

VANITA VISHRAM WOMEN'S UNIVERSITY
SCHOOL OF COMMERCE AND BUSINESS MANAGEMENT
DEPARTMENT OF COMMERCE



VANITA VISHRAM
WOMEN'S UNIVERSITY
— SURAT —

BACHELOR OF COMMERCE (B.Com.)
HONOURS PROGRAMME
In
FINANCIAL ACCOUNTING & AUDITING
under Learning Outcomes-based Curriculum Framework
(LOCF)
for Under Graduate (UG) Education

SEMESTER 3
Core Courses (CC), Skill Enhancement Courses (SEC),
Generic Elective Courses (GE), Ability Enhancement Compulsory
Course(AECC)

Syllabus applicable to the students of
B.Com. (Hons.)
w.e.f. the Academic Year 2022-23

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: CO11050
B.Com. Semester: III
Core Course: Cost Accounting
Credit: 6
w.e.f AY 2022-23

Objective:

To help learners to

- Understand basic concept of cost, its classification and Element of Cost
- Acquaint with the accounting treatment of material and labour
- Learn the concept of overheads & its allocation to departments by different methods
- Learn the concept of charging overhead i.e., Machine Hour Rate
- Acquaint them with different Costing Methods used in different types of Industries
- Enable them to decide Cost price and selling price or tender price of product or particular job order received

Course Content:

| Module | Course Inputs | Weightage |
|--------|---|------------|
| (1) | <p>Introduction:</p> <ul style="list-style-type: none"> • Meaning, objectives, advantage, disadvantages and difference between cost and financial Accounting • Cost Concepts and Classification; • Elements of Cost • Methods and Techniques; • Essential of an Ideal Costing | 10% |
| (2) | <p>Accounting for Material & Labour</p> <p>Material:</p> <ul style="list-style-type: none"> • Introduction, Meaning, Types, Importance of Material Control, Objectives and Methods of Material Control • Store Keeping, Issue of Materials • Calculation of Different Stock Level, EOQ, Material Turnover Rate • Stock Register and its Preparation as per FIFO and Weighted Average Method. <p>Labour:</p> <ul style="list-style-type: none"> • Introduction, Direct and Indirect labour, Principle of deferring wage rate, Essential of Good Wage System • Traditional Wage System (Time and Piece Wage) • Incentive wage system (Halsey Plan, Rowan Plan and Taylor's differential Wage System) • Calculation of Total Wages and wages paid in Cash | 25% |

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| | <ul style="list-style-type: none"> Effect and Causes of Labour Turnover and Calculation of Labour Turnover Rate | |
| (3) | Accounting for Overheads: <ul style="list-style-type: none"> Introduction, Classification of Overheads Apportionment and Absorption of overheads over various departments | 25% |
| (4) | Unit Costing: <ul style="list-style-type: none"> Conceptual theory related to Unit Costing Preparation of Cost Sheet & Estimated Cost Sheet | 20% |
| (5) | Practical & Assignment <ul style="list-style-type: none"> Preparation of Estimated Cost Sheet for a hypothetical product. | 20% |

Reference Books:

| Sr. No. | Title | Author/s | Publication |
|---------|---|----------------------------|-------------------------------|
| 1 | Cost Accounting- Principles and Practice | Arora M. N. | Vikas, New Delhi. |
| 2 | Cost Accounting | Jain S. P. and Narang K.L. | Kalyani, New Delhi. |
| 3 | Practical Costing | Tulsian P. C. | Vikas, New Delhi. |
| 4 | Advanced problems and Solution in Cost Accounting | Maheshwari S.N. | Sultan Chand, New Delhi. |
| 5 | Cost & Management Accountancy | Ravi M. Kishore | Taxmann Publication (P.) Ltd. |
| 6 | Cost Accountancy | Jawaharlal | Tata McGraw Hill, New Delhi. |
| 7 | Cost Accounting Text & Problem | Dr. N. K. Agrawal | Sultan Chand, New Delhi. |

Course Outcomes

On successful completion of the course, students will be able to:

- ✓ Understand basic concepts of cost, classification of cost, methods of costing. They will gain the knowledge of Techniques of Costing and Essential of an ideal Costing
- ✓ Get acquaintance with concept of material control and pricing issues.
- ✓ Calculate material turnover rate and maintaining Stock Register
- ✓ Get the information of Labour cost control procedure; Incentive wage schemes; Labour turnover; Idle time and overtime.
- ✓ Solve the sums of wage payment - time and piece rates; Halsey, Rowan, Tailor. They can do the sums of labour turnover by different methods and calculation of total wages.
- ✓ Identify & bifurcate the different types of overhead expenses over various departments and calculate overhead rates.
- ✓ Acquire knowledge of different Methods of Ascertaining the Cost
- ✓ Prepare cost sheet and estimated cost sheet and based on that how to decide cost price and selling price scientifically.

