

[illegible]

4	<b>E-Contracts (E-Transactions/E-Commerce.):</b> <ul style="list-style-type: none"> <li>• <b>Significance of E-Transactions /E-Commerce.</b> <ul style="list-style-type: none"> <li>▪ <b>Nature.</b></li> </ul> </li> </ul>	05
	<ul style="list-style-type: none"> <li>▪ <b>Formation.</b></li> <li>▪ <b>Legality.</b></li> <li>▪ <b>Recognition.</b></li> </ul> <p>(Chapter 4.Sec.11-13 of I T Act,2000 relating to attribution, acknowledgement, dispatch of E-Records)</p> <ul style="list-style-type: none"> <li>• <b>Digital Signatures –Meaning &amp; functions, Digital Signature certificates [Sections 35-39]</b></li> <li>• <b>Legal issues involved in E-Contracts.</b></li> </ul>	
<b>Term II</b>		
5	<b>The Consumer Protection Act, 1986</b> <ul style="list-style-type: none"> <li>• <b>Salient features of the C.P. Act.</b></li> <li>• <b>Definitions-Consumer, Complainant, Services, Defect &amp; Deficiency, Complainant, unfair trade practice, restrictive trade practice.</b></li> <li>• <b>Consumer Protection Councils.</b></li> <li>• <b>Procedure to file complaint &amp; Procedure to deal with complaint &amp; Reliefs available to consumer.(Sec.12 to14)</b></li> <li>• <b>Consumer Disputes Redressal Agencies. (Composition, Jurisdiction, Powers and Functions.)</b></li> </ul>	12
6	<b>Intellectual Property Rights : (IPRs)</b> <ul style="list-style-type: none"> <li>• <b>WIPO: Brief summary of objectives, organs, programmes&amp; activities of WIPO.TRIPS: As an agreement to protect IPR- Objectives &amp; categories of IPR covered by TRIPS.</b></li> <li>• <b>Definition and conceptual understanding of following IPRs under the relevant Indian current statutes.</b></li> <li>• <b>Patent: Definition &amp; concept, Rights &amp; obligation of Patentee, its term.</b></li> <li>• <b>Copyright: Characteristics &amp; subject matter of copyright, Author &amp; his Rights, term.</b></li> <li>• <b>Trademark: Characteristics, functions, illustrations, various marks, term, internet domain name- Rights of trademark holder.</b></li> <li>• <b>Design: Importance, characteristics, Rights of design holder.</b></li> <li>• <b>Geographical Indications, Confidential Information &amp; Trade Secrets, Traditional knowledge—Meaning &amp; scope of these IPRs.</b></li> </ul>	16
7	<b>Negotiable Instruments Act, 1881:</b> <ul style="list-style-type: none"> <li>• <b>Concept of Negotiable Instruments: Characteristics, Meaning Important relevant definitions under the Act</b></li> <li>• <b>Definitions, Essentials of promissory note, bill of exchange and cheque. Distinction between these instruments. Crossing of cheques – It's meaning and types.</b></li> <li>• <b>Holder and holder in due course, Privileges of holder in due course.</b></li> <li>• <b>Negotiation, endorsement, kinds of endorsement.</b></li> <li>• <b>Liabilities of parties to negotiable instruments.</b></li> <li>• <b>Dishonour of N. I., kinds, law relating to notice of dishonour. Dishonour of cheques.</b></li> </ul>	14

8	<b>Arbitration &amp; Conciliation:</b> <ul style="list-style-type: none"> <li>• Concept of Arbitration &amp; Conciliation.</li> <li>• Definition &amp; Essentials of Arbitration Agreement.</li> </ul>	06
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**T.Y. B.Com.**

