

AC- 01/09/ 2018

Item No- 2.8



**RayatShikshanSanstha's
KARMAVEER BHOURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)
Sector-15- A, Vashi, Navi Mumbai - 400 703**

Syllabus for F.Y.B.Com. Accountancy & Financial Mgt.I

Program: B.Com.

Course: F.Y.B. Com. Accountancy & Financial Mgt. I

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2018-2019)**

Preamble:

The Bachelor in Commerce (B.Com.) is a 3 years integrated degree Programme divided in 6 semesters. This is a Choice Based Credit and Grading System programme with 120 credits. The different areas are covered in this degree programme, viz. Marketing, Accounting and Costing, Business, Human Resource Management, Taxation, Business Economics, Business Communication, Mathematics and Statistics and Environmental Science etc. This Programme is intended to:

1. Recognize and understand the preparation of financial statements in accordance with accounting statements.
2. Get equipped with knowledge of changing practices in marketing, Human Resource Management, Advertising at local and global level.
3. Demonstrate an understanding of cost accounting methods to evaluate and project business performance.
4. Experience the real world learning and application of skills through skills based courses.
5. Employ Critical thinking skills to analyse financial statements and financial data.
6. Make employable the students by providing different soft skills required for getting the jobs in industry.
7. Provide the knowledge of Analytical tools and its use in solving business problems.
8. Get acquainted with the understanding of the social and environmental issues through implementing the projects of social relevance.
9. Enhance the research culture among students by taking up the research projects.

10. Making the students enriched by imbibing them a value education.

PROGRAMME OUTCOMES

Commerce graduate will able to:

- Built conceptual foundation and application skills in the area of accountancy, finance, management, research and higher education.
- Sharpen the analytical and decision making skills in the field of accountancy and commerce.
- Manage accounts, people and organizations across the world with the help of the fundamental principles of accountancy, management and other social sciences.
- Demonstrate knowledge and understanding of management principles and apply these to one's own profession / career.
- Build life skills through value based education and skill based Programme.
- To equip with financial and management accounting tools and techniques to become competent in job market.
- Identify, formulate and analyze socio-economic and environmental problems to arrive at substantiated conclusions for sustainable development using the fundamental principles of accountancy, management and other social sciences.

PROGRAMME SPECIFIC OUTCOMES

1. Understand the basic concepts and principles of accountancy.
2. Understand the real/practical way of accountancy.
3. Able to find out the profitability of the business and cost efficiency.
4. Understand the basics of advanced accountancy.
5. Able to apply financial decision making tools in profession.
6. Apply the knowledge to maintain the accounts of sole proprietary firm , partnership and company.
7. Understand the role of audit in accounting practices.

8. Apply the knowledge of financial accounting, financial management, cost and management accounting in financial decision making.

9. Demonstrate the knowledge of direct and indirect taxes in social context.

B. Com. : Three-Year (6-Semester) CBCS Programme Structure			
Basic Structure: Distribution of Courses			
	Ability-Enhancement Compulsory Course (AECC)	2 Papers of 4 Credit each (Total Credit 2X4)	08
	Core Course	24 Papers of 3 Credit each (Total Credit 24X3)	72
	Skill-Enhancement Elective Course (SEC)	4 Papers of 4 Credit each (Total Credit 4X4)	16
	Discipline Specific Elective (DSE)	6 Papers of 4 Credit each (Total Credit 6X4)	24
	Generic Elective (GE)	4 Papers of 3 Credit each (Total Credit 4X3)	12
	Audit Course (Additional Credit)	2 Papers of 2 Credit each (Total Credit 2X2)	04
	Total Credit Hrs		136

