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SEMESTER VI
DISCIPLINE SPECIFIC ELECTIVE
COST AND MANAGEMENT ACCOUNTING
Cost and Management Audit (DSE 6)
(100 Marks, 60 Lectures)

Objectives: To provide in-depth knowledge of cost and management audit

UNIT I COST AUDIT

(20 Marks, 10 Lectures)

Meaning, nature, objectives and scope of cost audit, Concepts of efficiency audit, Propriety audit, Management Audit, Social audit, Operational Audit, Energy Audit, VFM audit, Performance Audit, Difference between cost audit and financial audit. Advantages and limitations of Cost Audit.

UNIT II COST AUDIT AND COMPANIES ACT

(30 Marks, 15 Lectures)

Important sections of Companies Act 2013 relating to Cost Audit, Books of Accounts to be maintained, Qualification, Disqualification, ceiling on Number of cost audit, Appointment of cost auditor, rights and responsibilities, status, relationship and duties and liabilities- professional and legal under the companies act 2013 and the cost and the Works accountants Act 1959, professional ethics and code of conduct for cost auditor.

UNIT III PLANNING AND TECHNIQUES OF COST AUDIT (20 Marks , 15 Lectures)

Familiarization with the industry, the organisation, the production process, the system, and procedure- list of records and reports, preparation of the audit program, audit notes and working papers, techniques of cost audit, procedure, meaning and importance, Internal control, internal check, internal audit.

UNIT IV: COST RECORDS AND AUDIT RULES

(25 Marks , 15 Lectures)

- (a) Cost Accounting Record Rules-meaning –list of cost accounting records essential records and statistical record-application of CAAR and maintenance of record important cost accounting records such as Raw Materials, wages, overheads, depreciation production records, sales records consumable stores & spares R&D Expenses Benefits derived from cost accounting records preservation of cost accounting records.
- (b) Cost Audit Report Rules-contents-annexure to cost audit reports types of report- distinctions between notes and qualifications to the report. Report and opinion, special emphasis on Cost auditors observation Necessity of cost audit, End use of cost Audit Report. Cost audit as an aid to management.

References :

1. Ramnathan, A. R., *Cost and Management Audit*. Tata McGraw Hill Publishing, New Delhi.

Goa University, Taleigao Plateau, Goa

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SEMESTER V
DISCIPLINE SPECIFIC ELECTIVE
ACCOUNTING
Auditing –I (DSE 2)
(100 Marks – 60 Lectures)

Objective:

The course aims at imparting knowledge about the principles, methods, techniques of auditing and their applications to understand the objective and concepts of auditing to gain working knowledge of generally accepted auditing procedures and of techniques and skills.

Unit I Introduction:

(20 Marks-10 Lectures)

- Evolution of audit
- Meaning and Definition
- Scope of Auditing
- Auditing V/s. Accountancy
- Objectives of Auditing – Primary & Secondary
- Various classes of audit (Based on authority, time and scope)
- Qualities of an Auditor
- Basic Principles governing an audit.
- Benefits and limitations of Auditing

Unit II Internal Control System

(20 Marks-10 Lectures)

- Meaning – Nature and Objectives of internal Control System
- Procedure for Evaluation of Internal Control System
- Methods for evaluation of internal control system,
 - Internal Control Questionnaire – Meaning, illustrations, merits and demerits
 - Flow chart – meaning, illustrations , merits and de-merits
- Internal Check – Meaning, objectives, merits and demerits
- Internal Audit – Meaning and Significance

UNIT III Audit Process

(40 Marks-25 lectures)

(a) Basic Preparations

- Audit plan – Meaning and steps in audit planning
- Audit Programme – Meaning, objectives, contents, merits and limitations.
- Audit evidence - Procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence, Physical verification, documentation, direct confirmation, re-computation, Analytical review techniques, and representation by management.
- Audit Working Papers – Purpose, contents, working files – permanent and temporary files, ownership & confidentiality of working papers.

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SEMESTER V
Advertising Management – I (DSE 3)
(100 Marks - 60 Lectures)

Objectives: To acquaint the students with fundamentals of advertising, media planning and effectiveness of advertising.

Unit I Introduction

(25 Marks-15 Lectures)

Advertising – Meaning, Benefits and limitations of advertising. Factors influencing the growth of advertising. Types of Advertising- (a) Product/Service/Brand (b) Institutional, (c) Cause marketing. Future of advertising. Advertising Media – Meaning & types, factors influencing choice of media. Types of Internet advertising. Advertising ethics and social responsibility. Advertising and consumer protection. Integrated Marketing Communication – concept.

Unit II Building the Advertisement

(25 Marks-15 Lectures)

a) Layout – Meaning, elements of an advertisement, Principles of effective layout.
b) Illustration- functions and types
c) Copywriting – Meaning, types and essential components of copy, Principles for effective copywriting for Posters, Print, Radio, Television & Web/ Internet.

