

संदर्भ : जा.क्र./शिवाजी वि./अ.मं./५४५

दि. २७/०९/२०२४

प्रति,

मा. प्राचार्य/संचालक,  
सर्व संलग्नित महाविद्यालये/मान्यताप्राप्त संस्था,  
शिवाजी विद्यापीठ, कोल्हापूर

विषय : बी.कॉम. भाग ३ सेमिस्टर ५ व ६ (NEP 1.0) कोर्सच्या अभ्यासक्रम बाबत...

संदर्भ : या कार्यालयाचे पत्र एसयु/बीओएस/कॉमर्स अॅण्ड मॅनेजमेंट/235  
दि. 19/04/2024.

महोदय,

उपरोक्त संदर्भित विषयास अनुसरून आपणास आदेशान्वये कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण, 2020 (NEP 1.0) नुसार शैक्षणिक वर्ष 2024-25 पासून लागू करण्यात आलेल्या बी.कॉम. भाग ३ सेमिस्टर ५ व ६ कोर्सच्या अभ्यासक्रमामध्ये किरकोळ दुरुस्ती करण्यात आलेली आहे. सोबत सदर अभ्यासक्रमाची प्रत जोडली आहे. तसेच विद्यापीठाच्या [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus) या संकेतस्थळावर ठेवण्यात आला आहे.

सदर अभ्यासक्रम सर्व संबंधित विद्यार्थी व शिक्षकांच्या निदर्शनास आणून द्यावा ही विनंती.

कळावे,

आपला विश्वासू

डा. स. मो. कुवले  
उपकुलसचिव

प्रत :

१. मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा
२. मा. अध्यक्ष, सर्व अभ्यास मंडळे, वाणिज्य व व्यवस्थापन विद्याशाखा
३. मा. संचालक, परीक्षा व मूल्यमापन मंडळ कार्यालयास.
४. मा. संचालक, दूरस्थ व ऑनलाईन शिक्षण केंद्र.
५. परीक्षक नियुक्ती ए व बी विभागास.
६. बी.कॉम. परीक्षा विभागास.
७. संगणक केंद्र/आय. टी. सेल विभागास.
८. नॅक विभागास
९. पी.जी. सेमिनार विभागास
१०. पात्रता विभागास
११. संलग्नता टी १ व टी २ विभागास

माहितीसाठी व पुढील योग्य त्या कार्यवाहीसाठी



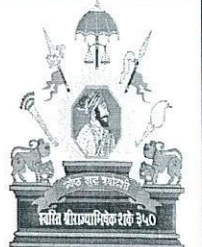
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**SHIVAJI UNIVERSITY, KOLHAPUR - 416004,  
MAHARASHTRA**

PHONE: EPABX-2609000, [www.unishivaji.ac.in](http://www.unishivaji.ac.in), [bos@unishivaji.ac.in](mailto:bos@unishivaji.ac.in)

**शिवाजी विद्यापीठ, कोल्हापूर - ४१६००४, महाराष्ट्र**

दूरध्वनी-ईपीएबीएक्स -२६०९०००, अभ्यासमंडळे विभाग दूरध्वनी ०२३१-२६०९०९४



**Ref./SU/BOS/Com & Mgt./235**

**Date : 19/04/2024**

**To,**

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

**Subject :Regarding syllabi of B.Com. Part-III(CBCS)(Sem. V & VI) degree programme  
under the Faculty of Commerce & Management as per National Education  
Policy, 2020**

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 of **B. Com. Part-III (Sem. V & VI) (CBCS)** under the Faculty of Commerce & Management as per National Education Policy, 2020

This syllabi shall be implemented from the academic year **2024-2025** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus).

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

Thanking you,

Yours faithfully,

(Dr. S. M. Kubal)

Dy. Registrar

**Encl : As above**

**Copy to,**

1. 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.**



NAAC “A++” Grade

**Faculty of Commerce and Management**

Syllabus For

**B. Com. Part III (Semester V-VI)**

(Regulations in accordance with National Education Policy to  
be implemented from Academic Year 2024-25)

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

**Shivaji University, Kolhapur**  
**Faculty of Commerce and Management**  
**Syllabus of B. Com. Part III (Semester V-VI)**  
in accordance with NEP 2020 (1.0)  
Introduced from Academic year 2024-25

<p style="text-align: center;"><b>SHIVAJI UNIVERSITY, KOLHAPUR</b>  <b>Faculty of Commerce and Management</b>  <b>B.Com (NEP 1.0) Part – III (Semester-V)</b>  <b>Modern Management Practice- Paper-I</b>  <b>Marks: Semester End:40    Internal Assessment:10    Total Marks: 50</b>  <b>Syllabus Introduced from June 2024</b></p>		
<p><b>COURSE OUTCOMES:</b>  After studying this course, students will be able ...  1. To impart knowledge of modern management.  2. To explain the concepts of emotional and social intelligence.  3. To apply concepts of CRM.  4. To demonstrate the process of talent management.</p>		
<b>Unit No.</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>Contribution to Modern Management Practice</b> a. Concept of Modern Management b. Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation ( Only Concept) c. Contribution of C.K. Pralhad : The Fortune at the Bottom of the Pyramid. d. Michael Porter :Competitive Advantage.	<b>15</b>
<b>2</b>	<b>Emotional and Social Intelligence in Management</b> a. Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence, b. Social Intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence,	<b>15</b>
<b>3</b>	<b>Customer Relationship Management (CRM) and Supply Chain Management (SCM)</b> a. Customer Relationship Management (CRM) : Concept, Importance, Elements, Process, e-CRM b. Supply Chain Management (SCM): Concept, Importance, Components, Process, Benefits of SCM	<b>15</b>
<b>4</b>	<b>Lean Management and Talent Management</b> a. Lean Management: Concept, Principles, Benefits and disadvantages, tools of lean Management, lean management best practices b. Talent Management: Concept, Importance, Process, Components, benefits	<b>15</b>

**Suggested Reading**

1. Vijay Govindarajan : The Three-Box Solution and Reverse Innovation
2. C. K. Pralhad: The Fortune at the Bottom of the Pyramid
3. Michael Porter: Competitive strategy
4. Daniel Goleman : Emotional Intelligence and Social Intelligence
5. Francis Buttle : Customer Relationship Management: concept and Technologies
6. Michael H. Hugos: Essential of Supply Chain Management
7. Margaree Rouse: Lean Management
8. Edward E. Lawler: Reinventing Talent Management

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
B.Com. III SEMESTER – V  
Paper – Business Regulatory Framework Paper- I  
Credits : 4  
Introduced from June 2024

**COURSE OUTCOMES:**

After studying this course, students will be able to...

1. Understand various laws related to business.
2. Explain Contract, labour laws. Sale of Goods Act, GST and Partnership acts.
3. Apply legal knowledge and framework for various business transactions.
4. Demonstrate making contracts, maintaining records under labour laws, GST mechanism etc.

Unit No.	Contents	No. of Hours
<b>Credit I</b>	<b>Law of Contract- 1872</b> 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
<b>Credit II</b>	<b>Labour Laws-</b> 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  B) Payment of Gratuity (Amendment) Act-2018- Meaning and its applicability criteria, Rates of Contribution, Payment calculation, Mandatory Records, Consequences of Non compliances	8 hrs  7 hrs
<b>Credit III</b>	<b>Sale of Goods Act, 1930 and Goods and Services Tax (GST)</b> 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 B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns, Consequences of Non compliances	10 hrs  5 hrs
<b>Credit IV</b>	<b>Indian Partnership Act-1932 and Limited Liability Partnership Act- 2008</b> A) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners.  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.	5 hrs  10 hrs

**References -**

- 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- Avtar Singh
- 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 Ananand Mishra – Taxman

Shivaji University, Kolhapur		
B. Com. Part-III;SEM-V-Under CBCS		
Paper-I: CC-C5:Cooperative Development		
Course Outcomes:		
1. Study the meaning and principles of Co-operation.		
2. Study the agricultural and Non-agricultural Credit Co-operative institutions.		
3. Study the Co-operative credit system		
4. 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 LecturesofTeaching: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)	
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 -problems and remedies	
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 PrimaryAgriculturalCooperativeSocieties-Functions,ProblemsandRemedies	
	3.3 DCC Banks-Administrative Structure, Progress, Problems and Remedies	
	3.4 State Cooperative Banks-Administrative Structure ,Progress, Problem sand Remedies	
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	
References:		
• Dwivedi Ramesh Chandra, (2005), ‘Hundred Years of Cooperative Movement in India’-Centre for Promotion of Cooperatiism		
• Garg M. C. And Joshi N. N., (2009), ‘Cooperative Credit And Banking –Strategies For Development’, Deep And Deep Publication, New Dehli-110027		
• Hajela T.N., (1994)Cooperation: Principles, Problems and Practice, Konark Publishers, N.Delhi.		
• Krishna swamy O.R. and Kulandhiswamy V.(2000) Cooperation: Concept and Theory, Arudra Academy,		
• Kulkarni P.R.(2007) Laws of Co-operative Banking, Macmillan Publisher India Ltd.pp.24-25 (2007)		
• MaharashtraRajyaSahakariDudhMahasanghMaryadit <a href="http://www.mahanand.in/">http://www.mahanand.in/</a>		
• NAFED <a href="http://www.nafed-india.com">http://www.nafed-india.com</a>		
• NakkiranS (2006) Cooperative Management :Principles and Techniques, Deep and Deep, New Delhi, 2006		
• National Dairy Development Board- <a href="https://www.nddb.coop/">https://www.nddb.coop/</a>		
• Review of Co-operativeMovementinIndia’sAgriculturalCreditDepartment,RBI.pp.59-60.		
• Strickland C.F., (2010) ‘An Introduction To Cooperation In India’ Humphery Milford Oxford University Press.		
• The Maharashtra Co-operative Quarterly, The Maharashtra Rajya Shahakar Sanghah		



**Shivaji University, Kolhapur**  
**B.Com Part III Semester–V(CBCS)**  
**PaperI:CC-C7:BusinessEnvironment**  
**(Indian Economic Environment)**  
**(Compulsory Paper)**  
**Credits:4**

**COURSEOUTCOMES:**

- 1 Understand the significance and position of Indian economy at the world level.
- 2 Understand the scenario of agricultural and industrial sectors.
- 3 Aware regarding Indian economy is facing some of the fundamental economic problems.
- 4 Make plans and solutions to the same being as a citizen.
- 5 Understand the correlations between economic and social problems.