B. Com. : Three-Year (6-Semester) CBCS Programme
UG Programme Structure

Course No.	Course Title	Course Type	Course Code	Total	SEE Marks	CIE Marks	Credit Points
	Semester I						
1.1	Accountancy and Financial Management – I	CORE 1	UGCOM101	100	60	40	3
1.2	Commerce – I (Introduction to Business)	CORE 2	UGCOM102	100	60	40	3
1.3	Business Economics-I	CORE 3	UGBECO101	100	60	40	3
1.4	Business Communication-I	CORE 4	UGBC101C	100	60	40	3
1.5	Foundation Course- I	CORE 5	UGFC101	100	60	40	3
1.6	Mathematical and Statistical Techniques – I	CORE 6	UGMS101C	100	60	40	3
1.7	Environmental Studies – I	AECC 1	UGEVS101	100	60	40	4
1.8	Audit Course – I	AC-1					2
	Total			700			24

Course Outcomes:

Unit title	Learning Outcomes
Introduction to accounting principles & Accounting Standards	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Draw a Trial Balance by completing accounting cycle.[3] 2. Distinguish the between Capital & Revenue items[4] 3. Categorise the given item of Exp/Income between Capital & Revenue[4] 4. Justify the categorised items[5] 5. Detect the error of the classification and correct it.[4] 6. Examine the purpose of AS-1 And As-9[4] 7. Illustrates the use of AS-1 & As-9[3]
Final Accounts of Sole Proprietary Firm	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the meaning of Adjusting & closing entries[2] 2. Detect the accounts to be adjusted for passing entry 3. Pass adjusting and closing entry.[3] 4. Categorise the item in to capital & revenue[4] 5. Exhibit the parts of final accounts to be prepared[3] 6. Draw Manufacturing Account[3] 7. Identify the amount of Direct Material[4] 8. Calculate the Profit of the Sole Proprietorship firm[3]
Departmental Accounts	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the meaning of Departmental account[2] 2. Exhibit the Departmental Account proforma[3] 3. Justify the need of allocation common of on expenditure[5] 4. Apply appropriate base for allocation[3] 5. Calculate the loading to record inter department transfer[3] 6. Prepares Departmental Final account[4]
Hire Purchase Transactions	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the Hire Purchase Agreement[2] 2. Describe the Asset purchase method used for recording Hire Purchase Transactions[2] 3. Calculate the Interest and cash price component form given instalment[3] 4. Prepare the ledger accounts in the books of Hire Purchaser/vendor[4] 5. Disclose the accounts in Balance sheet[3]

*Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating

Syllabus for F.Y.B. Com. Accountancy & Financial Mgt. I

Sr. No.	Topics	No of lectures
Module 1	Introduction to Accounting Principles and Accounting Standards	15
Module 2	Final Accounts of Manufacturing Concerns (Proprietary Firms)	15
Module 3	Departmental Accounts	15
Module 4	Accounting for Hire Purchase	15

Module No.	Contents	Workload in Hrs. Theory
1.	<p>Introduction to Accounting Principles and Accounting Standards</p> <p>A] Preparation of subsidiary books, Journal books and ledgers from the given transactions and/or opening balance-sheet of the proprietary trading concern and drawing a trial balance from the ledger.</p> <p>B] Expenditure a) Capital, (b) Revenue Receipts a) Capital (b) Revenue</p> <p>C] Accounting standards: Concepts, benefits, procedures for issue of accounting standards Various AS : AS – 1: Disclosure of Accounting Policies (a) Purpose. (b) Areas of Policies. (c) Disclosure of Policies. (d) Disclosure of Change in Policies. (e) Illustrations</p> <p>AS – 9: Revenue Recognition (a) Meaning and Scope. (b) Transactions excluded. (c) Sale of Goods. (d) Rendering of Services. (e) Effects of Uncertainties. (f) Disclosure. (g) Illustrations.</p>	15
2.	<p>Final A/C of Sole Proprietary</p> <p>A] Adjustment and Closing entries B] Final accounts of manufacturing concerns (proprietary firm)</p>	15
3.	<p>Departmental Accounts Meaning Basis of Allocation of Expenses and Incomes/Receipts Inter Departmental Transfer : at Cost Price and Invoice Price Stock Reserve Departmental Trading and Profit & Loss Account and Balance Sheet</p>	15