**Compulsory Paper**

**Subject Name -: Advanced Accounting.**

**Course Code -: 302**

**Objectives:-**

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

**TERM - I**

Unit No.	Topic and Contents	No. of Lectures
1.	<b>Accounting Standards &amp; Financial Reporting (Introduction to IFRS-Fair Value Accounting):-</b> <b>Brief Review of Indian Accounting Standard :- AS- 3, AS-7, AS-12, AS-15 AS-17 to AS-25 simple practical examples of application nature.</b>	12
2.	<b>Final Accounts of Banking Companies :-</b> * Introduction of Banking Company - Legal Provisions - Non Performing Assets (NPA) - Reserve Fund - Acceptance, Endorsements & Other Obligations - Bills for Collection - Rebate on Bills Discounted - Provision for Bad and Doubtful Debts - Preparation of Final Accounts in vertical form as per Banking Regulation Act 1949. * Introduction to Core Banking System.	12
3.	<b>Insurance Claim Accounts :-</b> <b>A. Claim for Loss of Stock - Introduction - Procedure for Calculation - Average Clause - Treatment of abnormal items of goods - Under &amp; Overvaluation of Stock.</b> <b>B. Claim for Loss of Profit - Introduction - Indemnity under policy - Some important terms - Procedure for ascertaining claims.</b> <b>C. Claim for Loss of Fixed Assets - Introduction - Some important terms - Procedure for ascertaining claims.</b>	12
4.	<b>Final Accounts of Co-operative Societies :-</b> a. Credit Co-operative Societies :- b. Consumer Co-operative Societies :- <b>Meaning - Allocation of Profit as per Maharashtra State Co-operative Societies Act. Preparation of Final Accounts of Credit Co-operative Societies and Consumer Co-operative Societies.</b>	12
<b>TOTAL</b>		<b>48</b>
<b>TERM - II</b>		

5.	<b>Computerized accounting practices:-</b> A. VAT & VAT Report B. Service Tax C. Central Value Added Tax D. Income Tax - Tax Deducted at Source (TDS) Including entries with the help of Accounting Software. (Demonstration and Hands Experience.)	12
6.	<b>Branch Accounts :-</b> <b>Stock and Debtors System :-</b> Introduction - Types of Branches - Goods supplied at Cost & Invoice Price.	12
7.	<b>Single Entry System :-</b> <b>Conversion of Single Entry into Double Entry :-</b> Introduction - Preparation of Cash Book - Total Debtor Account - Total Creditor Account - Final Accounts.	12
8.	<b>Analysis of Financial Statements :-</b> <b>Ratio Analysis :-</b> Meaning - Objectives - Nature of Ratio analysis - Problems on Ratio Analysis restricted to the following Ratio only - *Gross Profit Ratio *Net Profit Ratio * Operating Ratio * Stock Turnover Ratio * Debtor Turnover Ratio * Current Ratio * Liquid Ratio * Debt to Equity Ratio.	12
<b>TOTAL</b>		<b>48</b>

**.Y. B.Com.**

**Compulsory Paper**

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

**Course Code :- 303 (A)**

- 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.

Unit No.	Topic		Lectures
<b>1</b>	<b>Introduction</b>		<b>12</b>
	<b>1.1</b>	<b>Basic Characteristics of the Indian Economy as an emerging economy.</b>	
	<b>1.2</b>	<b>Comparison of the Indian Economy with developed economies with respect to</b>	
	<b>1.2.1</b>	<b>National Income</b>	
	<b>1.2.2</b>	<b>Per-Capita Income</b>	
	<b>1.2.3</b>	<b>Agriculture</b>	
	<b>1.2.4</b>	<b>Industry</b>	
	<b>1.2.5</b>	<b>Service Sector</b>	
<b>2</b>	<b>Agricultural Development in India Since Independence</b>		<b>12</b>
	<b>2.1</b>	<b>Place of Agriculture in Indian Economy</b>	
	<b>2.2</b>	<b>Constraints in Agricultural Development</b>	

	2.3	Rural Indebtedness – Causes and measures			
	2.4	Agricultural Marketing – Problems and measures			
	2.5	Price Policy – Minimum Support Price (M.S.P.)			
3	Industrial Development in India Since 1991				12
	3.1	Role of Industrialization in Economic development			
	3.2	Role of Small, Medium and Large Scale Enterprises (SMEs) – Problems & Prospects			
	3.3	New Industrial Policy 1991			
	3.4	Evaluation of Industrial Policy 1991			
4	Infrastructure in India Since 1991				12
	4.1	Role of Basic infrastructure in economic development of India.			
	4.2	Private v/s Public investment in infrastructure development			
	4.3	Role of Private Sector in infrastructural development			
	4.4	Role of Public Sector in infrastructural development			
TERM - II					
5	Human Resource Development				12
	5.1	Role of Human Resource in Economic Development			
	5.2	Concept of Human Development Index (HDI)			
Unit No.			7.4	Competibility of Indian Rupee – Current & Capital Account	
	5.3			Concept of Human Poverty Index	
	5.4			Concept of Gender Development Index (EXIM Policy)	
	5.5			Regional & International Economic co-operation Importance,	12
6	Global Economic Development, Structures and Functions of -				
	6.1			Meaning and Challenges of Liberalization for Region & Globalization. (SAARC)	
	6.2			Meaning and Role of International Monetary Fund (IMF)	
	6.3			World Bank International Bank for Reconstruction and Development (IBRD)	
	6.4			Forms of foreign capital	
	6.5			Advantages & Disadvantages of Trade Organization (WTO)	
7			8.5	Foreign Trade and Balance of Payment Introduction & Functions	12
	7.1	Importance of Foreign Trade in Economic Development.			
	7.2	Concept of Balance of Trade and Balance of Payment			
	7.3	India's Balance of Payment Position since 1991			

