

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce, and Science College, Ahmednagar
(Autonomous)
(Affiliated to Savitribai Phule Pune University, Pune)



National Education Policy (NEP)
Choice Based Credit System (CBCS)

Programme Framework
B.Com. (Cost and Works Accounting) (Major)

Implemented from
Academic Year 2023-24

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)

Board of studies in Commerce and Management

Sr. No.	Name	Designation
1.	Dr. S. B. Kalamkar	Chairman
2.	Dr. B. N. Murtadak	Member
3.	Dr. M.P. Waghmare	Member
4.	Dr. N. B. Goyal	Member
5.	Dr. V. R. Humbe	Academic Council Nominee
6.	Dr. M. M. Deshmukh	Academic Council Nominee
7.	Dr. P. V. Sahte	Vice- Chancellor Nominee
8.	Prof. M. N. Tapkire	Alumni
9.	Mrs. Vanita Shripat	Industry Expert
10.	Prof. S. A. Tarte	Member(co-opt)
11.	Prof. S.D. Bankar	Member(co-opt)
12.	Dr. N. L. Vikhe	Member(co-opt)
13.	Prof. S. S. Nimbalkar	Member(co-opt)

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)

Board of studies in Costing, Accounting, taxation and Law

Sr. No.	Name	Designation
1.	Dr. B. N. Murtadak	Chairman
2.	Dr. S. B. Kalamkar	Member
3.	Dr. M.P. Waghmare	Member
4.	Dr. N. B. Goyal	Member
5.	Dr. H. B. Goyal	Academic Council Nominee
6.	Dr. S. D. Talekar	Academic Council Nominee
7.	Dr. M.D. Sayyed	Vice- Chancellor Nominee
8.	Mr. Tejas A. Joshi	Alumni
9.	CA Prasad Puranikt	Industry Expert
10.	Dr. A. V. Adsure	Member(co-opt)
11.	Prof. P. V. Kale	Member(co-opt)

1. Prologue/ Introduction of the programme:

The Bachelor of Commerce (B.Com) Program is a three-year degree program offered by the college with a view to impart in-depth knowledge and broad understanding of commerce. The objective of the program is to produce graduates equipped with the knowledge, skills and attitude to meet the challenges of the modern day business organizations. In this global era, it has become inevitable to prepare minds for the future by providing quality higher education. Though quality may be viewed through different lenses, B.Com. The programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the domain of business. This course not only provides for maintaining and sustaining existing businesses in the face of violent winds of change and competition but also a desperately needed perspective of sustainable growth. This programme aims at instilling conceptual understanding to equip students to deal with business realities of today and prepares them to drive and face the challenge of tomorrow. It also exposes the students to the world of technology and digitization in the relevant field as

envisaged by the scholars and policymakers. This course is designed to help cultivating entrepreneurial mindset and skills.

Commerce education is entirely different from other disciplines. Hence, it must charter course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

Bachelor of Commerce programme is a progressive programme that caters to the needs of commerce aspirants who desire to build their professional competence on a higher position with specialized knowledge in the field of Commerce. The three-year B.Com degree programme is divided into six semesters and is designed as per the Choice Based Credit System (CBCS) model curriculum prescribed by UGC. It includes core papers, discipline-specific electives, generic electives and skill enhancement courses. Students are required to complete practical and add on courses. The aspirants can select their specialization in the subject of Cost and Works Accounting or Marketing Management as per their choice.

2. Programme Outcomes (POs)

1. The students will be able to develop academic expertise in a global context in the discipline.
2. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet their requirements.
3. Capability of the students to make decisions at personal & professional level will increase after completion of this course.
4. The knowledge of different specializations in Accounting, costing, banking and finance with the practical exposure helps the students to stand in organization.
5. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders and aims at enhancing employability options of the students.
6. The curriculum helps instill learnability among students for upskilling and reskilling even in later part of life.
7. It will develop critical thinking abilities of the students along with ethical values.
8. The course will nurture skills to contribute effectively towards societal

Credit Distribution: B. Com. Cost and Works Accounting (Major) including Minor and OE and other courses.

	Type of Courses	III Yr	IV Yrs (Honours)	IV Yrs Research
Major Marathi	Discipline-Specific Courses (DSC)	46	74	66
	Discipline Specific Elective (DSE)	08	16	16
	Skill Enhancement Courses (SEC)	06	06	06
	Vocational Skill Courses (VSC)	08	08	08
	On-Job Training (OJT)	04	08	04
	Field Project (FP)	04	04	04
	Community Engagement and Service (CEP)	02	02	02
	Research project	00	00	12
	Research Methodology	00	04	04
	Indian Knowledge System	02	02	02
	Total (I, II and III Year)	80	124	124
Minor	Minor	20	20	20
Other Courses	Open Elective (OE)/ Multidisciplinary Courses	12	12	12
	Co-Curricular Courses	08	08	08
	Ability Enhancement Courses	08	08	08
	Value Education Courses	04	04	04
	Total	132	176	176