4.	Accounting for Hire Purchase Meaning Calculation of interest Accounting for hire purchase transactions by asset purchase method based on full cash price Journal entries, ledger accounts and disclosure in balance sheet for hirer and vendor (excluding default, repossession and calculation of cash price)	15
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The CO-PO Mapping Matrix														
CO\ PO	PO 1	PO 2	PO 3	PO4	PO 5	PO6	PO 7	PO8	PO 9	PO1 0	PSO 1	PSO 2	PSO 3	PSO4
CO1														
CO2														
CO3														
CO4														
CO5														
CO6														

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwick, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc
- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi

- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks mid-term test

10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned

10 marks open book test

Test Paper Pattern

Maximum Marks :20

Questions to be set 3

Q.No. 1 Choose the correct alternatives. (Any Five) (5 Marks.)

Q. No. 2 Answer in one sentence.(Any Five) (5 Marks.)

Q.No. 3. Answer the following. (Any Two) (10 Marks.)

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks : 60

Questions to be set 4

All questions are compulsory carrying 15 marks each.

Q-1	Full Length Practical Question	15 Marks
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Q-1	OR Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question	15 Marks
Q-2	OR Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-3	OR Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks)	15 Marks
Q-4	OR Theory questions* (*Short notes / short questions)	15 Marks

Note : Full length question may be divided into sub questions of 7/8 marks.

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Course: F.Y.B. Com. Commerce I& II

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Commerce graduate will able to:

- Built conceptual foundation and application skills in the area of accountancy, finance, management, research and higher education.
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1.8	Audit Course – I	AC-1					2
	Total			700			24

COURSE OUTCOME

Unit Title	Learning Outcomes
Unit 1 Meaning and nature of Business	<p>The Learner will be able to</p> <ol style="list-style-type: none"> 1. Understand the Nature and scope and of Business[2] 2. Discuss the functions of Business[4] 3. Understand the scope of Business[2] 4. Categories the Significance of business to various stakeholders.[4] 5. Compare the Traditional and Modern concept of Business[5] 6. Categories the objectives of business.[4] 7. Discuss the steps in setting business objectives.[4] 8. Classify the types of Business Objectives[2] 8. Discuss the impacts of LPG model[4] 9. Suggest which strategy alternative shall be adopt in particular situation.[6]
Unit 2	The Learner will be able to:

Business Environment	<ol style="list-style-type: none"> 1. understand Concept of Business Environment[2] 2. Discuss the features of Business Environment[4] 3. Explain the importance of Business Environment[2] 4.Explain different Components of business environment.[2] 5.co relate the business and environment[4] 6. criticize the impact of WTO [5] 7.Discuss the objectives of WTO[4] 8.Describe the functions of WTO. [2] 9. Listing out various trading blocks in International business environment [4] 10. .Discuss about International trading environment[4]
Unit 3 Project Planning	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1.Understand the concept of Business Planning[2] 2.Explain the steps in Business planning[2] 3.Understand the concept of project report and its contents.[2] 4.Explain the importance of Project report[2] 5.Understand the concept of feasibility study[2] 6. Explain various types of Feasibility study[2] 7.list out the steps in setting up business unit.[4] 8.Discuss the factors affecting business location[4] 9. Evaluate the role of government in promotion of business units.[5] 10. Understand various acts influencing business.[2]
Unit 4 Entrepreneurship	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1.Understand the concept of Entrepreneurship.[2] 2.Explain the importance of entrepreneurship.[2] 3. Identify various factors contributing to the growth of entrepreneurship.[2] 4.Distinguish between Entrepreneur and Manager[4]

	<p>5. Understand the concept of intrapreneur[2]</p> <p>6. Compare the Entrepreneur and intrapreneur[5]</p> <p>7. Explain the various types of Entrepreneurs[2]</p> <p>8. Identify the problems faced by women entrepreneur[2]</p> <p>9. Discuss about various schemes of Government of India for women entrepreneurs[4]</p> <p>10. Judge the sufficiency of various incentives provided to entrepreneurs in India.[5]</p>
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***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

1. Syllabus: Commerce – I

2.