Subject Name :- International Economics

Course Code :- 303 (B)

- 1) To study the theories of International Trade.
- 2) To highlight the trends and challenges faced by nations in a challenging global environment.

### TERM-I

Unit No.	Topic		Lectures
1	Introduction		12
	1.1	Meaning and Scope of International Economics.	
	1.2	Importance of International Trade	

	1.3	<b>Domestic Trade Vs International Trade</b>	
	1.4	<b>Role of International Trade in Economic Growth</b>	
2	<b>Theories of International Trade</b>		12
	2.1	<b>Theory of absolute cost advantage</b>	
	2.2	<b>Theory of comparative cost advantage</b>	
	2.3	<b>Theory of factor endowment (Hecksher-ohlin Theory, Leontief Paradox)</b>	
	2.4	<b>Intra Industrial Trade</b>	
3	<b>Terms of Trade</b>		12
	3.1	<b>Concept of Terms of Trade</b> A) Gross Barter Terms of Trade B) Net Barter Terms of Trade C) Income Terms of Trade and Trade Policy D) Single Factorial Terms of Trade E) Double Factorial Terms of Trade	
	3.2	<b>Factors affecting on Terms of Trade</b>	
	3.3	<b>Free Trade Policy – Meaning, Arguments for and against</b>	
	3.4	<b>Protection Policy – Meaning, Arguments for and against</b>	
4	<b>Regional and International Economic Co-operation</b>		12
	4.1	<b>Regional Co-operation – European Union (E.U)</b>	
	4.2	<b>South Asian Association for Regional co-operation (SAARC)</b>	
	4.3	<b>Concept of Trade Blocks and Economic Integration</b>	
	4.3.1	<b>South American Preferential Trading Arrangement (SAPTA)</b>	
	4.3.2	<b>North Atlantic free Trade Agreement (NAFTA)</b>	
	4.4	<b>BRICS – Introduction &amp; Functions</b>	
<b>TERM – II</b>			
5	<b>Balance of Payment</b>		12
	5.1	<b>Concept of Balance of Trade and Balance of Payments</b>	
	5.2	<b>Balance of Payment on current Account and Capital Account</b>	
	5.3	<b>Measures to correct disequilibrium of Balance of Payment</b>	
	5.4	<b>Causes of disequilibrium of Balance of Payment</b>	
<b>Unit No.</b>	<b>Topic</b>		<b>Lectures</b>
	5.5	<b>Convertibility of Rupee on Current and Capital Account.</b>	
6	<b>Foreign Exchange Rate</b>		12
	6.1	<b>Meaning of Foreign exchange rate</b>	
	6.2	<b>Fixed v/s flexible exchange rate</b>	
	6.3	<b>Theories of Exchange Rate</b>	
	6.3.1	<b>Purchasing Power Parity Theory</b>	
	6.3.2	<b>Balance of Payments Theory</b>	
7	<b>Foreign Exchange Market</b>		12
	7.1	<b>Structure of foreign exchange market</b>	
	7.2	<b>Management of Foreign Exchange -inflow and outflow of foreign capital.</b>	
	7.3	<b>Euro Dollar Market – Nature and Scope</b>	

	<b>7.4</b>	<b>Advantages &amp; Disadvantages of Foreign Exchange Market.</b>	
<b>8</b>	<b>Factor Mobility and Foreign Trade Policy</b>		<b>12</b>
	<b>8.1</b>	<b>Foreign Capital – Meaning of Foreign Direct Investment and Foreign Institutional Investments</b>	
	<b>8.2</b>	<b>Role of Multi National Corporations (MNC's)</b>	
	<b>8.3</b>	<b>Motives and effects of International Labour Migration</b>	
	<b>8.4</b>	<b>India's Foreign Trade Policy since 1991 Features, Trends and Evaluation.</b>	

