

# Sheth C.D.Barfiwala College of Commerce

(Affiliated to Veer Narmad South Gujarat University, Surat)

"Accredited B" Grade by NAAC" (CGPA 2.77)

Sahyog society, Sumul Dairy Road, Surat. 395008, Phone: - 2537752

## UNIT-WISE COURSE OUTCOMES – 2021-22

### Unit wise Cos

Academic year 2021-22

Class: S.Y. B.Com.

Sem: 3

Subject: Language Through Literature

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos(students will be able to do)
1.	Prose: A. How Wealth Accumulates and Men Decay B. Steve Jobs C. The Diamond Necklace		<ul style="list-style-type: none"><li>Gain insight into the relationship between wealth accumulation and its impact on individuals and society, fostering economic literacy and awareness of social inequalities.</li><li>Draw lessons from Jobs' successes and failures, inspiring personal reflection on goal-setting, perseverance, and resilience in the face of challenges.</li><li>Analyze the plot, characters, and themes of the story, exploring concepts such as vanity, social class, and the consequences of deception.</li></ul>
2.	Poetry: A. The Tiger B. Brahma C. Sonnet- To Science		<ul style="list-style-type: none"><li>Analyze the rich symbolism and vivid imagery used in the poem, deepening their understanding of how literary devices convey meaning and evoke emotion.</li><li>Delve into the spiritual and philosophical themes of the poem, exploring concepts such as transcendence, unity, and the eternal cycle of life and death.</li><li>Analyze the structure, language, and tone of the sonnet, considering how these elements contribute to Poe's message about the relationship between science and creativity.</li></ul>
3.	Grammar: A. Parts Of Speech		<ul style="list-style-type: none"><li>Gain a deeper understanding of how sentences are constructed by identifying and categorizing different parts of speech, such as nouns, verbs, adjectives, adverbs, pronouns, prepositions, conjunctions, and interjections.</li><li>Improve their grammar accuracy by recognizing and using these components correctly in their writing and speech. This can lead to clearer communication and better-written texts.</li></ul>
4.	Professional Communication: A. Interviews B. Soft Skills		<ul style="list-style-type: none"><li>Prepare for interviews effectively by researching the company, understanding the job requirements, and practicing common interview questions.</li><li>Develop strong verbal communication skills, including articulation, clarity, and confidence.</li><li>Learn to work effectively in teams, navigate interpersonal dynamics, and contribute positively to group efforts.</li></ul>



Class: S.Y.B.com

Sem: 3

Subject: Gujarati (Pratyayan Kaushalya)

Sr. No.	Unit name	Weight age (%)	Unit-wise Cos Students should be able to
1	Unit 1- Letter of Company Secretary <ul style="list-style-type: none"> <li>• Director</li> <li>• Share holders</li> <li>• others</li> </ul>		<ul style="list-style-type: none"> <li>• Develop the ability to communicate effectively with directors by writing clear and concise letters that convey important information or requests in a straightforward manner.</li> <li>• Learn to cultivate positive relationships with shareholders by communicating effectively through letters, addressing their concerns, answering questions, and providing regular updates on company activities and developments.</li> <li>• Recognize the role of letters in shaping the company's image and reputation among other stakeholders, ensuring ethical business practices.</li> </ul>
2	Unit 2- Letter to Bank <ol style="list-style-type: none"> <li>1. Internal</li> <li>2. External</li> </ol>		<ul style="list-style-type: none"> <li>• to draft internal letters to banks for routine account management purposes, such as opening, closing, or modifying accounts, updating signatories, or requesting account statements.</li> <li>• Gain proficiency in writing external letters to banks providing payment instructions, including issuing checks, setting up direct debits or standing orders, or making electronic fund transfers to third parties.</li> </ul>
3	Unit 3 Dialogue Writing		<ul style="list-style-type: none"> <li>• Develop a comprehensive understanding of the structure and components of effective dialogue, including dialogue tags, punctuation, formatting, and speech attribution.</li> <li>• Learn to develop authentic and believable characters through dialogue, including motivations through speech patterns, vocabulary, and tone.</li> </ul>



