Accredited by NAAC(2021) With CGPA 3.52

SHIVAJI UNIVERSITY, KOLHAPUR - 416004, **MAHARASHTRA**

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शिवाजी विद्यापीठ, कोल्हाप्र - ४१६००४,महाराष्ट्र

दूरध्वनी - ईपीएबीएक्स - २६०९०००, अभ्यासमंडळे विभाग दुरध्वनी विभाग ०२३१—२६०९०९३/९४



Date: 19/07/2023

Ref../SU/BOS/Com & Mgmt./ 536

To,

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

Subject: Regarding syllabi of B. Com. Part-II 1) Business Management (Entire) (Sem. III & IV) 2) Bank Management (Entire) (Sem. III & IV) Choice Based Credit System (CBCS) degree programme under the Faculty of Commerce & Management as per National Education Policy, 2020

Sir/Madam,

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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 of B. Com. Part-II 1) Business Management (Entire) (Sem. III & IV) 2) Bank Management (Entire) (Sem. III & IV) Choice Based Credit System (CBCS) under the Faculty of Commerce & Management as per National Education Policy, 2020

This syllabi shall be implemented from the academic year 2023-2024 onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

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

Thanking you,

ours faithfully. Dy. Registrar Encl: As above Copy to, I/c Dean, Faculty of Commerce & Management Chairman, BOS under Faculty of for information Commerce & Management Director, BOEE Appointment Section P. G. Admission Section B. Com. Section Affiliation Section (U.G./P.G.) for information and necessary action. Computer Center/I.T. Eligibility Section Distance Education 10. 11. P.G. Seminer Section



Shivaji University, Kolhapur

Choice Based Credit System (CBCS)

Bachelor of Commerce
B.Com. (Business Management) Part II
Program

Faculty of Commerce and Management

(Regulations in accordance with National Education Policy to be implemented from Academic Year 2023-24)

Semester –III

Course Code: CC 11

Subject: Business Accounting

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- Students will get the knowledge of various accounting concept
- Students willknow the process of preparation of financial statement of bank.
- Students will acquaint them with knowledge of Ratio Analysis.

Unit	Content	Contact Hours
	Unit: I: Accounting Concepts	
	 Accounting Concepts: Capital and Revenue 	
I	 Capital and Revenue Concepts examples 	15
	 Difference Between Capital Expenditure and Revenue Expenditure 	
	 Difference Between Capital Receipt and Revenue Receipt 	
	Unit: II: Financial Statements of Bank	
II	 Form of Balance sheet, Profit & Loss account 	15
11	 Various Schedules 	13
	 Preparation of Financial Statements (Vertical Form Only) 	
	Unit: III: Ratio Analysis	
	 Meaning and Types of Ratios 	
III	 Advantages and Limitations of Ratios 	15
	 Classification of Ratios 	
	 Practical Problems of Ratio Analysis 	
	Unit: IV: Disclosure Requirements	
	 Disclosure requirement of financial statement 	
IV	 Consolidation of Branch Accounts 	15
	■ Inter Office Transactions	
	 Management Information System and Financial Reporting 	

- 1. Accounting & Finance for Bankers- Indian Institute of Banking and Finance
- 2. Advanced Accounts Shukla and Grewal
- 3. Financial Accounting- Khan & Jain
- 4. An Introduction to Accountancy Maheshwari&Maheshwari
- 5. Advanced Accounting- Jain & Narang

Semester –III Course Code: CC 12

Subject: Human Resource Management

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes: The students will be able to understand

- Basic concepts, principles & functions of Human Resources Management.
- Procurement process of human resources
- Importance of training and development for the employees
- Importance of performance appraisal for the employees and organization.

Unit	Content	Contact Hours
I	 Unit: I: Introduction to Human Resource Management (HRM) Nature, Objectives and Importance of Human Resource Management Functions of Human Resource Management HR Manager- Role and Responsibilities 	15
II	 Unit: II: Procurement of Human Resource Planning Meaning, Objectives, Benefits and HRP at different levels, Job Analysis-Concept, Uses, Job Description and Job Specification. Recruitment-Meaning, Objectives, importance, sources of recruitment Selection-Meaning, Selection Procedure, Concept of Placement and Induction 	15
III	 Unit: III: Employee Training and Appraisal Employee Training – Meaning and need of training, Methods of training Job Evaluation, Promotion, Transfer Job Rotation and Job enrichment Performance Appraisal - Meaning and purpose of performance appraisal 	15
IV	 Unit: IV: Recent Trends in HRM HR in Virtual organization, HRIS, Flexi time, Dual career, Glass ceiling of employees, Moonlighting of employees International HRM and Cross Culture Emerging concepts like Employee Engagement & Employer Branding. Green HRM 	15

- 1. Human Resource Management by Dr.C.B Gupta
- 2. Personnel Management Edwin Flippo
- 3. Human Resource Management -Gary Dessler
- 4. Human Resource Management- Text and Cases,- K. Aswathappa
- 5. Human Resource Management -P.SubbaRao

Semester -III

Course Code: CC 13

Subject: Retail Management

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- Students will be introduced with the concept of retailing.
- Students get the knowledge about merchandise management.
- Students will be informed about store management.
- Students will be enlightened with retail strategy.