Sr. No.	Topics	No of lectures
Module 1	Introduction to Business	15
Module 2	Business Environment	15
Module 3	Project Planning	15
Module 4	Entrepreneurship	15

UGCOM202-Service Sector (Commerce II)

Course Outcomes:

1. Describe the concepts, functions and significance of services.(2)
2. State the different types of retailing.(1)
3. Explain components of the marketing mix for service sector.(3)
4. Illustrate the different store formats.(4)
5. Summarize the recent trends in the service sector.(5)
6. Examine the concepts and importance of E-Commerce.(3)

The CO-PO Mapping Matrix

The CO-PO Mapping Matrix														
CO\PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PSO1	PSO2	PSO3	PSO4
CO1	3	-	-	-	-	-	-	-	-	-	3	-	-	-
CO2	3	-	-	-	-	-	-	-	-	-	3	-	-	-
CO3	3	-	-	-	-	-	-	-	-	-	3	-	-	-
CO4	3	-	-	-	-	-	-	-	-	-	3	-	-	-
CO5	3	-	1	1	-	1	-	-	-	1	3	2	1	-
CO6	3	-	2	2	-	1	-	-	-	-	3	2	1	1

Module No.	Contents	Workload in Hrs.Theory
1.	Introduction to business Concept, Functions, Scope and significance of business, Traditional and modern concept of business Objectives of Business Steps in setting business objective Classification of business objectives Reconciliation of Economic and social Objective. New Trends in Business Impact of liberalization Privatization and Globalization Strategy alternative in the changing scenario	15

	Restructuring and turnaround strategies.	
2.	<p>Business Environment Introduction- Concept and importance of business environment, Inter-relationship between Business and Environment.</p> <p>Constituents of Business Environment- Internal and External environment, SWOT analysis</p> <p>International Environment- Current trends in the World, International Trading Environment-WTO and Trading blocs and their impact on Indian business. Ease to Business Index</p>	15
3.	<p>Project Planning</p> <p>Introduction- Business planning process, Concept and importance of project planning, Project report, Feasibility study types and its importance.</p> <p>Business unit promotion-Concept and stages of business unit promotion, Location-Factors determining location and role of Government in promotion.</p> <p>Statutory requirements in promoting business unit- Licensing and registration procedure, filling returns and other documents, other importance legal provisions.</p>	15
4.	<p>Entrepreneurship</p> <p>Introduction- Concept and importance of Entrepreneurship, Factors contributing to growth of Entrepreneurship, entrepreneur and manager, Entrepreneur and Intra-preneur. Specific schemes of GOI-Start up India, Digital India, Make in India.</p> <p>The Entrepreneurs- Types of Entrepreneurs, Competencies of an Entrepreneur, Entrepreneurs.</p> <p>Women Entrepreneurs- Problems and promotion.</p>	15

Reference Books

1. B2B v/s B2C Customers : How to handle the difference.
2. Introduction to globalization and business: Relationships and responsibilities ,BarabaraParkar 2005

3. Bennett, R. and Rundle-Thiele, S., "Customer satisfaction should not be the only goal", Journal of Services Marketing, Vol. 18 No. 7, pp. 514-23, 2004
4. Anderson, E., Fornell, C. and Lehmann, D., "Customer satisfaction, market share, and profitability", Journal of Marketing, Vol. 58, no.3, pp. 53-66, 1994
5. Shin, D. and Elliott, K., "Measuring customers' overall satisfaction: a multi-attributes assessment", Services Marketing Quarterly, Vol. 22 No. 1, pp. 3-20, 2001
6. Dawkins, P. M., & Reichheld, F. F., "Customer retention as a competitive weapon", Journal: Directors & Board, vol.14, no.4, pp. 42-47, 1990

Evaluation Pattern

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A) Internal Assessment – 40% 40 Marks