Unit No.	Unit Name	Periods
<b>1</b>	<b>Business Environment</b> 1.1 Concept 1.2 Components 1.3 Importance 1.4 Business environment and sustainable development	15
<b>2</b>	<b>Agricultural Development</b> 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
<b>3</b>	<b>Industrial Development</b> 3.1 Industrial policy-1991 3.2 Concepts of Micro, Small and Medium Enterprises (MSME) 3.3 Progress of industrial sector in globalization era 3.4 Trade union movement – Problems and measures.	15
<b>4</b>	<b>Problems of Indian Economy</b> 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–**

- Mead R.(2004)International Management:Cross Cultural Dimensions,3<sup>rd</sup>ed.New York Wiley
- Vyaptakesh Sharan,(2004)International Business:Concept,Environment and Strategy,Pearson Education,Singapore
- Yarbrough BV(2005)The World Economy:Trade and Finance,7<sup>th</sup>Ed Thomas Southwestern USA
- Manab Adhikari,Global(2006)Business Management(An International Economic Environment),Macmillan India Ltd
- Hill C.W.L.and Jain A.K.(2007)International Business Competing in Global Market Place,McGraw Hill N. Delhi
- Graham John L.,Salwan Prashant,Cateora Philip R,(2008)International Marketing 13<sup>th</sup>Ed.Tata McGraw-Hill,
- Jeevn and Am C .International Business S.Chand New Delhi 2008
- Paul Juste in International Business,5<sup>th</sup>Ed(2011)Prentice Hall of India, Pvt Ltd New Delhi
- Keegan Warren J.and Green Mark C.Global Marketing,4<sup>th</sup>Ed.(2009)Prentice Hall India, Pvt Ltd
- Bhalla V.K.and Ramu S.S.(2009)International Business Environment,Anmol Prakashan New Delhi
- Varshney R.L. and Bhattacharya B, (2012)International Marketing Management-An Indian Perspective, 24<sup>th</sup>Ed S.Chand New Delhi.
- Dutt and Sundaram KPM, Indian Economy S. Chand Delhi
- Dutt Rudrar Economic Reformation in India–A Critique S.Chand, New Delhi.
- Mishra SK and Puri VK-Indian Economy, Himalaya Publishing House
- Nambodripad E M S, Indian Planning and Crises, National Book Center New Delhi.
- Sundaram and Black The International Business Environment Prentices New Delhi

**Shivaji University, Kolhapur**  
**B.Com (NEP) Part-III (Semester-V)**  
**Advanced Accountancy Paper - I**  
**Discipline Specific Course**  
**(Introduced from June-2024)**

**Course Outcomes:**

1. Practice the Preparation of Financial Statements of Banks.
2. Demonstrate accounting for hire purchase system.
3. Simulate accounting situations regarding computation of insurance claim.
4. Explain the accounting process on Tally with GST.

**Syllabus Content**

Unit NO.	Content	No Of Lectures.
Unit- I	Bank Final Accounts (Vertical Format Only)	20 Lecture
Unit- II	Hire purchase system- Including Hire purchase Trading Account	15 Lectures
Unit- III	Insurance Claim- Loss of stock and Loss of profit policy.	15 Lectures
Unit- IV	<b>GST Accounting with practical's using Tally part – I.</b> <b>Theory:</b> Introduction to GST on Goods, Introduction, Indirect Taxation prior GST, GST Implementation 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. <b>Practical:</b> <ol style="list-style-type: none"> <li>a) Getting Started with GST (GOODS) in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally - ERP 9, Company Setup, Enabling Goods &amp; Services Tax (GST),</li> <li>b) GST Classifications, Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items</li> <li>c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice</li> <li>d) GST Reports, GST Tax Payment.</li> </ol>	10 Lectures

**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) Chartered Accountant Practice Journal.



**Nature of Question Paper**  
**B.Com (CBCS) Part-III (Semester-V)**  
**Advanced Accountancy Paper-I**  
**Discipline Specific Course**  
**(Introduced from June-2024)**

<b>Instructions:</b>	1. Question No. 1 and 2 are Compulsory	<b>Total Marks : 40</b>
	2. Attempt any Three questions from 3 to 6	
	3. Use of simple calculator is allowed.	
<b>Ques. No.</b>	<b>Nature of Question</b>	<b>Marks</b>
1	Multiple Choice Questions. ( 8 MCQ each 1 Mark)	08
2	Short Notes. (Any Two Out of Four)	08
3	Problem Based Question. (Unit I)	08
4	Problem Based Question. (Unit I)	08
5	Problem Based Question. (Unit II)	08
6	Problem Based Question. (Unit III)	08

**B.Com (NEP) 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 Profit and Loss A/c - 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 Balance Sheet - 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 Audit of Specific Entities and Audit Report:**

A) Audit of Specific Entities - Audit of Banks, Insurance Companies, Hotel and Hospital,  
B) Audit Report – Meaning, Elements of Audit Report; Types of Reports – Clean, Qualified, Adverse: Disclaimer of Opinion

15 Lectures

**Reference Books:**

- 1) Tandon B. N. Practical 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 Kluwer Publication
- 6) Sekhar G, Prasath B. : Auditing and Assurance, Taxmann, New Delhi
- 7) Dinkar Pagare: S. Chand Publications
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Auditing

**Nature of Question Paper****B.Com (NEP) Part-III (Semester – V)****Advanced Accountancy Paper-II****(Auditing)**

Discipline Specific Course (Introduced from June-2024)

Instructions :	i)	Question number 1 and 2 are compulsory	Total: 40 Marks
	ii)	Attempt any three from question 3 to 6	
	iii)	Figures to right indicate full marks	
Question 1	Choose correct alternative		
	A)	Choose correct alternative from given below	4 Marks
	B)	State True or False	4 Marks
Question 2	Short Note (Any two out of Three)		8 Marks
	a)		
	b)		
	c)		
Question 3	Long Answer Question/ Problem		8 Marks
Question 4	Long Answer Question/ Problem		8 Marks
Question 5	Long Answer Question/ Problem		8 Marks
Question 6	Long Answer Question/ Problem		8 Marks

**B.Com (NEP 1.0) Part-III (Semester-V)  
Advanced Costing Paper-I:DSE-C1:**

**Course Outcomes:**

Discipline Specific Course

**4 Credits**

- 1) To understand the basic concepts of cost accounting.
- 2) To classify the cost and apply the same for cost determination.
- 3) To understand the cost accounting procedure in respect of materials.
- 4) To know the application of cost accounting in determination of labour cost.

**Syllabus Content**

**Unit-I Basics of Cost Accounting:**

Meaning:- Concepts of Cost, Costing, Cost Accounting, Cost Accountancy; Nature, Scope, objectives and importance of Cost Accounting; Difference between Cost Accounting, Financial Accounting and Management Accounting.

10 Lectures

**Unit-II Elements of Cost:**

Elements of Cost- Concepts of Material Cost, Labour Cost and Overheads; Classification of Cost, Cost Centre and Cost Unit, Cost Sheet, Tender and Quotation, Preparation of Cost Sheet

15 Lectures

**Unit-III Material Cost:**

Storage of Material, Objectives of Store Keeping, Fixation of Stock Levels and Economic Order Quantity; Pricing of Issue of Material – FIFO, LIFO, Simple Average Method, Weighted Average Method

15 Lectures

**Unit-IV Labour Cost:**

Labour Cost- Meaning and Importance, Time Keeping and Time Booking, Methods of Remuneration and incentives, Time Rate System, Piece Rate system, Taylor's Differential Piece Rate and Merrick's Differential / Multiple Piece Rate system, Halsey Plan and Rowan Plan.

20 Lectures

**Reference Books:**

- 1) Practical Problems in Cost Accounting- S. P. Jain and K. L Narang, Kalyani Publishes New Delhi
- 2) Cost Accounting Methods and Problems –B.K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting-S. P. Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing- Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting-Lal and Nigam, Himalaya publishing house
- 6) Cost Management :Ravi M Kishore, TaxmannPublications

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**B.Com (NEP 1.0) Part-III (Semester-V)**  
**Discipline Specific Course**  
**Advanced Costing Paper –I and II**  
**(Introduced from June-2024)**  
**Nature of Question Paper**

**Total Marks: 40**

**Internal Marks:10**

**Instructions:-**

- I. Question number 1 and 2 are Compulsory.
- II. Attempt any 3 questions from question number 3 to 6.
- III. Figures to the right indicate full marks.
- IV. Use of calculator is allowed.