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: CO11060
B.Com. Semester: III
Core Course: Marketing Management
Credit: 6
w.e.f AY 2022-23

Objectives:

To help learners to:

- Understand concept of marketing management.
- Understand marketing environment.
- Learn about consumer behaviour and market segmentation
- Acquaint about the tools of marketing mix.

Course Content:

| Module | Content | Weightage |
|---------------|---|------------------|
| 1 | Introduction to Marketing <ul style="list-style-type: none"> • Concepts of Market and Marketing • Marketing Management • Marketing Environment | 15% |
| 2 | Consumer behaviour and Market Selection <ul style="list-style-type: none"> • Buying Motives • Stages in Consumer Buying Process • Factors influencing consumer buying decisions • Market segmentation -Concept, Approaches/Bases of segmenting consumer markets | 20% |
| 3 | Marketing Mix I <ul style="list-style-type: none"> • Concept and classification of Marketing Mix • Product: Concept and Product Life Cycle • Branding- Concept and qualities of good brand name • Packaging and Labelling- concept and functions • New product development process. • Pricing: Concept and Factors affecting price of a product • Pricing Policies and Pricing strategies | 25% |
| 4 | Marketing Mix II <ul style="list-style-type: none"> • Channels of distribution- meaning and importance • Types of channels of distribution • Wholesaling and Retailing. • Promotion: Concept and Importance • Promotion mix: Concept and Components-advertising, personal selling, sales promotion, public relations, publicity and direct marketing | 20% |
| 5 | Practical & Assignment <ul style="list-style-type: none"> • Case Study, Presentations, Role Play, Guest Lectures • Report on diverse topics related to digital marketing | 20% |

Reference Books:

| Sr. No. | Title | Author/s | Publication |
|----------------|------------------------------------|----------------------------------|-----------------------|
| 1 | Marketing management | S.A Sherlekar, R. Krishnamoorthy | Himalaya Publication |
| 2 | Marketing Management | Philip Kotler and Kevin Keller | Pearson Education |
| 3 | Principles of Marketing | Kavita Sharma & Swati Aggarwal. | Taxmann's Publication |
| 4 | Marketing management | Rajan Saxena | Tata Mc Graw Hill |
| 5 | Marketing Management: Indian Cases | Prachi Gupta et al | Pearson |

Course Outcomes:

After completion of the course, the student will be able to

- ✓ Identify the scope and significance of Marketing.
- ✓ Coordinate the various marketing environment variables.
- ✓ Demonstrate strong conceptual knowledge in the functional area of marketing management.
- ✓ Demonstrate effective understanding of relevant functional areas of marketing management and its application.
- ✓ Develop analytical skills in identification and resolution of problems pertaining to marketing management.

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: CO11070
B.Com. Semester: III
Core Course: Business Laws
Credit: 6
w.e.f AY 2022-23

Objective:

To help learners to

- Develop an understanding of some of the business laws applicable in India like - The Contract Act, 1872, Special Contracts, Sale of Goods Act, 1930 and Intellectual Property Laws in India

Course Content:

| Module | Content | Weightage |
|---------------|---|------------------|
| 1. | Contract Act, 1872 including Special Contracts <ul style="list-style-type: none">• Nature of Contract• Offer & Acceptance• Consideration• Capacity to Contract• Free Consent• Performance of Contract• Breach of Contract• Discharge of Contract• Indemnity & Guarantee – Essential Elements, Rights and Duties, Termination• Bailment & Pledge – Essential Elements, Rights and Duties, Termination• Contract of Agency – Rules of Agency, Creation of Agency, Classification of Agents, Rights & Duties, Termination | 55% |
| 2. | Sale of Goods Act, 1930 <ul style="list-style-type: none">• Formation of Sale of Goods Contract• Conditions and Warranties• Transfer of Property• Sale by Non-Owners – Exceptions• Delivery of Goods• Unpaid Seller | 15% |
| 3. | Intellectual Property Right Laws in India <ul style="list-style-type: none">• Meaning & Types of IPR• IPR in India• Copyright, Patent, Trademark | 10% |
| 4. | Overview of Miscellaneous Business Laws | 10% |