B.Com. Programme Framework: Credit Distribution

			D S C	D S E	SEC	V S C	FP/ OJT /IN/CEP	I K S							
I	I	4.5	06	-	02	-	-	02	03	03		02	02	02	22
I	II	4.5	06	-	02	02	-	-	03	03	-	02	02	02	22
Exit Option: Award of UG Certificate in Major with 44 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor															
II	III	5.0	08	-	02	-	FP-02	-	03	03	-	02	02	-	22
II	IV	5.0	08	-	00	02	CEP-02	-	03	03	-	02	02	-	22
Exit Option: Award of UG Diploma in Major with 88 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor															
III	V	5.5	10	04	-	02	FP-02	-	04	-	-	-	-	-	22
III	VI	5.5	08	04	-	02	OJT-04	-	04	-	-	-	-	-	22

								-							
Exit Option: Award of 3-Yr UG Degree in Major and Minor with 132 credits or continue with Major for a 4-year Degree															
IV	VII	6.0	14	04	RM:04	-	-	-	-	-	-	-	-	-	22
IV	VII I	6.0	14	04	-	-	OJT-04	-	-	-	-	-	-	-	22
4-Yr UG Degree (Honours) with Major and Minor with 176 credits															
IV	VII	6.0	10	04	RM:04	-	RP-04		-	-	-	-	-	-	22
IV	VII I	6.0	10	04	-	-	RP-08		-	-	-	-	-	-	22
4-Yr UG Degree (Honours with Research) with Major and Minor with 176 credits															

B.Com. Programme Framework: Course Distribution

Y e a r	S e m e s t e r	L e v e l	Major						M i n o r	O E	C C	A E C	V E C	T o t a l
			D S C	D S E	SEC	VS C	F P/ O J T /IN/ CEP	I K S						
I	I	4.5	02	-	01	-	-	01	01	01	01	01	01	09
I	II	4.5	02	-	01	01	-	-	01	01	01	01	01	09
		Exit Option: Award of UG Certificate in Major with 44 credits and an additional 4 credit core NSQF Course /Internship or Continue with Major and Minor												
II	III	5.0	03	-	01	-	01	-	01	01	01	01	-	09
II	IV	5.0	03	-	-	01	01	-	01	01	01	01	-	09
		Exit Option: Award of UG Diploma in Major with 88 credits and an additional 4 credit core NSQF Course /Internship or Continue with Major and Minor												
III	V	5.5	03	01	-	01	01	-	01		-	-	-	07
III	VI	5.5	02	01	-	01	01	-	01		-	-	-	06
		Exit Option: Award of 3-Yr UG Degree in Major and Minor with 132 credits or continue with Major for a 4-year Degree												
IV	VII	6.0	04	01	RM:01	-	-	-	-		-	-	-	06
IV	VIII	6.0	04	01	-	-	01	-	-		-	-	-	06
		4-Yr UG Degree (Honours) with Major with 176 credits												
IV	VII	6.0	03	01	RM:01	-	01	-	-		-	-	-	06
IV	VIII	6.0	03	01	-	-	01	-	-		-	-	-	05
		4-Yr UG Degree (Honours with Research) with Major with 176 credits												

Programme Framework (Course Distribution): B.Com. Cost and Works Accounting (Major)

Year	Semester	Level	Major		SEC	VSC	FP/OJT /IN/CEP	IKS
			DSC	DSE				
I	I	4.5	02	00	01	00	00	01
I	II	4.5	02	00	01	01	00	-
II	III	5.0	03	00	01	00	FP-01	-
II	IV	5.0	03	00	00	01	CEP-01	-
III	V	5.5	03	01	00	01	FP-01	-
III	VI	5.5	02	01	00	01	OJT-01	-
IV	VII	6.0	04	01	RM:01	00	-	-
IV	VIII	6.0	04	01	00	00	OJT-01	-
IV	VII	6.0	03	01	RM:01	00	RP-01	-
IV	VIII	6.0	03	01	00	00	RP-01	-

Programme Framework (Credit Distribution): B.Com. Cost and Works Accounting (Major)

Year	Semester	Level	Major					
			DSC	DSE	SEC	VSC	FP/OJT /IN/CEP	IKS
I	I	4.5	06	00	02	00	00	02
I	II	4.5	06	00	02	02	00	-
Exit Option: Award of UG Certificate with 44 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor								
II	III	5.0	08	00	02	00	FP-02	-
II	IV	5.0	08	00	00	02	CEP-02	-
Exit Option: Award of UG Diploma with 88 credits and an additional 4 credit core NSQF course /Internship or Continue with Major and Minor								
III	V	5.5	10	04	00	02	FP-02	-
III	VI	5.5	08	04	00	02	OJT-04	-
Exit Option: Award of UG Degree in Major and Minor with 132 credits or continue with a Major for 4-year Degree with honours or honours with research								
IV	VII	6.0	14	04	RM:04	00	00	-
IV	VIII	6.0	14	04	00	00	OJT-04	-
4-year Degree (Honours)								
IV	VII	6.0	10	04	RM:04	00	RP-04	-
IV	VIII	6.0	10	04	00	00	RP-08	-
4-year Degree (Honours with Research)								

Programme Framework (Courses and Credits): B. Com. Cost and Works Accounting (Major)