Unit III Advertising Agency

(25 Marks-15 Lectures)

Advertising Agency – Meaning, functions, factors influencing the choice of an advertising agency, types of advertising agencies.
Client Agency Relationship – Meaning and principles. Client Turnover – Meaning & reasons.
Advertising Agency compensation – Meaning and types.
Career options available in Advertising field- Advertising agencies, media, production house, research and allied field (printing, graphics and animation, modeling & dubbing).

Unit IV Advertising Effectiveness

(25 Marks-15 Lectures)

Measuring advertising effectiveness - Meaning & importance.
Research in Advertising- importance and types (copy research & behavioural research).
Limitations of research, Pre-testing and Post-testing methods, DAGMAR- concept, merits & demerits

References:

- Arens, William. *Contemporary Advertising*. Tata McGraw Hill, N. Delhi
- Dunn, Watson & Barbon Arnold. *Advertising- Its role in Modern Marketing*. Holt Saunders International Ed, New York.
- Shankar Amita. *Advertising*. Seth Publishers, Goa.
- Albert C. & Schick, C. Dennis. *Fundamentals of copy and layout*. NTC Publishing Group, U.S.
- Bennett, Anthony G. *The Big Book of Marketing*. Tata McGraw-Hill

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SEMESTER II
Introduction to Marketing (CC 5)
(100 Marks- 60 Lectures)

Objective: To develop an understanding of the marketing environment and relevant decisions.
Unit I Introduction to marketing (25 Marks 15 Lectures)

Market concepts-- place concept, area concept demand concept.

Kinds of goods—convenience goods, shopping goods speciality goods.

Marketing concepts - product concept, selling concept, marketing concept, societal marketing concept. Scope of marketing - goods, services, events, organisations etc.

Unit II Marketing Environment and Segmentation (25 Marks 15 Lectures)

Marketing Environment- concept, major environmental forces.

Market segmentation- concept, Bases for segmenting markets.

Consumer behaviour and marketing research

Consumer buying behaviour, factors influencing consumer buyer behaviour.

Marketing research and its importance.

Unit III Marketing decisions (25 Marks 15 Lectures)

Marketing mix decisions-product, price, promotion and physical distribution (in brief).

Sales force management-selection, training, compensation. Areas in physical distribution- Order processing, Inventory, Warehousing and Transportation. Global marketing- Alternative marketing entry strategies.

Unit IV Trends in Marketing (25 Marks 15 Lectures)

Consumerism and need for consumer protection. Social aspects of marketing—social responsibility of marketing, ecological and ethical aspects of marketing. Marketing of Services and its scope.

Direct marketing—Catalog marketing, Kiosk marketing, Telemarketing and On-Line marketing.

References:

- 1) Kotler, Philip. *Marketing Management*. Prentice Hall.
- 2) Kotler, P., Keller, K.L. Koshy, A. & Jha. M. (2009). *Marketing Management: A South Asian Perspective*. (Thirteenth Ed). Pearson Education, New Delhi.
- 3) Gandhi, J.C. *Marketing a Managerial Introduction*. Tata McGraw Hill.
- 4) Maheshwari, R.P., Jindal, Lokesh, (2011). *Marketing Management Theory and Practice*.
- 5) Sherlekar, S.A. *Marketing Management*. Himalaya Publishing House.
- 6) Saxena, Rajan. *Marketing Management*.
- 7) Ramaswamy & Kumari Nama. *Marketing Management*.

EE: 01: ENVIRONMENTAL EDUCATION - I

SEMESTER - I

UNIT NO. COURSE CONTENT

I The Multidisciplinary nature of environmental studies

Definition, scope and importance
Need for public awareness.

II Natural Resources: Renewable and non-renewable resources:

Natural resources and associated problems.

- a) Forest resources: Use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
 - b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dams benefits and problems.
 - c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
 - d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity, case studies
 - e) Energy resources: Growing energy needs, renewable and non-renewable energy sources use of alternate energy sources. Case studies.
 - f) Land resources: Land as a resource, land degradation, man induced landslides, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
Equitable use of resources for sustainable lifestyles.

III Ecosystems

Concept of an ecosystem.
Structure and function of an ecosystem.
Producers, consumers and decomposers.
Energy flow in the ecosystem.
Ecological succession.
Food chains, food webs and ecological pyramids.
Introduction, types, characteristic features, structure and function of the following ecosystem:

- a. Forest ecosystem
- b. Grassland ecosystem
- c. Desert ecosystem
- d. Aquatic ecosystems (ponds, streams, lakes, rivers, oceans, estuaries)

IV Biodiversity and its conservation

Introduction - Definition: genetic, species and ecosystem diversity.
Bio-geographical classification of India
Value of biodiversity: consumptive use, productive use, social, ethical, aesthetic and option values. Biodiversity at global, National and local levels.
India as a mega-diversity nation
Hot-spots of biodiversity.

Atanveer

Threats to biodiversity: habitat loss, poaching of wildlife, man-wildlife conflicts
Endangered and endemic species of India
Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

INSTRUCTIONS

1 Maximum thrust may be given to local regional and national examples.
2. Questions should be set with due weightage to all the units as specified above and/or by the university.

Pedagogic suggestion: The Current topic of Regional & National interest have to be updated by referring to subject journals - Down to Earth, Current Science, Yojna and Other relevant materials.