**Question-1**MCQ (8 MCQs each for one mark) (8 Marks)

**Question-2**Short Notes (Any 2 out of 4) (8 Marks)

**Question-3**Problem based question (8 Marks)

**Question-4**Problem based question (8 Marks)

**Question-5**Problem based question (8 Marks)

**Question-6**Problem based question (8 Marks)

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**B.Com (NEP 1.0) Part-III (Semester-V)****Paper-II:DSE-E2:AdvancedCosting**

Discipline Specific Course

**Course Outcome:****4 Credits**

- 1) To identify the meaning of overheads and its classification.
- 2) To understand different methods of absorption of overheads.
- 3) To find out the reasons for difference between profit as per cost and financial accounts.
- 4) To understand meaning of activity based costing and its practical application.

**Syllabus Content**

<b>Unit-I</b>	<b>Overheads:</b> Meaning, Classification of Overheads, Concepts of Allocation, Absorption, Apportionment and Reapportionment of overheads.	15 Lectures
<b>Unit II</b>	<b>Absorption of Overheads:</b> Meaning, Methods of Absorption: - Production Unit Method, Percentage on Direct Material Cost, Percentage on Direct Wages, Percentage of Prime Cost, Direct Labour Hour Method, Machine Hour Rate.	15 Lectures
<b>Unit III</b>	<b>Reconciliation of Cost and Financial Accounts:</b> Need for Reconciliation of Cost and Financial Accounts. Preparation of Statement of Reconciliation of Cost and Financial Accounts.	15 Lectures
<b>Unit IV</b>	<b>Activity Based Costing:</b> Meaning, Objectives, Advantages and Limitations of Activity Based Costing, Cost Drivers, Preparation of Statement of Cost as per Activity Based Costing.	15 Lectures

**Reference Books:**

- 1) Practical Problems in Cost Accounting - S.P. Jain and K. L Narang, Kalyani publishes New Delhi
- 2) Cost Accounting Methods and Problems –B.K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting-S. P. Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing- Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting-Lal and Nigam, Himalaya publishing house
- 6) Cost Management :Ravi M Kishore, Taxmann Publications

	<p align="center"><b>SHIVAJI UNIVERSITY, KOLHAPUR</b>  Faculty of Commerce and Management  B.Com. (NEP 1.0) Part- III( Semester-V)  I-Industrial Management Paper  Optional (Paper  (Factory and Capital Management)  <b>Marks: Semester End:40Internal Assesment:10 Total Marks:50</b>  <b>Syllabus to be introduced from June 202 4</b></p>	
	<p><b>Course Outcomes</b>  .1 Students .understanding the concept Industrial management  .2 Knowledge of the.Work Environment  .3Studentsntanceknow the Plant Mai .  4. Acquaintance with Financial Management</p>	
<b>.No.Unit</b>	<b>Content</b>	<b>of Lectures.No</b>
I-:Unit	<p><b>A) -: Introduction to Industrial Management</b>  Meaning and Importance of Industrial Management  Introduction and -(ERP)Enterprise Resource Planning ,  (SAP)System Application and Product  <b>B) Meaning - Factory Locatio and Plant Layout</b>  factors determining location of ,of location of Factory  objectives and ,Meaning–Plant Layout ,factory  Importance  of Plant layout ,Factores influencing  layout,Types of layout ,problems of layout.</p>	<b>20</b>
II-:Unit	<p><b>– Work Environment</b>  Factores ,Importance of work Environment,Meaning  –affecting on work environment  noise control and Air ,Sanitation,Ventilation,Lighting  <b>S5,Kaizen ,Quality Circles.conditioning</b></p>	<b>15</b>
III-:Unit	<p><b>– Plant Maintenance</b>  Importance and Objectives of good mainteance ,Concept  Types of maintenance Preventive ,system  Recent trends in Plant maintenance,maintenance</p>	<b>15</b>
IV-:Unit	<p><b>-Finanacial Management</b>  ,Concept and Objectives of Financial Management  capital Importance and Determinates of  Fixed and Working –Sources of Finanace ,management  .Capital</p>	<b>10</b>
	<b>Note – Group Activity should be taken for 10 marks as Internal Evaluation</b>	
	<p>:References for Paper I to IV</p> <ol style="list-style-type: none"> <li>1. L.C. Jhamb: Industrial Management Savitri Jhamb Everst Publishing House,Pune</li> <li>2. J.K. Jain:Industrial Management /Kitab Mahal- Agre</li> <li>3. K.Aswathappa:Production and Operations Management</li> <li>4. K.ShridharaBhat-Himalaya Publishing House</li> <li>5. M.E.Thukaramrao :Industrial Management Himaliya Publishing House</li> <li>6. Lundy J.L.:Effective Industrial Management Eurasia Publishing Co.</li> <li>7. Srivastava R.M.: Management Policy and Strategic Management Concepts,Skills and Practices</li> <li>8. Cost Accounting : B.K. Bhar</li> </ol>	



**B.Com. (NEP 1.0) Part- III**  
**I-Industrial Management Paper**  
**(Semester-V)**

**Nature of Question Paper**

**Total Marks: 40**

Instructions: 1.All questions carry equal marks.  
2. All questions are compulsory.

Q.1	Multiple Choice Questions (Eight Questions for 1 mark each)	08 Marks
Q.2	Broad Question	08 Marks
	OR	
	Broad Question	08 Marks
Q.3	Broad Question	08 Marks
	OR	
	Broad Question	08 Marks
Q.4	Write answers in Short (Any Two out of Three)	08 Marks
	A)	04 marks
	B)	04 marks
	C)	04 marks
Q.5	Short Notes (Any Two out of Three)	08 Marks
	A)	(04 marks)
	B)	04 marks
	C)	04 marks

**Equivalence**

Sr.No.	Old Name	New Name
1	I-Industrial Mangement Paper	I-Industrial Mangement Paper
2	II-Industrial Mangement Paper	II-Industrial Mangement Paper

	<p style="text-align: center;"><b>SHIVAJI UNIVERSITY, KOLHAPUR</b></p> <p style="text-align: center;">Faculty of Commerce and Management  B.Com. (NEP 1.0) Part-III(Semester-V)  Industrial Management Paper-II  ) Optional Paper)  Human Resource) Management)</p> <p style="text-align: center;"><b>Marks: Semester End:40 Internal Assesment:10 Total Marks: 50</b>  <b>Syllabus to be introduced from June 2024</b></p>	
	<p><b>Course Outcomes</b>  Knowledge about the Human Resource Management.1.  Acquaintance with the Human Resource Management.2.  3. Students understanding the Employee Training.  4 .Knowledge of eRecent Trends in HRM-.</p>	
<b>.No.Unit</b>	<b>Content</b>	<b>of Lectures.No</b>
I-:Unit	<p><b>-: Introduction to Human resource Management</b>  Scope and Importance of ,Objectives,Concept and Nature  .Functions of HRM ,Human Resources Management  Importance and ,Meaning :Ethical Issues In HRM  Ethical Issues in HRM</p>	<b>10</b>

II:-Unit	<b>– Human resource Planning</b> Process ,Meaning and Need for Human Resource Planning Recruitment and .of HRP Factors affecting HRP Steps in the ,Sources of recruitment,Meaning -Selection Meaning –recruitment -e,Scientific selection procedure and Advantage	<b>20</b>
III:-Unit	<b>– Employee Training and Performance Appraisal</b> Methods of ,Steps in training,Need for training,Meaning .Impediments of effective training,Training Meaning and –Performance Appraisal and Merit Rating d Ethics of Methods an,Purpose of performance appraisal Meaning and Benefits -Merit Rating.Performance appraisal Difference between performance ,of Merit Rating .appraisal and merit rating	<b>20</b>
IV:-Unit	<b>--Recent Trands in HRM</b> Outsourcing of ,Employees Brand ,Concept and Nature Emotional Intelligence ,Balance Work Life,HRM-e,HR .and Talent Management	<b>10</b>
	<b>Note – Case Study/Oral Exam. should be taken for 10 marks as Internal Evaluation</b>	
	:References for Paper I to IV 1. L.C. Jhamb: Industrial Management Savitri Jhamb Everst 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 Himaliya 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. Mamorio 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. Kalyani ,Industrial Management:Ahuja.K.A New Delhi,Publishers	

### **B.Com. (NEP 1.0) Part-III**

#### **(Semester-VI)**

#### **II-Industrial Management Paper**

#### **Nature of Question Paper**

#### **Total Marks: 40**

Instructions: 1.All questions carry equal marks.