Sr. No.	Year	Semester	Level	Course Type	Course Code	Title	Credits
1.	I	I	4.5	DSC-1	BCOM-CA 111T	Cost and Works Accounting-I	03
2.	I	I	4.5	DSC-2	BCOM-CA 112T	Business Mathematics and Statistics-I	03
3.	I	I	4.5	SEC-1	BCOM-CA 113T	Cost and Works Accounting (Application) (Practical)	02
4.	I	I	4.5	IKS-1	BCOM-CA 114T	Commerce in Ancient India (IKS)	02
5.	I	II	4.5	DSC-3	BCOM-CA 121T	Cost and Works Accounting-II	03
6.	I	II	4.5	DSC-4	BCOM-CA 122T	Business Mathematics and Statistics-II	03
7.	I	II	4.5	SEC-2	BCOM-CA 123T	Cost and Works Accounting-II (Practical)	02
8.	I	II	4.5	VSC-1	BCOM-CA 124T	Soft Skills Development	02
9.	II	III	5.0	DSC-5	BCOM-CA 231T	Methods of Costing	03
10.	II	III	5.0	DSC-6	BCOM-CA 232T	Principles and Practices of Management	03
11.	II	III	5.0	DSC-7	BCOM-CA 233T	Business Environment	02
12.	II	III	5.0	SEC-3	BCOM-CA 234T	Methods of Costing (Practical)	02
13.	II	III	5.0	FP-01	BCOM-CA 235T	Field Project-I	02
14.	II	IV	5.0	DSC-8	BCOM-CA 241T	Techniques of Costing	03
15.	II	IV	5.0	DSC-9	BCOM-CA 242T	Company Law	03

B. Com. Cost and Works Accounting

16.	II	IV	5.0	DSC-10	BCOM-CA 243T	Business Communication	02
17.	II	IV	5.0	VSC-2	BCOM-CA 244T	Techniques of Costing (Practical)	02
18.	II	IV	5.0	CEP-01	BCOM-CA 245T	Community Engagement and Service	02
19.	III	V	5.5	DSC-11	BCOM-CA 351T	Advanced Cost Accounting-I	04
20.	III	V	5.5	DSC-12	BCOM-CA 352T	Business Regulatory Framework (M.Law)	04
21.	III	V	5.5	DSC-13	BCOM-CA 353T	Auditing and Assurance	02
22.	III	V	5.5	DSE-01	BCOM-CA 354T	A. Human Resource Management B. Organisational Behaviour	04
23.	III	V	5.5	VSC-3	BCOM-CA 355T	Auditing and Assurance (Practical)	02
24.	III	V	5.5	FP-02	BCOM-CA 356T	Filed Project-II	02
25.	III	VI	5.5	DSC-14	BCOM-CA 361T	Advanced Cost Accounting -II	04
26.	III	VI	5.5	DSC-15	BCOM-CA 362T	Taxation	04
27.	III	VI	5.5	DSE-2	BCOM-CA 363T	A. Investing in Stock Market B. Capital Market and Financial Services	04
28.	III	VI	5.5	VSC-4	BCOM-CA 364T	Taxation (Practical)	02
29.	III	VI	5.5	OJT-01	BCOM-CA 365T	On Job Training	04

B. Com. Cost and Works Accounting (Honours)

30.	IV	VII	6.0	DSC-16	BCOM-CA 471T	Management Accounting	04
31.	IV	VII	6.0	DSC-17	BCOM-CA 472T	Strategic Management	04
32.	IV	VII	6.0	DSC-18	BCOM-CA 473T	Advanced Cost Accounting	04
33.	IV	VII	6.0	DSC-19	BCOM-CA 474T	Financial Planning	02
34.	IV	VII	6.0	DSE-03	BCOM-CA 475T	A. Advanced Auditing B. Costing Technique Examinations and Responsibility Accounting C. Marketing Techniques	04
35.	IV	VII	6.0	RM-01	BCOM-CA 476T	Research Methodology	04
36.	IV	VIII	6.0	DSC-20	BCOM-CA 481T	Financial Analysis and Control	04
37.	IV	VIII	6.0	DSC-21	BCOM-CA 482T	Industrial Economics	04
38.	IV	VIII	6.0	DSC-22	BCOM-CA 483T	Application of Cost Accounting	04
39.	IV	VIII	6.0	DSC-23	BCOM-CA 484T	Organizational Behaviour	02
40.	IV	VIII	6.0	DSE-04	BCOM-CA 485T	A. Business Taxation B. Cost Control and Cost System C. Service Marketing	04
41.	IV	VIII	6.0	OJT-02	BCOM-CA 486T	On Job Training / Internship	04

