

**REVISED SYLLABUS (2019 PATTERN )FOR THIRD YEAR**

**T.Y.B.A DEGREE COURSE (CBCS)**

**SEMESTER-V COMMERECE G-II**

**FINANCIAL ACCOUNTING & COMPUTERIZED**

**ACCOUNTING**

**COURSE CODE -**

**NO.OF CREDIT -03**

**Objective**

1. To Understand The Basic Concept Of Cost.
2. To Understand Elements Of Cost And Concept Of Inventory Control.
3. To Enable Students To Prepare A Cost Sheet.
4. To Know How To Calculate The Issue In Price Of Material.

UNIT .NO	UNIT TITLE	CONTENT	PURPOSE &SKILL TO BE DEVELOPED
1	Introduction	Meaning,Objevtives.Importanace Of Cost Accountings And Limitations Of Cost Accountings.	To Understand Different Concepts Of Cost Accountings.
2	Elementsof Cost And Cost Sheet	A)Cost Sheet:Classification Of Cost Specimen Format Of Cost Sheet Excluded Items Of Cost Sheet Simple Problems On Preparations Of Cost Sheet B)Inventory Control: Method Of Inventory Control- Stock Level,( Economic Order Quantity Eq ) C)Inventory Turnover Ratio	To Understand Different Elements Of Cost To Various Type Of Calculating Method Of Inventory Control To Able To Prepare A Cost Sheet

3	Material Accounting	Classification And Codification Of Material Duties Of Store Keeper Issue Of Material And Pricing Method For Issue Of Material: First In First Out (FIFO) Last In First Out (LIFO)	To Understand Different Pricing Method Used For Issuing The Material
4	Computerized Accounting With Tally ERP-9-III	<b>Introduction</b> Of Inventory In Tally ERP 9 Inventory Info Stock Group Creation Stroke Items Creation <b>Unit Measure:</b> Major Creations, Displaying Units Of Measure, Creating Compound Unit Of Measure.	To Learn All Inventory Process And Ability To Understand Creation Of Stock Group Item And Unit Measures

### Teaching methodology

<u>Topic.no</u>	<u>Total lectures</u>	<u>Innovative methods to be used</u>	<u>Film shows and AVapplication</u>	<u>project</u>	<u>Expected outcome</u>
<u>1</u>	<u>10</u>	<u>PPT,Group discussion</u>	<u>Guest lectures from expert you tube videos</u>	<u>Individual assignments reports</u>	<u>develop understanding the concept of cost and cost accounting</u>
<u>2</u>	<u>16</u>	<u>PPT,short discussion</u>	<u>Youtube videos on preparation of cost sheet and inventory control</u>	<u>Individual assignmentsof solving practical problems</u>	<u>practical understanding</u>
<u>3</u>	<u>14</u>	<u>PPT,Short videos creation for understanding each elements</u>	<u>Youtube videos lectures</u>	<u>Individuals assignments of solving practical problems</u>	<u>conceptual clarity and practical understanding</u>

4	08	<u>PPT,short videos on tally accountings</u>	<u>Youtube videos lectures</u>	<u>Individual assignments inventory creation</u>	<u>accounting skills in hands mint with computer</u>
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**Methods of evaluation**

<u>subjects</u>	<u>Internal evaluation(30marks)</u>	<u>External evaluation(70 marks)</u>	<u>Suggested add on course</u>
<u>UNIT-I</u>	<u>Oral presentation /MCQ</u>	<u>MCQ:30%</u> <u>SHORT NOTES :10%</u> <u>LONG ANSWER QUESTIONS :60%</u>	<u>Certificate course on inventory managements</u>
<u>UNIT-II</u>	<u>Asignments :practical problems on cost sheet</u>		
<u>UNIT-III</u>	<u>Assignments :written test/practical problems</u>		
<u>UNIT-IV</u>	<u>Presentation on stock group and stock item creation .</u>		

**references :**

**list of books recommended :**

- 1.advanced cost accounting and cost system- Ravi M Kishore,,: taxmann,new delhi.
2. advanced cost accounting -Jain and Narang- Kalyani Publication ,New Delhi.
3. cost accounting: method and problems- B.K. Bhar- academic publications, Kolkata.
4. cost accounting theory and problems- S.N Maheshwari -Mittal Shri Mahavir Book Depot ,New Delhi
- 5.Tally ERP 9 with GST :Parag Joshi- dnyansabkul prakashan , pune

## Revised Syllabus (2019 Pattern) For Three Years

T.Y.B.A. Degree Course (CBCS)

Semester –VI Commerce G-III

Business Management

Course Code:-

No. of Credit -03

Objective:

- 1) To acquaint the Student with knowledge of Concept of Business Management.
- 2) To know and understand how to face the Business Problems.
- 3) To understand Principles of Administrative Controls.
- 4) To develop Knowledge of Managerial Skills.

Unit .No.	Unit Title	Contents	Purpose and Skill to be developed
1.	Introduction & Functions of Management	Meaning& Definition of Management, Functions of Management, Need of management. Meaning& Definition of Planning, Nature and Importance of Planning & Steps in Planning. Meaning& Definition of Decision Making, Factors of Decision affecting decision-making. Organizing & Staffing: Process, importance and Principles of Organizing, Need & Importance of Staffing.	Understanding the functions of Management. Developing of Decision Making Skills. Understand the Concept of Planning. Understanding the process and importance of organizing and staffing.
2.	Direction	Meaning, Principles and Importance of Direction Feature and Nature of Direction, Elements of Direction	How to Direct a group Understanding Feature & Elements of Direction
3.	Co-Ordination & Control	Co-ordination: Meaning, need and principles. Control: Definition, characteristics, steps in controlling, Essentials of Good Control System. Delegation, Evaluations. Performance Management. Policies and Procedures, Quality Control and Operations Management.	Understanding the need and importance of coordination and control.
4.	Recent Trends in Management	Emerging Trends in Management Total Quality Management & it's Principles of TQM Management of Crises	To know and understand the recent trends as well as current practices in management.

		Management of change Risk Management Recent Trend in HRM and Marketing, Social Responsibility of Management	
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### Teaching Methodology

Topic No.	Total Lectures	Innovative methods to be used	Film Show and AV Application	Project	Expected Outcome
1.	16	PPT, Group discussion	Guest Lectures From Expert	Individual Assignment & MCQ	Understand the nature and scope of management.
2.	10	PPT, Short Videos	Guest Lectures From Expert	Individual Assignment & MCQ	Understand the importance of direction in competitive world.
3.	12	PPT, YouTube Videos	Group Discussion	Individual Assignment & MCQ	Understand the importance of co-ordination and control
4.	10	PPT, YouTube Videos	Guest Lectures From Expert	Individual Assignment & MCQ	Know and Understand the recent trends in management.

### Method of Evaluation

Subject	Internal Evaluation(30Marks)	External Evaluation(70Marks)	Suggested Add on Course
Unit -I	Assignment or Book Review	MCQ:-20% Short Notes:-20% Long Answer Question:-60%	Nil
Unit -II	Written Test		
Unit -III	MCQ		
Unit -IV	Oral Exam		

### Reference Books:

1. Principles and Practice of Management: Vijay Kumar Kaul, Vikas Publishing House
2. Principles of Management: C.B. Gupta, Sultan Chand and Sons, New Delhi.
3. Essential of Management: Harold Koontz & Heinz Weibrich
4. Principles of Management: L. M. Prasad, Sultan Chand and Sons, New Delhi
5. Principles of Management: J. K. Mitra, Oxford University Press
6. Business Management: Thorat, Modi, Puranaik & Mohite, Nirali Prakashan