

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For

Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

Shivaji University, Kolhapur
B.Com. Part I – Ability Enhancement Compulsory Course
(Compulsory English) (CBCS)
English for Business Communication

Detailed Syllabus
June 2018 onwards

Course Objectives:

1. To acquaint students with communication skills.
2. To inculcate human values among the students through poems and prose.
3. To improve the language and business competence of the students.

Semester –I (Paper-A)

Module - I

- A) Developing Vocabulary
- B) On Smiles – A. G. Gardiner**

Module - II

- A) Description
- B) The Unknown Citizen - W. H. Auden**

Module - III

- A) Narration
- B) Panch Parameshvar - Premchand**

Module - IV

- A) **Kabuliwala** - Rabindranath Tagore
- B) Offering in the Temple** - Desika Pillai
- C) Felling of the Bunyan Tree** - Dilip Chitre

Division of Teaching hours (Total 60 Periods)

1. Communication Skills: 3 X 12 = 36 periods
2. Reading Comprehension: 6X4 = 24 periods

Pattern of Question Paper

SEMESTER I (Paper – A)

Total Marks: 50

Que. No.	Sub. Que.	Type of Question	Based on Unit	Marks
Q.1	A	Four multiple choice questions with four alternatives to be set.	Prose and poetry units.	04
	B	Answer in one word/phrase/sentence each. (Skimming and scanning questions to be set).	Prose and poetry units.	04
Q.2	A	Answer the following questions in 3 to 4 sentences each (4 out of 6)	Prose and poetry units.	08
	B	Write short notes on the following in about 7 to 8 sentences each (3 out of 5)	Prose and poetry units.	09
Q.3	---	Do as directed. 4 different exercises to be set for 2 marks each.	Module I - A	08
Q.4	A	I) Describing places/daily routine II) Describing objects / persons (5 marks each).	Module II - A Description	10
	B	Question to be set on Narration	Module III - A	07

Shivaji University, Kolhapur
B.Com. Part I – Ability Enhancement Compulsory Course
(Compulsory English) (CBCS)
English for Business Communication

Detailed Syllabus
June 2018 onwards
Semester –II (Paper – B)

Module - V

- A) Business Correspondence
- B) Why does the child Cry – Mulk Raj Anand**

Module - VI

- A) Telephonic Communication
- B) The Necklace - Guy de Maupassant**

Module - VII

- A) English for Specific Purposes
- B) I Thank You God – Bernard Dadie**

Module - VIII

- A) **War** - Luigi Pirandello
- B) **The Cuckoo** - William Wordsworth
- C) **Let Me Not....** - William Shakespeare

Division of Teaching (Total 60 Periods)

1. Communication Skills: 3 X 12 = 36 periods
2. Reading Comprehension: 6X4 = 24 periods

Pattern of Question Paper

SEMESTER II (Paper – B)

Total Marks: 50

Que. No	Sub. Que	Type of Question	Based on Unit	Marks
Q.1	A	Four multiple choice questions with four alternatives to be set.	Prose and poetry units.	04
	B	Answer in one word/phrase/sentence each. (Skimming and scanning questions to be set).	Prose and poetry units.	04
Q.2	A	Answer the following questions in 3 to 4 sentences each (4 out of 6)	Prose and poetry units.	08
	B	Write short notes on the following in about 7 to 8 sentences each (3 out of 5)	Prose and poetry units.	09
Q.3		Questions to be set on Business Correspondence	Module V - A	10
	A	Question on Business / Mass Communication letters (5 marks)		
	B	Question on Social Communication letters. (5 marks)		
Q.4	A	Question to be set on Telephonic Communication	Module VI -A	08
	B	Question to be set on English for Specific Purposes	Module VII-A	07

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For
Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
Financial Accounting
Sem-I & Sem-II

Introduced from June 2018 and Onwards
(Subject to the modifications will be made from time to time)

B. Com. (CBCS Pattern)
Part- I (Semester I)
Financial Accounting Paper I
Core Course

Introduce from June-2018-19

Credits : 4

Course Inputs :

Unit I : Basic Accounting Concepts and Conventions, Accounting Process.
Accounting Standards-Need & Procedure, Concept of IFRS **(15 Hours)**

Unit II : Amalgamation of Partnership Firms **(15 Hours)**

Unit III : Consignment Accounts-Important Terms and Accounting in the books of
Consignor and Consignee. **(15 Hours)**

Unit IV : Accounts of Professionals –preparation of Receipts and Expenditure
Account and Balance sheet of Medical Practitioners and Professional Accountants.
(15 Hours)

B. Com.(CBCS Pattern)
Part- I (Semester- II)
Financial Accounting Paper- II
Core Course

Introduce from June-2018-19

Credits : 4

Unit I : Single Entry System - Conversion Method only

(15 Hours)

Unit II : Conversion of Partnership Firm into a Limited Company-Accounting in the books of partnership Firm only.

(15 Hours)

Unit III : Branch Accounts - Dependent Branch- preparation of Branch Account, Branch Trading and Profit and Loss Account and Stock and Debtors Method

(15 Hours)

Unit IV : Computerized Accounting System :

Introduction to Computerized Accounting. Accounting softwares 'Tally'- preparation of Vouchers, Feeding of Data and Generating of various Reports

(15 Hours)

Suggested Readings :

1. Gupta R.L. and Radhaswamy M – 'Financial Accounting' Sultanchand and Sons, New Delhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C. – 'Advanced Accounts' S.Chand and company, New Delhi.
3. Agarwala A.N. Agarwala K.N.- 'Higher Science of Accountancy' Kitab Mahal Allahabad.
4. Jain and Narang – 'Advanced Accountancy' Kalyani Publications, New Delhi.
5. S.N. Mheswari – 'Advanced Accountancy'
6. Compendium of statement and standard of Accounting. The institute of Chartered Accounts of India.
7. Rajan Chougule, Dhaval chougule –“ Theory and practice of Computer Accounting” Modern Publication, Kolhapur.

Note-

1- Practical Questions on unit no-2 to 4 from Sem. I and 1 to 3 from sem. II

2- Nature of Question paper will remain same as before

Note- College should make a provision of necessary computers for commerce department to train the students in computer Accounting as prescribed in the syllabus.

Equivalence

1	Financial Accounting Paper I Sem-I	1- Financial Accounting Paper I Sem-I
2	Financial Accounting Paper II Sem-II	2- Financial Accounting Paper II Sem-II

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For
Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
INSURANCE
Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

B. Com. (CBCS Pattern)
Part- I (Semester I)
INSURANCE Paper I
Generic Elective Course
Introduce from June-2018-19

Credits : 4

Objective : The objective of this course is to provide basic knowledge of principles and practice of insurance and life insurance.

Unit-1: **Introduction to Insurance** - Definition, characteristics and need of insurance. Economic and commercial significance of insurance. Insurance as a social security tool. Types of insurance in brief. Principles of insurance. Insurance contract and wagering contract. (15 Hours)

Unit-2: **Life Insurance** – Meaning and Nature of life insurance. Life insurance products, - whole life, endowment, term plans, pension and annuity plans , unit linked Insurance plans. (15 Hours)

Unit-3: **Life Insurance Policy** – Meaning, Procedure of taking life insurance policy-policy conditions –settlement of claims. (15 Hours)

Unit-4: **Life Insurance Business in India** – Growth of life insurance business after privatization. Evaluation of performance of LIC of India and private companies. Insurance Regulatory and Development Authority Act, 1999- structure. organizational set up and functions. (15 Hours)

Note- visit to Life Insurance Company &/or Guest lecturers may be arranged .

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester II)
INSURANCE Paper- II
Generic Elective Course

Credits : 4

Objective :

The objective of this course is to enable students to know the fundamentals of general insurance.

Unit - 1 : **Fire Insurance** - Meaning - Procedure of taking fire Insurance policy - policy conditions- kinds of policies - cancellation and forfeiture of policy - Renewal of policy - settlement of claims. . (15 Hours)

Unit-2 : **Marine Insurance** - Meaning - Procedure of taking marine insurance policy - Difference between fire and marine Insurance - clauses of marine insurance policy - marine losses and perils - Types of policies (15 Hours)

Unit - 3 : **Miscellaneous Insurance (only nature & cover)**

- a. Personal Accident insurance
- b. Health insurance
- c. Motor Insurance
- d. Burglary Insurance
- e. Liability Insurance
- d. Fidelity guarantee Insurance
- e. Cattle Insurance
- f. Crop Insurance

Unit - 4 : **General Insurance Business in India** : Growth of general insurance business after privatization . Evaluation of performance of public and private companies- Foreign Direct Investment (FDI) in insurance business- merits and demerits, current scenario - Bancassurance . (15 Hours)

Note:- Visit to general insurance company and /or a Guest lectures may be arranged.

List of Reference books (Paper I & II)

1. G.S. Panda-' Principles and Practices of Insurance' Kalyani Publishers , Ludhiana
2. M. Arifkhan -'Theory and Practice of Insurance' Educational Book House, Aligarh.
3. M.N. Mishra-'Insurance Principles and Practice' S. Chand & Company Ltd. New Delhi.
4. Kothari & Bahl, Principles and Practice of Insurance' Sahitya Bhawan, Agra.
5. S.Balachandran, General Insurance, Insurance Institute of India, Mumbai.
6. S.Balachandran, Life Insurance, Insurance Institute of India, Mumbai.
7. Insurance Regulatory Development Authority Act-1999.

Note- Latest edition of text books may be used.

Equivalence in accordance with titles and contents of paper

(For CBCS semester pattern of new syllabus)

Sr. No.	Title of Old Paper	Title of New Paper
1	Insurance Paper-I (Sem-I)	Insurance Paper- I (Sem-I)
2	Insurance Paper-II (Sem-II)	Insurance Paper- II (Sem-II)

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962

NAAC 'A' Grade

Syllabus For

Bachelor of Commerce

B.Com. Part-I

CBCS Pattern

Management Principles and Applications

Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

B.Com. Part-I
Semester I
As per CBCS Pattern
Introduced from June 2018-19
Management Principles and Applications -Paper-I
Core Course

Duration: 2 hrs.

Marks: 50

Lectures : 60

Objective:

1. To provide the student with an understanding of basic management concepts, principles and practices.
2. To provide the student with detailed understanding of basic management functions.

Unit 1: Introduction to the Management:

Lectures-15

Meaning, Definition and Need for Study

- Contribution towards development of Management Theory

- Elton Mayo- Hawthorne Experiment- its implications and limitations
- Peter Drucker – M.B.O

Different Approaches to Management its use and limitations-Behavioral Approach, Systems Approach, Contingency Approach

Unit 2: Planning and Decision Making

Lectures-15

Meaning and Definition of Planning - Types of Planning – Steps in Planning Process

Environmental Analysis and diagnosis (Internal and external environment) –Definition, Importance and SWOC Analysis.

Decision Making- concept- importance; Decision-making Process, Perfect Rationality and bounded rationality, Techniques of Decision making -qualitative and quantitative

Unit 3: Organizing

Lectures- 15

Organizing – Meaning -The Process/steps of organization – Principles of organizing– Organization Chart

Delegation of Authority – Meaning - Elements –Difficulties in delegation – Guidelines for making delegation effective.

Centralization and Decentralization - Meaning, Merits and Demerits

Organization Structure -line, line and staff, and functional, Network organization structure.

4: Direction and Communication

Lectures- 15

Direction- Meaning, Elements, Principles & Techniques

Communication-Meaning, Importance /Process of Communication, Types of communication, Barriers to Communication.Overcoming Barriers to Communication

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, DhanpatRai& Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London
11. Organisation and Management- Dr. C.B. Gupta
12. Business Organisation and Management –M.C.Shukla
13. Essentials of Management- Koontz and O' Donnell
14. Management: Stoner
16. Management: Moshal
17. Principles of Management- P.C. Tripathi and P.H.Reddy
18. Management- Principles and practice- Shriniwas & Chunawala
19. Principles of management: Terry,G.R.and Stephen Franklin

Syllabus For
B.Com. Part-I
Semester II
As per CBCS Pattern
Introduced from June 2018-19
Management Principles & Application -Paper-II
Core Course

Duration: 2 hrs.