B. Com. Cost and Works Accounting` (Honours with Research)

1.	IV	VII	6.0	DSC-16	BCOM-CA 471T	Management Accounting	04
2.	IV	VII	6.0	DSC-17	BCOM-CA 472T	Strategic Management	04
3.	IV	VII	6.0	DSC-18	BCOM-CA 473T	Financial Reporting	02
4.	IV	VII	6.0	DSE-03	BCOM-CA 475T	A. Advanced Auditing B. Costing Technique Examinations and Responsibility Accounting C. Marketing Techniques	04
5.	IV	VII	6.0	RM-01	BCOM-CA 476T	Research Methodology	04
6.	IV	VII	6.0	RP-01	BCOM-CA 477T	Research Project-I	04
7.	IV	VIII	6.0	DSC-19	BCOM-CA 481T	Financial Analysis and Control	04
8.	IV	VIII	6.0	DSC-20	BCOM-CA 482T	Industrial Economics	04
9.	IV	VIII	6.0	DSC-21	BCOM-CA 483T	Application of Cost Accounting	02
10.	IV	VIII	6.0	DSE-04	BCOM-CA 485T	A. Business Taxation B. Cost Control and Cost System C. Service Marketing	04
11.	IV	VIII	6.0	PR-02	BCOM-CA 486T	Research Project-II	08

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Cost and Works Accounting -I								
Year: I					Semester: I			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-1	BCOM-CA 111T	03	00	03	45	30	70	100

Learning Objectives:

1. To Understand the concepts and principles of cost accounting and works accounting.
2. To Familiarize with the various cost elements and cost classification methods.
3. To Gain proficiency in preparing cost sheets.
4. To Apply cost accounting techniques for inventory valuation and pricing decisions.

Course Outcomes (Cos)

1. It will develop a comprehensive understanding of cost accounting and works accounting concepts and principles among students.
2. It will enable the students to apply cost classification methods to accurately categorize various cost elements.
3. It enhances proficiency in preparing accurate and informative cost sheets.
4. It will help to utilize cost accounting techniques to make informed decisions.

Detailed Syllabus:

Unit I : BASICS OF COST ACCOUNTING

(12)

- Definition, scope, objectives, Nature and significance of Cost and Works Accounting, Limitations of Financial Accounting. Its relationship with Financial Accounting and Works Accounting.
- Concept of Cost, Classification of Cost, Costing, Cost Accounting and Cost Accountancy.
- Role of Cost and works Accountant and career opportunities in Cost and Works Accounting.
- Application of Cost and Works Accounting in Manufacturing and Service Industries.

Unit II. ELEMENTS OF COST

(12)

- Elements of Cost-Material, Labour and Expenses
- Classification of Cost
- Cost Unit, Cost Center , Profit Center, Responsibility Center, Investment Center, Cost Allocation, Cost Apportionment, Cost Absorption
- Preparation of Cost Sheet

- Tender and Quotation-Meaning and Definition

Unit III. MATERIAL COST

(12)

- Introduction to “Material Cost” (CAS-6), Objective, Requisites and Importance
- Purchase Procedure and purchase documents and Scientific purchase procedure
- Material Issue methods, Stock levels, EOQ, ABC Analysis
- Material Accounting Types of stores organization, Stores location and layout, Classification and codification of Material, Pricing of Issue of material and stock valuation as per FIFO, LIFO, Weighted Average and Simple Average methods
- Inventory Control Meaning, Methods and Recent Trends

Unit :IV LABOUR

(09)

- Introduction of Employee Costs Classification of Labour cost, Labour Budgeting, Labour standard, Labour cost Accounting, Factors of controlling labour cost.
- Time Records- Time keeping and Time booking and Methods of Time keeping and Time booking, Time and motions Study.
- Methods of Remunerations-Time rate, Piece rate and Taylor’s Differential Piece rate, Incentive Plans-Halsey and Rowan bonus plan
- Labour Turnover-Meaning, causes, effects and methods. Treatment of some of the Employee Cost items in Costing
- Recent Trend in Labour- Job evaluation, Job Analysis, Merit rating and Negotiations.

Suggested Readings/Material:

1. Advanced Cost & Works Accounting - Saxena, V/ Vashist, C Sultan Chand & Sons New Delhi
2. Advanced Cost Accounting - Jain, S/ Narang, K Kalyani Publication New Delhi
3. Cost & Works Accounting - Inamdar, S. M., Everest -
4. Cost Accounting Methods & Problems -Bhar, B. K. Academic Kolkata
5. Cost & Works Accounting- Kishore, R. M. Taxman Allied Service New Delhi
6. Principles & Practice of Cost Accounting- Bhattacharyya, A. K. PHI -
7. Cost Accounting - Jawahar, Lal Tata McGraw Hill New Delhi

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Business Mathematics and Statistics-I								
Year: I					Semester: I			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-2	BCOM-CA 112T	03	00	03	45	30	70	100

Learning Objectives:

1. Develop a solid understanding of the basic concepts in Finance and Business Mathematics and Statistics.
2. Gain knowledge of the applications of Statistics and Mathematics in the field of business and its relevance in decision-making.
3. Acquire the skills to calculate interests, and annuities, and perform various financial calculations such as EMI calculation, preparing amortization schedules, and determining insurance premiums.

Course Outcomes (Cos)

1. It will help to learn the basic concepts of Finance and Business Mathematics and Statistics.
2. It will help in understanding the students with applications of Statistics and Mathematics in Business.
3. It will be able to learn the concepts of interests and annuities to calculate EMI, prepare amortization schedules, calculate insurance premiums, etc.