2. All questions are compulsory.

Q.1	Multiple Choice Questions (Eight Questions for 1 mark each)	08 Marks
Q.2	Broad Question	08 Marks
	OR	08 Marks
	Broad Question	08 Marks
Q.3	Broad Question	08 Marks
	OR	
	Broad Question	08 Marks
Q.4	Write answers in Short (Any Two out of Three)	08 Marks
	A)	04 marks
	B)	04 marks
	C)	04 marks
Q.5	Short Notes (Any Two out of Three)	08 Marks
	A)	(04 marks)
	B)	04 marks
	C)	04 marks

## Equivalence

Sr.No.	Old Name	New Name
1	I-Industrial Mangement Paper	I-Industrial Mangement Paper
2	II-Industrial Mangement Paper	II-Industrial Mangement Paper

<b>SHIVAJI UNIVERSIT, KOLHAPUR</b> <b>Faculty of Commerce and Management</b> <b>Syllabus as per National Education Policy (NEP) 2020</b> <b>B. Com: Insurance</b> <b>SEMESTER – V</b> <b>Insurance – Paper I</b> <b>Credits: 4</b> <b>Introduced from June 2024</b>		
<b>COURSE OUTCOMES:</b> After studying this course, students will be able to... 1. Define the concept of life Insurance. 2. Explain the conditions of life insurance contract 3. Explain the risk and premium associated with life insurance 4. Know various products of life insurance		
Unit No.	Contents	No. of Hours
Unit I	<b>Heading: Introduction to Life Insurance</b> Details: 1.1: Life Insurance – Evolution 1.1: Life Insurance - Evolution, Meaning, Definition, Features 1.2: Human Assets, Principles of Protection and Investment in Life Insurance, Principles applicable to life insurance 1.3: Socio-Economic significance of Life Insurance, Life Insurance as a social security tool 1.4: Role of Life Insurance in financial planning, Life insurance needs at various Life stages.	15
Unit II	<b>Heading: Life Insurance Contract &amp; Conditions:</b> Details: 2.1: Life Insurance Contract –Meaning and Nature, Conditions of valid Life Insurance Contract 2.2: Procedure of taking life insurance policy, Procedure of settlement of death and maturity claims 2.3: Policy conditions relating to payment of premium, grace days, surrender value, paid up policy, lapses of policy, revival of lapsed policy 2.4: Policy conditions relating to nomination and assignment of policy, accident and disability benefits.	15
Unit III	<b>Heading: Life Insurance Risk and Premium:</b> Details: 3.1: Meaning and definition of risk, Classification of risk: physical, occupational and moral, insurable and non-insurable risk 3.2: Risk to human life, Evaluation of risk, – Factors affecting longevity of a person 3.3: Calculation of Premium, Steps in calculation of premium, calculation of net single premium for term insurance, whole life insurance and endowment insurance policy, Types of premiums, Premium calculation. 3.4: Underwriting: Meaning and importance, non-medical. underwriting – Female lives underwriting – Recent Trends in underwriting.	15
Unit IV	<b>Heading: Life Insurance Products:</b> Details: Life Insurance Products - 4.1: Whole Life Policy: Meaning, features, merits- demerits and types 4.2: Endowment Policy: Meaning, features, merits-demerits and types 4.3: Term Assurance, Annuities, Group Insurance (only features & Types) 4.4: ULIP – Comparison of ULIP with Traditional Insurance–Riders.	15

	<b>Practical:</b> Visit the nearest office of Life Insurance and collect the information of various life insurance policies.	
<b>References –</b> 1. Insurance Principles and Practice – M.N. Mishra and S.B. Mishra, S. Chand and Co. New Delhi 2. Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allahabad 3. Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd New Delhi 4. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, New Delhi 5. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works, Aligarh 6. Risk Management in Banking and Insurance-S. B. Verma, Y. Upadhyay, R.K. Shri vasatawa, Deep and Deep Publications Pvt. Ltd 7. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi 8. Insurance and Risk Management – Dr. P. K. Gupta, Himalaya Publishing House 9. Insurance Meaning and Its Principles – B. D. Bhargava, Pearl Books New Delhi 10. Insurance Law and Practice – C. L. Tyagi, MadhuTyagi, Atlantic Publishers and Distributors Pvt Ltd 11. General Insurance - S. Balachandran, Insurance Institute of India Mumbai 11.Life Insurance - S. Balachandran, Insurance Institute of India Mumbai		

<p style="text-align: center;"><b>SHIVAJI UNIVERSITY,KOLHAPUR</b>  <b>Faculty of Commerce and Management</b>  <b>Syllabus as per National Education Policy (NEP) 2020</b>  <b>B.Com. Part III</b>  <b>SEMESTER – V</b>  <b>General Insurance – Paper II</b>  <b>Credits : 4</b>  <b>Introduced from June 2024</b></p>		
<b>COURSE OUTCOMES:</b> After studying this course, students will be able to... 1. Understand the glimpses of fire insurance and motor insurance and their procedural aspects. 2. Understand the important legal provisions with the respect to IRDAI in general and Fire and Motor insurance in particular		
Unit No.	Contents	No. of Hours
Unit I	<b>Fire Insurance:-</b> 1.1 : Fire Insurance: Meaning of fire and fire insurance, Nature, Physical hazards in fire insurance, Importance of fire insurance  1.2: Principles of fire Insurance and conditions of fire insurance policy  1.3: Concepts and difference between Co-insurance & Reinsurance- Methods of Reinsurance, Advantages of Reinsurance, Under-insurance and over-insurance  1.4: Progress of fire insurance businessin India after privatization	15
Unit II	<b>Fire Insurance Policy and Rating:-</b>  2.1: Procedure of taking fire insurance policy, Renewal of fire insurance	15

	<p>policy, Settlement of claim under fire insurance</p> <p>2.2: Cancellation and forfeiture of fire insurance policy.</p> <p>2.3: Kinds of fire insurance policy</p> <p>2.4 : Rating - Rate fixation in Fire Insurance - System, Principles - Theory of Rating – Bases of Rating - Degree of Hazards – Classification of Risk Past loss experience and law of probability.</p>	
Unit III	<p><b>Basics of Motor Insurance:-</b></p> <p>3.1 :Meaning, Need, Basic Principles of motor insurance</p> <p>3.2:Classification of vehicles under motor insurance, Types of motor insurance policy</p> <p>3.3 :Procedure of taking Motor Insurance Policy, Settlement of Claim under motor insurance, No Claim Bonus</p> <p>3.4:Factors considered for premium rating under motor insurance, Conciliation forum, motor accident tribunal</p>	15
Unit IV	<p><b>Documentation and Legislation:-</b></p> <p>4.1 : Documents in Fire Insurance – Proposal Form, Survey Report, Cover Note, Policy, Endorsement, Renewal Notice, Claim Form.</p> <p>4.2: Documents in Motor Insurance – Proposal Form, Survey Report, Cover Note, Policy, Certificate of Insurance, Registration Certificate Book, Fitness Certificate and Permit (for commercial vehicle)</p> <p>4.3 : Legislations – Important provisions relating to fire insurance in Insurance Act 1938, Important provisions relating to Motor Insurance in Motor Vehicle Act 1988.</p> <p>4.4: Insurance Regulatory and Development Authority of India (IRDAI) Act, 1999 : Important provisions</p>	15
<p><b>Practical :</b></p> <ol style="list-style-type: none"> <li>1. Take survey of properties covered under fire insurance in local community.</li> <li>2. Collect the information of the types of motor insurance policies taken by vehicle owners in local community.</li> </ol> <p><b>Reference Books for Paper No. I to IV</b></p> <ol style="list-style-type: none"> <li>1. Insurance Principles and Practice – M.N. Mishra and S.B. Mishra, S. Chand and Co. New Delhi</li> <li>2. Principles and Practice of Insurance – M. Motihar, Sharda Pustak Bhavan, Allahabad</li> <li>3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, New Delhi</li> <li>4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works, Aligarh</li> <li>5. Risk Management in Banking and Insurance - S.B. Verma, Y. Uppadhyay, R.K. Shrivastawa, Deep and Deep Publications Pvt. Ltd</li> <li>6. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi</li> <li>7. Insurance Theory and practice – Nalini Prava Tripathy, Prabir Pal, PHI Learning Pvt Ltd New Delhi</li> <li>8. Insurance and Risk Management – Dr. P.K. Gupta, Himalaya Publishing House</li> <li>9. Insurance Meaning and Its Principles – B.D. Bhargava, Pearl Books New Delhi</li> <li>10. Insurance Law And Practice – C.L. Tyagi, Madhu Tyagi, Atlantic Publishers and Distributors Pvt Ltd</li> <li>11. General Insurance - S. Balachandran, Insurance Institute of India Mumbai</li> </ol>		