Marks: 50

Lectures : 60

Objective:

1. To provide the student with an understanding of basic management concepts, principles and practices.
2. To provide the student with detailed understanding of basic management functions

Unit 1: Motivation -

Lectures: 20

Motivation: Concept, Importance, extrinsic and intrinsic motivation; Theories of Motivation - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor theory, Douglas McGregor's Theory X and Theory Y and William Ouchi's theory Z.

Unit 2: Leadership

Lectures: 20

Leadership - Concept, Importance, Theories of Leadership -Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory. Leadership Styles- Autocratic, Democratic and Free rein. Leadership styles of Shivaji Maharaj, Mahatma Gandhi, Dr. Babasaheb Ambedkar.

Unit 3 :Co-ordination and Control: Lectures :10

Co-ordination – Concept – Need – Techniques of establishing co-ordination. Control-Concept, Process, Limitations .Principles of Effective Control. Techniques of Control –Traditional Modern.

Unit 4 :Emerging issues in Management:

Lectures: 10

Social and Ethical Issues in Management - Corporate Social Responsibility-Meaning and Importance. Concept & Social Responsibility – Corporate Social Responsibility – Meaning – Importance. Green Management – Management & Change – Concept, Need for Change –Lewins Kurtz's three Stages& Plane Change. Resistance to Change – Overcoming Resistance to Change.

Suggested Readings:

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, DhanpatRai& Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London
11. SharuRanganekar–In the World of Corporate Managers.
12. Organisation and Management- Dr. C.B. Gupta
13. Business Organisation and Management –M.C.Shukla
14. Essentials of Management- Koontz and O’ Donnell
15. Management: Stoner
16. Principles and Practice of Management- L.M. Prasad
17. Management: Moshal
18. Principles of Management- P.C. Tripathi and P.H.Reddy
19. Management- Principles and practice- Shriniwas&Chunawala
20. Principles of management: Terry,G.R.and Stephen Franklin

Equivalence

B. Com. Part-I – Semester I and II

Pre-Revised Course	Revised Course
1-PRINCIPLES OF BUSINESS MANAGEMENT Paper –I	1- Management Principles & Application Paper –I
2-PRINCIPLES OF BUSINESS MANAGEMENT Paper –II	2- Management Principles & Application Paper -II

UNITS & PERIODS ALLOTTED

Units No. of Periods

Unit - 1. 15

Unit - 2. 15

Unit - 3. 15

Unit - 4. 15

Total Periods 60

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For
Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
MICRO ECONOMICS
Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester I)
MICRO ECONOMICS Paper I
Core Course
Introduce from June-2018-19

Credits : 4

Objective- Objective of the course is to acquaint students with the concepts of micro economics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and the cost behaviour of firm.

Learning Outcomes – The student should be able to apply tools of consumer behaviour and firm theory to business situation.

Unit I: Demand and Consumer behaviour (15 Hours)

Concept of demand.

Indifference Curve Analysis – Meaning, indifference curve map, Characteristics, Marginal rate of substitution (MRS) - Consumer's equilibrium-Income effect, Substitution effect, Price effect. Application of indifference curve.
Engle curve.

Unit II: Demand forecasting: (15 Hours)

Meaning- Importance of demand forecasting in Business decision making.
Methods of Demand Forecasting – Market Survey, Time series and Graphical method.

Unit III: Production function- (15 Hours)

Concept of production function - fixed and variable inputs. – Law of variable proportions and Law of Returns to scale- Internal and External economies of scale.
Isoquants- Concept, Marginal Rate of Technical Substitution (MRTS), Economic region of production, Optimal combination of resources, Expansion path.

Unit IV: Cost of production and Revenue: (15 Hours)

Cost of production – Money and Real cost, Private and Social cost, Opportunity cost.
Short and long run cost curves. Modern approach of cost curves.
Revenue – Total, Average and Marginal revenue - Revenue curves in perfect competition and imperfect competition.

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester II)
MICRO ECONOMICS Paper II
Core Course

Credits : 4

Objective- Objective of the course is to acquaint students with the concepts of micro economics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and the cost behaviour of firm.

Learning Outcomes – The student should be able to apply tools of consumer behaviour and firm theory to business situation.

Unit I: Perfect competition: (15 Hours)

Meaning -Equilibrium of firm in short run and long run.
Equilibrium of industry in short run and long run.
Measuring producer's surplus under perfect competition.

Unit II: Monopoly : (15 Hours)

Meaning. Price determination under monopoly.
Concept and types of price discrimination.
Measurement of monopoly power.

Unit III : Monopolistic competition and Oligopoly (15 Hours)

Monopolistic competition – Characteristics- Equilibrium of firm in short run and long run.
Oligopoly market- Characteristics. Price determination in Oligopoly market - Price war, Price leadership and kinky demand curve.

Unit IV: Factor Pricing (15 Hours)

Rent- Meaning - Ricardo's & Modern theory of rent
Wage- Meaning -Money and Real wage. Wage differentials.
Interest –Meaning. Liquidity preference theory of interest
Profit – Meaning. Gross and Net profit – Risks –Bearing and Uncertainty theories of profit.

Reference Books:**Sem. I and II**

- 1 Lipsey R.G. and K. A. Criystal ; ‘Economics’ ,Oxford University perss.
- 2 Bilas,Richard A, ‘Micro Economic Theory,A Graphical Analysis’ McGraw HillBook Co.Kogakusha co ltd.
- 3 Amita Sachdeva, ‘Micro Economics’ Kusum Lata Publishers.
- 4 Alfred Marshall, ‘Principals of Economics’
- 5 Boulding E. K. ‘Economic analysis’
- 6 A W Stonier and D C Hague ‘A Textbook of Economics’
- 7 Chamberlin E.H. ‘Economic Theory of Monopolistic Competition’
- 8 Baumol W. L. ‘Economic Theory and Operation Analysis’
- 9 M. L. Jhingan, ‘Advanced Economic Theory’
- 10 K. K. Dewett ‘ Modern Economic Theory’
- 11 K. P. M. Sundaram and M. C. Vaish, ‘Principles of Economics’
- 12 Samuelsson, ‘Economics’
- 13 Mrs. Joan Robinson, ‘Economics of Imperfect Competition’
- 14 J.S.Stigler , ‘Theory of Price’
- 15 H.L.Ahuja, ‘Advanced Economic Theory’
- 16 M.L.Seth, ‘Micro Economics’

Note: Latest edition of text books shall be used

Note: 60 lectures including tutorial work.

Equivalence

Sr. No	Old paper	New paper
1	Business Economics Paper I	Micro Economics Paper I
2	Business Economics Paper II	Micro Economics Paper II

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962

NAAC 'A' Grade

Syllabus For

Bachelor of Commerce

B.Com. Part-I

CBCS Pattern

PRINCIPLES of MARKETING

Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester I)
PRINCIPLES of MARKETING Paper I
Generic Elective Course
Introduced from June-2018-19

Credits : 4

Objective : The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

Unit : I Introduction : Nature, Scope and importance of marketing ; Evolution of marketing concepts; marketing environment.

(15 Hours)

Unit : II- a) Consumer Behaviour – An Overview : consumer buying process; factors influencing consumer buying decisions.

b) Market Selection : Market segmentation – concept, importance and bases: Target market selection; positioning concept and importance product differentiation vs. market segmentation. .

(15 Hours)

Unit : III – Rural marketing : Growing importance; Distinguishing characteristics of rural marketing ; Understanding rural consumers and rural markets. marketing mix planning for rural markets .

(15 Hours)

Unit : IV- Recent developments in marketing: Social Marketing, Online marketing, green marketing . Marketing Information System-concept and components: Marketing Research and its process. .

(15 Hours)

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester II)
PRINCIPLES of MARKETING Paper II
Generic Elective Course

Credits : 4

Objective : The objective of this course is to provide basic knowledge of 4P's of marketing and retailing

Unit : I – Product : Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support; Product life-cycle; New Product Development. .
(15 Hours)

Unit : II –a) Pricing : Significance. Factors affecting price of a product. Pricing policies and Strategies.
b) Nature and Importance of promotion; promotion tools : advertising, personal selling, public relation & sales promotion -concept and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. .
(15 Hours)

Unit : III –Distribution : Channels of distribution – meaning and importance; Types of distribution channels ; Wholesaling and retailing ; Factors affecting choice of distribution channel; Physical Distribution. Direct marketing and Services marketing- concept and characteristics.
(15 Hours)

Unit : IV – Retailing ; Types of retailing – store -based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations; an overview; Retailing in India : changing scenario.
(15 Hours)

List of Reference Books -Principles of Marketing Paper-I &II
(Semester I & II)

- 1- Kotler Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UI Haque. Principles of Marketing. 13th edition. Pearson Education.
- 2- Michael, J. Etzel, Bruce J. Walker, William J Stantion and Ajay Pandit. Marketing Concepts and Cases. (Speical Indian Edition)
- 3- McCarthy, E Jerome and William D. Perreault, Basic Markting. Richard D. Irwin.
- 4- Lamb, Charles W, Joseph F. Hair, Dheeraj Sharma and Carl McDaniel Marketing :A South Asian Perspective Cengage Learning.
- 5- Pride William M. , D.C. Ferell. Marketing: Planning, Implementation & Control . Cengage Learning .
- 6- Majaro, Simon. The Essence of Marketing Perentice Hall, New Delhi
- 7- Zikmund William G and Michael D's Amico. Marketing :Creaing and Keeping Customers in an E- Commerce World. Thomson Learning.
- 8- Chhabra, T.N, and S.K. Grover. Marketing Management. Fourth Edition Dhanpat Rai & Company.
- 9- The Consumer Protection Act-1986.
- 10- Iacobucci and Kapoor, Marketing Management : A South Asian Perspective, Cengage Leaening

Note- Latest edition of text books may be used.

Equivalence in accordance with titles and contents of paper

(For CBCS semester pattern of B.Com. (Hons) .new syllabus)

Sr. No.	Title of Old Paper	Title of New Paper
1	PRINCIPLES of MARKETING Paper-I (Sem-I)	PRINCIPLES of MARKETING Paper-I (Sem-I)
2	PRINCIPLES of MARKETING Paper-II (Sem-II)	PRINCIPLES of MARKETING Paper-II (Sem-II)



SHIVAJI UNIVERISTY, KOLHAPUR-416 004. MAHARASHTRA
PHONE : EPABX-2609000 website- www.unishivaji.ac.in
FAX 0091-0231-2691533 & 0091-0231-2692333 – BOS - 2609094
शिवाजी विद्यापीठ, कोल्हापूर – 416004.
दुरध्वनी (ईपीएबीएक्स) २६०९००० (अभ्यास मंडळे विभाग- २६०९०९४)
फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३.e-mail:bos@unishivaji.ac.in

4

Ref../SU/BOS/Com & Mgmt./ 6032

Date : 17/06/2019

To,

The Principal
All Affiliated (Commerce & Management) College/Institutions,
Shivaji University, Kolhapur

**Subject : Regarding syllabi and equivalence of B. Com. Part-II (Sem. III & IV)
Choice Based Credit System (CBCS) degree programme under the
Faculty of Commerce & Management.**

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised syllabi and equivalence of B. Com. Part-II (Sem. III & IV) Choice Based Credit System (CBCS) under the Faculty of Commerce & Management.

This syllabi and equivalence shall be implemented from the academic year 2019-2020 (i.e. from June, 2019) onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

The question papers on the pre-revised syllabi of above mentioned course will be set for the examinations to be held in October / November 2019 & March / April, 2020. These chances are available for repeater students, if any.

For Students of Distance Education this syllabi shall be implemented from the academic year 2020-2021 (i.e. from June, 2020) onwards

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,

Dr. Registrar

Encl : As above

Copy to,

1. I/c Dean, Faculty of Commerce & Management
 2. Chairman, BOS under Faculty of
Commerce & Management
 3. Director, BOEE
 4. Appointment Section
 5. P. G. Admission Section
 6. B. Com. Section
 7. Affiliation Section (U.G./P.G.)
 8. Computer Center/I.T.
 9. Eligibility Section
 10. Distance Education
 11. P.G. Seminar Section
- } for information
- } for information and necessary action.