Detailed Syllabus:

Unit I: Interest and Annuity

(15)

A. Interest:

Concept of Present value and Future value, Simple interest, Compound interest, Nominal and Effective rate of interest, Examples, and Problems

B. Annuity:

Ordinary Annuity, Sinking Fund, Annuity Due, Present Value and Future Value of Annuity, Equated Monthly Installments (EMI) by Interest of Reducing Balance and Flat Interest methods, Examples and Problems.

Unit II: Share and Mutual Fund**(15)****A. Shares:**

Concept of share, face value, market value, dividend, brokerage, equity shares, preferential shares, bonus shares. Examples and Problems

B. Mutual Funds:

Concept of Mutual Funds, Problems on the calculation of Net Income after considering entry load, Dividend, Change in Net Asset Value (NAV), and exit load. Averaging of price under the Systematic Investment Plan (S.I.P.). Examples and Problems

Unit III: Introduction of Statistics**(15)**

- Definition of Statistics, Scope of Statistics in Economics, Management Science and Industry. Concept of population and sample with illustration, Methods of sampling, Raw data, variable, discrete variable, continuous variable, a constant, attribute with an illustration.
- Classification-Concept and definition of classification, objectives of classification, types of classification.
- Frequency Distribution-Discrete and Continuous frequency distribution, cumulative frequency, and Cumulative frequency distribution.
- Graphs & Diagram- Histogram, Ogive curve, Pie-Diagram, Bar Diagram, Multiple bar Diagram, Sub-divided bar diagram

Suggested Readings :

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company	New Delhi
2	Mathematics for Commerce	K. Selvakumar	Notion Press	Chennai
3	Business Mathematics with Applications	Dinesh Khattar & S. R. Arora	S. Chand Publishing	New Delhi
4	Business Mathematics and Statistics	N.G. Das & Dr. J.K. Das	McGraw Hill	New Delhi
5	Fundamentals of Business Mathematics	M. K. Bhowal	Asian Books Pvt. Ltd	New Delhi
6	Operations Research	P. K. Gupta & D. S. Hira	S. Chand Publishing	New Delhi

Sr. No.	Title of the Book	Author/s	Publication	Place
1	Practical Business Mathematics	S. A. Bari	New Literature Publishing Company	New Delhi
2	Mathematics for Commerce	K. Selvakumar	Notion Press	Chennai
7	Mathematics for Economics and Finance: Methods and Modeling	Martin Anthony and Norman Biggs	Cambridge University Press	Cambridge
8	Financial Mathematics and Its Applications	Ahmad Nazri Wahidudin	Ventus Publishing ApS	Denmark
9	Fundamentals of Mathematical Statistics	Gupta S. C. and Kapoor V. K.;	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
10	Statistical Methods	Gupta S. P.:	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
11	Applied Statistics	Mukhopadhyaya Parimal	New Central Book Agency Pvt. Ltd.	Calcutta.
12	Fundamentals of Statistics	Goon A. M., Gupta, M. K. and Dasgupta, B.	World Press	Calcutta.
13	Fundamentals of Applied Statistics	Gupta S. C. and Kapoor V. K.;	Sultan Chand and Sons	23, Daryaganj, New Delhi 110002
14	Business Mathematics & Statistics-I	Dr. M.P. Waghmare	Thakur Publication	

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Cost and Works Accounting (Application)(Practical)								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
SEC-1	BCOM-CA 113P	00	02	02	30	15	35	50

Learning Objectives:

1. To Understand the concepts and principles of cost accounting and works accounting.
2. To Familiarize with the various cost elements and cost classification methods
3. To Gain proficiency in preparing cost sheets.
4. To apply cost accounting techniques for inventory valuation and pricing decisions.

Course Outcomes (Cos)

1. Students will be able to identify the limitations of Financial accounting and cost Accounting .
2. To develop a comprehensive understanding of cost accounting and works accounting concepts and principles.
3. To enable the students to apply cost classification methods to accurately categorize various cost elements.
4. To gain knowledge to utilize cost accounting techniques to make Tender and Quotation

Detailed Syllabus:

Unit I: Principles of cost accounting (06)

- Financial accounting and cost Accounting .
- Cost Accounting-Meaning, Definition, Importance.
- Features, Advantages and Limitations of Cost Accounting

Unit II: Overview of Cost Accounting (06)

- Introduction to Accounting Software
- Use of Cost Accounting
- Factors to consider when selecting cost accounting concepts for a business

Unit III: Preparation of Documents (08)

- Preparation of Cost Sheet
- Preparation of Tender and Quotation

Unit IV: Labour cost Accounting

(10)

- Introduction Labour cost
- Methods of Remunerations
- Incentive Plan

Practical Areas

- download 'Framework for the Preparation and Presentation of Cost Sheets and Reports from the websites of the Institute of Chartered Accountants of India (ICAI) to analyze the qualitative characteristics of accounting information provided therein.
- Prepare cost sheet of products produced by the company by collecting necessary data from small business firms.
- Prepare Quotaion or Tender of product sold by the Trading Organisation by collecting necessary information.