**T.Y. B.Com.  
Compulsory Paper**

**Subject Name :- Auditing & Taxation  
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.**

**Term I Section  
Section- I Auditing**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>1.</b>	<b>Introduction to Principles of Auditing and Audit Process. 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</b>	<b>12</b>
<b>2.</b>	<b>Checking, Vouching and Audit Report Test checking-Vouching of Cash Book-Verification and Valuation of Assets and Liabilities. Qualified and Clean Audit Report-Audit Certificate-Difference between Audit Report and Audit Certificate. Auditing and Assurance Standards. (AAS- 1,2,3,4,5,28,29)</b>	<b>12</b>
<b>3.</b>	<b>Company Auditor Qualification, Disqualifications, Appointment, Removal, Rights, Duties and liabilities.</b>	<b>08</b>
<b>4.</b>	<b>Tax Audit Definition of Accountant-Scope of Auditor's Role under Income Tax Act Compulsory Tax Audit- Certification for Claiming exemptions- Selective Tax Audit Tax Consultancy and Representation- Proforma of Computerized Systems.</b>	<b>08</b>



<b>5.</b>	<b>Income Tax Authorities</b> <b>Structure, Functions and powers of various Income Tax Authorities.</b> <b>(Administrative and Judicial), Central Board of Direct Taxes.</b>	<b>04</b>
	<b>Total</b>	<b>48</b>

**T.Y. B.Com.**

**Cost and Works Accounting Special Paper II**

**Subject Name -: Cost and Works Accounting.**

**Course Code -: 305 – e.**

**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.**

**Level of Knowledge -: Basic Knowledge.**

**Term I**

<b>Unit No.</b>	<b>Topic</b>	<b>No. of Lectures</b>
<b>1.</b>	<b>Overheads:</b>	<b>6</b>
	1.1. Meaning and definition of overheads. 1.2. Classification of overheads	
<b>2.</b>	<b>Accounting of Overheads (Part-I)</b>	<b>14</b>
	2.1 Collection and Allocation of overheads. 2.2 Apportionment and Re-apportionment of overheads	
<b>3.</b>	<b>Accounting of Overheads (Part-II)</b>	<b>20</b>
	3.1 Absorption - Meaning ,Methods of Overhead Absorption 3.4 Under and Over Absorption of overheads- Meaning, Reasons and Accounting treatment	
<b>4.</b>	<b>Activity Based Costing</b>	<b>8</b>
	4.1 Definitions-Stages in Activity Based Costing 4.2 Purpose and Benefits of Activity Based Costing 4.3 Cost Drivers 4.4 Problems on Activity Based Costing [Simple Problems only]	
	<b>Total</b>	<b>48</b>

**Term II**

<b>Unit No.</b>	<b>Topic</b>	<b>Lecture</b>
<b>5.</b>	<b>Methods of Costing:</b>	<b>08</b>
	5.1 Introduction to Methods of Costing. 5.2 Job Costing- Meaning, Features, Advantages and Limitations	
<b>6.</b>	<b>Contract Costing:</b>	<b>16</b>
	6.1 Meaning and Features of Contract Costing 6.2 Work Certified and Uncertified, Escalation clause, Cost Plus contract, work-in- progress 6.3 Profit on incomplete contract	
<b>7.</b>	<b>Process Costing</b>	<b>14</b>

	7.1 Meaning and features of process costing 7.2 Preparation of process accounts including normal and abnormal loss/gain 7.3 Joint Products and By Products [Theory Only]	
8.	Service Costing:	10
	8.1 Meaning, Features and Applications. 8.2 Cost Unit-Simple and composite 8.3 Cost Sheet for Motor transport service 8.4 Cost Statement for Hospital and Hotel Organization	
	Total	48

T.Y. B.Com.  
Marketing Management Special Paper II  
Subject Name -: Marketing Management.  
Course Code -: 305 – h.