SHIVAJI UNIVERSITY, KOLHAPUR



Estd. 1962

NAAC 'A' Grade

Faculty of Commerce & Management

Syllabus For

Bachelor of Commerce

B. Com. Part II

(Sem III & IV)

To be implemented from June 2019 onwards.

(Subject to the modifications that will be made from time to time)

Shivaji University, Kolhapur
B.Com (CBCS) Part-II (Semester-III)
Corporate Accounting Paper - I
Core Course
Introduced from June-2019-20

4 Credits

Course Outcomes:

1. Explain the accounting entries of issue and forfeiture of shares and re-issue of forfeited shares, discuss accounting treatment for redemption of preference shares and buyback of shares.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act 2013.
4. Practice the fundamental accounting process on Tally ERP.

Syllabus Contents

Unit I: Issue and forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares and Buyback of shares. (15 Periods)

Unit II: Issue and Redemption of Debentures (10 Periods)

Unit III: Preparation of Final Accounts of Companies. (15 Periods)

Unit IV: Practical of Fundamental Computerised Accounting (20 Periods)

- a) Introduction to Tally ERP.9, Technological Advantages, Getting Functional with Tally ERP.9, Tally ERP.9 Start-up, Mouse/Keyboard Conventions, Switching between Screen Areas, Quitting Tally ERP.9, Setting up of Company in Tally ERP.9,
- b) Create a Company- Select a Company, Alter a Company, Shut a Company, Creating Accounting Masters in Tally ERP.9, Chart of Accounts,
- c) Pre-defined Groups of Accounts, Groups- Creating Single Group, Creating Multiple Group, Displaying Group, Altering Group,
- d) Ledgers, Creating Single Ledger, Creating Multiple Ledger, Displaying Ledger, Altering Ledger, Voucher Entry in Tally ERP.9,
- e) Accounting Vouchers- Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Purchase (F9), Sales (F8), Debit Note (Ctrl + F9), Credit Note (Ctrl + F8),
- f) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance,
- g) Accounting Books and Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register and Day Book.

Notes:

- 1) College should make a provision of necessary computers and accounting software for commerce department to train the students in Computerised Accounting as prescribed in the syllabus.
- 2) A visit should be arranged for increasing awareness of students regarding Corporate Accounting either in any Company Office or the Office of any Chartered Accountant/ Professional Accountant.

Reference Books:-

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
- 6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co.
- 7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.
- 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
- 9) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 10) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.
- 11) Tulsian, P. C. and Tulsian, Bharat (2015). Corporate Accounting, New Delhi: S. Chand Publishing.

Shivaji University, Kolhapur
B.Com. (CBCS) Part-II (Semester-IV)
Corporate Accounting Paper - II
Core Course
Introduced from June-2019-20

4 Credits

Course Outcomes:

1. Explain the accounting entries of profit/loss prior to incorporation.
2. Compute the value of shares as per distinct methods and differentiate between them.
3. Simulate practice of accounting for liquidation of companies.
4. Practice the store accounting through Tally ERP.

Unit -I: Profit /Loss Prior to Incorporation. (15 Periods)

Unit-II: Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value. **(10 Periods)**

Unit-III: Accounting for Liquidation of companies- Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account. **(15 Periods)**

Unit-IV: Store Accounting with Practical using Tally. (20 Periods)

Theory:

- a) Basic Concepts of Store Accounting- Importance of Material Management and Inventory Control, Objectives of Inventory Control System, Functions and Duties of Store-keeper,
- b) Key Terms- Stock items, Category of item, Item Name, Unit of Measurement- Purchase Rate per Unit, Current Stock Quantity, Current Valuation Rate, Opening Stock Quantity, Opening Valuation Rate, Purchase Returns, Sales Returns
- c) Stock Valuation Methods- Source document, Types of Source documents, Purchase Invoice, Goods Received Note, Sales Invoice, Delivery Challan
- d) Tally Reports of Store Accounting- Bill-wise List of Stock Items, Stock Statement, Material Receipts/ Purchases Register, Material Issues/ Sales Register, Material Return Report, Slow Moving Items Report, Fast Moving Items Report.

Practical:

- a) Creating Inventory Masters in Tally.ERP 9, Stock Groups- Creating Single Stock Group, Creating Multiple Stock Group, Displaying Stock Group, Altering Stock Group,
- b) Units of Measure- Simple Units, Creating Simple Units, Displaying Units of Measure, Deleting Units of Measure
- c) Stock Items- Creating Single Stock Items, Creating Multiple Stock Items, Displaying Stock Items, Altering Stock Items,
- d) Voucher Entry in Tally.ERP 9- Purchase Voucher (F9), Sales Voucher (F8), Credit Note Voucher (Ctrl + F8), Debit Note Voucher (Ctrl + F9)
- e) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance,

- f) Accounting Books & Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Day Book, Statistics,
- g) Inventory Books & Reports- Stock Summary, Stock Item Summary, Stock Group Summary, Exception Reports- Negative Stock, Negative Summary.

Notes:

- 1) College should make a provision of necessary computers and accounting software for commerce department to train the students in Computerised Accounting as prescribed in the syllabus.
- 2) A visit should be arranged for increasing awareness of students regarding Corporate Accounting either in any Company Office or the Office of any Chartered Accountant/ Professional Accountant.

Reference Books:-

- 12) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
- 13) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
- 14) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- 15) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
- 16) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
- 17) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co.
- 18) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.
- 19) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
- 20) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 21) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.
- 22) Tulsian, P. C. and Tulsian, Bharat (2015). Corporate Accounting, New Delhi: S. Chand Publishing.

Nature of Question Paper

B.Com. Part-II

Under CBCS

Subject: Corporate Accounting Paper-I (Semester-III)

Core Course

(Introduced from June-2019-20)

Instructions:- 1- All questions are compulsory.
2-Figures to the right indicate marks.

Total Marks- 40

Q.No.1 Short Answer Questions:

- | | |
|---|---------|
| a) Question on Theory of Unit-1 Or Question on Theory of Unit-1 | 5 marks |
| b) Question on Problem of Unit-1 Or Question on Problem of Unit-1 | 5 marks |

Q.No.2 Short Answer Questions:

- | | |
|---|---------|
| a) Question on Theory of Unit-2 Or Question on Theory of Unit-2 | 5 marks |
| b) Question on Problem of Unit-2 Or Question on Problem of Unit-2 | 5 marks |

Q.No.3 Questions:

- | | |
|---|----------|
| a) Question on Theory of Unit-3 Or Question on Theory of Unit-3 | 5 marks |
| b) Question on Problem of Unit-3 Or Question on Problem of Unit-3 | 10 marks |

Q.No.4 Short Answer Questions:

- | | |
|---|---------|
| a) Question on Theory of Unit-4 Or Question on Theory of Unit-4 | 5 marks |
|---|---------|

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

Nature of Question Paper

B.Com. Part-II

Under CBCS

Subject: Corporate Accounting Paper-II (Semester-IV)

Core Course

(Introduced from June-2019-20)

Instructions:- 1- All questions are compulsory.
2-Figures to the right indicate marks.

Total Marks- 40

Q.No.1 Short Answer Questions:

- | | |
|---|---------|
| c) Question on Theory of Unit-1 Or Question on Theory of Unit-1 | 5 marks |
| d) Question on Problem of Unit-1 Or Question on Problem of Unit-1 | 5 marks |

Q.No.2 Short Answer Questions:

- | | |
|---|---------|
| c) Question on Theory of Unit-2 Or Question on Theory of Unit-2 | 5 marks |
| d) Question on Problem of Unit-2 Or Question on Problem of Unit-2 | 5 marks |

Q.No.3 Questions:

- | | |
|---|---------|
| c) Question on Theory of Unit-3 Or Question on Theory of Unit-3 | 5 marks |
|---|---------|

d) Question on Problem of Unit-3 Or Question on Problem of Unit-3 10 marks

Q.No.4 Short Answer Questions:

b) Question on Theory of Unit-4 Or Question on Theory of Unit-4 5 marks

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

Shivaji University, Kolhapur
B.Com (CBCS Pattern)
Part-II (Semester-III)
Fundamentals of Entrepreneurship- Paper-I
Generic Elective Course
Introduced from June-2019-20

Credits-4

Objectives-

1. To impart theoretical knowledge of Entrepreneurship
2. To develop Entrepreneurship qualities and skills
3. To acquaint students with Steps involved in the formation of Small Enterprises
4. To enlighten students with Recent Trends and Concepts in Entrepreneurship

Unit-I	Entrepreneur:- Evolution, Meaning and Definition, Functions, Qualities of successful entrepreneur, Types of Entrepreneur, Obstacles to become an Entrepreneur, Challenges before existing entrepreneur in modern era.	15 Hours
Unit-II	Entrepreneurship and Entrepreneurship Development: Concept, Definitions, Importance, Theories- Joseph Schumpeter's Theory of Innovation, Hagen's theory of Status Withdrawal, David McClelland's Need for Achievement theory, Knight's Risk Taking theory, Entrepreneurship Development- Concept and Process. Introduction, Functions and Performance of – EDI, MCED And DIC	15 Hours
Unit-III	Micro, Small and Medium Enterprises(MSME): Definition, Importance, Problems of MSME and Remedies, Government Policy and Support, Steps involved in the formation of Small Enterprises- Location, Clearances, Permits required, Formalities, Licensing and Registration Procedure.	15 Hours
Unit-IV	Recent Trends and Concepts in Entrepreneurship: Recent Trends- Start up, Stand up, Skill India, Make in India, Incubation Centre- Concept and Importance. Concepts- Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur(Only concept and Characteristics)	15 Hours

Shivaji University, Kolhapur
B.Com (CBCS Pattern)
Part-II (Semester-IV)
Fundamentals of Entrepreneurship- Paper-II
Generic Elective Course
Introduced from June-2019-20

Credits-4

Objectives-

1. To acquaint students with family business in India
2. To impart conceptual knowledge of Service and Agro Entrepreneurship
3. To aware students about Business Plan and Project Report
4. To inspire the students through successful stories of Entrepreneurs

Unit-I	Family Business: Meaning, Types, Advantages and Disadvantages of Family Business, Challenges before family business in India, Business Succession Planning, Making family business more effective.	15 Hours
Unit-II	Service and Agro Entrepreneurship: A) Service Entrepreneurship- Meaning and Concept, Role of Service sector in National Economy, Opportunities in Service sector. B) Agro Entrepreneurship- Meaning and Concept, Importance, Entrepreneurial Opportunities in Agro Sector, Challenges before Agro Entrepreneurship	15 Hours
Unit-III	Business Plan and Project Report: Meaning and Concept of Business Plan, Key elements of business plan. Meaning, Concept and classification of project. Project for Retail store, Beauty parlor, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project.	15 Hours
Unit-IV	Women Entrepreneurship and Successful Entrepreneurs Women Entrepreneur- Concept and causes of limited growth of women entrepreneurs in India. Successful Entrepreneurs- Male- Jeff Bezos(Amazon), Hanmantrao Gaikwad (BVG), Chitale Brothers (Chitale Dairy), Ramdas Mane (Mane Group of Industries) Female- Aditi Gupta (Whisper Girl), Chetana Gala-Sinha (Manadeshi Foundation), Vandana Luthra (VLCC),	15 Hours

Note – Industrial visit/ visit to EDP Institute is suggested to acquaint students about entrepreneurial knowledge.

A talk or interaction with entrepreneurial should be arranged.