20 Marks mid-term test

10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned

10 marks open book test

Test Paper Pattern

Maximum Marks :20

Questions to be set 3

- | | |
|---|-------------|
| Q.No. 1 Choose the correct alternatives. (Any Five) | (5 Marks.) |
| Q. No. 2 Answer in one sentence.(Any Five) | (5 Marks.) |
| Q.No. 3. Answer the following. (Any Two) | (10 Marks.) |

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks : 60

Questions to be set 4

All questions are compulsory carrying 15 marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question Or Full Length Question	15 Marks
Q:3	Full Length Question Or Full Length Question	15 Marks
Q:4	Full Length Question Or Full Length Question	15 Marks

Note : Full length question may be divided in to sub questions of 7/8 marks.

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Syllabus for F.Y.B.Com. Accountancy & Financial Mgt.II

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Course: F.Y.B. Com. Accountancy & Financial Mgt. II

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- To equip with financial and management accounting tools and techniques to become competent in job market.
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PROGRAMME SPECIFIC OUTCOMES

Accounting:

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6. Apply the knowledge to maintain the accounts of sole proprietary firm , partnership and company.
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B. Com. : Three-Year (6-Semester) CBCS Programme			
<i>Basic Structure: Distribution of Courses</i>			
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	Generic Elective (GE)	4 Papers of 3 Credit each (Total Credit 4X3)	12
	Audit Course (Additional Credit)	2 Papers of 2 Credit each (Total Credit 2X2)	04
	Total Credit Hrs		136

Semester II							
2.1	Accountancy and Financial Management – II	CORE 7	UGCOM201	100	60	40	3
2.2	Commerce – II (Service Sector)	CORE 8	UGCOM202	100	60	40	3
2.3	Business Economics-II	CORE 9	UGBECO20 1	100	60	40	3
2.4	Business Communication- II	CORE 10	UGBC201C	100	60	40	3
2.5	Foundation Course- II	CORE 11	UGFC201	100	60	40	3
2.6	Mathematical and Statistical Techniques – II	CORE 12	UGMS201C	100	60	40	3
2.7	Environmental Studies – II	AECC 2	UGEVS201	100	60	40	4
2.8	Audit Course – II	AC-2					
	Total			700			24

Syllabus: Accountancy and Financial Management – II

Sr. No.	Topics	No of Lectures
Module 1	Preparation of Bank Reconciliation statement & Reading of ledger accounts	15
Module 2	Accounting from Incomplete Records	15
Module 3	Consignment Accounts	15

Module 4	Branch Accounts	15
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Course Outcomes

Unit title	Learning Outcomes
Bank Reconciliation statement & Reading of ledger accounts	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Explain the meaning of BRS[2] 2. Illustrates the need of BRS.[3] 3. Prepare Bank reconciliation Statement[4] 4. Reads the given Ledger account [3] 5. Give comments on given ledger[4] 6. Draw conclusion on balance shown by given ledger[3]
Accounting from Incomplete Records	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Differentiate between Double entry & single entry[4] 2. Describe the methods for preparation of final accounts from incomplete record[3] 3. Imagine the items to be needed for preparation of final accounts under conversion method[3] 4. Exhibit the ledgers to be prepared for identifying missing items[3] 5. Estimate the amounts of missing items by balancing figure method[3] 6. Relate the different accounts for identifying balance 7. Prepares Income statement & Balance sheet [4]
Consignment Accounts	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Understand the meaning of consignment transactions[2] 2. Prepares the Performa Invoice & An Account sales[4] 3. Prepares Consignment account in the books of consigner[4] 4. Pass necessary entries in the books of consigner[3] 5. Estimate the value of stock with consignee[3] 6. Differentiate the expenses to be consider for valuation of stock[4] 7. Calculate the loading if the supplies at Invoice price[3] 8. Pass the entries for settlement of consigners account in the books of consignee [3]
Branch Accounts	<p>The learner will be able to</p> <ol style="list-style-type: none"> 1. Understand the meaning of Branch Accounts[2] 2. Describes the reason for maintaining Branch Accounts[3] 3. Explain the types of branch [2] 4. Discuss methods for maintaining Branch Accounts[4] 5. Pass necessary entries HO[3] 6. Calculate the loading if supplies are at Invoice price[3] 7. Relate the different ledger accounts under stock & debtors methods[4]