Unit	Content	Contact Hours
	Unit: I: Introduction to Retailing	
	 Definition, Scope, Functions, Significance of Retailing. 	
T	 Prospecting of retailing in India and Retailing Environment in India. 	1.5
Ι	Retail Formats and their evolution, the impact of scalability of store	15
	formats.	
	Retail Mix, Theories of Retail Development and Retail Life Cycle	
	Unit: II: Merchandise Management	
	 Managing Merchandise Assortments, Merchandise Planning System 	
II	 Buying Merchandise 	15
	 National Branding or Private Labels 	
	Retail Pricing	
	Unit: III: Store Management	
	 Store Planning, Location Planning 	
III	 Store Layout and Design, Retailing Image Mix, Space Mix 	15
	 Visual Merchandising, Retail Communication 	
	 Customer Service 	
	Unit: IV: The Retail Strategy	
IV	 Retail Market Strategy, Financial Strategy 	
	 Retail Location, Direct Marketing 	15
	 Micromarketing in retailing and efficient consumer response 	
	 Advertising in retailing 	

- 1. Retail Management- Gibson G. Vedamani
- 2. Retail Management- Dr. RichaSukla, VidhiSharan
- 3. Retail Management- Dr. ArvindChoudhary
- 4. Retail Management- Chetan Bajaj, Nidhi V. Srivastava, and Rajneesh Tuli
- 5. Retail Management- Gibson G. Vedamani

Semester –III

Course Code: CC 14
Subject: Business Regulatory Framework

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- Students will get the knowledge about Business Laws
- Students will instill the knowledge of Sale of Goods and Partnership Act.

• Students will acquaint them with knowledge of Information Technology Act.

Unit	Content	Contact Hours
	Unit: I: The Indian Contract Act 1872	
	 Contract, Offer/Proposal, Acceptance 	
I	 Consideration, Other Essential, Elements of a Valid Contract 	15
	 Breach of Contract 	
	 Contingent and Quasi Contracts 	
	Unit: II: Sale of Goods Act 1932	
	 Contract of Sale, Sale and Agreement to sell 	
II	 Conditions and Warranties 	15
	 Transfer of Ownership and Delivery of Goods 	
	 Unpaid Seller 	
	Unit: III: Indian Partnership Act 1932	
	 Definition, Types of Partners 	
III	 Registration and Dissolution of a firm 	15
111	 Limited Liability Partnership Act 2008 	13
	■ The Negotiable Instrument Act 1881- Bill of Exchange, Promissory	
	Note, Cheque	
	Unit: IV: The Information Technology Act 2000	
	 Objectives, Features of Information Technology Act 	
IV	 Digital Signature, Cyber Appellate Tribunal 	15
	 Electronic Governance, Offences 	
	 Penalties and Adjudication 	

- 1. Business Regulatory Framework- Dr. B. K. Singh, Dr. A. Tiwari
- 2. Business Regulatory Framework- Dr. G. K. Varshney
- 3. Information Technology Act 2000https://eprocure.gov.in/cppp/rulesandprocs/kbadqkdlcswfjdelrquehwuxcfmijmuixngudufg buubgubfugbububjxcgfvsbdihbgfGhdfgFHytyhRtMjk4NzY=
- 4. CA Foundation Study Material- https://www.icai.org/post.html?post_id=17791
- 5. Business Regulatory Framework- Dr. O. P. Gupta

Semester -III

Course Code: AECC 4

Subject: Modern Management Practices

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- To make students familiar with the modern management practices
- To expose the students to applicability of various modern management practices.
- To make students understand recent trends in management practices applied in corporate.