B.Com.II
Semester III and IV (CBCS Pattern)
Fundamentals of Entrepreneurship Paper I & II
Nature of Question Paper

Instructions:**Total Marks: 50**

1. All questions carry equal marks
2. Attempt any five questions out of seven

Q.1	Write short answers (Any two out of Three)	10 Marks
Q.2	Broad Question	10 Marks
Q.3	Broad Question	10 Marks
Q.4	Broad Question	10 Marks
Q.5	Broad Question	10 Marks
Q.6	Broad Question	10 Marks
Q.7	Write Short Notes (Any two out of Three)	10 Marks

Equivalence

Sr.No.	Old Name	New Name
1	Fundamentals of Entrepreneurship Paper - I	Fundamentals of Entrepreneurship Paper - I
2	Fundamentals of Entrepreneurship Paper - II	Fundamentals of Entrepreneurship Paper - II

Reference Books:

1. Dynamics of Entrepreneurial Development and Management- by Vasant Desai
2. Udyojakata- by Prabhakar Deshmukh
3. Entrepreneurship Development in India- by C.B. Gupta and N.P. Shrinivasan
4. Entrepreneurship and Small Business Management- by Shukla M.B.
5. Entrepreneurial Development- by Dr. S.S. Khanka
6. Entrepreneurial Development- by Godron E. and Natrajan K.
7. Entrepreneurial Development- by Taneja Satish and Gupta S.L.
8. Current Trends in Entrepreneurship - by Mohan S. Elangovan R.
9. Project Preparation Appraisal, Implementation- by Prasanna Chandra
10. Formulation of a Project Report- by Vinod Gupta

Shivaji University, Kolhapur

Syllabus of B.Com

(Semester-III & IV)

Syllabus to be Introduced from June 2019

Money and Financial System

CHOICE-BASED CREDIT SYSTEM

B.Com SEM III

Money and Financial System (Paper No – 1)

Course Outcomes:		
<ol style="list-style-type: none"> 1. Learners will be able to explain functions of money and measurement of money supply 2. Learners will understand the banking system and its functioning in India 3. Learners will understand the nature of banking business and business practices 4. Learners will understand the important recent trends in banking system 		
Expected Skills Impartation (Through theory and Practical's)		
<ol style="list-style-type: none"> 1. Ability to explain monetary system in India 2. Ability to critical thinking on banking business 3. Ability to explain recent trends in Indian Banking 		
Marks : 50	Total Lectures of Teaching : 60	Credits : 4
Unit-1:	Introduction to Money 1.1 Evolution, Meaning and Functions of Money 1.2 Meaning and Features of Blockchain Technology and Digital Currency 1.3 Approaches to the Money supply, RBI's Measures 1.4 Constituents and Factors affecting on Money Supply	13 Lectures
Unit-2:	Introduction to Banking 2.1. Meaning, Evolution and Functions of Commercial Banks 2.2. Types and features of banks - Commercial, Cooperative, Public and Private, Foreign, Payment Banks, Small Finance Banks, Local Area Banks etc 2.3. Principles of Banking Business and its importance 2.4. Process of Credit Creation and Its limitations	15 Lectures
Unit-3:	Banking Business and Practices 3.1. Meaning, Types and Features of Deposits Products of Banks 3.2. Meaning, Types and Features of Loan Products of Banks 3.3. Sources of Funds and Income for Banks 3.4. Changing Nature of Banking Business	17 Lectures
Unit-4:	New Trends and Recent Issues in Indian Banking 4.1 Micro Finance Institutions- Evolution, Functions and Importance 4.2 Types, Advantages and Disadvantages of Bank Mergers 4.3 Licensing and functioning of Payment Banks Small Finance Banks 4.4 Meaning, Causes and Remedies for NPA, Prompt Correctives Action	15 Lectures
Note: Bank visits and case studies on banking business should be conducted		
Suggested Additional Readings:		
<ol style="list-style-type: none"> 1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi 2. Bhasin Nitin (2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi 3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy of Financial Market, https://eagletraders.com/books/afm/afm4.php 4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England. 5. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi. 		

EQUIVALENCE OF THE PAPERS

Sr	Existing title of the Paper	Revised Title of the paper
1	Money and Financial System (Paper - I)	Money and Financial System (Paper - I)

Nature of question paper for semester III and IV (Paper No. I & II)

Attempt any five questions.

Total marks 50

- | | |
|--|----|
| Q1. Write short answers (any two out of three) | 10 |
| Q2. Broad question | 10 |
| Q3. Broad question | 10 |
| Q4. Broad question | 10 |
| Q5. Broad question | 10 |
| Q6. Broad question | 10 |
| Q7. Write short notes (any two out of three) | 10 |

Shivaji University, Kolhapur
Syllabus of B.Com
 (Semester-III & IV)

Syllabus to be Introduced from June 2019

Money and Financial System

CHOICE-BASED CREDIT SYSTEM

B.Com SEM IV

Money and Financial System (Paper No – 2)

Course Outcomes:		
<ol style="list-style-type: none"> 1. Students will be able to use e-banking services 2. Students will be able explain working of RBI in India 3. Students will be able to provide consultancy and guidance for investment in financial markets 4. Students will be able to explain the business practices of NBFCs and AIFI 		
Expected Skills Impartation (Through theory and Practical's)		
<ol style="list-style-type: none"> 1. Use of E-banking services 2. Able to provide Financial consultancy 3. Critical thinking about NBFCs and their effects 		
Marks : 50	Total Lectures of Teaching : 60	Credits : 4
Unit-1:	E-Banking Services 1.1 Meaning and features of E-Banking, Various Internet Banking Services 1.2 Credit and Debit Card : Features, importance & precautions 1.3 NEFT, RTGS, IMPS & Cheque Truncation System 1.4 Mobile Banking - Features, different Mobile Apps and Importance	17 Lectures
Unit-2:	Reserve Bank of India 2.1 Organizational Structure and Functions of RBI 2.2 Meaning and Objectives Monetary Policy 2.3 Instruments of Monetary Policy 2.4 Monetary Policy Committee; Issue of RBI's Autonomy & Section-7 of RBI Act 1934	12 Lectures
Unit-3:	Financial Markets 3.1 Structure and Importance of Financial System 3.2 Features and structure of Money Market in India, Role of RBI 3.3 Features and structure of Capital Market in India, Role of SEBI 3.4 Reforms in Indian Money Market and Capital Market	17 Lectures
Unit-4:	All India Financial Institutes and NBFCs 4.1 Administrative Structure, Functions and Role of NABARD and SIDBI 4.2 Administrative Structure, Functions and Role of NHB and EXIM Bank 4.3 Meaning, Features, Types and Growth of NBFCs 4.4 Mutual Fund - Meaning, Types and Importance	15 Lectures
Note: Visits to financial institutes and financial consultancy firms should be conducted		
Suggested Additional Readings:		
<ol style="list-style-type: none"> 1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi 2. Bhasin Nitin(2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi 3. Berg Braam van den (2015),Understanding Financial Markets & Instruments, Academy of Financial Market, https://eagletraders.com/books/afm/afm4.php 4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England. 5. Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Research and Development 6. Sethi Jyotsna and Bhatia Nishwan (2003),Elements of Banking and Insurance, Prentice Hall of 		

India, New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.

EQUIVALENCE OF THE PAPERS

Sr	Existing title of the Paper	Revised Title of the paper
1	Money and Financial System (Paper - II)	Money and Financial System (Paper - II)

SHIVAJI UNIVERSITY, KOLHAPUR
Syllabus B.COM.
SEMESTER - III
MACRO ECONOMICS – PAPER- I
(CHOICE BASED CREDIT SYSTEM – (CBCS)
Credits : 4
Introduced from June 2019

COURSE OUTCOMES:

Student will be able to explain...

- 1 The macro variables and components of macro economics
- 2 The relevance of national income concepts and its applications in economic policy making.
- 3 Changing value of money and its impacts on economy.
- 4 The output and employment generation process through investment and consumption.

UNIT -1	Introduction to Macro Economics 1.1 Meaning, Nature and Scope 1.2 Significance of Macro Economics 1.3 Limitations of Macro Economics 1.4 Macro Economic Variables	15
UNIT -2	National Income 2.1 Meaning and concepts- GDP,GNP,NNP, Personal and Disposable income, Per capita Income, National income at current and constant prices. 2.2 Methods of computing National Income- Product, Income and Expenditure methods 2.3 Difficulties in computing National Income 2.4 Applications of National Income Data	15
UNIT -3	Value of Money 3.1 Concept of Value of Money 3.2 Quantity Theory of Money-, Transaction Approach, Cash Balance Approach 3.3 Inflation-Causes of Inflation, Inflation and interest rates, Social cost of Inflation, Remedies to control of inflation. 3.4 Index Number – Meaning, Construction of Simple and Weighted Index Numbers.	15
UNIT -4	Output and Employment 4.1 J.B. Say's Law of Market 4.2 Keynesian Theory of Employment 4.3 Consumption Function - Concept and Types, Factors influencing consumption function 4.4 Investment Function- Marginal Efficiency of Capital, Investment Multiplier	15

References –

1. Agarwal H.S. (2013), Principles of Economics, Global Professional Publishing
2. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.
3. Branson William H. (1997), Macro Economics Theory and Policy, Harper Collins India Pvt.Ltd.
4. Crowther Geoffrey (1940), An Outline of Money, Thomas Nelson and sons Ltd. London
5. Duesenberry James, S. Business Cycles and national Income, George Allen and Union London
6. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York
7. Dewtt K.K., (2006), Modern Economic Theory, S. Chand and Company.
8. Gupta G.S.(2008), Macro Economics: Theory and Applications, Tata McGraw Hill Education
9. Gupta S.B.(2010), Monetary Economics, S. Chand and Company.
10. Hanson J.L. An Outline of Monetary Theory, McDonalds and Evans Ltd. London
11. Haberler Gottfried (1968) Theory of International Trade, William Hodge and Company
12. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication
13. Hanson J.L.(1970), Monetary Theory and Practice, McDonalds and Evans Ltd. London
14. Hicks U.K.(1968), Public Finance, James Nisbet and Comp. London
15. Lindauer John (2012) Macro Economics, 4th Ed iUnivers Inc. Bloomington USA
16. Jingham M.L. Macro Economic Theory, Vinda Publication Pvt.Ltd. New Delhi
17. Lekhi R.K. Public Finance, (2015) Kalayani Publishers New Delhi
18. Mithani D.M. (2012), Money Banking International Trade and Public Finance, Himalaya Publishing House
19. Musgrave Richard, (2004), Public Finance, McGraw Hill Publication
20. Shapiro Edward (2013), Macro Economic Analysis, Galgotia Publication
21. Samuelsson Paul A. Nordhaus W.D.(2010), Macro Economics, McGraw Hill Publication
22. Schumpeter J.A.(1939), Business Cycles, McGraw Hill Publication
23. Seth M.L. (2017), Macro Economics, Laximinarayan Agarwal Publication
24. Singh S.B. Macro Economics, Vishvbharti Publication New Delhi
25. Taygi B.P. Singh H.P.(2016), Public Finance, Jaypraksh Nath Co.
26. Vaish M.C.(2009). Monetary Policy. Vikas Publishing House New Delhi

Equivalence of the paper

Title of Old Paper	Title of New Paper
Business Economics Paper III	Macro Economics Paper I

SHIVAJI UNIVERSITY, KOLHAPUR
Syllabus
B.COM.
SEMESTER - IV
MACRO ECONOMICS – PAPER- II
(CHOICE BASED CREDIT SYSTEM – (CBCS)
Credits : 4
Introduced from June 2019

COURSE OUTCOMES:

Student will be able to explain...

1. The trade cyclical phenomenon in the economy and they will be able to take practical decisions at their business level in future.
2. Public finance system of state and its impact on economy and citizens of the nation.
3. The trade and business practices through international trade theories and other relevant concepts.
4. The international monetary exchange system and determination of rate exchange.