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analysing, [5]: Evaluating, [6]: Creating**

Module No.	Contents	Workload in Hrs.
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		Theory
1.	Bank Reconciliation statement & Reading of ledger accounts Bank Reconciliation statement from given cash book and bank Passbook Statement Reading of ledger accounts.	15
2.	Accounting from Incomplete Records Introduction Problems on preparation of final accounts of Proprietary Trading Concern (conversion method)	15
3.	Consignment Accounts Accounting for consignment transactions Valuation of stock Invoicing of goods at higher price (excluding overriding commission, normal/abnormal losses)	15
4.	Branch Accounts Meaning/ Classification of branch Accounting for Dependent Branch not maintaining full books: Debtors method Stock and debtors method	15

Reference Books

- Introduction to Accountancy by T.S. Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advance Accounts by Shukla and Grewal, S. Chand and Company (P) Ltd., New Delhi
- Advanced Accountancy by R.L Gupta and M. Radhaswamy, S. Chand and Company (P) Ltd., New Delhi
- Modern Accountancy by Mukherjee and Hanif, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Lesile Chandwikh, Pentice Hall of India Adin Bakley (P) Ltd., New Delhi
- Financial Accounting for Management by Dr. Dinesh Harsalekar, Multi-Tech. Publishing Co. Ltd., Mumbai
- Financial Accounting by P.C. Tulsian, Pearson Publications, New Delhi
- Accounting Principles by R.N. Anthony and J.S. Reece, Richard Irwin, Inc

- Financial Accounting by Monga, J.R. Ahuja, Girish Ahuja and Ashok Shehgal, Mayur Paper Back, Noida
- Compendium of Statement and Standard of Accounting, ICAI
- Indian Accounting Standards, Ashish Bhattacharya, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Financial Accounting by Williams, Tata Mc. Grow Hill and Co. Ltd., Mumbai
- Company Accounting Standards by Shrinivasan Anand, Taxman, New Delhi
- Financial Accounting by V. Rajasekaran, Pearson Publications, New Delhi
- Introduction to Financial Accounting by Horngren, Pearson Publications, New Delhi
- Financial Accounting by M. Mukherjee and M. Hanif, Tata McGraw Hill Education Pvt. Ltd., New Delhi
- Financial Accounting a Managerial Perspective, Varadraj B. Bapat, Mehul Raithatha, Tata McGraw Hill Education Pvt. Ltd., New Delhi

Evaluation Pattern

The performance of the learners shall be evaluated into two components viz. by Internal Assessment with 40% marks in the first component and by conducting the Semester End Examinations with 60% marks as the second component. The allocation of marks for the Internal Assessment and Semester End Examinations are as shown below:-

A) Internal Assessment – 40% 40 Marks

20 Marks mid-term test

10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned

10 marks open book test

Test Paper Pattern

Maximum Marks :20

Questions to be set 3

- | | |
|---|-------------|
| Q.No. 1 Choose the correct alternatives. (Any Five) | (5 Marks.) |
| Q. No. 2 Answer in one sentence.(Any Five) | (5 Marks.) |
| Q.No. 3. Answer the following. (Any Two) | (10 Marks.) |

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks : 60

Questions to be set 4

All questions are compulsory carrying 15 marks each.

Q-1	Full Length Practical Question OR	15 Marks
Q-1	Full Length Practical Question	15 Marks
Q-2	Full Length Practical Question OR	15 Marks
Q-2	Fill Length Practical Question	15 Marks
Q-3	Full Length Practical Question OR	15 Marks
Q-3	Full Length Practical Question	15 Marks
Q-4	Objective Questions* (*Multiple choice / True or False / Match the columns / fill in the blanks) OR	15 Marks
Q-4	Theory questions* (*Short notes / short questions)	15 Marks

Note : Full length question may be divided in to sub questions of 7/8 marks.