## Advanced accounting and auditing-1

Sr. No.	Unit name	Weightage %	Unit-wise Cos(students will be able to do)
1.	Introduction: Nature and scope of cost accounting; Cost concepts and classification; Method and techniques; Installation of costing system; Advantages and Limitation of Cost accounting	15 %	<ul style="list-style-type: none"> <li>➤ Explain the relevance of cost accountancy</li> <li>➤ Identify and explain different cost concepts</li> <li>➤ Explain meaning, nature and scope of cost accounting</li> <li>➤ Classify cost into various categories and identify relevant use of the classification,</li> <li>➤ List and explain various methods of costing, identify its use in different industries</li> <li>➤ Identify and explain various techniques of costing</li> <li>➤ Describe how to install costing system in an organization</li> <li>➤ Explain concept of cost audit</li> <li>➤ Solve various objective type practical sums</li> </ul>
2.	Accounting for Material: Material control; Concept and techniques; Pricing of material issues; Treatment of material losses, Calculation of material turnover rate.	15 %	<ul style="list-style-type: none"> <li>➤ Explain concept of material control</li> <li>➤ List various techniques of material control</li> <li>➤ Explain various techniques of material control               <ul style="list-style-type: none"> <li>• EOQ,</li> <li>• Material control levels,</li> <li>• Perpetual inventory system ,</li> <li>• Material turnover ratio,</li> <li>• Input Output Ratio,</li> <li>• ABC system of stock control,</li> <li>• VED analysis,</li> <li>• FSDN analysis</li> </ul> </li> <li>➤ Solve examples of using the above techniques of material control</li> <li>➤ Find the landed cost of material / purchase</li> <li>➤ Identify and list various methods of pricing material issues</li> <li>➤ Explain various methods of pricing material issues</li> <li>➤ Identify various types of material losses</li> <li>➤ explain the terms – waste, scrap, spoilage and defective - of material losses</li> <li>➤ Explain accounting treatment of material losses namely : waste, scrap, spoilage and defective</li> <li>➤ solve sums applying various accounting treatment of material losses</li> </ul>
3.	Accounting for Labour: Labour cost control procedure; Labour turnover; Idle time and overtime; Methods of wage payment - time and piece rates; - (Halsey Plan and Rowan Plan)	20 %	<ul style="list-style-type: none"> <li>➤ Explain meaning and purpose of labour cost control</li> <li>➤ Explain meaning of labour turnover.</li> <li>➤ Explain the reasons for labour turnover</li> <li>➤ Explain the meaning of labour turnover rate</li> <li>➤ Identify and list the various methods of calculating labour turnover rate.</li> <li>➤ List the methods of Wage payment</li> <li>➤ Explain the meaning of time wage method and piece wage methods</li> <li>➤ List the various incentive plans</li> <li>➤ Give the outline of Briefly outline the various incentive plans</li> <li>➤ Solve the sums as per incentive plans</li> <li>➤ Explain meaning and various methods of group bonus</li> </ul>
4.	Accounting for Overheads: Classification and departmentalization: Absorption of	25%	<ul style="list-style-type: none"> <li>➤ Explain Meaning of overhead</li> <li>➤ Identify and list the need for overhead accounting</li> <li>➤ Explain Meaning of overhead accounting cycle,</li> <li>➤ List the steps in overhead accounting cycle</li> <li>➤ Identify and list the different methods of classification of overhead</li> </ul>



	overheads: Determination of overhead rates; Under and over absorption and its treatment including machine hour rate.		<ul style="list-style-type: none"> <li>✓ Define the various terms of overhead classified</li> <li>✓ Classify overhead into different categories</li> <li>✓ Explain meaning of allocation</li> <li>✓ Explain meaning of primary and secondary apportionment of overhead</li> <li>✓ List and explain the various methods of secondary apportionment of overhead</li> <li>✓ Distinguish between allocation and apportionment of overhead</li> <li>✓ Solve sums of allocation and primary and secondary apportionment of overhead</li> <li>✓ Explain meaning and need of absorption of overhead</li> <li>✓ List and explain various methods of absorption of overhead</li> <li>✓ Explain the suitability of overhead methods</li> </ul>
			<ul style="list-style-type: none"> <li>✓ Calculate absorption of overheads rates by different methods</li> <li>✓ Explain meaning of over-absorption and under-absorption and its accounting treatment</li> <li>✓ Explain accounting treatment over-absorption and under-absorption</li> <li>✓ Solve sums related to finding out over-absorption and under-absorption of overhead and make its accounting treatment</li> </ul>
5.	Cost Ascertainment: Unit costing (Advanced problems on Estimated cost statement)	25 %	<ul style="list-style-type: none"> <li>✓ Explain the term "unit costing , single or output costing</li> <li>✓ Explain meaning and purpose of unit costing</li> <li>✓ explain the format of cost statement</li> <li>✓ Prepare examples using unit costing</li> <li>✓ Identify and explain need for preparing estimated cost statement</li> <li>✓ Identify and explain various items required for preparing estimated cost sheet</li> <li>✓ Explain meaning of tender cost / quotation price/ estimated total cost and cost per unit, required selling price</li> <li>✓ Explain manner of preparing estimated cost sheet</li> <li>✓ Solve sums of estimated cost statement</li> </ul>
	Total	100 %	