Unit	Content	Contact Hours
	Unit: I: Contribution to modern management practices (MMP)	
	 Concept of Modern Management 	
I	 Contribution of Peter Drucker: Management by Objectives MBO 	15
	 Contribution of C.K. Pralhad: Core Competencies 	
	 Contribution of Michel Porter: Competitive Advantage 	
	Unit: II: Total Quality Management (TQM)	
	 Concept and evolution of TQM, Concept of quality 	
II	 Elements of TQM, Principles of guiding TQM 	15
	 Quality Standards :ISO Quality Standards Meaning 	
	 Importance and Elements of Quality Standards 	
	Unit: III: SWOT Analysis and Benchmarking	
TTT	 Concept of SWOT analysis 	1.5
III	 Advantages and limitation of SWOT analysis 	15
	 Benchmarking – meaning ,its types and advantages 	
	Unit: IV: Japanese Management Practice	
	 Concept of Japanese management. 	
IV	■ 5-S System – meaning and importance	15
	 Kai Zen — meaning and importance 	
	 Poka-Yoke — meaning and importance 	

- 1. Organization and Management- Dr. C. B. Gupta
- 2. Business Organization and Management –M.C. Shukla
- 3. Principles of Management L.M. Prasad, Sultan Chand & Sons. New Delhi.
- 4. The Practice of Management- Peter Drucker
- 5. Modern Management Practices Dr. A.K. Gavai

Semester –III Course Code: AECC 5

Subject: Quantitative Techniques for Business

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- Students will get basic knowledge of Statistics
- Students will instill the practical knowledge about Calculation of Interest.

• Students will acquaint them with knowledge of Shares, Mutual Funds and EMI, etc.

Unit	Content	Contact Hours
I	 Unit: I: Interest Simple Interest- Meaning and Calculation of Simple Interest Compound Interest-Meaning and Calculation of Compound Interest Difference between Simple Interest and Compound Interest 	15
II	 Unit: II: Mathematical calculation and Statistics Equated Monthly Installments (EMI), Shares, Mutual Funds with Numerical Problems Statistics- Meaning, Functions, Advantages and Disadvantages Data Collection- Sources and Methods Difference between Primary data and Secondary data 	15
III	 Unit: III: Measures of Central Tendency Mean, Median, Mode Relation of Mean, Median, Mode Comparison of Mean, Median, Mode Merits and Demerits of Measures of Central Tendency 	15
IV	 Unit: IV: Measures of Dispersion Measures of Dispersion- Meaning, Methods Range, Quartile Deviation Mean Deviation, Standard Deviation 	15

- 1. Business Mathematics and Statistics- RavikiranKakade, Dr. M. Waghmare
- 2. Fundamentals of Statistics- S. P. Gupta
- 3. Introduction to Statistics- m. Girija and V. Girija
- 4. Statistics for Management- P. N. Arora and S. Arora
- 5. Business Statistics- D. R. Agrawal

Semester –IV Course Code: CC 15

Subject: Auditing

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- Students will get the knowledge about audit
- Students will instill the knowledge of audit errors and frauds.

• Students will acquaint them with knowledge of Audit Report.

Unit	Content	Contact Hours
	Unit: I: Introduction to Auditing	
	 Meaning, definition and Features of Audit 	
I	 Advantages and Disadvantages of Audit 	15
	■ Types of Audit	
	 Auditor- Qualities, Role of Auditor 	
	Unit: II: Audit Errors and Frauds	
	 Meaning, Definition of Errors and Frauds 	
II	 Types of Error, Types of Frauds 	15
	 Difference between Errors and Fraud 	
	 Responsibilities and Duties of Auditor 	
	Unit: III: Internal Control and Check	
	 Internal Control- Components, Features, Advantages, Disadvantages 	
III	 Internal Check- Fundamental Principles, Advantages, Disadvantages 	15
	 Difference Between Internal Check and Internal Control 	
	 Audit of Bank and Audit of Insurance Company 	
	Unit: IV: Audit Report	
	 Meaning and Importance of Audit Report 	
IV	 Content of Audit Report 	15
	■ Types of Audit Report	
	 Long Form Audit in case of Bank Branches/ Head Office 	

- 1. Principles of Auditing Dr. R. Francis
- 2. Practical Auditing- B. N. Tondon
- 3. Auditing Theory and Practices- A. Kumar, R. Sharma
- 4. Auditing: A Practical Approach- S. Johnson, L. Wiley
- 5. Principles and Practice of Auditing-Biswa Jena, Sanjay Satapathy

Semester –III

Course Code: CC 16

Subject: Production Management

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes: The students will be able to understand

- To provide students with various elements underline the basic functions of operations management.
- Analyze different issues relating to facility locations & layout.
- Understand various aspects relating to Operations Planning and Control, Materials management.
- To familiarize the students with various aspects of quality management.