AC- 01/ 09/ 2018

Item No- 2.8



**RayatShikshanSanstha's
KARMAVEER BHURAO PATIL COLLEGE, VASHI.
NAVI MUMBAI
(AUTONOMOUS COLLEGE)**

Sector-15- A, Vashi, Navi Mumbai - 400 703

Syllabus for F.Y.B.Com. Commerce I &II

Program: B.Com.

Course: F.Y.B. Com. Commerce I& II

**(Choice Based Credit, Grading and Semester System
with effect from the academic year 2018-2019)**

PROGRAMME OUTCOMES

Commerce graduate will able to:

- Built conceptual foundation and application skills in the area of accountancy, finance, management, research and higher education.
- Sharpen the analytical and decision making skills in the field of accountancy and commerce.
- Manage accounts, people and organizations across the world with the help of the fundamental principles of accountancy, management and other social sciences.
- Demonstrate knowledge and understanding of management principles and apply these to one's own profession / career.
- Build life skills through value based education and skill based Programme.
- To equip with financial and management accounting tools and techniques to become competent in job market.
- Identify, formulate and analyze socio-economic and environmental problems to arrive at substantiated conclusions for sustainable development using the fundamental principles of accountancy, management and other social sciences.

Syllabus: Commerce-II

Sr. No.	Topics	No of lectures
Module1	Concept of Services	15
Module 2	Retailing	15
Module 3	Recent Trends in Service Sector	15
Module 4	E-Commerce	15

Course Outcomes:

Unit Title	Learning Outcomes
Unit 1 Concept of Services	The Learner will be able to: 1. understand the Nature and scope and of services [2] 2. classify the services as per their nature.[2] 3. memories the elements of Marketing mix in services [1] 4. Discuss the importance of services in the Indian Context.[4] 5. Understand the concept of consumer expectations.[2] 6. Identify the factors affecting consumer expectations of services[2] 7. Memories the elements of Marketing mix[1] 8. Understand the concept of Marketing research[2] 9. Discuss the importance of marketing research in services.[4] 10. List out the steps in new service development process.[2] 11. Suggest the best possible strategies for managing demand and supply in services marketing.[6] 12. Identify various opportunities in service sector.[2] 13. Discuss about various challenges in service sector.[4]
Unit 2 Retailing	The Learner will be able to: 1. understand Concept of retailing[2] 2. Compare the Organised and Unorganized retailing.[4] 3. Understand the Trends in retailing[2] 4. identify the factors responsible for the growth of organised retailing in India[2] 5. Discuss the survival strategies for unorganized retailers.[4] 3. Group the retail outlets under various retail formats.[4] 4. Understand the concept of Mall Management, retail franchising,[2] 5. Identify various career opportunities in retailing[2]

	<p>6. Discuss about various retail challenges in India.[4]</p> <p>7. Discuss the impact of FDI in retailing.[4]</p> <p>8. Evaluate the advantages of FDI in India.[5]</p>
<p>Unit 3 Recent trends in service sector</p>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concepts of BPO, KPO, LPO, ERP and their scope.[2] 2. Discuss about the Banking and Insurance sector and their Benefits .[4] 3. Identify the impacts of FDI on Banking and Insurance sector.[2] 4. Discuss the advantages of ATM.[4] 5. Make the transactions by using the Internet Banking.[6] 6. Compare the Debit card and Credit Card[4] 7. Discuss the importance of Logistics[4] 8. Identify the challenges for logistics sector in India[2]
<p>Unit 4 E- commerce</p>	<p>The Learner will be able to:</p> <ol style="list-style-type: none"> 1. Understand the concept of E- commerce[2] 2. Discuss the features of E - Commerce[4] 3. Understand the functions of E - commerce.[2] 4. Outline the scope of E - commerce[2] 5. Discuss the importance of E - commerce[4] 6. List out the Limitations of E - commerce.[2] 7. Discuss the types of E - Commerce[4] 8. Understand the concept of Online marketing research[2] 9. Discuss the advantages and limitations of Online Marketing research[4]