Sr. No.	Unit name	Weightage (%)	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1	Concept under Company Act,2013	10%	<ul style="list-style-type: none"> <li>• <b>Section 2(41): Financial Year</b> - Understand the concept of a financial year and its significance in financial reporting for companies.</li> <li>• <b>Section 2(50): Issued Capital</b> - Explain the meaning of issued capital and its role in a company's capital structure.</li> <li>• <b>Section 2(64): Paid-up Share Capital</b> - Differentiate between issued capital and paid-up share capital, understanding how much of the issued capital has been received by the company.</li> <li>• <b>Section 2(71): Public Company</b> - Identify the characteristics and requirements for a public company as defined in the Companies Act.</li> <li>• <b>Section 2(62): One Person Company (OPC)</b> - Define the concept of a one person company and its unique features.</li> <li>• <b>Section 2(68): Private Company</b> - Explain the characteristics and requirements for a private company as defined in the Companies Act.</li> </ul>
2	Liquidation of Company	30%	<ul style="list-style-type: none"> <li>• explain the concept of company liquidation, including the process of winding down a business and distributing its assets.</li> <li>• Identify the circumstances that may lead a company to liquidation, such as insolvency, inability to pay debts, or a decision by shareholders.</li> <li>• Describe the different methods of liquidation, including voluntary liquidation (initiated by the company) and court-ordered liquidation.</li> <li>• Explain the duties and responsibilities of liquidators, such as identifying and selling assets, settling debts, and supervising the distribution of remaining funds to creditors and shareholders according to a specific order of priority.</li> <li>• Explain the concept of company liquidation and the circumstances that may lead to it.</li> </ul>
3	Accounting for Amalgamation of Companies as per Indian Accounting Standard-14	30%	<ul style="list-style-type: none"> <li>• Differentiate between liquidation and other forms of corporate restructuring, such as amalgamation</li> <li>• Define the objectives and different methods of amalgamation, a form of corporate restructuring where two or more companies combine.</li> <li>• Understand the methods used to determine purchase consideration in an amalgamation, considering factors like market value, earning potential, and synergy benefits.</li> <li>• Explain the various methods used to classify the nature of purchase (e.g., cash, stock exchange) and the nature of merger (e.g., horizontal, vertical, conglomerate).</li> </ul>



			<ul style="list-style-type: none"> <li>• Perform calculations to determine the exchange ratio or sum involved in an amalgamation, considering factors like share prices and capital structures of the merging companies.</li> </ul>
4	Accounting for Absorption of Companies as per Indian Accounting Standard-14 Goods and service tax	30%	<ul style="list-style-type: none"> <li>• Explain the concept of business combinations, including their meaning and objectives.</li> <li>• Identify and differentiate between various accounting methods used to account for business combinations:</li> <li>• <b>Method of Absorption (Pooling of Interests):</b> Understand the underlying assumptions and application of the pooling method, where the combining companies are seen as merging their financial statements.</li> <li>• <b>Method of Purchase Consideration:</b></li> <li>• Perform calculations related to business combinations, including determining the purchase consideration and potentially the fair value of identifiable assets and liabilities.</li> </ul>