<p style="text-align: center;"><b>Shivaji University, Kolhapur</b></p> <p style="text-align: center;"><b>B.Com. Part-III;SEM-V(CBCS)</b></p> <p style="text-align: center;"><b>Paper-I:AdvancedBanking(Banking Laws in India)</b></p> <p style="text-align: right;">Credits: 4</p>		
<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Explain Regulatory Framework for Banking in India</li> <li>2. Understand the important laws relating banking sector</li> <li>3. Apply the knowledge of legal provisions for banking business practices</li> <li>4. Under stand different provisions under cyber Laws</li> </ol>		
<b>Unit No.</b>	<b>Unit Name</b>	<b>Periods</b>
<b>1</b>	<b>Banking Laws</b> 1.1 Need and Importance of Banking Laws 1.2 Banking Regulation Act 1949 1.3 New Bank Licensing Policy, 2013 1.4 Provisions for opening and closing of bank branches in India,	15
<b>2</b>	<b>Banking Laws relating to Cooperative Banks</b> 2.1 Co-operative Societies Act, 1912 2.2 Maharashtra Co-operative Societies Act, 1960 2.3 Multi State Co-operative Societies Act, 2002 2.4 Employees Cooperative Credit Societies- Model Bye-laws in Maharashtra	15
<b>3</b>	<b>The Negotiable Instrument Act, 1881 and Amendments</b> 3.1 Meaning, Types, Features and Parties of Bill of Exchange 3.2 Meaning, Features and Parties of Promissory Note 3.3 Meaning, Types, Features and Parties of Cheque 3.4 Protection to a Paying Banker and Collecting Banker	15
<b>4</b>	<b>Other Laws Relating to Banking</b> 4.1 Important Provisions under Indian Contract Act, 1872 4.2 Garnishee Order-Meaning, Steps and Execution of Garnishee Order 4.3 Mortgage of Immovable Properties and Its Types 4.4 Banking Ombudsman Scheme 2006	15
<b>References:</b> <ul style="list-style-type: none"> <li>• Arora and Kalra (1999), "All India Banking Law Digest, (1995-1999), Law House Delhi</li> <li>• Employees Cooperative Credit Societies - <a href="https://sahakarayukta.maharashtra.gov.in">https://sahakarayukta.maharashtra.gov.in</a></li> <li>• ICSI (2015) Banking Law And Practice, <a href="https://www.icsi.edu">https://www.icsi.edu</a></li> <li>• IIBF (2007), "Law of Co-operative Banking", Mac Millan India Ltd.,</li> <li>• M.L. Tannan, (2008) Banking Law and Practice in India, India Law House, New Delhi</li> <li>• M.L. Tannan, C.R. Datta &amp; S.K. Kataria (2011) Banking Law and Practice, Wadhwa &amp; Company</li> <li>• Maharashtra Co-operative Societies Act, 1960 <a href="https://sahakarayukta.maharashtra.gov.in">https://sahakarayukta.maharashtra.gov.in</a></li> <li>• Multi State Co-operative Societies Act, 2002 <a href="https://mscs.dac.gov.in/Guidelines/GuidelineAct2002.pdf">https://mscs.dac.gov.in/Guidelines/GuidelineAct2002.pdf</a></li> <li>• RBI (2019) Rationalisation of Branch Authorisation Policy- Revision of Guidelines <a href="https://rbi.org.in/scripts/NotificationUser.aspx/Mode=0&amp;Id=11570">https://rbi.org.in/scripts/NotificationUser.aspx/Mode=0&amp;Id=11570</a></li> <li>• Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)</li> <li>• Tannan (2001), "Banking Law &amp; Practice in India" 20/e (Stud. ed), Law House Delhi</li> </ul>		

<p style="text-align: center;"><b>Shivaji University, Kolhapur</b></p> <p style="text-align: center;"><b>B.Com. Part-III;SEM-V(CBCS)</b></p> <p style="text-align: center;"><b>Paper-II: Advanced Banking(Retail and Corporate Banking)</b></p> <p style="text-align: center;">Credits: 4</p>		
<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Able to explain Retail and Corporate Banking systems</li> <li>2. Under stand the Retail and Corporate Banking Practices</li> <li>3. Apply the knowledge in banking business</li> </ol>		
<b>Unit No.</b>	<b>Unit Name</b>	<b>Periods</b>
<b>1</b>	<b>Introduction to Retail Banking</b> <ol style="list-style-type: none"> <li>1.1. History, definition and concept of Retail Banking and Corporate Banking</li> <li>1.2. Difference between Retail banking and Corporate banking</li> <li>1.3. Importance of Retail banking to Indian Economy</li> <li>1.4. Changing scenario of Retail Banking in India</li> </ol>	15
<b>2</b>	<b>Retail Banking Products</b> <ol style="list-style-type: none"> <li>2.1. Home Loan-Types, Margin and Process of disbursement</li> <li>2.2. Vehicle Loan-Types, Margin and Process of disbursement</li> <li>2.3. Gold Loan-Nature and Process of disbursement</li> <li>2.4. Educational –Nature and Process of disbursement</li> </ol>	15
<b>3</b>	<b>Corporate Banking</b> <ol style="list-style-type: none"> <li>3.1. Need and Importance of Corporate Banking</li> <li>3.2. Factoring and Forfeiting services</li> <li>3.3. Infrastructure Finance Companies in India</li> <li>3.4. Nature and Importance of Import-Export Finance.</li> </ol>	15
<b>4</b>	<b>Investment Banking</b> <ol style="list-style-type: none"> <li>4.1. Meaning, Evolution and Scope of Investment Banking.</li> <li>4.2. Meaning and Functions of Merchant Banking</li> <li>4.3. Meaning and Nature of Venture Capital</li> <li>4.4. Meaning and Importance of Loan Syndications.</li> </ol>	15
<b>References:</b> <ul style="list-style-type: none"> <li>• Indian Institute of Banking and finance (IIBF) (2015) Banking Products and Services, M/s Taxman Publications Pvt. Ltd</li> <li>• Leichtfuss, Reinhold (2003) Achieving Excellence in Retail Banking, John Wiley and sons.</li> <li>• Indian Institute of Banking and finance IIBF (2010) International Banking, M/s Macmillan India Limited,</li> <li>• Mathav SB. (2013) Financial Management Mac-Millan Publications.</li> <li>• Yadhav S.S. (2014) Foreign Exchange Markets (Latest Edition) Mac-Millan Publications.</li> <li>• Indian Institute of Banking &amp; finance (2018) Corporate Banking. Mac-Millan Publications.</li> <li>• Indian Institute of Banking and finance IIBF (2016) – International Corporate Finance. Mac-Millan Publications.</li> <li>• Pratap Giri S. (2017). Investment Banking: Concepts, Analyses and Cases, McGraw-Hill Education.</li> <li>• Subramanyam. (2017). Investment Banking: Concepts, Analyses and Cases, McGraw-Hill Education.</li> <li>• Ramamurthy Natarajan (2016). Corporate Banking: A Guide Book for Novice, Create Space Independent Publishing Platform.</li> <li>• Vikas Srivastava (2017) Project and Infrastructure Finance: Corporate Banking Perspective, Oxford University Press.</li> </ul>		



SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
B.Com. Part III SEMESTER – V  
**E-Commerce– Paper I: DSE-K1-E-Commerce**  
Credits: 4  
Introduced from June 2024

**COURSE OUTCOMES:**

After studying this course, students will be able to

1. Understand the basic concept of E-Commerce
2. Explain CRM, e-CRM and CRM technologies
3. Apply e-CRM tools for Business.
4. Demonstrate EDI and EDI Models

Unit No.	Contents	No. of Hours
Unit I	<b>Introduction to E-Commerce</b> <ul style="list-style-type: none"> <li>E-Commerce – Introduction, Meaning and Concept, Needs, Advantages and Disadvantages of E-Commerce;</li> <li>Functions of E-Commerce</li> <li>Traditional Commerce</li> <li>Types of E-Commerce</li> <li>Basic requirements of E-Commerce</li> <li>Introduction to M-commerce, Advantages, Disadvantages and Applications</li> </ul>	15
Unit II	<b>Electronic Data Interchange (EDI)</b> <ul style="list-style-type: none"> <li>Electronic Data Interchange (EDI): Meaning, Benefits, Concepts, Applications of EDI, Function and Components of EDI</li> <li>EDI Model and protocols (UN EDI FACT / GTDI, ANSI X – 12)</li> <li>File types of EDI</li> </ul>	15
Unit III	<b>Electronic customer relationship management (e-CRM)</b> <ul style="list-style-type: none"> <li>Introduction to e-CRM</li> <li>What is customer? How do we define e-CRM?</li> <li>CRM technology components, customer life style, customer interaction.</li> <li>Difference between CRM and e-CRM, features of e-CRM.</li> </ul>	15
Unit IV	<b>e-CRM Tools</b> <ul style="list-style-type: none"> <li>Introduction to e-CRM tools &amp; Applications (Nimble, Zoho, Pipedrive, Copper)</li> </ul>	15

**References –**

1. Ahuja Vandana-Digital Marketing, Oxford University Press, 2015.
2. Mohammed R. -Internet Marketing, McGraw-Hill, New York, Vol.4
3. Krishnamurthy, S. & Singh, N. (2005) –The International e-Marketing Framework (IEMF)
4. Electronic Customer Relationship Management E CRM A Complete Guide - 2020 Edition

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
B.Com. Part III SEMESTER – V  
**E-Commerce – Paper II: DSE-K2: Digital Marketing**  
Credits: 4  
Introduced from June 2024

**COURSE OUTCOMES:**

After studying this course, students will be able to

1. Learn the applications of Digital Marketing
2. Analyze the different digital marketing approach.
3. Examine digital marketing tools.
4. Build real life problems in the domain of Digital Marketing

Unit No.	Contents	No. of Hours
Unit I	<b>Introduction to Digital Marketing</b> <ul style="list-style-type: none"> <li>• Introduction, Definition, Meaning and Scope, Advantages of digital Medium over other media, Digital Marketing Plan.</li> <li>• Digital Marketing Strategy-POEM framework.</li> </ul>	15
Unit II	<b>Digital Marketing Channels</b> <ul style="list-style-type: none"> <li>• Introduction, Meaning, Basics of Search marketing, SEO-Working, Search Engine marketing (SEM): Introduction, Meaning, Types of SEM, Difference between SEO and SEM</li> <li>• Digital Marketing Tools - Google Analytics, Social media platforms (e.g., Facebook, Instagram, Twitter)</li> </ul>	15
Unit III	<b>Types of Digital Marketing</b> <ul style="list-style-type: none"> <li>• Mobile Marketing: Different kinds of mobile marketing, Mobile marketing ecosystem</li> <li>• Social Media Marketing: Different social Media Channels, Social media for various businesses B2C &amp; B2B, Measuring social media ROI</li> <li>• Content Marketing: story telling in Social media</li> <li>• E-Mail Marketing: The basics of Email marketing</li> <li>• Display Marketing: Different Kinds of Display Marketing, The display Marketing ecosystem</li> </ul>	15
Unit IV	<b>Affiliate Marketing</b> <ul style="list-style-type: none"> <li>• Introduction, Meaning, Types of Affiliate Marketing,</li> <li>• Future of Digital Marketing, Technological advancements in Digital Marketing,</li> <li>• Practical Applications of Digital Marketing</li> </ul>	15

**References –**

1. Gupta Seema. -Digital Marketing, McGraw Hill Education (India) Pvt. Ltd.
2. Ahuja Vandana-Digital Marketing, Oxford University Press, 2015.
3. Mohammed R., Internet Marketing, McGraw-Hill, New York, Vol.4, 2001
4. Krishnamurthy, S. & Singh. (2005), The International E-Marketing Framework (IEMF)

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**Faculty of Commerce and Management**  
**B.Com (NEP 1.0) Part – III (Semester-V)**  
**Skill Enhancement Course: Modern Office Management**  
**Syllabus Introduced from June 2024**

**COURSE OUTCOMES:**

After studying this course, students will be able ...

