	2
	7. Geographical Indications: Importance, Confidential information and Trade Secrets, Traditional Knowledge- Meaning and Scope of these IPRs.	3

References: APA Format

Sr. No.	Reference
1.	Business and Corporate Law: - Dr. Kaur Harpreet, Lexis Nexis (2013)
2.	Laws for Business, Sulphay M.M.&Basheer, PHI Learning Pvt. Ltd., Delhi. (2013)
3.	Business Laws: - Kuchhal M.C.&KuchhalVivek, Vikas Publishing House (2013)
4.	Business and Commercial Laws:-Sen And Mitra , The World Press Pvt. Ltd.(2018)
5.	An Introduction to Mercantile Laws:-N.D.Kapoor , Sultan Chand and Sons,(2014)
6.	Business Laws: - N.M.Wechlekar , Everest Publishing House (2016)
7.	Business Regulatory Law, Chaudhari,Zalte, Bhawari,Dagade, Prashant Publication (2021)

8.	The Negotiable Instruments Act, 1881 (Bare Act 2022/ Commentaries)
9.	The Information Technology Act, 2000 (Bare Act 2022/ Commentaries)
10.	The Consumer Protection Act, 2019 (Bare Act 2022 / Commentaries)
11.	The Intellectual Property Rights i.e, Copyright Act, Patent Act, Trade Marks Act, Designs Act, (Bare Act 2022 / Commentaries)
12.	https://www.indiacode.nic.in/bitstream/123456789/2187/1/A1872-9.pdf
13.	https://legislative.gov.in/sites/default/files/A1930-3_0.pdf
14.	https://www.mca.gov.in/Ministry/actsbills/pdf/Partnership_Act_1932.pdf
15.	https://egazette.nic.in/WriteReadData/2021/225832.pdf



M. C. E. Society's

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T.Y.B. Com.

(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Advance Accounting II
Course Code	21CBCO 362
Semester	VI
No. of Credits	Three

Objectives of the Course

Sr. No.	Objectives
1.	To develop the understanding among the students on Preparation and presentation of financial statements of cooperative societies as per Maharashtra Cooperative societies Rules 1961.
2.	To provide the students with Introduction of Branch Accounting; classification between Dependent Branch and Independent Branch; Difference in Accounting Treatment in the books of Head office and Branches.
3.	To update the students with the knowledge of Buy Back of Shares as per Companies Act 2013 (amendment) and To provide knowledge in regard to Compliance to be carried out by such companies undergoing buy back.
4.	To gain the conceptual knowledge, objectives, methods & tools of analysis of financial statements. To develop the analytical skill and decision-making skill of the students. To diagnose the information contained in financial statements so as to judge the profitability, liquidity & solvency position of business organizations.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	Practical understanding on Preparation and Presentation of Financial Statements of Credit Cooperative Societies and Consumer Cooperative Societies as per Maharashtra Cooperative Society Rules 1961.
2.	Conceptual Clarity regarding Accounting of dependent Branch in Books of Head office and Accounting Treatment of other Typical Items.
3.	Well versed with the practical applicability of Provisions of Companies Amendment Act 2013 with regard to Accounting of Buy back of Shares.
4.	Able to Gain Analytical Skills and Decision Making Skills so as to Interpret and assess the Financial Position and Financial Results of an Enterprise.

Syllabus

Units	Title with Contents	No. of Lectures
Unit I	Financial Accounting of Cooperative Societies	14
	1) Meaning and Introduction, 2) Allocation of Profit as per Maharashtra State Co- operative Societies Act 1961. 3) Problems based on Preparation of Final Accounts of Credit Co-op. Societies & Consumer Co-op. Societies.	
Unit II	Branch Accounting	12
	1) Introduction to Branch Accounting 2) Classification from accounting point of view. 3) Accounting treatment of dependent branches & independent branches. 4) Different Methods of Accounting of Dependent Branch in books of Head Office. 5) Problems based on Accounting of Dependent Branch in Books of Head Office.	
Unit III	Buy back of Shares	10
	1) Introduction and Meaning of Buy Back. 2) Provisions under Companies Amendment Act 2013 for Buy back of Shares. 3) Treatment for Profit / loss suffered under Buy back of Share Capital. 4) Simple Problems based on Buy back of Equity Shares.	
Unit IV	Analysis of Financial Statements	12
	1) Ratio Analysis: Meaning & objectives 2) Nature of Ratio analysis, 3) Types of Ratios – Profitability, Liquidity, Leverage etc.	