Class : S.Y. B.COMSem: 3Subject: Accountancy & taxation III

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1	Department accounts	20%	<ul style="list-style-type: none"> <li>• Explain the concept of departmental accounting</li> <li>• Understand the benefits of departmental accounting</li> <li>• Calculate departmental profit</li> <li>• Prepare departmental accounts</li> </ul>
2	Accounting for investment as per accounting standards	20%	<ul style="list-style-type: none"> <li>• Make informed investment decisions based on your financial goals and risk-tolerance.</li> <li>• Maintain accurate records of your investment activities.</li> <li>• Calculate the value of your investments and brokerage fees.</li> <li>• Understand the performance of different investment options.</li> </ul>
3	Tax structure of india (Direct taxes) <ol style="list-style-type: none"> <li>1. Basic concept</li> <li>2. Total income</li> <li>3. Income under the head of capital gains</li> </ol>	15%         25%	<ul style="list-style-type: none"> <li>• Explain the fundamental concepts of income taxation, including its purpose and role in government revenue generation.</li> <li>• Define key terms used in income tax calculations, such as assessee, assessment year, previous year, person, income, and agricultural income.</li> <li>• Differentiate between tax planning, tax evasion, and tax avoidance, understanding the ethical and legal implications of each.</li> <li>• Identify the factors determining the total income and residential status of an assessee for tax purposes.</li> <li>• Grasp the concept of five main heads of income under the Income Tax Act:               <ul style="list-style-type: none"> <li>• Salary Income</li> <li>• Income from House Property</li> <li>• Capital Gains</li> <li>• Business or Profession Income</li> <li>• Income from Other Sources</li> </ul> </li> </ul>
4	Tax structure of india (Indirect Taxes) Goods and service taxes	20%	<ul style="list-style-type: none"> <li>• Explain the concept of dual GST, its introduction, and its key advantages for the Indian economy.</li> <li>• Compare and contrast the present indirect tax structure with the GST system, identifying the shortcomings and challenges faced during the transition.</li> <li>• Define key terms relevant to GST, including:               <ul style="list-style-type: none"> <li>• Goods</li> <li>• Services</li> <li>• CGST (Central Goods and Services Tax)</li> <li>• SGST (State Goods and Services Tax)</li> <li>• IGST (Integrated Goods and Services Tax)</li> <li>• Person</li> <li>• Work Contract</li> <li>• Place of Business</li> <li>• Aggregate Turnover</li> <li>• Business</li> <li>• Place of Supply</li> <li>• Composite Supply</li> <li>• Mixed Supply</li> </ul> </li> </ul>



Class : S.Y.B.COM  
Subject: ECONOMICS

Sem: 3

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos Students shall be able to
1	Money	25%	<ul style="list-style-type: none"><li>• Explain meaning of Money and Near money, Objectives of Demand for Money and Importance of Money and Factors affecting Demand for Money</li><li>• Explain Components of Supply of Money and Factors affecting Supply of Money.</li></ul>
2	Quantity Theory of Money	25%	<ul style="list-style-type: none"><li>• Describe Fisher's transaction Equation, Cash balance Approach and keyne's views on Quantity Theory of Money</li></ul>
3	Inflation	25%	<ul style="list-style-type: none"><li>• Explain the meaning of Inflation and Types of Inflation like demand pull Inflation, Cost Push Inflation and Stagflation</li><li>• Discuss effects of Inflation, Anti-Inflationary Measures, Monetary and Fiscal Measures</li><li>• Relate Philips curve Analysis and Concept of Natural rate of Unemployment and Indexation Policy.</li><li>• Discuss meaning of Deflation and Reasons of Deflation.</li></ul>
4	Credit control and international Monetary institutions	25%	<ul style="list-style-type: none"><li>• Describe Credit Control.</li><li>• Explain Functions and Objectives of International Monetary Fund and Function and Objectives of World bank (International bank for reconstruction and development).</li></ul>





Class : S.Y. B.COMSem: 3Subject: BUSINESS ADMINISTRATION

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1	Human resource management	20%	1. Describe the functions of Human Resource management 2. Understand the importance of Human Resource Management
2	Human Resource Planning	15%	1. Analyse the various factors which affects the human resource planning 2. Describe the process of human resource planning
3.	Career Planning, Career development	20%	1. Develop abilities to plan their career 2. Describe the career planning from the viewpoint of the companies 3. Explain succession planning 4. Describe various methods of Executive development
4.	Trade Union	15%	1. Understand the working of the trade union 2. Describe functions, rights and responsibilities of trade unions
5.	Industrial Unrest	15%	1. Explain various forms of industrial disputes 2. Analyze the effects of industrial disputes 3. Develop the skill of solving industrial disputes through various methods
6.	Case Study	15%	1. Identify the problems related to employer – labour relations and provide its appropriate solution 2. Develop analytical and decision making ability



Class : S.Y. B.com  
Subject: Banking

Sem: 3

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos(students will be able to do)
1.	Banker and Customer	35%	Students will be able to 1. Define banker and customer 2. Describe the general and special characteristics of banker – customer relationship 3. Discuss the methods of termination of banker-customer relationship
2.	Negotiable Instruments	20%	Students will be able to 1. Define Negotiable instrument, Promissory note, Bills of exchange and Cheque 2. Differentiate between various Negotiable instruments 3. Write various negotiable instruments
3.	Electronic Fund Transfer	20%	Students will be able to 1. Describe and use various methods of Electronic fund transfer 2. Explain the concept of E-cheque and truncated cheque 3. Explain ethics and corporate social responsibility in banks
4.	Banking Regulation Act of 1949	15%	Students will be able to 1. Explain the various provisions of Banking Regulation Act, 1949 2. Describe the meaning, objectives and powers of Banking Ombudsman (Lokpal) 3. Illustrate and apply the provisions regarding complaints in banking ombudsman
5.	Practical Problems	10%	Students will be able to 1. Describe the steps to be taken by the banker in different circumstances