1. To Understand the concept of Modern Office Management.
2. To Understand and apply the Automated office and Paperless Office concept
3. To Apply the gained knowledge to design Virtual Office Management.

**No. of Credits : 2**

**Marks : 50**

<b>Unit No.</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>Introduction to Modern Office Management</b> Introduction and Meaning of Modern Office, functions and duties of office manager, types of office, functions of Modern Office, Factors Contributing to the Growth of Office Work, Activities of Modern Office, Purpose of an Modern Office, Office System and Routine, qualities of good office manager, Office automation	<b>15</b>
<b>2</b>	<b>Changing Modern Office Scene</b> Importance of Office, The Changing Scene of Office, Office Today, Office of the Future, Paperless Office, Problems of Paperless Office, Tips for Paperless Office, Working towards Paperless Office, Automated and Virtual Office	<b>15</b>

**Reference book:**

1. R. K. Chopra and Priyanka Gauri, Office Management, Himalaya Publishing, Mumbai.
2. Jennifer Clayton: Working in an office: Botsford Academic and Educational: London: First Ed.
3. Professor Perkins at Washington State University, as quoted by Nathan Krevolin in Communication Systems and Procedures for the Modern Office: Prentice-Hall.
4. William Saffady: "The Automated Office: An introduction to the Technology" Journal of Micrographics.
5. The Paperless Office: A Total Commitment: IRM.
6. Don M. Avedon: 'The Automated Office, IRM 14, No. 7
7. C. Spencer Everhardt: Organising and Staffing the Office.
8. George R. Terry: Office Management and Control.
9. J.C. Denyer: Office Management.
10. Leffingwell and Robinson: Textbook of Office Management.
11. Littlefield and Rachel; Administrative Office Management.
12. Maynard: Handbook of Business Administration.

Nature of Question Paper : SEC V

25 MCQs for 2 Marks each based on the Syllabus. Total marks shall be 50 and minimum marks for passing are 18.

<p align="center"><b>SHIVAJI UNIVERSITY,KOLHAPUR</b>  <b>Faculty of Commerce and Management</b>  <b>B.Com (NEP 1.0) Part – III (Semester-VI)</b>  <b>Modern Management Practice- Paper-II</b>  <b>Marks: Semester End:40   Internal Assessment:10   Total Marks: 50</b>  <b>Syllabus Introduced from June 2024</b></p>		
<p><b>COURSE OUTCOMES:</b>  After studying this course, students will be able ...  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.</p>		
<b>Unit No.</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>Total Quality Management (TQM) and Quality Standards</b> 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)	<b>15</b>
<b>2</b>	<b>Japanese and Chinese Management Practice</b> 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	<b>15</b>
<b>3</b>	<b>Event and Performance Management</b> a. Event Management: Concept, Importance, Procedure, Types of events, benefits of event Management b. Performance Management : Concept, Evolution, Need, Process of Performance Management	<b>15</b>
<b>4</b>	<b>Time and Stress Management</b> a. Time Management: Concept, Importance, Techniques b. Stress Management: Meaning of Stress, Causes, Effects, Techniques of stress management	<b>15</b>

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
B.Com. III SEMESTER – VI  
Paper – Business Regulatory Framework Paper- II  
Credits : 4  
Introduced from June 2024

**COURSE OUTCOMES:**

After studying this course, students will be able to...

1. Understand various laws related to business, e commerce, consumers, SEBI and Negotiable instruments etc.
2. Explain Detail formation and management of company, consumer rights, cyber laws and crimes and various negotiable instrument.
3. Apply Consumer rights, e commerce transactions, share holders rights etc.
4. Demonstrate process of company formation, trading of securities, IPR and Digital Signature.

Unit No.	Contents	No. of Hours
<b>Credit- I</b>	<b>Company Act- 2013</b> 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	<b>15 Hrs</b>
<b>Credit-II</b>	<b>Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002</b>	<b>15 Hrs</b>
	A) Security Exchange Board of India Act-1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities	<b>8 Hrs</b>
	B) Consumer Protection Act-1986- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.	<b>7 Hrs</b>
<b>Credit-III</b>	<b>Business Transactions and Cyber Laws</b> 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	<b>15 Hrs</b>
<b>Credit-IV</b>	<b>Negotiable Instrument (Amendment) Act-2015</b> 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	<b>15 Hrs</b>

**References -**

- 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

## Nature of Question Paper

**Total Marks-40**

Instructions – 1) All questions carry equal marks.

2) All questions are compulsory

Q.1	Multiple Choice Questions	1 Marks Each(8marks)
Q.2	Long Answer Questions Or Long Answer Questions	8 Marks
Q.3	Long Answer Questions Or Long Answer Questions	8 Marks
Q.4	Short Answers (Any Two)	4 Marks Each (8 Marks )
Q.5	Short Notes ( Any Two)	4 Marks Each (8 Marks )

<b>Shivaji University, Kolhapur</b>			
<b>B.Com. Part-III; SEM-VI- Under CBCS</b>			
<b>Paper-II:CC-C6:Cooperative Development</b>			
<b>Course Outcomes:</b> 1. Equip with the cooperative legislations and fund management 2. Under stand the institutional arrangement for cooperative education and training 3. Under stand the nature, registration, legislation and auditofhousing cooperatives 4. Under stand the cooperative audit system and provisions			
<b>Marks:40</b>		<b>Total Lectures of Teaching :60</b>	<b>Credits : 4</b>
<b>Unit-1:</b>	<b>Cooperative Laws and Legislation In India</b> 1.1 ImportantProvisionsunderMaharashtraCo-operativeSocietiesAct,1960 1.2.SalientFeaturesof Multi-StateCo-operativeSocietiesAct2002 1.3.Liquidation Process-Appointment, Right sand Duties of Liquidator 1.4.Legal Provisions regarding Assets and Fund Management of Cooperatives -(Classification of Funds, Profit, Reserve Fund Dividend ,Expensesonsocial Activities, Investment of Fundsetc)		15 Periods
<b>Unit-2:</b>	<b>Cooperative Education and Training In India</b> 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
<b>Unit-3:</b>	<b>Cooperative Housing Societies In India</b> 3.1 Meaning, Types and Registration Process of HousingCooperatives 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
<b>Unit-4:</b>	<b>Cooperative Registrar &amp;Audit In India</b> 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
<b>References:</b> <ul style="list-style-type: none"><li>• Hajela T.N., (1994)Cooperation: Principles, Problems and Practice, Konark Publish ersew Delhi.</li><li>• Indian Institute of Banking and Finance, (First Pub. 2007), ‘Law of Cooperative Banking’, Macmillan India Ltd. New Delhi</li><li>• Kulkarni P.R.(2007)Laws of Co-operative Banking’, Macmillan Publisher IndiaLtd.pp.24-25 (2007)</li><li>• MaharashtraRajyaSahakariDudhMahasanghMaryadith<a href="http://www.mahanand.in/">http://www.mahanand.in/</a></li><li>• Review of Co-operativeMovementinIndia’sAgriculturalCreditDepartment,RBI.pp.59-60,(1955)</li><li>• Maharashtra Co-operative SocietiesAct,1960</li><li>• Maharashtra Co-operative SocietiesAct,1960 by G.M. Divekar (Vol.-I and II)</li><li>• National Cooperative Development Corporation(NCDC) -<a href="http://www.ncdc.in">http://www.ncdc.in</a></li><li>• National Cooperative Housing Federation of India-<a href="https://www.nchfindia.net/">https://www.nchfindia.net/</a></li><li>• NationalFederationofStateCooperativeBanksLtd-<a href="http://nafscob.org/about_f.htm">http://nafscob.org/about_f.htm</a></li><li>• National Cooperative Consumers `Federation Of India Limited-<a href="http://nccf-india.com/">http://nccf-india.com/</a></li><li>• National Council for Cooperative Training-<a href="http://ncct.ac.in">http://ncct.ac.in</a></li><li>• DhananijavraoGadgilInstituteofCooperativeManagement-<a href="http://www.dgicmnagpur.com">http://www.dgicmnagpur.com</a></li></ul>			