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| | <ul style="list-style-type: none"> • Partnership Act, 1932 and Limited Liability Partnership Act, 2008 • The Consumer Protection Act, 1986 • The Foreign Exchange Management Act, 1999 • The Information Technology Act, 2000 • The Competition Act, 2002 • The Insolvency & Bankruptcy Code, 2016 | |
| 5. | Assignment & Practical <ul style="list-style-type: none"> • Procedure for starting of business – licensing, registration with local bodies • Assignments based on Case Laws • Academic Guest Lectures by Academicians and Professional practising Law | 10% |

Reference Books:

| Sr. No. | Title | Author/s | Publication |
|---------|--|---------------------------------|---------------------------------|
| 1 | Elements of Mercantile Law | N. D. Kapoor | Sultan Chand & Sons Publication |
| 2 | A Text Book of Mercantile Law | P. P. S. Gogna | S. Chand |
| 3 | Mercantile Law | M. C. Kuchchal & Vivek Kuchchal | Vikas Publishing House |
| 4 | Business Law for Management | K. R. Bulchandani | Himalaya Publishing House |
| 5 | Business Laws | Sushma Arora | Taxmann Publications |
| 6 | Law Relating to Intellectual Property Rights | Dr. M. K. Bandari | Central Law Publications |

Course Outcomes:

On successful completion of this course, the learners should be able to:

- ✓ Have an idea of formation, execution and discharge of a contract
- ✓ Understand the special contracts and provisions governing them
- ✓ Comprehend provisions regarding the contract of sale and its execution and discharge
- ✓ Learn about the Intellectual Property Rights in India

Vanita Vishram Women's University
School of Commerce and Business Management
Course Code: CO15010
B.Com. Semester: III
Skill Enhancement Course: Introduction to Applied Statistics
Credit: 4
w.e.f AY 2022-23

Objective:

To help learners to:

- Learn about different methods of data collection to serve study objective.
- Understand different types of data collected from different sources.
- Develop critical thinking by identifying appropriate data analytical method for collected data.

Course Content:

| Module | Content | Weightage |
|---------------|---|------------------|
| 1. | Introduction to Statistics <ul style="list-style-type: none"> • Importance and role of Statistics in real life • Types of data: Primary and Secondary • Scales of measurements | 15% |
| 2. | Classification and Presentation of data <ul style="list-style-type: none"> • Types of classification • Tabular presentation of data • Graphical presentation of data Measures of Central Tendency and Variation <ul style="list-style-type: none"> • Mean, Median, Mode • Range, Standard Deviation, Variance, Coefficient of variation, Quartile Deviation, Mean Deviation | 25% |
| 3. | Bivariate data analysis <ul style="list-style-type: none"> • Correlation <ol style="list-style-type: none"> a. Meaning and types of correlation b. Methods to examine correlation c. Scatter diagram d. Pearson's product moment correlation e. Spearman's rank correlation • Regression <ol style="list-style-type: none"> a. Meaning and types of regression b. Linear regression line and its meaning c. Linear regression equation through least square normal equations d. Introduction to Logistic regression | 40% |
| 4. | Practical & Assignment <ul style="list-style-type: none"> • Practical problem solving • Primary data collection | 20% |

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|--|--------------------------------------|--|
| | • Hands on data analysis on software | |
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Reference Books:

| Sr. No. | Title | Author/s | Publication |
|----------------|---|------------------|-----------------------------|
| 1 | Business Statistics: Problems and Solutions | J. K. Sharma | Vikas |
| 2 | Applied Business Statistics | Ken Black | Wiley |
| 3 | Fundamentals of Statistics | S.C Gupta | Himalaya Publishing House |
| 4 | Business Statistics | Naval Bajpai | Pearson Education India |
| 5 | Business Statistics | A.P. Verma | Asian Books Private Limited |
| 6 | Statistics for Business and Economics | Dr. Seema Sharma | Wiley |
| 7 | Data analysis with excel: Tips and tricks to kick start your excel skills | Manisha Nigam | BPB Publications |
| 8 | Discovering Statistics using SPSS | Andy Field | Sage Publications |
| 9 | Beginners Guide For data analysis using R programming | Jeeva Jose | Khanna Publishing |

Course Outcomes:

After completion of the course, the student will be able to

- ✓ Understand difference between Primary and Secondary data and different methods of collecting both types of data.
- ✓ Identify types of variables involved in study.
- ✓ Identify appropriate measure of central tendency such as mean, median or mode depending upon type of collected data.
- ✓ Identify appropriate measure of dispersion for collected data.
- ✓ Understand underlying logic behind correlation and application of correlation analysis in real life with different methods to examine correlation between variables.
- ✓ Understand underlying logic behind regression analysis and application of regression in real life with understanding different components of regression line and least square method to calculate regression coefficients.
- ✓ Perform data analysis through at least one of the software: Excel, SPSS, R