Sr. No.	Unit name	Weightage (%)	Unit-wise Cos (Statistics)
	<b>MATRICES</b>	30%	<p>Student should be able</p> <ul style="list-style-type: none"> <li>To Understand the definition of Matrices, some special types, Addition, subtraction and multiplication of matrices up to order 3 and its laws</li> <li>To gain the knowledge about Determinant of Square matrices and its law related to determinant</li> <li>To solve the example of inverse matrix, use of matrices in solving system of linear equations.</li> </ul>
2	<b>MATHEMATICAL EXPECTATION</b>	30%	<ul style="list-style-type: none"> <li>To teach definition, Expectation of a function of random variable, Addition and multiplication theorem of Expectation</li> <li>To contrast the knowledge of random variable for discrete case only: mean, variance &amp; covariances in a term of Expectation</li> <li>To evaluate some exercises of discrete random variable and Properties of Expected Value.</li> </ul>



SHEELA BHATNAGAR COLLEGE OF COMMERCE SURAT



3	DEMOGRAPHIC METHODS	40%	<ul style="list-style-type: none"> <li>• To gain the knowledge about Sources of Demographic data,</li> <li>• To memorize Demography, Measurement of Mortality – SDR, CDR, construction of Life-table, IMR, Survival rate</li> <li>• To illustrate the measurement of Fertility &amp; population growth; CBR, SFR, GFR, TFR – GRR, NRR</li> </ul>



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**PRINCIPAL  
SHETH C. D. BARFIWALA  
COLLEGE OF COMMERCE, SURAT**



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## UNIT-WISE COURSE OUTCOMES – 2021-22

### Unit wise Cos

Academic year 2021-22

Class: S.Y. B.Com.

Sem: 4

Subject: Language Through Literature

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1.	Prose: A. On Forgetting B. The Last Leaf C. Muhammad Yunus	25%	<ul style="list-style-type: none"><li>Examine the use of language, symbolism, and narrative structure to convey the complexities of memory and forgetting.</li><li>Engage in character analysis as they examine the motivations, traits, and development of the story's protagonists, deepening their understanding of human nature and relationships.</li><li>Gain insight into the life, work, and contributions of Muhammad Yunus, the founder of Grameen Bank and pioneer of microfinance, fostering appreciation for social entrepreneurship and poverty alleviation efforts.</li></ul>
2.	Poetry: A. The Toys B. Success is Counted Sweetest C. The Golden Pitcher	25%	<ul style="list-style-type: none"><li>Discuss themes such as the fleeting nature of youth, the loss of innocence, and the contrast between the carefree world of childhood and the realities of adulthood.</li><li>Explore Dickinson's unique style, including her use of unconventional punctuation, capitalization, and imagery, enhancing their appreciation for her poetic voice.</li><li>Engage in character analysis as they explore the motivations and emotions of the poem's protagonist, fostering empathy and understanding for her plight.</li></ul>
3.	Grammar: A. Tenses	25%	<ul style="list-style-type: none"><li>Identify and distinguish between the various English tenses, including simple present, simple past, simple future, present continuous, past continuous, future continuous, present perfect, past perfect, future perfect, present perfect continuous, past perfect continuous, and future perfect continuous.</li></ul>
4.	Writing Skills: A. Report Writing (newspaper report/official report)	25%	<ul style="list-style-type: none"><li>Understand the purpose and audience of different types of reports, including newspaper reports and official reports.</li><li>Identify the key components of a newspaper report, including headline, byline, lead paragraph, body paragraphs, and conclusion.</li></ul>