Suggested Readings/Material:

- Narang , K.L& Jain . S.P. Cost Accounting: Theory and practice , Kalyani Publishers , New Delhi
- Jain , J.C& Nigam, B.M.L Cost Accounting Principles an practice Prentice Hall of India New Delhi
- Pillai , R.S.N and Bhgavati Cost Accounting, Pub. S. Chand & Co.Ltd.New Delhi .

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Commerce in Ancient India (IKS)								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
IKS-1	BCOM-CA 114T	02	00	02	50	15	35	50

Learning Objectives:

1. Understand the economic system prevalent in ancient India.
2. Explore the accounting practices and techniques used in ancient India.
3. Examine the role of banks and moneylenders in the ancient Indian economy and analyze the functions and operations of ancient Indian financial institutions..
4. Understand the administrative structures and functions in ancient Indian society and examine the role of rulers and administrators in economic regulation and trade promotion

Course Outcomes (Cos)

1. To enable the students in evaluating the impact of geographical, cultural, and technological factors on trade and commerce in ancient India.
2. To develop a comprehensive understanding of the accounting, auditing and taxation practices and techniques employed in ancient India .
3. To gain knowledge about the evolution of banking and financial systems in ancient India.
4. It will give insights into the legal and regulatory frameworks governing commerce in ancient Indian society.

Detailed Syllabus:

Unit I: Economic System, Trade and Commerce in Ancient India (08)

- Ancient trade routes and their significance (e.g., Silk Road, maritime trade)
- Commodities traded in ancient India (e.g., spices, textiles, precious stones)
- Ancient Indian trade relations with other civilizations (e.g., Roman Empire, Southeast Asia, China)
- Silk Route and India's trade with the Roman Empire and other regions
- Port cities and maritime trade, Merchants and their role in trade
- Barter system and the evolution of currency
- Coinage and monetary systems in ancient India

Unit II: Accounting, Auditing and Taxation in Ancient India (08)

- Record-keeping methods in ancient India (e.g., clay tablets, inscriptions)
- Role of accountants and auditors in ensuring financial transparency
- Examples of audits mentioned in ancient texts (such as the Arthashastra)
- Taxation systems in ancient Indian kingdoms (e.g., land revenue, customs duties)
- Administrative structures for tax collection and revenue management
- Use of tax revenue for public works and welfare

Unit III: Banking and Financial System in Ancient India (07)

- Overview of the role of banking in ancient Indian trade and commerce
- Role of shroffs and sarrafs (bankers and money changers)
- Development of indigenous banking systems
- Definition and role of moneylenders (sahukars) in ancient banking
- Functions of moneylenders in providing loans and credit
- Role of kings and ruling authorities in regulating the banking system

Unit IV: Governance and Administration in Ancient India (07)

- Economic policies during the Mauryan Empire
- Dhamma policy and its impact on economy and governance., Welfare measures, trade, and religious patronage under Ashoka's rule
- Vidur's advice on decision-making, diplomacy, and justice
- Chanakya's strategies for military campaigns, diplomatic negotiations, and efficient administration
- Application of Vidur and Chanakya's principles in real-world governance scenarios

Suggested Readings/Material:

1. "The Economic History of Ancient India" by R. C. Dutt - Published by Atlantic Publishers and Distributors Ltd, 2004.
2. "Trade and Commerce in Ancient India" by R.K. Pruthi - Published by Abhinav Publications, 2004.
3. "Ancient Indian Accounting and Auditing Practices: A Comparative Study" by R.P. Singh - Published by Deep & Deep Publications Pvt. Ltd, 2007.
4. "History of Indian Accounting" by P.R. Chaudhary - Published by New Saraswati House (India) Pvt. Ltd, 2011.
5. "Taxation in Ancient India" by R.S. Sharma - Published by Motilal Banarsidass, 2001.
6. "Banking in Ancient India" by D.R. Gadgil - Published by Abhinav Publications, 2004.
7. "The State in Ancient India" by R.C. Majumdar - Published by Firma KLM Private Limited, 1977.

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Cost and Works Accounting-II								
Year: I				Semester: II				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-3	BCOM-CA 121T	03	00	03	45	30	70	100

Learning Objectives:

1. To impart knowledge of basic cost accounting concepts
2. To create awareness about the application of these concepts in the business world
3. To impart skills regarding Cost and Works Accounting
4. To impart knowledge regarding the cost of accounts of various establishments.

Course Outcomes (Cos)

1. It will know the documents that are used in stores and how to calculate the issuing price of the material.
2. It will provide knowledge to students on classification and codification.
3. It will provide an understanding of the concepts of labor turnover and merit rating.

Detailed Syllabus:

Unit .1 Material Accounting (14)

- Store Location and Layout.
- Classification and Codification of Material.
- Stores and Material Records.
- Bin Card & Store Ledger etc.
- Issue of Material and Pricing Methods for Issue of Material: FIFO, LIFO.
- Simple Average Methods, Weighted Average Methods.
- Use of computer in-store Accounting.

Unit.II Labour cost and Payroll (14)

- Meaning and definition of wages.
- Difference Between Wages and Salary
- Records and methods - time keeping and time booking.
- Methods of Wage Payment -Time rate system, Piece rate system,
- Taylor's differential piece rate system-Incentive Plan, Halsey Plan, Rowan Plan.
- Group Bonus scheme- Performance-based incentive plan,
- Payroll - meaning and components.