***Note: [1]: Remembering, [2]: Understanding, [3]: Applying, [4]: Analyzing, [5]: Evaluating, [6]: Creating**

Module No.	Contents	Workload in Hrs.Theory
1.	<p>Introduction</p> <p>Meaning, Characteristics, Scope and Classification of Services – Importance of service sector in the Indian</p> <p>Marketing Mix Services: Consumer expectations, Services Mix, - Product Place, Price, Promotion, Process of Services delivery</p> <p>Physical evidence and people</p> <p>Service Strategies:</p> <p>Market research and Service development cycle</p> <p>Managing demand and capacity</p> <p>Opportunities and challenges in service sector</p>	15
2.	<p>Retailing</p> <p>Introduction: Concept of organized and unorganized retailing , Trends in retailing, growth of organized retailing in India, Survival strategies for unorganized Retailers</p> <p>Retail Format: Store format, Non – Store format, Store Planning, design and layout Retail Scenario: <u>Retail Scenario in India and Global context – Prospects and Challenges in India. Mall Management – Retail Franchising. FDI in Retailing, Careers in Retailing</u></p>	15
3.	<p>Recent Trends in Service Sector</p> <p>ITES Sector: Concept and scope of BPO, KPO, LPO and ERP. Banking and Insurance Sector. Internet Banking –<u>NEFT, RTGS,IMPS, Payment Gateway</u></p>	15

	Opening of Insurance sector for private players, FDI and its impact on Banking and Insurance Sector in India Logistics: Networking – Importance – Challenges, Other Sectors: Hospitality, <u>Hotel, Housekeeping, and Event Management etc.</u>	
4.	E-Commerce Introduction: Meaning, Features, Functions and Scope of E-Commerce- Importance and Limitations of E-Commerce Types of E-Commerce: Basic ideas and Major activities of B2C, B2B, C2C. Present status of E-Commerce in India: Transition to E-Commerce in India, E-Transition Challenges for Indian Corporate : on-line Marketing Research	15

Reference Books

1. Tantakasem, P. and Lee, S., “Service quality and the customer satisfaction chain in the Thai banking industry”, BU Academic Review, Vol. 7, No.1, 2008 [13] Anderson, E., Fornell, C. and Lehmann, D., “Customer satisfact
2. Edgett, S. and Parkinson, S.T. (1993), “Marketing for service industries: a review”, Service Industries Journal, vol. 13, no. 3, pp. 19-39,199
3. Redman, T. and Mathews, B.R., “Service quality and human resource management: a review and research agenda”, Personnel Review, vol. 27, no. 1, pp. 57-77,1998
4.] Schneider, B., & Bowen, D.E., “Winning the service game”, Harvard Business Press, 1995
5. Laabs, JK., “Serving up a new level of customer service at Quebecor”. Workforce, vol.80,no.3, pp.40-41,2001

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10 Marks One Home assignment based on curriculum to be assessed by the teacher concerned

10 marks open book test

Test Paper Pattern

Maximum Marks :20

Questions to be set 3

Q.No. 1 Choose the correct alternatives. (Any Five) (5 Marks.)

Q. No. 2 Answer in one sentence.(Any Five) (5 Marks.)

Q.No. 3. Answer the following. (Any Two) (10 Marks.)

B) Semester End Examinations – 60% 60 Marks

Question Paper Pattern

Maximum Marks : 60

Questions to be set 4

All questions are compulsory carrying 15 marks each.

Q:1	Objective Questions (Multiple choice/ True or False/Match the columns/fill in the blanks/short questions)	15 Marks
Q:2	Full Length Question Or Full Length Question	15 Marks
Q:3	Full Length Question Or Full Length Question	15 Marks
Q:4	Full Length Question Or Full Length Question	15 Marks

Note : Full length question may be divided in to sub questions of 7/8 marks.