### **Objectives of the Paper**

- I. To understand the concept and functioning of marketing planning and sales management
- II. To know marketing strategies and organization
- III. To inform various facets of marketing with regulatory aspects
- IV. To understand marketing in globalize scenario

### **First Term**

#### **Unit I**

#### **Marketing Planning and Sales Forecasting**

Meaning of Marketing

Planning Importance of

Marketing Planning Types of

Marketing Plan

Elements of a Marketing Plan

Process of Preparing a Marketing Plan

Meaning of Sales Forecast, Sales Budgets and Sales

Quota Sales Forecasting Methods

Forecasting

Techniques (12

Periods)

#### **Unit 2**

#### **Social Marketing:**

Meaning and Objectives of Social Marketing

Social Responsibility of Marketing Manager

Impact of Marketing on Society and Other

Business Social Criticism of Marketing

Recent Trends in Social

Marketing (16 Periods)

### **Unit 3**

#### **Marketing Organisations**

**Meaning of Marketing Organisation**

**Changing role of Marketing**

**Organisation Factors affecting on**

**Marketing Organisation**

**Essentials of an effective Marketing Organisation**

**Types of Marketing Organisation**

**(10 Periods)**

### **Unit 4**

#### **Marketing Strategies**

**Concept of Strategy**

**Characteristics of Strategy**

**Meaning of Marketing Strategy**

**Competitive Marketing Strategies**

**Competitive Strategies in Global Environment**

**Benchmarking – A total for effective Marketing Strategy – meaning, process and advantages of Benchmarking**

**(10 Periods)**

### **Second Term**

### **Unit 5**

#### **Agricultural marketing**

**Meaning of Agriculture Marketing**

**Types of Agri-Products**

**Features of Agri-Products**

**Types of Markets – Defects of Agri- marketing and remedies Marketing Intelligence System and Agriculture Marketing**

**Distinction between manufacture goods marketing and Agriculture goods marketing (14 Periods)**

### **Unit 6**

#### **International Marketing**

**Meaning, nature, need and importance of International Marketing**

**International Marketing Vs Domestic Marketing**

**Problems and Challenges in International**

**Marketing Mode of entry in International Market**

**Scope of International**

**Marketing (12 Periods)**

### **Unit 7**

#### **Marketing Regulations**

**Importance of Marketing Regulations in Marketing.**

**Relevance and importance of following Acts in the Context Marketing Management Consumer Protection Acts, 1986**  
**Trade Mark Acts, 1999**  
**Competition Acts, 2002**  
**Indian Patent (amendment) Acts, 2005**  
**Bureau of Indian Standards Act**  
**(12 Periods)**

## **Unit 8**

### **Globalization and Marketing**

Meaning of Globalization

Features of Globalization

Marketing in 21<sup>st</sup> Century

**Impact of Globalization on marketing Benefits and limitation of Globalization Case study related to Global Marketing (10 Periods)**

**T.Y. B.Com.**

**Banking & Finance Special Paper III**

**Subject Name -: Banking Law and Practices in India.**

**Course Code -: 306 – b.**

### **Objectives:**

1. To acquaint the students with Banking Law and Practice in relation to the Banking system in India
2. To understand the legal aspects of Banking transactions and its implications as Banker and Customer.
3. To make the Students aware of the Banking Law and Practice in India

### **Term I**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>1.</b>	<b>LAWS RELATING TO BANKING IN INDIA</b> <b>Provisions of The Banking Regulation Act, 1949, with reference to the following: Definition – Capital - Reserve Fund - Cash Reserve for Non Schedule Banks</b> <b>Liquid Assets – Licensing - Branch Licensing - Management</b> <b>Profit and Loss Account and Balance Sheet – Sec. 10, 29 &amp; 30</b> <b>Powers of the Reserve Bank of India – Sec. 35 &amp; 36</b> <b>Voluntary Amalgamation – Sec. 44A</b> <b>Compulsory Amalgamation – Sec. 45</b> <b>Liquidation – Sec. 45</b> <b>Banking Regulation Act as applicable to Co-operative Banks.</b>	<b>14</b>

<b>2.</b>	<b>NEGOTIABLE INSTRUMENTS ACT, 1881</b> <b>Definition, Characteristics and Presumptions of Negotiable Instruments.</b> <b>Promissory Note, Bills of Exchange and Cheque – Definition and Features</b> <b>Parties to Negotiable Instruments Negotiation</b> <b>Presentment Notice of Dishonor</b> <b>Noting and Protesting</b>	<b>14</b>
<b>3.</b>	<b>PAYING BANKER</b> Precautions in Payment of Customers' Cheques <b>Paying Banker's Duties and Rights</b> <b>Statutory Protection to Paying Banker</b> <b>Payment of forged Cheque</b> <b>Return of cheques</b>	<b>10</b>
<b>4.</b>	<b>COLLECTING BANKER</b> <b>Precautions in collecting Customer's Cheques</b> <b>Collecting Banker's - Duties and Rights</b> <b>Statutory Protection to Collecting Banker</b> <b>Dishonor of Cheques by Non-Acceptance and Non-Payment</b>	<b>10</b>
<b>Total</b>		<b>48</b>