Sr.No	Unit name	Weightage (%)	Unit-wise Cos Students should be able to
1	Unit 1- Letters related to insurance 1. Life insurance 2. Fire insurance 3. Marine insurance	33.33	<ul style="list-style-type: none"> <li>to write letters to insurance companies regarding policy inquiries, requests for information, changes to policy details, or updates on personal circumstances affecting life insurance coverage.</li> <li>to inquire about fire insurance policies, request coverage details, premiums, deductibles, and exclusions, and clarify policy terms and conditions.</li> <li>Develop the ability to write letters to insurance companies to inquire about marine insurance policies, understand different coverage types (e.g., hull insurance, cargo insurance, liability insurance), and request quotations or proposals.</li> </ul>
2	Unit 2 – Types Speech 1. Social 2. Political 3. Economical 4. Educational	33.33	<ul style="list-style-type: none"> <li>understanding of various social issues affecting communities, societies, and individuals, including topics related to culture, identity, diversity, equality, human rights, and social justice.</li> <li>Learn to use persuasive language and rhetoric effectively in political speech, persuading audiences, mobilizing support, and influencing public opinion, policy, and decision-making.</li> <li>Develop skills in providing financial education and literacy through speech, empowering individuals and communities to make informed financial decisions, manage resources effectively, and achieve financial well-being.</li> <li>Promote a culture of lifelong learning and personal development through educational speeches, inspiring audiences to pursue continuous learning, curiosity, and intellectual growth in various aspects of their lives.</li> </ul>
3	Unit 3- Pressy/Summary Writing • Synonyms • Antonyms	33.33	<ul style="list-style-type: none"> <li>summarizing texts of varying lengths and complexity, including news articles, reports, essays, and academic papers, using techniques such as paraphrasing, condensing, and omitting non-essential details.</li> <li>Develop vocabulary skills by learning synonyms for common words and phrases, expanding the range of vocabulary available for use in writing and communication.</li> </ul>



			<ul style="list-style-type: none"><li>• Develop an understanding of antonyms as words that convey opposite or contrasting meanings, allowing for effective contrast and comparison in writing and communication.</li></ul>
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**SEM 4**

Sr. No.	Unit name	Weightage %	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1.	Contract costing	25 %	<ul style="list-style-type: none"> <li>✓ Explain Meaning of contract costing</li> <li>✓ Identify and list the industries where it can be applied</li> <li>✓ Explain special features of contract costing.</li> <li>✓ Explain meaning of special terms:                             <ul style="list-style-type: none"> <li>• Work in progress</li> <li>• Work certified</li> <li>• Work uncertified</li> </ul> </li> <li>✓ List the rules for uncompleted contract</li> <li>✓ Solve sums related to fixed price contract</li> <li>✓ Explain the types of contracts from pricing point of view</li> </ul>
2.	Operating costing : (Transport Costing (Passenger and Goods) Only)	20 %	<ul style="list-style-type: none"> <li>✓ Describe what is Operating Costing</li> <li>✓ Identify industries where operating costing is applied.</li> <li>✓ Describe the special features of Operating Costing</li> <li>✓ Calculate total number of units for operating costing</li> <li>✓ Prepare operating cost sheet to find of cost per unit of service</li> </ul>
3.	Process costing : (excluding inter-process profits & equivalent units)	20 %	<ul style="list-style-type: none"> <li>✓ Explain what is process costing</li> <li>✓ Identify the industries where process costing is applied</li> <li>✓ Explain important terms of process costing</li> <li>✓ Distinguish between job costing and process costing methods</li> <li>✓ Prepare process accounts from the given information</li> </ul>
4.	Process costing - Joint and by - Products	15 %	
5.	Standard Costing <ul style="list-style-type: none"> <li>• Meaning, setting up of standards,</li> <li>• Variance (Computation of Variance Regarding Material- &amp; labour only - material cost variance, material price variance &amp; material usage variance, labour cost variance, labour rate variance &amp; labour efficiency variance only) (Elementary)</li> </ul>	15 %	<ul style="list-style-type: none"> <li>• Describe meaning of standard costing</li> <li>• Compute material variances</li> <li>• Compute labour variances</li> </ul>
	Total	100 %	





Sr. No.	Unit name	Weightage (%)	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1	<b>Internal Reorganization:</b>	25%	<ul style="list-style-type: none"> <li>Understand the concept of capital reduction, including its meaning and purpose.</li> <li>Identify the different methods available for capital reduction and their suitability depending on the situation.</li> <li>Prepare journal entries to record capital reduction transactions.</li> <li>Calculate the impact of capital reduction on a company's balance sheet, including the presentation of the new balance sheet after the reduction.</li> <li>Perform detailed calculations to determine the amount of capital to be reduced.</li> </ul>
2	<b>Bonus shares</b>	10%	<ul style="list-style-type: none"> <li>Define the concept of bonus shares in a company's capital structure.</li> <li>Identify the various sources from which companies can capitalize bonus shares, such as retained earnings or share premium.</li> <li>Evaluate the reasons why companies may opt for bonus shares instead of cash dividends as a form of shareholder reward.</li> <li>Prepare the appropriate journal entry to record the issuance of bonus shares.</li> </ul>
3	<b>Redeemable Preference shares</b>	25%	<ul style="list-style-type: none"> <li>Understand the concept of providing for the redemption of RPS, including the reasons why companies may issue such shares.</li> <li>Prepare the journal entry to record the redemption of RPS, reflecting the changes in the company's financial statements.</li> <li>Construct a new balance sheet that accurately depicts the company's financial position after the RPS redemption.</li> <li>Calculate the redemption sum for RPS, considering factors like issue price, redemption premium (if applicable), and the number of shares redeemed.</li> </ul>
4	<b>Final Accounts:</b>	40%	<ul style="list-style-type: none"> <li>Identify and explain the format of a profit and loss statement, including the key components such as revenue, expenses, and net income.</li> <li>Describe the format of a balance sheet, outlining the categories of assets, liabilities, and shareholder equity.</li> <li>Communicate financial information effectively: By understanding the format and importance of the balance sheet, students will be better equipped to interpret and communicate financial information to various stakeholders.</li> </ul>