Unit	Content	Contact Hours
	Unit: I: Introduction to Production Management	
	 Nature & Scope of production management 	
I	 Importance and basic functions of production management 	15
	 Factors affecting productivity, 	
	 Types of productivity and challenges 	
	Unit: II: Facilities Management	
	 Meaning and importance of ideal location 	
II	 Factors affecting selection of location 	15
	 Types of Plant Layout 	
	 Benefits & limitations of different plant layouts 	
	Unit: III: Production Planning and Control (PPC)	
	 PPC- meaning and Objectives of PPC 	
III	 Steps involved in Production ,Planning and control 	15
	 Introduction to PERT/CPM 	
	 Introduction to materials management 	
	Unit: IV: Quality Management	
	 Introduction to quality management and its importance 	
IV	 Factors affecting quality 	15
	 Quality control and inspection – Objectives 	
	 Introduction to Total Quality Management (TQM) 	

- 1. Production & Operations Management- Chunawala, S. A., Patel, D. R.
- 2. Production & Operations management R. Pannerselvam
- 3. Operations management Aswathappa K. Bhat , K. Sridhara.
- 4. Production & Operations Management Cherry, S. M.

Semester –III

Course Code: CC 17

Subject: Financial Management Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- Students will get knowledge about financial management and time value of money.
- Students will be made known about financing and dividend decisions.
- Students will be enlightened about investment decision.
- Students get to know about working capital

Unit	Content	Contact Hours
I	 Unit: I: Financial Management and Finance and business finance, finance functions and organizational structure of finance department. Financial Management, goals and financial decisions, Role of a financial manager. Financial Planning, steps in financial planning, Principles of sound financial planning, factors influencing a sound financial plan. 	15
II	 Unit: II: Financing & Dividend Decisions Financing Decision: Sources of Long-Term Finance, Meaning of Capital Structure, Factors influencing Capital Structure, Optimum Capital Structure – EBIT, EPS Analysis, Leverages – Problems. Dividend Decision: Meaning & Determinants of Dividend Policy, Types of Dividends, Bonus shares (Meaning only). SEBI Guidelines on dividend distribution. 	15
III	 Unit: III: Investment Decision Meaning and Scope of Capital Budgeting, Features & Significance Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index. Problems. 	15
IV	 Unit: IV: Time Value of Money Time Value of Money: Meaning, Need, Future Value, Present Value, Doubling Period Concept of Valuation: Valuation of Bonds, Debentures and shares. Simple Problems. 	15

- 1. Financial Management (General Edition for B.Com. Classes)- Dr. S.P. Gupta.
- 2. Financial Management (Theory, Problems, Cases)- Ravi M Kishore.
- 3. Financial Management: Text, Problems and Cases- M. Y. Khan, P. K. Jain.
- 4. Tulsian's Financial Management— CA (Dr.) P.C. Tulsian, CA Bharat Tulsian.
- 5. Financial Management Shelly Goel, D.K. Goel.

Semester –III Course Code: CC 18

Subject: Business Analysis

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- Students will understand business analytics.
- Students will learn about descriptive and predictive analysis.
- Students will understand prescriptive analysis.

Unit	Content	Contact Hours
I	 Unit: I: Introduction to Business Analytics Definition of Business Analytics, Categories of Business Analytical methods and models, Business Analytics in practice, Big Data - Overview of using Data, Types of Data- Business decision modeling. 	15
II	 Unit: II: Descriptive Analytics Overview of Description Statistics (Central Tendency, Variability), Data Visualization -Definition, Visualization Techniques – Tables, Cross Tabulations, charts, Data Dashboards using Advanced MS-Excel or SPSS. 	15
III	 Unit: III: Predictive Analytics Trend Lines, Regression Analysis – Linear & Multiple, Predictive modeling, forecasting Techniques, Data Mining - Definition, Approaches in Data Mining- Data Exploration & Reduction, Data mining and business intelligence, Data mining for business, Classification, Association, Cause Effect Modeling. 	15
IV	 Unit: IV: Prescriptive Analytics Overview of Linear Optimization, Non-Linear Programming Integer Optimization, Cutting Plane algorithm and other methods, Decision Analysis – Risk and uncertainty methods - Text analytics Web analytics. 	15

- 1. Essentials of Business Analytics- Camm, Cochran, Anderson, Sweeney, Williams.
- 2. Business Analytics- James Evans.
- 3. Business Analytics-Albright Winston.
- 4. Business Analytics- Sahil Raj.
- 5. Essentials of R for Data Analytics- Ratnoo&Ratnoo.

Course Code: AECC 6

Subject: Information Technology

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- Students will be introduced with the concept of information technology and system.
- Students get to know about internet and security issues.
- Students understand about various office management applications.