## Term II

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>5</b>	<b>RELATIONSHIP BETWEEN BANKER AND CUSTOMER</b>	<b>14</b>
	<b>Definition of Banker and Customer</b> <b>Relationship as Debtor and Creditor</b> <b>Banker as Trustee</b> <b>Banker as Agent</b> <b>Banker's Obligation of Secrecy of Accounts</b> <b>Banker's Lien</b> <b>Right of Set Off</b> <b>Disclosure permitted by the Banker's Practices and Usage</b> <b>Bankers Obligation to honour Cheques</b> <b>Garnishee Order</b> <b>Termination of Relationship</b>	
<b>6</b>	<b>SECURITIES FOR ADVANCES:</b> <b>Principles of Secured Advances</b> <b>Precautions to be taken by the banker while advancing against:</b> a. Documents of title to Goods b. Real Estate c. Fixed Deposit Receipt d. Bullion e. Supply Bills f. Life Insurance Policy g. Shares h. Agricultural Produce	<b>10</b>

<b>7.</b>	<b>MODES OF CREATING CHARGE:</b> <b>Lien , Pledge , Hypothecation</b> <b>Mortgages and types of Mortgages,</b> <b>Precautions to be taken by Bankers while creating and recording charge</b>	<b>10</b>
<b>8.</b>	<b>PROJECT APPRAISAL &amp; RECOVERY MEASURES</b> <b>A) Steps in Project Appraisal - Economic, Technical, Managerial, Operational and Financial Aspects.</b> <b>B) Recovery Measures:</b> <b>i) Legal Measures: Debt Recovery Tribunal – LokAdalat – Corporate Debt</b> <b>ii) Non Legal Measures: Follow up action – One time settlement – Recovery Camps – Recovering through Self Help Groups.</b> <b>Recovery System – Recovery under Securitisation and Reconstruction of financial Assets and enforcement of Security Interest Act, 2003</b>	<b>14</b>
<b>Total</b>		<b>48</b>

**T.Y. B.Com.**

**Cost and Works Accounting Special Paper III**

**Subject Name :- Cost and Works Accounting.**

**Course Code :- 306 – e.**

**Objectives :-**

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

**Level of Knowledge :- Basic Knowledge.**

**Term I**

<b>Unit No.</b>	<b>Topic</b>	<b>Lectures</b>
<b>1.</b>	<b>Marginal Costing:</b>	<b>18</b>
	1.1 Meaning and concepts- Fixed cost, Variable costs, Contribution, Profit-volume Ratio, Break-Even Point & Margin of Safety. 1.2 Cost-Profit-Volume Analysis- Assumptions and limitations of cost volume analysis 1.3 Application of Marginal Costing Technique:- Make or buy decision, Acceptance of export order & Limiting factors.	
<b>2.</b>	<b>Budgetary Control:</b>	<b>12</b>
	2.1 Definition and Meaning of Budget & Budgetary control 2.2 Objectives of Budgetary control 2.3 Procedure of Budgetary control 2.4 Essentials of Budgetary control 2.5 Advantages and Limitations of Budgetary control 2.6 Types of Budgets.	
<b>3.</b>	<b>Uniform costing and Inter-firm Comparison</b>	<b>08</b>
	3.1 Meaning and ,objectives 3.2 Advantages and disadvantages.	
<b>4.</b>	<b>Introduction to management information system in Costing</b>	<b>10</b>