Class : S.Y. B.COM

Sem: 4

Subject: Accountancy and taxation IV

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1	Valuation of shares	25%	<ul style="list-style-type: none"> <li>Understand the need for valuing shares in various situations such as investment decisions, mergers and acquisitions, and company restructuring</li> <li>Identify factors affecting share value</li> <li>Describe different share valuation methods</li> <li>Distinguish between intrinsic value, market value, and fair value:</li> <li>Understand valuation methods to calculate share value</li> </ul>
2	Computation of income under the head of salary	20%	<ul style="list-style-type: none"> <li>Define taxable income</li> <li>Identify components of salary</li> <li>Calculate taxable income</li> <li>Utilize tax benefits</li> <li>Recognize practical applications</li> </ul>
3	Computation of income under the head of house property Procedure of income tax return (section 139 to 140 A)	30%	<ul style="list-style-type: none"> <li>Calculate the income from your house property:</li> <li>Understand the basic framework of income tax return filing for individuals (sections 139 to 140A of the Income Tax Act) relevant to house property income.</li> <li>Identify the appropriate Income Tax Return (ITR) form to file based on your income and residential status.</li> <li>Gain an understanding of the information required for filing your ITR, including details of the property, rental income received, and any applicable deductions.</li> <li>Learn basic steps on how to electronically file your ITR through the government portal. (Note: This course might not cover the specific functionalities of the portal due to potential updates)</li> <li>Determine your residential status for tax purposes:</li> </ul>
4	Goods and service tax	25%	<ul style="list-style-type: none"> <li>Define the concept of "time of supply" and its importance in determining GST liability.</li> <li>Explain the concept of "value of supply" and its role in calculating the amount of GST payable.</li> <li>Identify the authority that has the power to grant exemption or registration under the Goods and Services Tax (GST) regime.</li> <li>Understand the process of filing GST returns, including the timelines and different types of returns required under GST.</li> <li>Explain the procedures for payment of GST and claiming input tax credit (ITC) under GST regulations</li> <li>Identify the appropriate authority responsible for granting exemption or registration under GST.</li> </ul>



Class: S.Y.B.COM

Sem: 4

Subject: ECONOMICS

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos Students shall be able
1	Employment and income Determination	25%	<ul style="list-style-type: none"><li>• Explain The Classical theorem of Employment</li><li>• Application of Theory of Employment like J.B. Say's law of Markets, Pigou's Wage cut Theory, Keynesian Theory of income and Employment.</li></ul>
2	Investment function	25%	<ul style="list-style-type: none"><li>• Meaning of Investment Function.</li><li>• Explain Role of marginal efficiency of Capital and Interest Rate in Investment Function.</li><li>• Understand The definition of trade cycle, Characteristics and stages.</li></ul>
3	International Trade	25%	<ul style="list-style-type: none"><li>• Explain meaning of National and International Trade</li><li>• Describe balance of trade and balance of Payment, Equilibrium and Disequilibrium of balance of Payment it's causes effects and remedies.</li><li>• Discuss determination of Foreign Exchange rate</li><li>• Explain Purchasing Power Parity Theory</li></ul>
4	Public finance	25%	<ul style="list-style-type: none"><li>• Discuss meaning of Public Finance and taxation.</li><li>• Differentiate between public Finance and Private Finance</li><li>• Explain meaning of taxation, Canons of Taxation, Classification of taxes.</li></ul>