UNIT -1	Trade Cycles 1.1 Meaning Features and Types 1.2 Phases of Trade Cycles 1.3 Theories of Trade Cycles – Hawtrey and Schumpeter 1.4 Control of Trade Cycles	15
UNIT -2	Public Finance 2.1 Meaning, Nature and Scope, The Principle of Maximum Social Advantage 2.2 Public Revenue- Meaning, Tax Revenue-Direct and Indirect Taxes - Merits and Demerits, Concept of Goods and Service Tax (GST), Non-Tax Revenue Sources 2.3 Public Expenditure- Causes of growth and effects 2.4 Public Debt – Forms and Effects, Deficit Financing- Objectives and limitations.	15
UNIT -3	International Trade 3.1 Concept of Trade, Internal and International Trade 3.2 Advantage and Disadvantage of International Trade, Ricardian Theory of International Trade, Terms of Trade – Meaning, Types and its influencing factors. 3.3 Balance of Payments – Causes of disequilibrium, Measures to correct disequilibrium. 3.4 Concepts of Free Trade and Protective Trade	15
UNIT 4	Rate of Exchange 4.1 Concept of Rate of Exchange 4.2 Types – Fixed, Flexible , Spot and Future rate of exchange 4.3 Purchasing Power Parity Theory	15

4..4 Modern Theory of rate of exchange	
---	--

References –

1. Agarwal H.S. (2013), Principles of Economics, Global Professional Publishing
2. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.
3. Branson William H. (1997), Macro Economics Theory and Policy, harper Collins India Pvt.Ltd.
4. Crowther Geoffrey (1940), An Outline of Money, Thomas Nelson and sons Ltd. London
5. Duesenberry James, S. Business Cycles and national Income, Georg Allen and Union London
6. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York
7. Dewtt K.K.,(2006), Modern Economic Theory, S. Chand and Company.
8. Gupta G.S.(2008), Macro Economics: Theory and Applications, tata McGraw Hill Education
9. Gupta S.B.(2010), Monetary Economics, S. Chand and Company.
10. Hanson J.L. An Outline of Monetary Theory, McDonalds and Evans Ltd.London
11. Haberler Gottfried (1968) Theory of International Trade, William Hodge and Company
12. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication
13. Hanson J.L.(1970), Monetary Theory and Practice, McDonalds and Evans Ltd.London
14. Hicks U.K.(1968), Public Finance, James Nisbet and Comp.London
15. Lindauer John (2012) Macro Economics, 4th Ed iUnivers Inc.Bloomington USA
16. Jingham M.L. Macro Economic Theory, Vinda Publication Pvt.Ltd.new Delhi
17. Lekhi R.K.Public ,(2015) Finance, Kalayani Publishers New Delhi
18. Mithani D.M. (2012), Money Banking International Trade and Public Finance, Himalaya Publishing House
19. Musgrave Richard,(2004), Public Finance, McGraw Hill Publication
20. Shapiro Edward (2013), Macro Economic Analysis, Galgotia Publication
21. Samuelsson Paul A. Nordhaus W.D.(2010), Macro Economics, McGraw Hill Publication
22. Schumpeter J.A.(1939), Business Cycles, McGraw Hill Publication
23. Seth M.L. (2017), Macro Economics, Laximinarayan Agarwal Publication
24. Singh S.B. Macro Economics, Vishvbharti Publication New Delhi
25. Taygi B.P. Singh H.P(2016), Public Finance, Jayprakash Nath Co.
26. Vaish M.C.(2009). Monetary Policy. Vikas Publishing House New Delhi

Equivalence of the papers

Title of Old Paper	Title of New Paper
Business Economics Paper IV	Macro Economics Paper II

Nature of Question Paper for paper III and IV**Total Marks: 50****Attempt any five questions out of seven**

- | | |
|--|----|
| Q.1 Write short answers (Any two out of three) | 10 |
| Q.2 Broad question | 10 |

Q.3 Broad question	10
Q.4 Broad question	10
Q.5 Broad question	10
Q.6 Broad question	10
Q.7 Write short notes (Any two out of three)	10

B.COM. PART II
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
(CBCS)

ENGLISH FOR BUSINESS COMMUNICATION
(Compulsory English)
June 2019 Onwards

Course Objectives:

- To enable the students to develop communication skills in English, both oral and written.
- To equip the students with the language skills for use in their personal, academic and professional lives.
- To develop the students essential employability skills.
- To help the students to enter the job market with confidence and the ability to work effectively.
- To help the students to learn and practice both language and soft skills.
- To encourage the active involvement of students in learning process.
- To enable the students to cultivate a broad, human and cultured outlook.

CONTENTS
Semester III (Paper C)

Module I

- A) Oral Skills
- B) Phenomenal Woman – **Maya Angelou**

Module II

- A) Conversation Skills
- B) The Childless One – **Jai Nimbkar**
- C) Those Winter Sundays – **Robert Hayden**

Module III

- A) English for Competitive Examination – I
- B) Four Minutes that get you Hired
–**Connie Brown Glaser and Barbara Steinberg Smalley**

Module IV

- A) Stormy Arrival in South Africa – **Mohandas Karamchand Gandhi**
- B) The Road Not Taken – **Robert Frost**

Semester IV (Paper D)

Module V

- A) E-Communication
- B) Breathing Spaces – **Rana Nayar**

Module VI

- A) English for Competitive Examination – II
- B) My Financial Career – **Stephen Leacock**

Module VII

- A) English for Banking and Industries
- B) Senior Payroll – **William E. Barrett**

Module VIII

- A) The Verger – **Somerset Maugham**
- B) I Am the People, the Mob – **Carl Sandburg**
- C) One Day I Wrote Her Name – **Edmund Spenser**

Pattern of Question Paper

B.COM. PART II
ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)
(CBCS)

ENGLISH FOR BUSINESS COMMUNICATION
(Compulsory English)

PATTERN OF QUESTION PAPER (June 2019 Onwards)

Semester III (Paper C)

Total Marks 50

Que. No.	Sub. Q.	Type of Question	Based on	Marks
Q.1.	A.	Four multiple choice questions with four alternatives to be set.	Prose and poetry	04
	B.	Answer in one word/Phrase/Sentence each.	Prose and poetry	04
Q.2.	A.	Answer the following questions in 3 - 4 sentences each (3 out of 5)	3 on Prose and 2 on Poetry	06
	B.	Write short notes on the following in about 7 - 8 sentences each (2 out of 3)	1 on Prose and 2 on Poetry	06
	C.	Two different Vocabulary exercises to be set for 2 marks each	Prose and poetry	04
Q.3.	A.	Question to be set on ORAL SKILLS	Module I A	05
	B.	Question to be set on ORAL SKILLS	Module I A	04
Q.4.	A.	Question to be set on CONVERSATION SKILL	Module II A	04
	B.	Question to be set on CONVERSATION SKILL	Module II A	04
Q.5	A.	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – I	Module III A	05
	B.	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – I	Module III A	04

Semester IV (Paper – D)**Total Marks 50**

Que. No.	Sub. Q.	Type of Question	Based on	Marks
Q.1.	A.	Four multiple choice questions with four alternatives to be set.	Prose and poetry	04
	B.	Answer in one word/Phrase/Sentence each.	Prose and poetry	04
Q.2.	A.	Answer the following questions in 3 - 4 sentences each (3 out of 5)	3 on Prose and 2 on Poetry	06
	B.	Write short notes on the following in about 7 - 8 sentences each (2 out of 3)	1 on Prose and 2 on Poetry	06
	C.	Two different Vocabulary exercises to be set for 2 marks each	Prose and poetry	04
Q.3.	A.	Question to be set on E-COMMUNICATION	Module V A	05
	B.	Question to be set on E-COMMUNICATION	Module V A	04
Q.4.	A.	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – II	Module VI A	04
	B.	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – II	Module VI A	04
Q.5.	A.	Question to be set on ENGLISH FOR BANKING AND INDUSTRIES	Module VII A	05
	B.	Question to be set on ENGLISH FOR BANKING AND INDUSTRIES	Module VII A	04

Shivaji University, Kolhapur
Syllabus of B. Com. (SEM – III)
(To be introduced from June, 2019)

BUSINESS STATISTICS (PAPER-I)

Credits-4

Course Outcomes

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

1. Explain the scope of statistics in business, perform classification and tabulation, and represent the data by means of simple diagrams and graphs.
2. Explain and apply sampling techniques in real life.
3. Summarize data by means of measures of central tendency and dispersion.
4. Explain the merits and demerits of various measures of central tendency and dispersion.
5. Perform analysis of bivariate data using simple correlation and simple linear regression.

Unit 1: Introduction to Statistics

(15)

- 1.1 Meaning of Statistics, Scope of Statistics in business.
- 1.2 Primary and secondary data, Discrete and continuous variables, Classification and its basis, Frequency and frequency distribution, Tabulation.
- 1.3 Diagrammatic representation: pie-chart, simple bar diagram, Graphical representation: histogram, ogive curves, Numerical problems.
- 1.4 Sampling: Definitions of population, sample, sampling, and census, Principle steps in sample survey, Advantages of sampling over census, Methods of sampling: simple random sampling (with and without replacement), stratified random sampling.

Unit 2: Measures of Central Tendency

(15)

- 2.1 Concept of central tendency, Requirements of a good average.
- 2.2 Arithmetic mean (A. M.): Definition, Properties of A. M. (without proof), Combined A. M., Merits and demerits, Numerical problems.
- 2.3 Median and quartiles: Definitions, Merits and demerits of median, Numerical problems.
- 2.4 Mode: Definition, Merits and demerits, Empirical relation among mean, median, and mode, Numerical problems.

Unit 3: Measures of Dispersion

(15)

- 3.1 Concept of dispersion, Requirements of a good measure of dispersion, Absolute and relative measures of dispersion.
- 3.2 Range, Coefficient of range, Merits and demerits of range, Numerical problems.
- 3.3 Quartile deviation (Q. D.), Coefficient of Q. D., Merits and demerits of Q. D., Numerical problems.
- 3.4 Standard deviation (S. D.), Coefficient of S. D., Coefficient of variation, Variance, Merits and demerits of S. D., Numerical problems.

Unit-4: Analysis of Bivariate Data: Correlation and Regression**(15)**

- 4.1 Concept of correlation, Types of correlation.
- 4.2 Methods of studying correlation: Scatter plot, Karl Pearson's correlation coefficient (r), Interpretation of r (with special cases $r = -1, 0,$ and 1), Spearman's Rank correlation coefficient (R), Numerical problems on computation of r and R (with and without ties) for ungrouped data.
- 4.3 Concept of regression.
- 4.4 Lines of regression, regression coefficients, relation between correlation coefficients and regression coefficient, Numerical problems on ungrouped data.

Reference Books:

1. Gupta S. P. (2018) *Statistical methods*, Sultan Chand and Sons.
2. Gupta C. B. and Gupta Vijay (2004) *An Introduction to Statistical Methods*, Vikas Publishing House Pvt Limited.
3. Desai S. S.(2017) *Business Statistics*, Jay-Gauri.
4. Kumbhojkar G. V. (2017) *Business Statistics*, Phadke Prakashan.
5. Gupta S. C. (2019) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd.

Shivaji University, Kolhapur
Syllabus of B. Com. (SEM – IV)
(To be introduced from June, 2019)

BUSINESS STATISTICS (PAPER-II)

Credits-4

Course Outcomes

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

1. Compute unconditional and conditional probabilities and apply laws of probabilities.
2. Identify the applications of Binomial and normal distributions.
3. Measure trend and seasonal variations in time series data.
4. Compute and interpret simple and weighted index numbers.
5. Construct and apply variable and attribute control charts.

Unit 1: Probability and Probability Distributions (15)

- 1.1 Definitions of random experiment, sample space, event, equally likely events, mutually exclusive events, independent events, Classical definition of probability.
- 1.2 Definition of conditional probability, Addition and multiplication laws of probability (without proof), Numerical problems (without use of permutation and combination).
- 1.3 Binomial distribution: Probability mass function, Mean and variance (without proof), Simple numerical problems to find probability and parameters.
- 1.4 Normal distribution: Probability density function, Mean and variance (without proof), Properties of normal curve, Standard normal distribution, numerical problems to find probabilities for given area under standard normal curve.

Unit 2: Time Series Analysis (15)

- 2.1 Definition and uses of time series.
- 2.2 Components of time series.
- 2.3 Methods of measuring trend: method of semi-averages, method of moving averages, and method of least squares, Numerical problems.
- 2.4 Measurement of seasonal variations using simple average method, Numerical problems.

Unit 3: Index Numbers (15)

- 3.1 Need, meaning, and uses of index numbers, Applications of index numbers in share market, Price, quantity, and value index numbers.
- 3.2 Simple index numbers by simple aggregate method and simple average of relatives method (using A. M.), Numerical problems.
- 3.3 Weighted index numbers by Laspeyre's, Paasche's, and Fisher's formulae, Numerical problems.
- 3.4 Problems involved in construction of index numbers.