**Shivaji University, Kolhapur**  
**B.Com (NEP) Part-III (Semester-VI)**  
**Advanced Accountancy Paper – III**  
**Discipline Specific Course**  
**(Introduced from June-2024)**

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 Preparation of Cost Sheet and Quotation  
10 Lectures

Unit- II Financial Statement Analysis:

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. 20 Lectures

Unit- III Cash Flow Analysis: 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)  
15 Lectures

Unit- IV Tally with GST (Practical) 15 Lectures

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



**Nature of Question Paper**  
**B.Com (CBCS) Part-III (Semester-VI)**  
**Advanced Accountancy Paper-III**  
**Discipline Specific Course (Introduced from June-2024)**

<b>Instructions:</b>	1. Question No. 1 and 2 are Compulsory	<b>Total Marks : 40</b>
	2. Attempt any Three questions from 3 to 6	
	3. Use of simple calculator is allowed.	
<b>Ques. No.</b>	<b>Nature of Question</b>	<b>Marks</b>
1	Multiple Choice Questions. ( 8 MCQ each 1 Mark)	08
2	Short Notes. (Any Two Out of Four)	08
3	Problem Based Question. (Unit I)	08
4	Problem Based Question. (Unit II)	08
5	Problem Based Question. (Unit II)	08
6	Problem Based Question. (Unit III)	08

**B.Com (NEP)Part-III (Semester-VI)**  
**Paper– IV : DSE-A4: Advanced Accountancy(Taxation)**

Discipline Specific Course

**4 Credits**

**Course Outcomes:**

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability
3. To understand the manner of computation of income under each head
4. To understand the manner of computation of total income and Tax

**Unit-I Basic Concepts:**

- A) Meaning of Income Tax, Basis of Charge, Concepts of Previous Year, Assessment Year, Person, Income, Assessee. 10 Lectures
- B) Residential Status and Taxability - Meaning of Residential Status, Provisions for determination of Residential status and tax liability in respect of individual and HUF, Determination of Residential Status of Firms and Companies.

**Unit- II Exemptions and Deductions from Gross Total**

**Income as per provisions of current assessment year**(in respect of individual only)

15 Lectures

**Unit-III Heads of Income and computation of income under each head as per provisions of current assessment year:** 25 Lectures

Income from Salary, Income from House Property, Income from Business/Profession, Income from Capital Gain and Income from other sources.

**Unit-IV Computation of total income and tax liability:**

Rates of Tax, Computation of Gross Total Income, Total Income and Tax Liability in respect of Individuals only as per provisions of current assessment year

10 Lectures

**Reference Books:**

- 1) Singhania, V.K.: Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T.N. :Direct Taxes: Snow White Publications, New Delhi
- 3) Singhania, Monica: Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M.: Goods and Services Tax in India,
- 5) Agarwal, :GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal: GST for the Layman, TV18BroadcastLtd.,
- 8) Kadkol M.B., Income Tax: Law and Practice,

**Nature of Question Paper**  
**B.Com (NEP) Part-III (Semester – VI)**  
**Advanced Accountancy Paper-IV**  
**(Income Tax)**

Discipline Specific Course (Introduced from June-2024)

Instructions :	i)	Question number 1 and 2 are compulsory	Total: 40 Marks
	ii)	Attempt any three from question 3 to 6	
	iii)	Use of simple calculator is allowed	
Question 1	Choose correct alternative		8 Marks
Question 2	Write Short Note (Any two out of Three)		8 Marks
Question 3	Long Answer Question/ Problem		8 Marks
Question 4	Long Answer Question/ Problem		8 Marks
Question 5	Long Answer Question/ Problem		8 Marks
Question 6	Long Answer Question/ Problem		8 Marks

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**Faculty of Commerce and Management**  
**B.Com ( NEP 1.0 ) Part- III ( Semester VI )**  
**Industrial Management Paper – III**  
**(Production Management)**

**Marks : Semester End: 40   Internal Assessment : 10   Total Marks :50**  
**Syllabus Introduced from June -2024**

	<b>Course Outcomes :</b> After studying this course, students will be able 1.To impart knowledge of Production management and Planning and control 2 To explain the concept of Productivity and ISO certifications. 3.To apply the concept of Inventory Management. 4 To demonstrate the process of Logistics Management.	
<b>Unit .No</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Unit I:- Production Management and Planning and Control (PPC): –</b> <b>1.1ProductionFunction-</b> Meaning, Concept and Objectives Function of production Management <b>Planning and Control(PPC):</b> Meaning Objectives Importance of production planning and control TechniquesofproductioncontrolRouting,Scheduling,Dispatchingandfollowup Limitations of PPC.	<b>20</b>
<b>2</b>	<b>Unit II :-Productivity &amp; ISO Certifications –</b> Meaning, Importance Factors influencing productivity Production Vs Productivity. <b>Meaning and Benefits of ISO certifications</b> <b>Concept of :-</b> Quality Management System Standard ISO 9001:2000 Environmental Management System Standard ISO 14001:2004 Information Security Management System ISO 27001:2005	<b>10</b>
<b>3</b>	<b>Unit III:-Inventory Management</b> Meaning and Objectives of inventory Management Receipt and issue of material (Bin Card, Store Ledger) Pricing of material Issues (First In First Out and Last In First Out) EOQ ABC Analysis and VED Classifications <b>Justin Time(JIT)Production</b> –Meaning, Techniques and Advantages. Recent Trends in Inventory Management.	<b>20</b>

4	<b>Unit IV :- Logistic Management-</b> Meaning Objectives Importance of logistic Management, Functions-Transportation, Warehousing including Cold Storage Material handling and Packaging. Supplychain Management: Meaning, Definition and Importance	10
	<b>References</b> 1. L.C.Jhamb:IndustrialManagementSavitriJhambEverestPublishingHouse,Pu ne 2. J.K.Jain: Industrial Management\KitabMahal–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. SrivastavaR.M.:ManagementPolicyandStrategicManagementConcepts,Skill sandPractices 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 Mc G raw Hill, New Delhi 12. A.K. Ahuja: Industrial Management, Kalyani Publishers, New Delhi	

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**Faculty of Commerce and Management**  
**B.Com ( NEP 1.0 ) Part- III ( Semester VI )**  
**Industrial Management Paper – IV**  
**(Personnel Management)**

**Marks : Semester End: 40   Internal Assessment : 10   Total Marks :50**  
**Syllabus Introduced from June -2024**

**Course Outcomes :**

After studying this course, students will be able

1. To impart knowledge about the Employee Remuneration.
2. To explain the concept of Industrial Relations.
3. To apply the concept of Employee Safety, Health and Moral
4. To demonstrate the process of HR Accounting.

<b>Unit No</b>	<b>Content</b>	<b>No. of Lectures</b>
<b>1</b>	<b>Unit I:-Employee Remuneration–</b> Concepts of remuneration Meaning of wages and salary Objectives of wage and salary administration Factors influencing wage and salary structure and administration Methods of wage payment Time rate, Piecerate Incentive plans(Halsey, Rowan and Taylor)	<b>10</b>
<b>2</b>	<b>Unit II:- Industrial Relations–</b> Meaning, Objectives and Significance of industrial relations The parties to industrial relations Factors affecting industrial relations. Meaning and Causes of industrial Disputes Measure taken by Govt. to prevent Industrial Disputes	<b>20</b>
<b>3</b>	<b>Unit III:- Employee Safety, Health and Morale:</b> Meaning and need of employeesafety Factorsinsafetyprogramme Meaning and importance of employee health Occupationalhazards, risksanddiseases ProtectionagainsthehealthhazardsandstatutoryprovisionsunderTheFactories Act,1948–Health,safetyandwelfare provisions Meaning of employee morale.	<b>20</b>
<b>4</b>	<b>HR Accounting:</b> Meaning, Definition andObjectives Advantages of HR Accounting Determinants of Human Capital Methods of HR Accounting	<b>10</b>

	<b>References for Paper I to IV:</b> 1. L.C.Jhamb: Industrial Management SavitriJhamb Everest Publishing House, Pune 2. J.K. Jain: Industrial Management\KitabMahal–Agra 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. LundyJ. L.:Effective Industrial Management Eurasia Publishing Co. 7. SrivastavaR.M.:ManagementPolicyandStrategicManagementConcepts,SkillsandPractices 8. Cost Accounting: B.K. Bhar 9. C.B. Mamoria Gankar:Dynamics of Industrial Relations 10. O.P. Khanna: Industrial Engineering and Management 11.KAshwathappa: Human Resource Management,Tata Mc Graw Hill, New Delhi 12. K. Ahuj :Industrial Management, Kalyani Publishers, New Delhi.	
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**Nature of Question Paper**  
**(For Industrial Management for Paper I to IV)**  
**Semester End Examination Marks:40 Internal Marks: 10**

All questions carry equal marks

- |   |         |
|---|---------|
| 1. MCQ ( 8 MCQ each for one mark )                    | 8 marks |
| 2. Long Answer Question<br>Or<br>Long Answer Question | 8 marks |
| 3. Long Answer question<br>Or<br>Long Answer question | 8 marks |
| 4. Short Answer questions (2 out of 3)                | 8 marks |
| 5. Short Notes (2 out of 3)                           | 8 marks |



**B.Com (NEP 1.0) Part-III (Semester-VI) Paper-III:DSE-C3:Advanced Costing  
(Methods of Cost Accounting)**

Discipline Specific Course

4 Credits

**Course Outcome:**

- 1) To understand the concepts of job and unit costing.
- 2) To know the applications of process costing and joint product and byproduct accounting
- 3) To understand procedure of contract costing and its practical implementation
- 4) To identify meaning of service costing and its application.