Unit.III. Other Aspects of Labour (10)

- Labour Turnover.
- Job Analysis & Job Evaluation.
- Merit Rating.

Unit.IV Direct Cost and Introduction to JIT, CAM and ERP. (07)

- Direct Cost Concept and its accounting treatment
- Introduction to Just In Time (JIT)
- CAM (Computer Aided Manufacturing)
- Enterprise Resource Planning (ERP)

Suggested Readings/Material:

1. Advanced Cost & Works Accounting - Saxena, V/ Vashist, C Sultan Chand & Sons New Delhi
2. Advanced Cost Accounting - Jain, S/ Narang, K Kalyani Publication New Delhi
3. Cost & Works Accounting-Inamdar, S. M., Everest -
4. Cost Accounting Methods & Problems -Bhar, B. K. Academic Kolkata
5. Cost & Works Accounting-Kishore, R. M. Taxman Allied Service New Delhi
6. Principles & Practice of Cost Accounting- Bhattacharyya, A. K. PHI -
7. Cost Accounting - Jawahar, Lal Tata McGraw Hill New Delhi

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Business Mathematics and Statistics-II								
Year: I					Semester: II			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
DSC-4	BCOM-CA 122T	03	00	03	45	30	70	100

Learning Objectives:

1. Develop a thorough understanding of matrices and determinants and their application in business and economics.
2. Gain knowledge of the applications of matrices and determinants in various business and economic contexts.
3. Learn and apply graphical methods to solve business optimization problems with two variables, considering constraints and objective functions.

Course Outcomes (Cos)

1. It will develop the ability to understand the concept of matrices and determinants.
2. It will help to understand the applications of matrices and determinants in business and economics.
3. It will help the students to understand graphical methods to solve business optimization problems with two variables.

Detailed Syllabus:

Unit I: Matrices and Determinants (up to order 3 only) (15)

Definition of a Matrix, Types of Matrices, Algebra of Matrices, Determinants, Adjoint of a Matrix, Inverse of a Matrix via Adjoint Matrix, Homogeneous System of Linear equations, Condition for Consistency of homogeneous system, Solution of Non-homogeneous System of Linear equations (not more than three variables), Applications in Business and Economics, Examples and Problems.

Unit II: Measures of Central Tendency and Measures of Dispersion (15)

A. Measures of Central Tendency:

- Concept and meaning of Measures of Central Tendency, Objectives of Measures of Central Tendency, Requirements of good Measures of Central Tendency.

- Types of Measures of Central Tendency, Arithmetic Mean(AM), Median, Mode for discrete and Continuous frequency Distribution, Merits & Demerits of A.M., Median, Mode, and Numerical Problem.
- Combined Mean, Numerical Problems.

B. Measures of Dispersion:

- Concept and meaning of Measures of dispersion, Requirements of good Measures of dispersion.
- Types of Measures of dispersion-Absolute & Relative Measures of dispersion (Range, Standard Deviation (SD), Variance, Coefficient of Variation (C.V.)
- Numerical Problems.

Unit III: Correlation and Regression

(15)

- Concept and types of correlation, Scatter diagram, Interpretation with respect to magnitude and direction of the relationship. Karl Pearson's coefficient of correlation for ungrouped data.
- Concept of regression, Lines of regression for ungrouped data, predictions using lines of regression. Examples and problems.

Suggested Readings:

1. Practical Business Mathematics S. A. Bari New Literature Publishing Company New Delhi
2. Mathematics for Commerce K. Selvakumar Notion Press Chennai
3. Business Mathematics with Applications Dinesh Khattar & S. R. Arora S. Chand Publishing New Delhi
4. Business Mathematics and Statistics N.G. Das & Dr. J.K. Das McGraw Hill New Delhi
5. Fundamentals of Business Mathematics M. K. Bhowal Asian Books Pvt. Ltd New Delhi
6. Operations Research P. K. Gupta & D. S. Hira S. Chand Publishing New Delhi
7. Mathematics for Economics and Finance: Methods and Modeling Martin Anthony and Norman Biggs Cambridge University Press Cambridge
8. Financial Mathematics and Its Applications Ahmad Nazri Wahidudin Ventus Publishing ApS Denmark
9. Fundamentals of Mathematical Statistics Gupta S. C. and Kapoor V. K., Sultan Chand and Sons 23, Daryaganj, New Delhi 110002
10. Statistical Methods Gupta S. P.: Sultan Chand and Sons 23, Daryaganj, New Delhi 110002
11. Applied Statistics Mukhopadhyay Parimal New Central Book Agency Pvt. Ltd. Calcutta.
12. Fundamentals of Statistics Goon A. M., Gupta, M. K. and Dasgupta, B. World Press Calcutta.
13. Fundamentals of Applied Statistics Gupta S. C. and Kapoor V. K., Sultan Chand and Sons 23, Daryaganj, New Delhi 11000

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Cost and Works Accounting-II (Practical)								
Year: I					Semester: I			
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
SEC-2	BCOM-CA 123P	00	02	02	30	15	35	50

Learning Objectives:

1. To impart knowledge of basic cost accounting concepts
2. To create awareness about the application of these concepts in the business world
3. To impart skills regarding Cost and works Accounting
4. To impart knowledge regarding the cost of accounts of various establishments.