	4.1 Meaning , objectives and Advantages 4.2 Procedure of MIS	
	<b>Total</b>	<b>48</b>

### Term II

Unit No.	Topic	Lecture
<b>5.</b>	<b>Standard Costing</b>	<b>16</b>
	5.1 Definition and meaning of standard cost & standard Costing . 5.2 Types of standards, setting up of Material & Labour Standards 5.3 Difference between Standard Costing & Budgetary Control. 5.4 Advantages and Limitations of standard costing 5.5 Variance Analysis & its Significance 5.6. 1 Meaning, Types and Causes of Material & Labour variances. 5.6. 2 Problems on Material & Labour variances.	
<b>6</b>	<b>Farm Costing</b>	<b>10</b>
	6.1 Meaning and Features of Farm Costing 6.2 Advantages & Limitations of Farm Costing 6.3 Practical Problems	
<b>7</b>	<b>Cost Accounting Record Rules &amp; Cost Audit:</b>	<b>12</b>
	7.1 Introduction to cost accounting record u/s 148 of the companies Act 2013 7.2 Cost records and Verification of Cost Records 7.3 Cost auditor – Appointment- Rights and duties	
<b>8</b>	<b>Cost Audit (Legal Provisions):</b>	<b>10</b>
	8.1 Cost Audit - Meaning, Scope, objectives & advantages of Cost Audit. 8.2 Cost Audit Report and Annexure to cost Audit Report. 8.3 Introduction to Cost Accounting Standards issued by Institute of Cost and Management of India . 8.4 Generally accepted Cost Accounting principles.	
	<b>Total</b>	<b>48</b>

T.Y. B.Com.

Marketing Management Special Paper III

Subject Name -: Marketing Management.

Course Code -: 306 – h.

### Objectives of the Paper

1. To know detailing of Marketing Research
2. To understand the role Brand and Distribution Management in marketing
3. To inform about Marketing and Economic Development
4. To Know of the importance of control on marketing activities

### First Term

#### Unit 1

#### Advertising I

- a) Fundamentals of Advertising
    - 1. Conceptual framework, Nature, Scope and Functions of Advertising
    - 2. Role of Advertising in Modern Business
    - 3. Advertising – Objectives – Types, Benefits and Limitations
    - 4. Ethics in Advertising
  - b) Advertising Media
    - 1. Definitions – Classifications and Characteristics of Different Media
    - 2. Comparative Study of Advertising Media
    - 3. Selection of Media-Factors Affecting Selection of Media
    - 4. Media Mix-Geographical selective-Media Scheduling
    - 5. E-Advertising
- (14 periods)

## **Unit 2**

### **Advertising II**

#### Appeals and Approaches in Advertisement

- 1. Introduction- Different Appeals and their Significance
  - 2. Advertising Message
  - 3. Direct and Indirect Appeal
  - 4. Relation between Advertising Appeal and Buying Motive
  - 5. Positive and Negative Emotional Approaches
- (12 periods)

## **Unit 3**

### **Brand management**

- a) Introduction of Branding
  - b) Brand identity
  - c) Advertising and Branding
  - d) Brand Extension
  - e) Identity Sources – symbols, logos, trademarks
- (10 Periods)

## **Unit 4**

### **Industrial Marketing**

- a) Introduction to Industrial Marketing
  - b) Types of Industrial Goods
  - c) Difference between Industrial and Consumer Marketing
  - d) Purchasing practices of Industrial customers
- (12 Periods)

## **Second Term**

## **Unit 5**

### **Marketing Research**

- a) Meaning, nature and scope of Marketing Research
  - b) Marketing Research process
  - c) Types of Research
  - d) Types of Data
  - e) Types of Questionnaire
- (14 Periods)

## **Unit 6**

### **Distribution Management**

- a) Warehousing and Transport decisions
  - b) Logistics – meaning, nature
  - c) Logistics Function
  - d) Warehousing – need, functions
  - e) Transportation – modes, factors affecting transportation costs
- (10 Periods)

### **Unit 7**

#### **Target Marketing**

- a) Meaning, nature, importance
  - b) Market Targeting
  - c) Selection of Target Segment
  - d) Targeting Strategies
- (10 Periods)

### **Unit 8**

#### **Marketing Control**

- a) Meaning, objectives of Marketing Control
- b) Benefits of Marketing Control: - essential of an effective Marketing Control System
- c) Techniques of Marketing Control
- d) Process of Marketing Control
- e) Marketing Audit – meaning, characteristics, objectives, process of Marketing Audit (14 Periods)

	<ul style="list-style-type: none"> <li>• <b>Power and Duties of Arbitration. Conciliation proceeding.</b>  <b>(Provisions of Arbitration &amp; Conciliation Act,1996 in nutshell to be covered.)</b></li> </ul>	
	<b>Total</b>	<b>48</b>