Unit 4: Statistical Quality Control**(15)**

- 4.1 Concept of statistical quality control (SQC), Advantages of SQC, Types of variability: chance cause variability and assignable cause variability.
- 4.2 Shewhart control chart and its construction.
- 4.3 Variable control charts: mean (\bar{X}) and range (R) charts, Numerical problems.
- 4.4 Attributes control charts: control chart for number of defectives (np -chart) for fixed sample size and control chart for number of defects per unit (c -chart), Numerical problems.

Reference Books:

1. Gupta S. P. (2018) *Statistical methods*, Sultan Chand and Sons.
2. Gupta C. B. and Gupta Vijay (2004) *An Introduction to Statistical Methods*, Vikas Publishing House Pvt Limited.
3. Desai S. S.(2017) *Business Statistics*, Jay-Gauri.
4. Kumbhojkar G. V. (2017) *Business Statistics*, Phadke Prakashan.
5. Gupta S. C. (2019) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd.

SHIVAJI UNIVERSITY, KOLHAPUR.



NAAC 'A' Grade

Faculty of Commerce and Management

Syllabus For

B. Com. Part – III (Sem V & VI) (CBCS)

(To be implemented from June 2020 onwards)

(Subject to the modifications that will be made from time to time)

Shivaji University, Kolhapur
B.Com (CBCS Pattern) Part – III (Semester-V)
Modern Management Practice- Paper-I

Core Course

Introduced From June- 2020

Credit - 4

Objectives:

1. To impart knowledge of modern management
2. To understand concepts of CRM
3. To know the concepts of emotional and social intelligence
4. To understand the concept of lean and talent management

Unit-I	<p>Contribution to Modern Management Practice</p> <ol style="list-style-type: none"> a. Concept of Modern Management b. Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation c. Contribution of C.K. Prahalad : The Fortune at the Bottom of the Pyramid. d. Michael Porter : competitive advantage. 	15 periods
Unit-II	<p>Emotional and Social Intelligence in Management</p> <ol style="list-style-type: none"> a. Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence, emotional intelligence skills b. Social intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence, Models of emotional and social intelligence: 	15 periods
Unit-III	<p>Customer Relationship Management (CRM) and Supply Chain Management (SCM)</p> <ol style="list-style-type: none"> a. Customer Relationship Management (CRM) : Concept, Importance, Elements, Process, e-CRM b. Supply Chain Management (SCM): Concept, Importance, Components, Process, Benefits of SCM 	15 periods
Unit-IV	<p>Lean Management and Talent Management</p> <ol style="list-style-type: none"> a. Lean Management: Concept, Principles, Benefits and disadvantages, tools of lean Management, lean management best practices b. Talent Management: Concept, Importance, Process, Components, benefits 	15 periods

Shivaji University, Kolhapur

B.Com (CBCS Pattern) Part – III (Semester-VI)

Modern Management Practice- Paper-II

Core Course

Introduced From June- 2020

Credit - 4

Objectives:

1. To impart knowledge of total quality management
2. To understand the Japanese and Chinese Management Practices
3. To know the concept of Event and Performance Management
4. To understand the concept of time and stress management

Unit-I	Total Quality Management (TQM) and Quality Standards a. Total Quality Management (TQM) : Concept, Principles, Elements of TQM, Benefits and Disadvantages of TQM b. Quality Standards: Benchmarking(concept and types) Six Sigma,(concept and levels) ISO: 9000, (Importance and elements)	15 periods
Unit-II	Japanese and Chinese Management Practice a. Japanese Management: Concept, Characteristics and 8 Key Japanese Quality Management techniques b. Chinese management: Concept, Characteristics, Chinese Leadership Style, Difference between Chinese and Western Management	15 periods
Unit-III	Event and Performance Management a. Event Management: Concept, Importance, Procedure, Types of events, benefits of event Management b. Performance Management : Concept, Evolution, Need, Process of Performance Management	15 periods
Unit-IV	Time and Stress Management a. Time Management: Concept, Importance, Techniques b. Stress Management: Meaning of Stress, Causes, Effects, Techniques of stress management	15 periods

Paper I : CC-C3 : Business Regulatory Framework

Credit –I	Law of Contract- 1872	Hours
	Definition of Business Law and its sources Definition of contract, Essential element and Kinds of Contract Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of objectives , Void Contracts Discharge of Contract , Remedies for breach of contract	15 Hrs
Credit-II	Labour Laws	15 Hrs
	A) Employees Provident Fund Act- 1952- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances	5 Hrs
	B) Employees State Insurance Act-1948- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances	5 Hrs
	C) Payment of Gratuity (Amendment)Act-2018- Meaning and its applicability criteria, Rates of Contribution , Payment calculation, Mandatory Records, Consequences of Non compliances	5 Hrs
Credit-III	Sale of Goods Act,1932 and Goods and Services Tax(GST)	15 Hrs
	A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale	10 Hrs
	B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns , Consequences of Non compliances	5 Hrs
Credit- IV	Indian Partnership Act-1932 and Limited Liability Partnership Act-2008	15 Hrs
	A) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners.	5 Hrs
	B) Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.	10 Hrs

Reference-

- 1) Business Law- Kavita Krishnamurthi
- 2) Essentials of Business and Industrial Laws- B.S. Moshal
- 3) Business Law- M.C. Kuchhal
- 4) Elements of Mercantile Law- N.D. Kapoor
- 5) Mercantile Law- Arun Kumar
- 6) Mercantile Law- S.S.Gulshan
- 7) The Principles of Mercantile Law- Avtarsingh
- 8) Commercial and Industrial Law-A.K. Sen and J.K. Mitra
- 9) Textbook on Indian Partnership Act with Limited Liability Partnership Act- by Madhusudan Saharay
- 10) GST – Law and Procedure by Anananday Mishra – Taxman

Paper II : CC-C4 : Business Regulatory Framework

Credit- I	Company Act- 2013 Meaning, Features and Types of Company, Process of Incorporation of Company, Role, Responsibilities and Powers of Directors, Auditors and Company Secretary. Rights of Share holders, Company meetings and Resolutions Winding up of Company	15 Hrs
Credit-II	Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002	15 Hrs
	A) Security Exchange Board of India Act-1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities	5 Hrs
	B) Consumer Protection Act-1986- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.	5 Hrs
	C) Competition Act-2002- Objectives, Powers and duties of Competition Commission	5 Hrs
Credit-III	Business Transactions and Cyber Laws	15 Hrs
	a) E-commerce: Nature, formation, legality and recognition b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts) c) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature d) Cyber crimes and offences e) Penalties for cyber crimes	
Credit-IV	Negotiable Instrument (Amendment) Act-2015	15 Hrs
	Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds- Dishonour of Negotiable instrument and its consequences and Remedies thereon	

Reference Books:

- 1) Business Law- M.C. Kuchhal
 - 2) Business Law- KavitaKrishanmurthi
 - 3) Cyber Laws- Dr. Farooq Ahmed
 - 4) Elements of Company Law- V.S. Datey
 - 5) The Consumer Protection Act- ArshadSubzawari
 - 6) The Consumer Protection Act- C.M. Dhopare
 - 7) Cyber Laws- Krishna Kumar
 - 8) Consumer Protection Act- Niraj Kumar
 - 9) SEBI Act- Agarwal and Baby- Taxman
 - 10) Competition Act- Dr.Rattan- Bharat Publication
- Concerned Bare Act should be referred

Nature of Question Paper

Total Marks-40

Instructions – 1) All questions carry equal marks.

2) Attempt any FIVE Questions out of seven

Q.1	Short Notes (Any Two)	4 Marks Each
Q.2	Long Answers	8 Marks
Q.3	Long Answers	8 Marks
Q.4	Long Answers	8 Marks
Q.5	Long Answers	8 Marks
Q.6	Long Answers	8 Marks
Q.7	Short Answers (Any Two)	4 Marks Each

B.Com. Part-III; SEM-V - Under CBCS
Paper-I : CC-C5 : Cooperative Development

Course Outcomes:

1. To study the meaning and principles of Co-operation.
2. To study the agricultural and Non-agricultural Credit Co-operative institutions.
3. To study the Co-operative credit system
4. To Study the important cooperative organizations

Expected Skills Impartation

1. Ability to explain cooperatives principles
2. Ability to applications of cooperative principles
3. Interpretation and comparison of different cooperative organizations

Marks : 40

Total Lectures of Teaching : 60

Credits : 4

Unit-1:	Introduction to Co-operative movement in India 1.1. Meaning, definition and features of Co-operation. 1.2. Principles of Co-operation - ICA and Manchester Principles 1.3. Role of Co-operation in economic development. 1.4. Review of Committees on Cooperative Development since 1991 (Vaidhyathan Committee, Shivajirao Patil Committee and Kuraian and Alagh Committee)	15 Periods
Unit-2:	Agricultural Co-operatives in India 2.1. Co-operative Marketing- Types, functions, problems and remedies 2.2. NAFED- Objectives, Management, Functions and Progress 2.3. Co-operative Farming - Types, problems and remedies 2.4. Role of Dairy Cooperatives - National Dairy Development Board.	15 Periods
Unit-3:	Co-operative Banking & Credit Societies in India 3.1. Review of Co-operative credit movement - Three Tier and Two Tier Structure 3.2. Primary Agricultural Cooperative Societies -Functions, Problems and Remedies 3.3. DCC Banks - Administrative Structure, Progress, Problems and Remedies 3.4. State Cooperative Banks - Administrative Structure, Progress, Problems and Remedies	15 Periods
Unit-4:	Important Cooperative Organizations in India 4.1. Urban Cooperative Banks - Types, Management, Progress and Problems 4.2. Non-Agriculture Credit Cooperatives - Functions and Problems 4.3. Consumer Cooperatives - Types, Role and Problems 4.4. Sugar Co-operatives - Role, Progress, problems and remedies	15 Periods

References :

1. Dwivedi Ramesh Chandra, (2005), 'Hundred Years of Cooperative Movement in India'-Centre for Promotion of Cooperativism
2. Garg M. C. And Joshi N. N., (2009), 'Cooperative Credit And Banking –Strategies For Development', Deep And Deep Publication, New Dehli-110027
3. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
4. Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory, Arudra Academy,
5. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
6. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit <http://www.mahanand.in/>
7. NAFED <http://www.nafed-india.com>
8. Nakkiran S (2006) Cooperative Management : Principles and Techniques, Deep and Deep, New Delhi, 2006
9. National Dairy Development Board- <https://www.nddb.coop/>
10. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
11. Strickland C.F., (2010) 'An Introduction To Cooperation In India' Humphery Milford Oxford University Press.
12. The Maharashtra Co-operative Quarterly, The Maharashtra Rajya Shahakar Sanghah

B.Com. Part-III; SEM-VI - Under CBCS
Paper-II : CC-C6 : Cooperative Development

Course Outcomes:

1. To study the cooperative legislations and fund management
2. To understand the institutional arrangement for cooperative education and training
3. To understand the nature, registration, legislation and audit of housing cooperatives
4. To understand the cooperative audit system and provisions

Expected Skills Impartation

1. Legal understanding and interpretation skills
2. Ability to explain legal and technical provisions about cooperatives

	Marks : 40	Total Lectures of Teaching : 60	Credits : 4
Unit-1:	Cooperative Laws and Legislation In India 1.1. Important Provisions under Maharashtra Co-operative Societies Act, 1960 1.2. Salient Features of Multi-State Co-operative Societies Act 2002 1.3. Liquidation Process- Appointment, Rights and Duties of Liquidator 1.4. Legal Provisions regarding Assets and Fund Management of Cooperatives - (Classification of Funds, Profit, Reserve Fund, Dividend, Expenses on social Activities, Investment of Funds etc)		15 Periods
Unit-2:	Cooperative Education and Training In India 2.1. Need and Importance of Cooperative Education and Training 2.2. National Council for Cooperative Training- Organizational Structure & Functions 2.3. VAMNICOM -Objectives, Centers, Training Programmes 2.4. Career Opportunities in Cooperative Sector - GDC&A Certification		15 Periods
Unit-3:	Cooperative Housing Societies In India 3.1. Meaning, Types and Registration Process of Housing Cooperatives 3.2. Maharashtra Co-operative Housing Society Model Bye Laws 3.3. Importance and Problems of Housing Societies 3.4. Audit of Co-operative Housing Societies- Nature and Elements		15 Periods
Unit-4:	Cooperative Registrar & Audit In India 4.1. Powers and responsibilities of registrar 4.2. Cooperative Audit - Concept, Scope, Types of Audits 4.3. Internal Audit-Nature- Duties of Internal Auditor 4.4. Responsibilities and powers of cooperative auditor		15 Periods

References :

1. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
2. Indian Institute of Banking And Finance, (First Pub. 2007), 'Law of Cooperative Banking', Macmillan India Ltd. New Delhi
3. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
4. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit <http://www.mahanand.in/>
5. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
6. Maharashtra Co-operative Societies Act, 1960
7. Maharashtra Co-operative Societies Act, 1960 by G. M. Divekar (Vol-I and II)
8. National Cooperative Development Corporation (NCDC) - <http://www.ncdc.in>
9. National Cooperative Housing Federation of India- <https://www.nchfindia.net/>
10. National Federation of State Cooperative Banks Ltd -http://nafscob.org/about_f.htm
11. National Cooperative Consumers' Federation Of India Limited- <http://nccf-india.com/>
12. National Council for Cooperative Training- <http://ncct.ac.in>
13. Dhananjayrao Gadgil Institute of Cooperative Management -<http://www.dgicmnagpur.com>

EQUIVALENCE OF THE PAPERS / COURSES

Sr	Existing title of the Paper	Revised Title of the paper
1	Co-operative Development Paper – I	Co-operative Development Paper – I
2	Co-operative Development Paper – II	Co-operative Development Paper – II

Nature of question paper for B.Com -III Co-operative Development

Semester V & VI (Paper No. I to II)

Attempt any five questions.