Course Outcomes (Cos)

1. It will know the documents that are used in stores and how to calculate the issuing price of the material.
3. It will provide knowledge to students on classification and codification.
4. It will provide an understanding of the concepts of labour turnover and merit rating.

Detailed Syllabus:

Unit .1 Store Material (10)

- Classification and Codification of Material.
- Bin Card & Store Ledger etc.
- Issue of Material and Pricing Methods..
- Use of computer in-store Accounting.

Unit. 2 Wages and salary (06)

- Timekeeping and time booking.
- Methods of Wage Payment in industry
- Incentive Plans
- Payroll meaning and components in industry

Unit.3. Aspects of Labour (08)

- Labour Turnover.
- Job Analysis & Job Evaluation Methods in industry
- Merit Rating Methods Methods

Unit.4 JIT, CAM and ERP

(06)

- Just In Time
- CAM (Computer Aided Manufacturing)
- Enterprise Resource Planning (ERP)

Practical Areas:

- Download 'Framework for the Preparation and Presentation of Bin Card & Store Ledgers and Reports from the websites of the Institute of Chartered Accountants of India (ICAI) to analyze the qualitative characteristics of accounting information provided therein.
- Prepare cost Time keeping and time booking, Methods of Wage Payment in the industry, Incentive Plans, Payroll meaning and components in the industry
- Merit Rating Methods methods by the company by collecting necessary data from small business firms.
- Just In Time, CAM (Computer Aided Manufacturing), Enterprise Resource Planning (ERP) Organisation by collecting necessary information.

Suggested Readings/Material:

- Advanced Cost & Works Accounting - Saxena, V/ Vashist, C Sultan Chand & Sons New Delhi
- Advanced Cost Accounting - Jain, S/ Narang, K Kalyani Publication New Delhi
- Cost & Works Accounting-Inamdar, S. M., Everest -
- Cost Accounting Methods & Problems -Bhar, B. K. Academic Kolkata
- Cost & Works Accounting-Kishore, R. M. Taxman Allied Service New Delhi

Ahmednagar Jilha Maratha Vidya Prasarak Samaj's
New Arts, Commerce and Science College, Ahmednagar
(Autonomous)
Syllabus
B. Com. Cost and Works Accounting (Major)

Title of the Course: Soft Skills Development								
Year: I				Semester: I				
Course Type	Course Code	Credit Distribution		Credits	Allotted Hours	Allotted Marks		
		Theory	Practical			CI E	ES E	Total
VSC-1	BCOM-CA 124T	02	00	02	50	15	35	50

Learning Objectives:

1. To develop interpersonal and effective communication skills
2. To develop problem-solving skills and understand their influence on the behavior and attitudes of individuals.
3. To develop leadership skills among the learners.
4. To understand the concept of workplace conflict management.

Course Outcomes (Cos)

1. Students will be able to understand the importance of oral and written communication in the day-to-day working of the organization.
2. Students will be able to develop interpersonal skills and problem-solving skills.
3. After studying this course, students will be able to understand the role of body language in effective communication.

Detailed Syllabus:
Unit I: Effective Communication Skills
(06)

- Process of Communication, Written and Verbal Communication, Visual Communication. Verbal and non-verbal communication
- Active listening and empathy
- Personality Traits, Grooming Manners.
- Barriers to Communication, Overcoming communication barriers

Unit II: Interpersonal Skills
(09)

- Non-verbal communication, Body language, Postures and gestures, Value of time, Organizational body language
- Importance of Listening, Emotional Intelligence.
- Presenting a Positive Image through Verbal and Non-verbal Cues

Unit III: Teamwork and Collaboration

(09)

- Teamwork dynamics
- Effective team communication
- Leveraging individual strengths
- Resolving conflicts within teams

Unit IV: Interview Skills and Selling Skills

(06)

- Interview Skills. Importance and types of interviews
- Self-assessment and identifying strengths, Crafting an impressive resume and cover letter, Practicing common interview questions
- Selling skills – Selling to customers, Selling to Superiors Selling to peer groups, teammates and subordinates, Conceptual Selling, Strategic selling
- Cultivating long-term customer relationships, Effective communication and relationship management, Resolving customer complaints and concerns

Suggested Readings/Material:

1. Kushal Jin – Business Communication, VK India.
2. Krishnamacharyulu, C. S. G, Ramakrishnan Lalitha – Personality Development, Interpersonal Skills, and Career Management, Himalaya Publishing.
3. Corvette Budjac – Conflict Management: A Practical Guide to Developing Negotiation Strategies, Pearson.
4. Mitra, B. K., Personality Development and Soft Skills, Oxford University Press.
5. Kumar Sanjay and Pushplata, Communication Skills, Oxford University Press.
6. Mandal S. K., Effective Communication and Public Speaking, Jaico Publishing