Unit	Content	Contact Hours
I	 Unit: I: Introduction to Information Technology Computer Systems- Hardware -I/O devices, Memory devices Processors-Software - classification of software- systems software, Application software- Operating Systems- Definition- Types of OS Understanding of GUI- Networks- Definition- Types of Networks- LAN, WAN Network Topologies- Physical Communication Media-TCP/IP, OSI Model. 	15
П	 Unit: II: Introduction to Information System Definition of Data, Information & Knowledge IS- MIS, DSS, Expert Systems, Types of IS- Operation, Tactical, Strategic IS-Executives Information Systems (EIS) – Definitions- Data Base, DBMS, Advantages & Disadvantages of DBMS Ethical and Social Issues in IS. 	15
III	 Unit: III: Internet and Security Issues Internet – History- Internet Addressing and architecture-WWW – Architecture-Browser-Servers- Search engines Internet Services- Email- Chatting- Messaging- Groups- Social Networking- Internet in Business Definition of e-commerce, m-commerce- types of online business-Security Issues in Internet. 	15
IV	 Unit: IV: Office Management Application Intranets, Extranets, VPN Internet Telephony - Group ware- audio and video Conferencing Wireless Communication - WLANS- Definitions of Blue tooth - Wi Fi- Wi Max - RFID Use of Spreadsheets for office - spread sheet applications (MS-EXEL) - Use of Databases for the Office (MS-ACCESS) - Database applications. 	15

- 1. Management Information Systems- Kenneth C. Laudon& Jane P. Laudon
- 2. Information Technology for Management Turban, McLean, Wetherbe.
- 3. Information Systems Today Why IS matters- Leonard Jessup, Joseph Valacich.
- 4. Management Information Systems- Effy Oz.
- 5. Information Technology for Management- Wali

Semester –III

Course Code: AECC 7
Subject: International Business

Credit: 4 (Marks: 100, Theory: 80 Marks, Internal Exam: 20 Marks)

Course Outcomes:

- To introduce the students to International Business as well as recent trends in India's Foreign Trade.
- To make them familiar with various theories of International Trade and also the various International organization

Unit	Content	Contact Hours
I	 Unit: I: Introduction to International Business Introduction and concepts of the international business Domestic and International business comparison Advantages and disadvantages of domestic business and International Business respectively Reasons for entering into International Business, modes of entry, Concept of MNC,TNC 	15
II	 Unit: II: World Trade Organization (WTO) Structure, functions and roles in the current international business scenario, an overview of WTO agreements, Concept of Trade Creation, trade Diversion Concept and Various levels of International Economic Integration, PTA, FTA, Custom Union, Common Market, Economic Union, Political Union. 	15
III	 Unit: III: Major Regional Trade Agreements FeaturesofEuropean Union SAARC,NAFTA, ASEAN, SAFTA,BRICS LimitationsofRegionalEconomicIntegration 	15
IV	 Unit: IV: International financial institutions Structure, roles, functions of World Bank/IMF, ADB Financial support available in India–EPZs, SEZs Future trends in international business Concepts of FDI and Portfolio investments. 	15

- 1. International Economics: D. Salvatore
- 2. Leading Issues in Economic Development: G. M. Meir
- 3. International Business Text and Cases: FranciesCherunilam
- 4. International Business: V. K. Bhalla, S. Shiva Ramu
- 5. International Business: V Sharan

Nature of Question Paper

B.Com. (Business Management)

QUESTION PAPER PATTERN

FOR ALL SEMESTERS

Total Marks - 80

Duration: 3 Hours

Instructions: - 1. All Questions are compulsory 2. Figures to the right indicate marks 3. Use of Calculator is Compulsory for Accountancy/Finance Course 4. Scientific Calculator Not Allowed for Accountancy/Finance Course Q. 1 Answer the Following (Fill in the Blanks, True or False, Multiple Choice Questions) 10 Q.2 Broad Question/Numerical Problem in Case of Accountancy/Finance etc. 15 OR Q.2 Broad Question/Numerical Problem in Case of Accountancy/Finance etc. 15 Q.3 Write Short Answers/Numerical Problem in Case of Accountancy/Finance etc. (Any Two) 10 Q.4 Write Brief Answers/Numerical Problem in Case of Accountancy/Finance etc. (Any Two) 20 Q.5 Write Short Notes (Any Five) 25 **Note:** - The above nature of question paper is applicable for B.Com. Program for all eight semesters. For the courses were testing of students vide numerical problems is concern, Question number 1 and Question number 2 carries numerical problems (Accountancy/ Finance Paper Only).