Total marks 40

Q1. Write short answers (any two out of three)	08
Q2. Broad question	08
Q3. Broad question	08
Q4. Broad question	08
Q5. Broad question	08
Q6. Broad question	08
Q7. Write short notes (any two out of three)	08

B.Com Part III Semester – V (CBCS)

Paper I : CC-C7 : Business Environment

(Indian Economic Environment)

(Compulsory Paper)

Credits : 4

COURSE OUTCOMES:

- 1 Student should able to understand the significance and position of Indian economy at the world level.
- 2 Students should study the scenario of agricultural and industrial sectors.
- 3 Student should aware regarding Indian economy is facing some of the fundamental economic problems. They should able to make plans and solutions to these being as a citizen.
- 4 Student should understand the correlations between economical and social problems.

Unit No.	Unit Name	Periods
1	Business Environment 1.1 Concept 1.2 Components 1.3 Importance 1.4 Business environment and sustainable development	15
2	Agricultural Development 2.1 Present status of Indian Agriculture and Agricultural crisis 2.2 Agricultural Marketing-Problems, Agricultural price policy 2.3 Food security in India 2.4 National Commission on farmers- Agricultural Renewal Action Plan	15
3	Industrial Development 3.1 Industrial policy -1991 3.2 Concepts of Micro, Small and Medium Enterprises (MSMEs) 3.3 Progress of industrial sector in globalization era 3.4 Trade union movement – Problems and measures.	15
4	Problems of Indian Economy 4.1 Features of Indian population 4.2 Unemployment and poverty – causes and remedies 4.3 Inequality of Income and wealth, Black Money - Causes and remedies 4.4 Problems of rural and urban economy	15

References –

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wiley
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA
4. Manab Adhikari, Global (2006) Business Management(An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K. (2007) International Business Competing in Global market Place, McGraw Hill New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008) International Marketing 13th Ed. Tata McGraw- Hill,
7. Jeevnandam C. International Business S.Chand New Delhi 2008
8. Paul Justein International Business, 5th Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi
9. Keegan Warren J. and Green Mark C. Global Marketing, 4th Ed. (2009) Prentice Hall India, Pvt Ltd
10. Bhalla V. K. and Ramu S.S. (2009) International Business Environment, Anmol Prakashan New Delhi
11. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24th Ed S.Chand New Delhi.

12. Dutt and Sundaram K P M, Indian Economy S. Chand Delhi
13. Dutt Ruddar Economic Reforms in India –A Critique, S Chand , New Delhi.
14. Mishra S K and Puri V K - Indian Economy, Himalaya Publishing House
15. Namboodripad E M S, Indian Planning and Crises, National book Center New Delhi.
16. Sundaram and Black The International Business Environment Prentices New Delhi

Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper
Business Environment Paper I	Business Environment Paper I

B.Com Part III Semester - VI- (CBCS)
Paper II : CC-C8 : Business Environment
 (Indian Economic Environment)
 (Compulsory Paper)
 Credits : 4

COURSE OUTCOMES:

1. Students will understand the Indian and global economic environment.
2. Students will equip with proper knowledge of Indian economic planning.
3. Students will enable with the knowledge of the plans and strategies toward foreign capital and multinational corporations.
4. Students will get acquainted with the functions, mechanism and performance of international financial, trade and regional cooperation institutions.

Unit No.	Unit Name	Periods
1	Liberalization, Privatization and Globalization 1.1 Concepts 1.2 Implementation and impact on Indian Economy. 1.3 Composition and direction of foreign trade in the Globalization era 1.4 Balance of payments crisis	15
2	Economic Planning and Service Sector 2.1 Economic planning – Broad objectives 2.2 NITI Aayog – Structure and functions 2.3 Planning process through NITI Aayog 2.4 Service Sector – Importance and progress of service sector in Indian economy.	15
3	Foreign Capital and Multinational Corporations 3.1 Need of foreign capital in India, 3.2 Policy of Government of India. 3.3 Multinational corporations- Definition, merits and demerits. 3.4 Exchange rates and Indian Rupee	15
4	International Institutions (Objectives and performance) 4.1 IMF 4.2 IBRD 4.3 WTO 3.3 SAARC	15

References

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wily
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA
4. Manab Adhikari, Global (2006) Business Management(An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill, New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008)International Marketing 13th Ed. Tata McGraw- Hill.
7. Jeevnandam C. International Business S.Chand, New Delhi 2008
8. Paul Justein International Business, 5th Ed (2011)Prentice Hall of India, Pvt Ltd new Delhi

9. Keegan Warren J. and Green Mark C. Global Marketing, 4th Ed.(2009) Prentice Hall India, Pvt. Ltd.
10. Bhalla V. K. and Ramu S.S.(2009) International Business Environment, Anmol Prakashan, New Delhi.
11. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24th Ed S. Chand, New Delhi.
12. Dutt and Sundaram K P M, Indian Economy, S. Chand, New Delhi.
13. Dutt Ruddar, Economic Reforms in India –A Critique, S Chand , New Delhi.
14. Mishara S K and Puri V K - Indian Economy, Himalaya Publishing House.
15. Namboodripad E M S, Indian Planning and Crises, National Book Center, New Delhi.
16. Sundaram and Black The International Business Environment, Prentices, New Delhi

Equivalence of the papers

Existing Title of the Paper	Revised Title of the Paper
Business Environment Paper II	Business Environment Paper II

Nature of question paper for B.Com - III Semester V and VI (Paper No. I to II)

Attempt any five questions.

Total Marks 40

- | | |
|--|----|
| Q1. Write short answers (any two out of three) | 08 |
| Q2. Broad question | 08 |
| Q3. Broad question | 08 |
| Q4. Broad question | 08 |
| Q5. Broad question | 08 |
| Q6. Broad question | 08 |
| Q7. Write short notes (any two out of three) | 08 |

B.Com (CBCS) Part-III (Semester-V)
Paper – I : DSE-A1 : Advanced Accountancy
Discipline Specific Course

4 Credits

Course Outcomes:

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Syllabus Content

Unit- I	Bank Final Accounts (Vertical Format Only)	20 Lectures
Unit- II	a) Farm Accounting	10 Lectures
	b) Hire purchase system-Excluding Hire purchase Trading Account	10 Lectures
Unit- III	Insurance Claim- Loss of stock and Loss of profit policy	10 Lectures
Unit- IV	GST Accounting with practical's using Tally part – I Theory Introduction to GST on Goods, Introduction, Indirect Taxation prior GST, GST Implementation in India, Why GST was introduced in India? Understanding GST Taxation System, Dual GST, Structure of GST, Determination of Tax, Registration, GSTIN Structure, Businesses Liable to Register under GST, Tax Invoice, Bill of Supply, Supplementary Invoice, Input Tax Credit Set Off, GST Returns, Payment of Tax.	10 Lectures

Practical:

- a) Getting Started with GST (GOODS) in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally. ERP 9, Company Setup, Enabling Goods & Services Tax (GST),
- b) GST Classifications, Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
- c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice
- d) GST Reports, GST Tax Payment

Reference Books:

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.

- 6) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy Vol. I & II, Kalyani Publishers, New Delhi.
- 7) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
- 8) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 9) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.

Journals:

- 1) Indian Journal of Accounting
- 2) Chartered Accountant
- 3) Management Accountant

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-V)
Advanced Accountancy Paper-I
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Problem on Bank Final Accounts (This problem should be on Profit & Loss Account, Balance Sheet alongwith required schedules)		16 Marks
Question 2	Attempt any two questions (out of three): (These questions will be practical problems on Unit-II & III)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

B.Com (CBCS) Part-III (Semester-V)
Paper – II : DSE-A2 : Advanced Accountancy (Auditing)
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the concept and types of audit
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

Syllabus Content

Unit- I	Nature and Scope of Audit: Audit – Meaning and Nature, Scope of Audit, Objectives of Audit, Relationship of Audit with other disciplines, Difference between Audit and Investigation, Basic Principles Governing Audit, Statutory Audit, Internal Audit, Cost Audit, Tax Audit, Management Audit, Concept of Vouching, Verification and Valuation.	15 Lectures
Unit- II	Audit of Specific Items in Financial Statements: A) Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments; Audit of Purchases, Depreciation, Interest expense, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses B) Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables (creditors), Provisions, Short Term Borrowings and Other Current Liabilities, Audit of Land, Buildings, Plant and Equipment, Furniture and Fixtures, Goodwill, Brand/Trademarks, Computer Software, Audit of Loans and Advances, Trade Receivables, Inventories, Cash and Cash Equivalents, Other Current Assets, Audit of Contingent Liabilities.	15 Lectures
Unit- III	Company Audit: Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO.	15 Lectures
Unit- IV	Special Audit and Audit Report: Audit of special entities like Bank, Insurance Companies, Charitable Trust, Hotel and Hospital, Elements of Audit Report; Types of Reports – Clean, Qualified, Adverse, Disclaimer of Opinion;	15 Lectures

Reference Books:

- 1) Tandon B.N., : Pracial Auditing, S.Chand, New Delhi
- 2) Kumar, A., Sharma, R.; : Auditing Theory and Practice, Atlantic Publishers, New Delhi
- 3) Johnson S., Wiley L. : : Auditing – A Practical Approach, Wiley Publishing House
- 4) Garg Pankaj : Auditing and Assurance, Taxmann Publications, New Delhi
- 5) Bansal, Surabhi : Auditing and Assurance, Wolters Kluwel Publicattion
- 6) Sekhar G, Prasath B. : Auditing and Assurance, Taxmann, New Delhi
- 7) Dinkar Pagare :
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Auditing

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-V)
 Advanced Accountancy Paper-II
 (Auditing)
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
Question 1	Long Answer Questions A) 8 Marks B) 8 Marks		16 Marks
Question 2	Attempt Any Two (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper- III : DSE-A3 : Advanced Accountancy
 Discipline Specific Course

4 Credits

Course Outcomes:

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Syllabus Content

Unit- I Elements of Cost - Material, Labour, & Overheads, 10 Lectures
 Preparation of Cost Sheet, Quotation

Unit- II Financial Statement Analysis: 20 Lectures

a) Financial Statement Analysis- Meaning, types, Limitations of financial statements, Meaning and Need of financial statement analysis and Techniques of financial statement analysis.

(b) Ratio Analysis– Meaning, Advantages and Limitations, Classification of Ratios- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.