Class : S.Y. B.COM

Sem: 4

Subject: BUSINESS ADMINISTRATION

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos STUDENTS WILL BE ABLE TO:
1	Concept of market & marketing	25%	<ul style="list-style-type: none"> <li>• Explain the meaning of market, different types of markets, marketing, marketing management, and the scope of marketing management.</li> <li>• Compare and contrast different marketing philosophies like the production concept, selling concept, marketing concept, and social marketing concept.</li> <li>• Understand the traditional retail marketing landscape (stores and non-stores) and online retail marketing, including its elements, advantages, disadvantages, and typical business models.</li> </ul>
2	Marketing mix and marketing environment	30%	<ul style="list-style-type: none"> <li>• Define the marketing mix and its importance in developing a successful marketing strategy.</li> <li>• Analyze the four Ps of the marketing mix;</li> <li>• Define the marketing environment and differentiate between micro and macro environmental factors.</li> <li>• Evaluate the influence of macroenvironmental factors (economic, political, social, technological, legal, and ecological) on marketing strategies.</li> <li>• Understand the concept of a brand and its role in marketing.</li> <li>• Explain the need for branding and its benefits for businesses.</li> </ul>
3	Market segmentation	10%	<ul style="list-style-type: none"> <li>• Define market segmentation and explain its importance in marketing strategy.</li> <li>• Identify the various bases for segmenting a market;</li> <li>• Choose the most appropriate segmentation methods for different products or services.</li> <li>• Explain how segmentation helps target specific customer groups more effectively.</li> <li>• Discuss how it leads to the development of targeted marketing messages and campaigns.</li> </ul>
4	Marketing Research	20%	<ul style="list-style-type: none"> <li>• Define marketing control and its significance in ensuring marketing strategies achieve desired results.</li> <li>• Explain the importance of marketing control in identifying areas for improvement and adjusting marketing activities as needed.</li> <li>• Define marketing research and explain its role in informing effective marketing decisions.</li> <li>• Identify the objectives of marketing research, such as understanding customer needs, evaluating marketing performance, and identifying new market opportunities.</li> </ul>
5	Case study	10%	<ol style="list-style-type: none"> <li>1. Identify the problems marketing mix and provide its appropriate solution</li> <li>2. Develop analytical and decision making ability</li> </ol>



Class : S.Y. B.com  
Subject: Banking

Sem: 4

Sr. No.	Unit name	Weightage (%)	Unit-wise Cos
1.	Payments of customers cheques	25%	Students will be able to 1. Describe the precautions to be taken by the paying banker at the time of payment of cheque 2. Discuss the process of countermanding payment of cheques and drafts 3. Explain the consequences of wrongful dishonour of cheque 4. Describe the protection given to paying banker
2.	Collection of customers cheques	25%	Students will be able to 1. Describe the precautions to be taken by the collecting banker 2. Explain the duties of collecting banker 3. Describe the protection given to collecting banker 4. Describe core banking
3.	Employments of bank's funds	40%	Students will be able to 1. Explain various principles of sound lending 2. Describe and use various forms of advances 3. Illustrate various modes of creating charge 4. Differentiate between various modes of creating charge
4.	Practical Problems	10%	Students will be able to 1. Describe the steps to be taken by the banker in different circumstances



Sr. No.	Unit name	Weightage (%)	Unit-wise Cos(STATISTICS) Student should be able ...
1	Moments	20%	<ul style="list-style-type: none"><li>• To Understanding of Moments, Definition and Calculation, relation between raw and central moment</li><li>• To gain the knowledge about Central Moments and Raw moments</li><li>• To Explain Skewness and Kurtosis based on moments and solving examples</li></ul>
2	Testing of Hypothesis and Testing of Significance	40%	<ul style="list-style-type: none"><li>• To Understanding of Statical Hypothesis Testing, null and alternative hypothesis, critical region, level of significance &amp; power of test</li><li>• To explain Type I and Type II errors in hypothesis testing and their implications.</li><li>• To Study the large sample test to students with the knowledge and skills necessary to conduct hypothesis tests like difference between two means, standard deviation and proportion by drawing valid conclusions from data in various research and applied settings.</li></ul>
3	Acceptance Sampling by Attributes	40%	<ul style="list-style-type: none"><li>• To provide the knowledge to design, implement, and evaluate acceptance sampling plans line single and double sampling plan for effective quality control in</li></ul>



			<p>manufacturing and service industries.</p> <ul style="list-style-type: none"><li>• To Evaluate the principle of Acceptancy sampling, concept of good and bad lots, A.Q.L, L.T.P.D, Producer's risk, Consumer's risk, A.O.Q, A.O.Q.L</li><li>• To generate the Operating Characteristic (OC), ASN &amp; ATI Curves.</li></ul>



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