	4) Simple Problems on following Ratios: Gross Profit, - Net Profit, - Operating, - Stock Turnover, - Debtors Turnover, - Creditors Turnover, - Current Ratio, Liquid Ratio, - Debt Equity Ratio, - Working Capital to Net worth, Assets Turnover Ratio.	
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References: APA (American Psychological Association) Format

Sr. No.	Reference
1.	R Gopalkuran Nair, N J Shaji, “Accounting for Co operative Societies”, Impress Publishers, 2018.
2.	S. P. Jain & K. N. Narang, 2021 “Advance Accountancy- Corporate Accounting Volume II”, Kalyani Publishers, 23 rd Edition.
3.	S. N. Maheswari & CA Sharad K Maheswari, 2021 “Advance Accountancy Vol II, S. Chand Publishing, Eleventh Edition.
4.	M Hanif & A Mukherjee 2018, “Modern Accountancy” Volume I and Volume II, Tata-Mc Graw Hill Publication.
5.	CA (Dr) P C Tulsiyan & CA Bharat Tulsiyan 2022, Financial Accounting. S Chand Publishers. 2022 Edition.
6.	Mukherjee & Mukherjee 2018, “Financial Accounting II” Oxford higher Education Publications, Sixth Edition
7.	S N Maheswari, 2018, “Corporate Accounting”, Vikas Publishers Sixth Edition.
8.	M. N. Arora, 2021 “A Text Book of Cost & Management Accounting, Vikas Publishers, Eleventh Edition.
9.	Modules Issued By Institute of Chartered Accountants at Intermediate Level.
10.	Modules Issued By Institute of Cost Accountants for Intermediate Level.

Examination Pattern:

Component	Percent
Theory	30%
Practical / Problems	70%

Practical Problems will be based on following Units:

1. Unit 1
2. Unit 2
3. Unit 3
4. Unit 4



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Auditing and Taxation-II
Course Code	21CBCO364
Semester	VI
No. of Credits	4 (Theory 03 + Practical 01=04)

Objectives of the Course

Sr. No.	Objectives
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.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	Understanding the concept of Income and tax on Income. Acquaint the students of income tax provision and tax payable for the development of the country
2.	Know the procedure of computation of income under different heads of income and tax payable on the income.
3.	Understanding the calculation of total income and tax payable by individual person.
4.	Know the e-filing due dates, recent changes in income tax provisions

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Income Tax Act-1961- Important Definitions and Concepts.	10
	<p>Introduction- Features of Income Tax, Scope of Income Tax Act, and Importance of Income Tax payment for development of country.</p> <p>Definitions-Income, Person, Assessee, Deemed Assessee, Assessment year, Pervious year, Agricultural Income, Exempted Income, Gross Total Income (GTI) , Total Taxable Income (TTI), Residential Status of an Assessee, PAN, TAN</p> <p>Concept of Capital receipts, revenue receipts and capital Expenditure, revenue expenditure.</p>	
Unit II	Sources and Computation of Taxable Income under the various Heads of Income	20
	<p>1. Income from Salary – Meaning of salary, Salient features of salary Allowances and tax Liability- Perquisites and their Valuation, Treatment of provident fund, Deductions from salary. (Theory and Problems).</p> <p>2. Income from House Property -Basis of Chargeability, Types of property, Annual Value Self occupied and let out property, Deductions allowed (Theory and Problems)</p> <p>3. Income from Profits and Gains of Business and Professions –Definition of Business , profession, vocation, speculative business, Methods of accounting, Deductions expressly allowed and disallowed (Theory And Problems)</p> <p>4. Income from Capital Gains – Meaning, Chargeability-definitions- Capital assets, transfer, cost of acquisition, Cost of Improvement, Short term and long term capital assets and Capital gains, cost inflation Index, Deductions allowed. (Theory only)</p> <p>5. Income from other sources- Chargeability Method of accounting, deductions, Amounts not deductible. (Theory And Problems)</p>	