REFERENCES

1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.
 2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd. , Ahmedabad - 380013, India, Email: mapin@icenet.net (R)
 3. Brunner RC., 1989, Hazardous Waste Incineration, McGraw Hill Inc. 480p
 4. Clark RS., Marine Pollution, Clarendon Press Oxford (TB)
 5. Cunningham, W.P. Cooper, TH. Gorhani, E & Hepworth, M.T 2001, Environmental Encyclopedia, Jaico Publ. House, Mumbai, 1196p
 6. De A.K., Environmental Chemistry, Wiley Eastern Ltd.
 7. Down to Earth, Centre for Science and Environment (R)
 8. Gleick, H.P. 1993. Water in crisis, Pacific Institute for Studies in Dev., Environment & Security. Stockholm Env. Institute. Oxford Univ. Press. 473p
 9. Hawkins R.E, Encyclopedia of Indian Natural History, Bombay Natural History Society, Bombay (R)
 10. Heywood, VH & Watson, R.T. 1995 . Global Biodiversity Assessment. Cambridge Univ. Press 1140p. 11. Jadhav, H & Bhosale, VM. 1995. Environmental Protection and Laws. Himalaya Pub. House, Delhi 284 p.
 - 3+12. McKinney, M.L. & SchocJ', R.M. 1996. Environmental Science systems & Solutions, Web enhanced edition. 639p.
 13. Mhaskar A.K, Matter Hazardous, Techno-Science Publications (TB)
 14. Miller TG. Jr., Environmental Science, Wadsworth Publishing Co. (TB)
 15. Odum, E.P. 1971. Fundamentals of Ecology. W.B. Saunders Co. USA, 574p
 16. Rao M N. & Datta, A.K. 1987. Waste Water treatment. Oxford & IBH Publ. Co. Pvt. Ltd. 345p
 17. Sharma B.K., 2001. Environmental Chemistry. Goel Publ. House, Meerut
 18. Survey of the Environment, The Hindu (M)
 19. Townsend C. , Harper J, and Michael Begon, Essentials of Ecology, Blackwell Science (TB)
 20. Trivedi R.K., Handbook of Environmental Laws, Rules, Guidelines, Compliances and Standards, Vol I and II, Enviro Media (R)
 21. Trivedi R.K. and P.K. Goel, Introduction to air pollution, Techno-Science Publications (TB)
 22. Wagner K.D., 1998. Environmental Management. W.B. Saunders Co. Philadelphia, USA 499 p
- (M) Magazine
(R) Reference
(TB) Textbook

Shamshad

Syllabus for Environmental Studies of B.Com Program under CBCS w.e.f. 2017-18

ENVIRONMENTAL STUDIES – I
(No. of credits = 2; No. of contact hours = 30)
Semester – I (for B.Com.)

Objectives: The course envisages that all the under graduates coming out of our University system are aware of our natural resources, ecosystems and their linkages to society, livelihood, environment and conservation. This theoretical learning shall be supported by the actual field visits.

Unit 1: The Multi-Disciplinary Nature of Environmental Studies (2 hours)
Definition, Scope and Importance; need for public awareness

Unit 2: Natural Resources: (8 hours)

- Renewable and Non-Renewable resources: natural resources and associated problems
 - a) Forest Resources: use and over-exploitation, deforestation, case studies. Timber extraction, mining, dams and their effects on forests and tribal people.
 - b) Water Resources: use and over-exploitation of surface and ground water; floods, droughts, conflicts over water, dams-benefits and problems.
 - c) Mineral Resources: use and exploitation, environmental effects of extracting and using mineral resources; case studies related to mining and its effect on siltation and loss of biodiversity.
 - d) Food Resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging, salinity; case studies.
 - e) Energy Resources: growing energy needs, renewable and non-renewable energy sources, use of alternative energy sources, case studies
 - f) Land Resources: land as a resource, land degradation, man-induced landslides, coastal erosion, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit 3: Ecosystems (6 hours)

Concept of an ecosystem, structure and functions of ecosystems; producers, consumers and decomposers, energy flow in the ecosystem, ecological succession, food chains, food webs and ecological pyramids.

Introduction, types, features, structure and functions of the following ecosystems: forest ecosystem, grassland ecosystem, desert ecosystem, aquatic ecosystem (ponds, streams, lakes, rivers, oceans, coastal zone, estuaries).

Unit 4: Biodiversity and its Conservation (8 hours)

Introduction, definition, genetic, species and ecosystem diversity; bio-geographical classification of India; value of biodiversity - consumptive use, productive use, social, ethical, aesthetic and option values; biodiversity at global, national, regional and local levels; India as a mega-diversity nation; hotspots of biodiversity; threats to biodiversity - habitat loss, poaching of wildlife, man-wildlife conflicts, bio-invasion, and over exploitation; endangered and endemic species of India (at least 5 examples of animals and plants each); conservation of biodiversity- in-situ and ex-situ conservation, role of biotechnology in conservation of biodiversity.

Unit 5: Field visits (6 hours)