Unit- III Cash Flow Analysis: 15 Lectures

Meaning of Cash Flow Analysis, Classification of Cash flows- Cash flow from Operating Activities, Cash flow from Investing Activities and Cash flow from Financing Activities, Cash and Cash equivalents, Extra-ordinary items, Preparation of Cash Flow Statement (As per AS-3)

Unit- IV GST Accounting with practicals using Tally part - II 15 Lectures

Theory:

4. Introduction to GST on Services, Existing Registration, Supply of Goods and Services, Scope of Supply, Place of Supply, Time of Supply, Value of Supply ,Mixed Supply and Composition Supply, Accounting for

Return of Goods, Sales Returns, Purchase Returns, Credit Note, Debit Note, GST on Services, GST Reports & GST Returns

Practical:

- a) Getting Started with GST in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally.ERP 9, Company Setup, Enabling Goods & Services Tax (GST), GST Classifications
- b) Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
- c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice, Accounting for Return of Goods, Sales Returns, Purchase Returns
- d) Accounting for GST on Services
- e) GST Reports, Generating GSTR-1 Report in Tally.ERP 9, Generating GSTR-2 Report in Tally.ERP 9, GST Tax Payment, Time line for payment of GST tax, Modes of Payment, Challan Reconciliation, Exporting returns and uploading To GSTIN

Notes:

- 1) Practical problems in the university examinations will be asked on Unit-I, II & III (however, problems on Unit-II shall be asked on Ratio Analysis only).
- 2) College should make a provision of necessary computers and accounting software for commerce department to train the students in Tally with GST as prescribed in the syllabus.
- 3) A visit should be arranged for increasing awareness of students regarding Tally with GST either in any business unit, Company Office or the Office of any Chartered Accountant/ Professional Accountant.

Reference Books:

- 1) Advanced Cost Accounting - N K Prasad
- 2) Cost Accounting - Jain & Narang
- 3) Cost Accounting – Ravi M Kishore Taxman
- 4) Principles of Management Accounting - Manmohan Goyal
- 5) Management Accounting - I. M. Pandey
- 6) Cost & Management Accounting - Jain & Narang
- 7) Advanced Accountancy - R. R. Gupta
- 8) Cost and Management Accounting M N Arora Vikas Publication
- 9) Cost and Management Accounting T Thukaram Rao
- 10) Fundamentals of Management Accounting- I M Pandey
- 11) Cost and Management Accounting- Horngreen and Datar and others

Journals:

- 4) Indian Journal of Accounting
- 5) Chartered Accountant
- 6) Management Accountant

<p style="text-align: center;">B.Com. Part-III Semester – V (Optional Paper) Industrial Management Paper – I Subject Code: (Factory and Capital Management)</p>		
<p>Objectives:-</p> <ol style="list-style-type: none"> 1. To make students familiar with the subject industrial management. 2. To expose the students the importance and applicability of industry management. 		
<p>Learning Outcomes</p> <ol style="list-style-type: none"> 1. Understanding the concept Industrial Management. 2. Acquaintance with the Work Environment. 3. Acquaintance with the Plant Maintenance. 4. Acquaintance with Financial Management 		
<p>Teaching Methods: <i>Lecture, Interactive ICT Based Use of case lets</i> <i>Lecture Interactive ICT Based Discussion Method</i></p>		
Sr. No	Content	No. of Lectures
1	<p>Unit I:-</p> <p>1.1 Introduction to Industrial Management– Meaning and importance of industrial management.</p> <p>1.2 Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP)</p> <p>1.3 Factory Location and Plant Layout-</p> <p>1.3.1 Factory Location: Meaning of location of factory, factors determining location of factory</p> <p>1.3.2 Plant Layout: Meaning of plant layout Objectives, Importance of plant layout, Factors influencing layout, Types of layout Problems of layout.</p>	20
2	<p>Unit II :- Work Environment -</p> <p>2.1 Meaning</p> <p>2.2 importance of work Environment</p> <p>2.3 Factors affecting work environment, Lighting, Ventilation, Sanitation, noise control and Air conditioning</p> <p>2.4 Quality Circles, Kaizen, 5 S,</p>	20
3	<p>Unit III :- Plant Maintenance –</p> <p>3.1 Concept, Importance</p>	10

	<p>3.2 Objectives of good maintenance system</p> <p>3.3 types of maintenance</p> <p>3.4 Preventive Maintenance</p> <p>3.5 Recent trends in plant maintenance</p>	
4	<p>Unit IV – Financial Management</p> <p>4.1 Concept of financial Management,</p> <p>4.2 Objective of Financial management</p> <p>4.3 Importance and Determinants of Capital Management</p> <p>4.4 Sources of finance</p> <p>4.5 Fixed and working capital</p>	10
	<p>References for Paper I to IV :</p> <ol style="list-style-type: none"> 1. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa: Production and Operations Management 4. K. ShridharaBhat – Himalaya Publishing House 5. M. E. ThukaramRao: Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M. : Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar: Dynamics of Industrial Relations 10. O. P. Khanna: Industrial Engineering and Management 11. K. Ashwathappa: Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi 	

	<p>B.Com. Part-III</p> <p>Semester – VI</p> <p>(Optional Paper)</p> <p>Industrial Management Paper – II Subject Code:-</p> <p>(Human Resource Management)</p>
--	--

	Objectives: <ol style="list-style-type: none"> 1. To make students familiar with the subject human resource management. 2. To expose the students the importance and applicability of human resource management. 	
	Learning Outcomes: <ol style="list-style-type: none"> 1. Knowledge about the Human Resource Management 2. Acquaintance with the Human Resource Management 3. Acquaintance with the Employee Training. 4. Acquaintance with - Recent Trends in HRM 	
	Teaching Methods: Lecture, Interactive ICT Based Use of case lets. Lecture Interactive ICT Based Discussion Method	
Sr. No	Content	No. of Lectures
1	Unit I - Introduction to Human Resource Management- <ol style="list-style-type: none"> 1.1 Concept and Nature 1.2 Scope 1.3Significance 1.4 Objectives 1.5 Functions of HRM. 1.6 Ethical Issues In HRM: Meaning, Importance and Ethical Issues In HRM 	10
2	Unit II – Human Resource Planning (HRP) <ol style="list-style-type: none"> 2.1Meaning and need for Human resource Planning, Process of HRP Factors affecting HRP 2.2Job Analysis, Job Description, Job Specification. 2.3Recruitment and selection- <ol style="list-style-type: none"> 2.3.1 Meaning, 2.3.2 Sources of recruitment 2.3.3 Steps in the scientific selection procedure 2.3.4 e- recruitment: Meaning and Advantage 	20
3	Unit III – Employee Training and Performance Appraisal <ol style="list-style-type: none"> 3.1Employee Training- <ol style="list-style-type: none"> 3.1.1 Meaning 3.1.2 Need for training 3.1.3Steps in training 3.1.4Methods of Training 3.1.5Impediments of effective training 3.2Performance Appraisal and Merit Rating <ol style="list-style-type: none"> 3.2.1 Meaning 	20

	<p>3.2.2 purpose of performance appraisal</p> <p>3.2.3 Methods of performance appraisal 3.2.3 Ethics in performance appraisal</p> <p>Merit Rating-</p> <p>3.2.4 Meaning</p> <p>3.2.5 Benefits of Merit Rating,</p> <p>3.2.6 Difference between performance appraisal and merit rating</p>	
4	<p>Unit IV :- Recent Trends in HRM –(Concept and Nature)</p> <p>4.1 Employee's brand</p> <p>4.2 Outsourcing of HR</p> <p>4.3 e-HRM</p> <p>4.4 Work Life Balance</p> <p>4.5 Emotional Intelligence and Talent Management</p>	10
	<p>References for Paper I to IV:</p> <ol style="list-style-type: none"> 1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar : Dynamics of Industrial Relations 10. O. P. Khanna : Industrial Engineering and Management 11. K. Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi 	

<p>B.Com. Part-III</p> <p>Semester - V</p> <p>(Optional Paper)</p> <p>Industrial Management Paper – III Subject Code:-</p> <p>(Production Management)</p>	
	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To make students familiar with the subject industrial management. 2. To Expose the students the importance and applicability of industrial management

	<p>Learning Outcomes: Understanding the Meaning concept of Production Management and PPC. Acquaintance with the Productivity. Acquaintance with the Inventory Management Acquaintance with Logistic Management</p>	
	<p>Teaching Methods: 1. Lecture, Interactive ICT Based Use of case lets. 2. Lecture Interactive ICT Based Discussion Method</p>	
Sr. No	Content	No. of Lectures
1	<p>Unit I:- Production Management and Planning and Control (PPC): – 1.1Production Function- 1.1.1 Meaning, Concept and Objectives 1.1.2 Function of production Management 1.2Planning and Control (PPC): 1.2.1 Meaning 1.2.2 Objectives 1.2.3Importance of production planning and control 1.2.4 Techniques of production control Routing, Scheduling, Dispatching and follow up 1.2.5 Limitations of PPC.</p>	20
2	<p>Unit II :- Productivity - 2.1Meaning, Importance 2.2Measurement of Productivity 2.3Factors influencing productivity 2.4Methods of improving productivity 2.5ProductionV/s Productivity.</p>	10
3	<p>Unit III :- Inventory Management 3.1 Meaning and Objectives of inventory Management 3.2 Receipt and issue of material (Bin Card, Store Ledger) 3.3 Pricing of material Issues (First In First Out and Last In First Out) 3.4 EOQ 3.5 ABC Analysis and VED Classifications 3.6 Just in Time (JIT) Production – Meaning, Techniques and Advantages. 3.7 Recent Trends in Inventory Management.</p>	20

4	Unit IV :- Logistic Management- 4.1 Meaning 4.2 Objectives 4.3 Importance of logistic Management, 4.4 Activities of the logistics Management 4.5 Functions-Transportation, Warehousing including Cold Storage Material handling and Packaging. 4.6 Supply chain Management: Meaning, Definition and Importance	10
	References 1. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain: Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L.: Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting : B. K. Bhar 9. C. B. MamoriaGankar : Dynamics of Industrial Relations 10. O. P. Khanna : Industrial Engineering and Management 11.KAshwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi	

B. Com. Part-III Semester – VI (Optional Paper) Industrial Management Paper – IV Subject Code: 16-612 (Personnel Management)	
	Objectives: 1. To make students familiar with the subject industrial management. 2. To expose the students the importance and applicability of industry management.
	Learning Outcomes: 1. Knowing the meaning and concept about the Employee Remuneration. 2. Acquaintance with the Industrial Relations. 3. Acquaintance with the Employee Safety, Health and Moral 4. Acquaintance with HR Accounting

	Teaching Methods: <i>Lecture, Interactive ICT Based Use of case lets.</i> <i>Lecture Interactive ICT Based Discussion Method</i>	
Sr. No	Content	No. of Lectures
1	Unit I:- Employee Remuneration – 1.1 Concepts of remuneration 1.2 Meaning of wages and salary 1.3 Objectives of wage and salary administration 1.4 Factors influencing wage and salary structure and administration 1.5 Methods of wage payment Time rate, Piece rate 1.6 Incentive plans (Halsey, Rowan and Taylor)	10
2	Unit II :- Industrial Relations – 2.1 Meaning, Objectives and Significance of industrial relations 2.2 The parties to industrial relations 2.3 Factors affecting industrial relations. 2.4 Meaning and Causes of industrial Disputes 2.5 Measures taken by Govt. to prevent Industrial disputes.	20
3	Unit III :- Employee Safety, Health and Moral: 3.1 Meaning and need of employee safety 3.2 Factors in safety programme Meaning and importance of employee health 3.3 Occupational hazards, risks and diseases 3.4 Protection against health hazards and statutory provisions under The Factories Act, 1948– Health, safety and welfare provisions 3.5 Meaning of employee morale.	20
4	HR Accounting: 4.1 Meaning, Definition and Objectives 4.2 Advantages of HR Accounting 4.3 Determinants of Human Capital 4.4 Methods of HR Accounting	10
	References for Paper I to IV: 1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar: Dynamics of Industrial Relations	

	<p>10. O. P. Khanna : Industrial Engineering and Management 11.KAshwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi.</p>	
--	--	--