Unit III	Computation of Total Taxable Income (TTI) and tax liability	10
	Gross total Income -Deductions u/s-80C, 80CCC to 80U – Total Taxable Income, Income Tax calculation of Individual - (Rates applicable for respective Assessment year), Education cess and higher education cess, surcharge, etc.(calculation of tax payable as per old regime and new regime)	
Unit IV	E-Filing and E provisions	10
	Due dates of filing return, E-filing of income tax return and forms used, advance tax , TDS (Tax deducted at source), Assessment, AIR (Annual information return), SFT (Specified financial transactions).	

(Note- Recent amendments made by finance bill every previous year and changes made before six months of examination will also be applicable.)

References:

Sr. No.	Title of Book	Author/s	Publication	Place
1	Indian Income Tax	Dr.Vinod Singhania	Taxmann Publication . www. Taxmann.com	New Delhi
2	Income Tax	Dr. Girish Ahuja and Dr. Ravi Gupta	Wolters kluwer	New Delhi
3	Income Tax Act	Shri.R.N.Lakhotia	Vision books	New Delhi
4	Indian Income Tax Act	Dr. H.C. Melhrotra , Dr. S.P Goyal	Sahitya Bhavan publication	Agra
5	Income Tax	T.N. Manoharn and G R. Hari	Snow white	New Delhi
6	Income Tax Law	The Institute of Chartered Accountants of India	The Institute of Chartered Accountants of India	The Institute of Chartered Accountants of India

Examination Pattern:

Component	Percent
Theory	50%
Practical/ Problems	50%



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Cost and Management Accounting-V (Methods of Costing)
Course Code	21CBCO365A
Semester	VI
No. of Credits	3+1=4

Objectives of the Course

Sr. No.	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 and Analyse 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

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	Lerner will understand the various methods of Costing and Develop the ability to prepare a job cost sheet
2.	It will help the learner to understand the important concept of contract costing and will be able to calculate profit on incomplete contracts
3.	Students will get an idea of how to prepare process accounts and understand the basic concept of CAS 19: Joint cost
4.	The student will be enabled to understand the concept of CAS13:service cost center and will be able to prepare and analyze a cost sheetfor transportation services, hospital and hotel organisation.

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Methods of Costing	10
	1. Introduction to Methods of Costing. 2 Job Costing Meaning, Features, Advantages and Limitations (Simple problems Only) 3 Introduction of Batch costing- (theory Only)	
Unit II	Contract Costing	16
	1 Meaning and Features of Contract Costing 2 Work-Certified and Uncertified, Escalation clause, Retention Money, Cost Plus contract, work-in progress 3 Calculation of Profit on incomplete contract	
Unit III	Process Costing	14
	1 Meaning and features of process costing 2 Preparation of process accounts including normal and abnormal loss/gain 3 Joint Products and By Products [Theory and Simple problems] 4 Cost Accounting Standard 19: Joint Cost	
Unit IV	Service Costing	14
	1 Meaning, Features and Applications of service costing 2 Cost Unit-Simple and Composite 3 Cost Sheet for Transportation Service 4 Cost Statement for Hospital and Hotel Organization 5 Cost Accounting Standard 13: Cost of service cost center	

References:

Sr. No	Reference
1	B.L. Lall and G.L. Sharma, Theory and Techniques of Cost Accounting, Himalaya Publishing House, New Delhi
2	Board of Studies, ICAI, Strategic Cost Management and Performance Evaluation, ICAI, New Delhi
3	Dr. D. M. Gujrathi, Advanced Cost Accounting, Idol Publication, Pune
4	Dr.Kishor. M. Jagtap, Advanced Cost Accounting, Tech-Max Publication, Pune
5	Dr.M.N. Arora, Cost Accounting- Principles &Practices, Vikas Publishing House, New Delhi
6	S. P. Jain and K. L. Narang, Advanced Cost Accounting, Kalyani Publication, New Delhi
7	JawaharLal&SeemaShrivastawa , Cost Accounting- Principles & Practices, Tata Mcgraw Hill, New Delhi
8	N.K. Prasad, Advanced Cost Accounting, Book Syndicate Pvt. Ltd, Kolkata
9	P. V. Rathnam and P. Lalitha, Cost Accounting, Kitab Mahal, Delhi
10	Prof. Subhash Jagtap, Practice in Advanced costing and Management Accounting, Nirali Prakashan, Pune
11	R.K. Motwani, Practical Costing, Pointer Publisher, Jaipur
12	R.S.N. Pillai and V. Bhagavati, Cost Accounting, New Delhi.
13	Ravi Kishor, Advanced Cost Accounting and Cost Systems, Sultan Chand and Sons, New Delhi
14	S.N. Maheshwari and S.N.Mittal, Cost Accounting, Theory and Problems, Taxman's Allied Service Pvt. Ltd. New Delhi.
15	S.P. Iyengar, Cos Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi.
16	V.K. Saxena and Vashista, Cost Audit and Management Audit, Sultan Chand and Sons, New Delhi

Examination Pattern:

Component	Percent
Theory	50%
Practical/ Problems	50%

Practical Problems will be based on following Units:

1. Job Costing - Preparation of job cost sheet
2. Contract Costing - Preparation of Contract Account & Contractee Account [without B/s]
Simple Problem without an Escalation clause
3. Process Costing Simple Problems on Process Costing, Joint Products and By Products
[Where there is no work in process].
4. Service Costing - Cost Sheet for Transportation, Hotel and Hospital Service.



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Marketing Management-V
Course Code	21CBCO365B
Semester	VI
No. of Credits	04

Objectives of the Course

Sr. No.	Objectives
1.	To brief students about agricultural marketing.
2.	To understand the importance of global marketing.
3.	To understand various measures used by cyber security marketers in today's digital world.
4.	To explain various marketing regulations.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	To understand meaning of agricultural marketing, identify its problems and find solutions for the same.
2.	Familiarizing the students with the different marketing regulations in India.
3.	To provide an understanding of the factors that has led to the growth of global marketing.
4.	To provide an insight on cyber security marketing in today's digital world.

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Agricultural Marketing	12
	Meaning of Agricultural Marketing	01
	Types of Agri-Products	03
	Features of Agri-Products	02
	Types of Agricultural Marketing	01
	Various Functions in Agricultural Marketing System	02
	Problems of Agriculture Marketing and its Solutions.	03
Unit II	Marketing Regulations	12
	Importance of Marketing Regulations in Marketing	02
	Relevance and importance of following acts in the context of Marketing Regulations:	02
	Consumer Protection Act,2019	02
	Trade Mark Acts,1999	02
	Competition Act,2002	02
Unit III	Global Marketing	12
	Meaning and Definition of Global Marketing	02
	Features of Global Market	02
	Elements of the Global Marketing	02
	Types of Global Marketing	01
	Factors Affecting Global Marketing	01
	Global Marketing Strategies Issues, Examples	02
	Global Vs. International Marketing	02
Unit IV	Cyber Security Marketing	12
	Meaning of Cyber Security Marketing	02
	Emergence of Cyber Security Marketing	02
	Essentials to develop cyber security marketing strategy	02
	Need and Importance of Cyber Security Marketing	02
	Various Tactics used by Cyber Security Marketers	02
	Advantages and Challenges	02

References: APA Format

Sr. No.	Reference
1.	Philip Kotler , Marketing Management, Pearson Publication
2.	Rajan Saxena , Marketing Management, McGraw Hill Education
3.	John T.Mentzer & Mark A. , Sales Forecasting Management: A Demand Management Approach Moon, Sage Publications
4.	Carlyle Farrell , Global Marketing , Sage Publications
5.	J.W.Barker , Agriculture Marketing, Oxford University Press
6.	Dr.K.Karunakaran, Marketing Management, Himalaya Publishing House



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Cost and Management Accounting Special Paper III (Techniques of Cost Accounting and Cost Audit)
Course Code	21CBCO366A
Semester	VI
No. of Credits	3+1=4

Objectives of the Course

Sr. No.	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.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	The student will develop the ability to understand the basic concepts of Standard Costing and will be able to calculate variances (Material and Labour)
2.	Students will be able to understand the Principles of product Pricing and Pricing Policy, and will also be to calculate the Selling price under different pricing methods.
3.	Students will be able to understand the application of Cost Accounting Standards, and Cost Management practices in the Agricultural and IT sectors.
4.	Learners will be able to understand the compliance about the preparation of Cost Accounting records U/S 148 of Companies Act 2013 and will get exposure to details of Cost Audit and Role of a Cost Auditor

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Standard Costing	16
	1 Definition and meaning of standard cost and Standard Costing. 2 Types of standards, setting up of Material, Labour Standards 3 Difference between Standard Costing & Budgetary Control. 4 Advantages and Limitations of standard Costing 5. Variance Analysis & its Significance 6. Meaning, types, and causes of material & labour variances. 7. Problems on Material & Labour variances.	
Unit II	Pricing Decisions	12
	1. Principles of Product Pricing 2. Pricing Policy 3. Pricing of New Products and Finished Products 4. Target Costing. Meaning ,Importance in Pricing decision 3. Pricing Methods a. Competition based b. Cost-based c. Value-based (Simple Problems Only)	
Unit III	Cost Accounting Standards and Cost Management for Specific Sector	10
	1 Cost Accounting Standards a. CAS-6 Material Cost b. CAS-7 Employee Cost 2. Cost Management for Specific Sector a. Agricultural Sector b. Information Technology (IT) Sector	
Unit IV	Cost Accounting Record Rules & Cost Audit:	10
	1. Introduction to cost accounting record u/s 148 of the companies Act 2013. 2. Cost records and Verification of Cost Records 3. Cost Audit – History, Meaning, applicability, Scope, objectives & advantages of Cost Audit 4. Cost auditor – Qualification, disqualification, rights,	

	and duties. 5. Preparation and Submission (XBRL) Cost Audit Report.	
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References: APA Format

Sr. No	Reference
1.	B.L. Lall and G.L. Sharma, Theory and Techniques of Cost Accounting Himalaya Publishing House New Delhi
2.	Board of Studies, ICAI Strategic Cost Management and Performance Evaluation ICAI New Delhi.
3.	Dr. D. M. Gujrathi, Advanced Cost Accounting Idol Publication, Pune
4.	Dr.Kishor. M. Jagtap, Advanced Cost Accounting, Tech-Max Publication, Pune
5.	Dr.M.N. Arora, Cost Accounting-Principles &Practices, Vikas Publishing House, New Delhi
6.	S. P. Jain and K. L. Narang, Cost Accounting-Principles &Practices, Kalyani Publication New Delhi.
7.	JawaharLal&Seema Shrivastawa, Cost Accounting-Principles & Practices Tata Mcgraw Hill, New Delhi.
8.	N.K. Prasad, Advanced Cost Accounting Book Syndicate Pvt. Ltd. Kolkata P. V. Rathnam and P. Lalitha Cost accounting, Kitab Mahal, Delhi
9.	Prof. Subhash Jagtap, Practice in Advanced costing and Management Accounting, Nirali Prakashan, pune
10.	R.K. Motwani, Practical Costing, Pointer Publisher, jaipur
11.	R.S.N. Pillai and V. Bhagavati, Cost accounting Sultan Chand and Sons, New Delhi
12.	R.S.N. Pillai and V. Bhagavati, Cost accounting Sultan Chand and Sons, New Delhi
13.	Ravi Kishor, Advanced Cost Accounting and Cost Systems Taxman's Allied Service, Pvt. Ltd. New Delhi
14.	S.N. Maheshwari and S.N. Mittal, Cost Accounting, Theory and Problems Mahavir book Depot, New Delhi.

15.	S.P. Iyengar, Cost Accounting Principles and Practice, Sultan Chand & Sons Accounting, Taxman's, New Delhi
16.	V.K. Saxena and Vashista, Cost Audit and Management, Audit, Sultan Chand and Sons, New Delhi

Examination Pattern:

Component	Percent
Theory	50 %
Practical/ Problems	50 %

Practical Problems will be based on following Units:

1. Problems on Material and Labour Variances
2. Problems on Pricing decisions



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(CBCS – Autonomy 21 Pattern)

Course/ Paper Title	Marketing Management-VI
Course Code	21CBCO366B
Semester	6
No. of Credits	4

Objectives of the Course

Sr. No.	Objectives
1.	To introduce the concept of Marketing of Service.
2.	To provide the students the knowledge of Creative Advertisements.
3.	To acquaint the students to various social media marketing.
4.	To make the student understand the technique and process of Marketing Control and Audit.
5.	To enable the students to apply this knowledge in practicality by enhancing their skills in the field of advertising.
6.	To introduce the concept of Marketing of Service.

Course Specific Learning Outcomes

Sr. No.	Learning Outcome
1.	To impart knowledge about the concept Service Marketing
2.	The objective is to make students understand the art and craft of creating advertisements for various media
3.	The objective is to introduce various Social Media Marketing
4.	Conceptual Clarity of Marketing Control

Syllabus

Unit No.	Title with Contents	No. of Lectures
Unit I	Service Marketing	14
	<ol style="list-style-type: none"> 1. Introduction - Meaning, Definition, Characteristics, 2. Components, 3. B2B Services and B2C Services, 4. Importance of Services, 5. 7P's concept of Service Marketing, 6. Challenges of Service Marketing, , 7. Amazon marketing and Apps marketing 	
Unit II	Creative Advertisements	14
	<ol style="list-style-type: none"> 1. Introduction to Typography, Principles of Design, Setting 2. Advertising, Developing Advertising Strategy, Introduction to copy writing, Message, Making Radio Commercials, 3. Television Advertising. 4. Artificial Intelligence –(AI) Takes A Prominent Role In Advertising 	
Unit III	Introduction to Social Media Marketing	14
	<ol style="list-style-type: none"> 1. Introduction -Meaning , Importance , 2. Myths about Social Media Marketing, 3. Brief History, Characteristics of Social Media Marketer, Various Social Media Marketing Careers in Social media marketing. 4. Digital marketer , 5. Content marketing & Affiliate marketing 	
Unit IV	Marketing Control and Audit	14
	<ol style="list-style-type: none"> 1. Marketing Control-Meaning and Definition, 2. objectives of 3. Marketing Control, 4. Benefits of Marketing Control, 5. Essential of an effective Marketing 6. Control System, Techniques of Marketing 	

	Control, 7. Process of Marketing Control, Marketing 8. Audit – Meaning, characteristics, objectives, process of 9. Marketing Audit.	
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References: APA Format

Sr. No.	Reference
1.	A framework for marketing management Philip Kotler Pearson Publication New Delhi
2.	Marketing Management Rajan Saxena McGraw Hill Education New Delhi
3.	Principles of Marketing Philip Kotler Pearson Publication New Delhi
4.	Advertising Management Rajiv Batra Pearson Publication New Delhi
5.	Marketing Management V. S. Ramaswamy & S. Namakumari Macmillan Publication Noida