**Syllabus Content**

**Unit-I      Job Costing and Unit Costing:      15 Lectures**  
Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet.

**Unit-II      Process Costing:      15 Lectures**  
Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products.(Note: Problems on Process Costing excluding Equivalent Production).

**Unit-III Contract Costing:      15 Lectures**  
  
Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account.

**Unit-IV Operation/ Service Costing:      15 Lectures**  
Service Costing: Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry

**Reference Books:**

- 1) Practical Problems in Cost Accounting - S.P. Jain and K. L Narang, Kalyani publishes New Delhi
- 2) Cost Accounting Methods and Problems –B.K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting-S. P. Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing- Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting-Lal and Nigam, Himalaya publishing house
- 6) Cost Management :Ravi M Kishore, Taxmann Publications

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**B.Com (NEP 1.0) Part-III (Semester-VI)**  
**Paper-III: Advanced Costing**  
**Discipline Specific Course**

**Nature of Question Paper**

**Advanced Costing Paper -III**  
**(Introduced from June-2024)**

**Total Marks: 40**

**Internal Marks:10**

**Instructions:-**

- I. Question number 1 and 2 are Compulsory.
- II. Attempt any 3 questions from question number 3 to 6.
- III. Figures to the right indicate full marks.
- IV. Use of calculator is allowed.

**Question-1**MCQ (8 MCQs each for one mark) (8 Marks)

**Question-2**Short Notes (Any 2 out of 4) (8 Marks)

**Question-3**Problem based question (8 Marks)

**Question-4**Problem based question (8 Marks)

**Question-5**Problem based question (8 Marks)

**Question-6**Problem based question (8 Marks)

**B.Com (NEP 1.0) Part-III (Semester-VI) Paper–IV:DSE-C4:Advanced Costing  
(Costing Techniques)  
Discipline Specific Course**

**Course Outcome:**

4 Credits

- 1) To know the applications of marginal costing in decision making.
- 2) To understand the concept of standard costing and analysis of variances.
- 3) To know the concept and types of budgets and concept of budgetary control.
- 4) To understand prospects of cost accounting standards.

**Syllabus Content**

**Unit-I Marginal Costing:**

**15 Lectures**

Meaning and Importance of Marginal Costing, CVP Analysis, Profit – Volume Ratio, Break Even Point, Margin of Safety, Interpretation of BEP Analysis.

**Unit-II Standard Costing:**

**15 Lectures**

Standard Costing: Meaning, Objectives, Features; Types of Standards, Variance Analysis – Material Cost Variance, Labour Cost Variance and Overhead Variance and Interpretation of Variance Analysis.

**Unit-III Budget and Budgetary Control:**

**20 Lectures**

Meaning, Objectives, Types of Budgets; Preparation of Cash Budget, Fixed and Flexible Budget; Budgetary Control System- Features and Components.

**Unit-IV Cost Audit and Cost Accounting Standards: 10 Lectures**

Cost Audit: Meaning, Legal Requirement, Objectives; Setting Process, List and Applicability of Cost Accounting Standards

**Reference Books:**

- 1) Practical Problems in Cost Accounting - S.P. Jain and K. L Narang, Kalyani publishes New Delhi
- 2) Cost Accounting Methods and Problems –B.K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting-S. P. Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing- Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting-Lal and Nigam, Himalaya publishing house
- 6) Cost Management :Ravi M Kishore, Taxmann Publications

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**B.Com (NEP 1.0) Part-III (Semester-VI)**  
**Paper-IV: Advanced Costing**  
**Discipline Specific Course**

**Nature of Question Paper**

**Advanced Costing Paper -IV**  
**(Introduced from June-2024)**

**Total Marks: 40**

**Internal Marks:10**

**Instructions:-**

- I. Question number 1 and 2 are Compulsory.
- II. Attempt any 3 questions from question number 3 to 6.
- III. Figures to the right indicate full marks.
- IV. Use of calculator is allowed.

**Question-1**MCQ (8 MCQs each for one mark) (8 Marks)

**Question-2**Short Notes (Any 2 out of 4) (8 Marks)

**Question-3**Problem based question (8 Marks)

**Question-4**Problem based question (8 Marks)

**Question-5**Problem based question (8 Marks)

**Question-6**Problem based question (8 Marks)

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**Faculty of Commerce and Management**  
**Syllabus as per National Education Policy (NEP) 2020**  
**B.Com. (Advanced Accountancy, Business Studies, Business Management Major)**  
**SEMESTER VI**  
**Insurance (Claim Management in Life Insurance) Paper-III**  
**Credit 4**  
**Introduced from June 24**

**COURSE OUTCOMES:**

After studying this course, students will be able to ...

1. Explain knowledge of Insurance Agent.
2. Understand and acquaint the knowledge of life insurance documents
3. Apply the concepts of claim management.
4. Demonstrate the students with the life insurance legalization and documents

Unit No.	Content	No. of Hours
<b>Unit-I</b>	<p><b>Life Insurance Advisor</b></p> <p>1.1 : Life Insurance Agent: Meaning, Procedure for becoming an agent, Insurance Agency as a profession, Qualifications and disqualification for Life Insurance Agent</p> <p>1.2 : Role of an Insurance Agent in distribution of insurance products, Functions of an Life InsuranceAgent</p> <p>1.3 : Code of conduct for Life Insurance Agent, Remuneration of Life Insurance Agent</p> <p>1. 4 : Application of software by Insurance Advisor</p>	15
<b>Unit-II</b>	<p><b>Life Insurance : Documents and Progress</b></p> <p>2.1 :Life Insurance documents : Meaning and Importance of Life Insurance documents, Conditions regarding loss of life insurance policy and Indemnity bond</p> <p>2.2 :Documents for taking out life insurance policy : Proposal form, Medical Examination Report, Agent's Confidential Report, Proof of Age, First premium receipt (Cover note), Renewal Premium Receipt Life Insurance Policy</p> <p>2.3 :Documents for settlement of claim : Death Certificate,</p>	15

	<p>Police Inquest Report, Coroner's Report, Deed of Assignment</p> <p>2.4 :Privatization of Life Insurance Business and Growth of life Insurance business in India since privatization</p>	
<b>Unit-III</b>	<p><b>Claim Management in Life Insurance</b></p> <p>3.1 : Claim Management: Meaning, Need, Classifications of claims : Death claim, Maturity claim, Early claims, Time-barred claims</p> <p>3.2 :Claim management procedure and system for different types of claim,</p> <p>3.3 :Calculation of      claim, Claim concessions, Presumption of death, Accident and Disability</p> <p>3.4 : Importance of investigation in claim management.</p>	15
<b>Unit-IV</b>	<p><b>Life Insurance Legislation &amp; FDI in Life Insurance Sector</b></p> <p>4.1 : Important provisions of Life Insurance Corporation Act 1956,</p> <p>4.2: Evolution of Insurance Regulatory and Development Authority (IRDA) of India Act.1999 and important Provisions and Amendments</p> <p>4.3 :Ombudsman in Life Insurance : Meaning, function and role in grievance redressal</p> <p>4.4:Impact of Foreign Direct Investment in Life Insurance Sector :</p>	15

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**Faculty of Commerce and Management**  
**Syllabus as per National Education Policy (NEP) 2020**

**B.Com. (Advanced Accountancy, Business Studies, Business Management Major)**

**SEMESTER VI**

**Insurance (Claim Management in General Insurance) Paper-IV**

**Credit 4**

**Introduced from June 24**

<b>COURSE OUTCOMES:</b> After studying this course, students will be able ... <ul style="list-style-type: none"> <li>i) Understand the students to the principles, types and Clauses of Marine Insurance.</li> <li>ii) Understand Marine Losses and Perils.</li> <li>iii) Apply the students with various documents and legislative provisions of Marine Insurance.</li> <li>iv) Know the student with various types of Miscellaneous Insurance</li> </ul>		
Unit No.	Content	No. of Hours
<b>Unit-I</b>	<b>Marine Insurance :</b> <ul style="list-style-type: none"> <li>1.1 : Marine Insurance : Evolution, Meaning &amp; Definition, Classification, Principles</li> <li>1.2 : Clauses of Marine Insurance Policy, Warranties: Implied &amp; Expressed Warranties</li> <li>1.3 : Types of Marine Insurance Policy</li> <li>1.4 : Procedure for taking Marine Insurance Policy, Settlement of claim</li> </ul>	15
<b>Unit-II</b>	<b>Marine Losses and Perils :</b> <ul style="list-style-type: none"> <li>2.1 :Marine Losses :Total loss, Partial Loss, Particular Average Loss, General Average Loss</li> <li>2.2 :Difference between Particular Average Loss &amp; General Average Loss - Salvage Charges – Preparation of loss statement</li> <li>2.3 :Marine Perils</li> <li>2.4 :Progress of Marine Insurance business in India.(15periods)</li> </ul>	15

<b>Unit-III</b>	<b>Other Insurance (Only Nature &amp; Cover)</b> 3.1 :Burglary Insurance 3.2 :Crop Insurance, Cattle Insurance 3.3 : Export Risk Insurance 3.4 :Aviation Insurance,	15
<b>Unit-IV</b>	<b>Documentation and Legislation :-</b> 4.1 : Documents in Marine Insurance - Proposal Form, Survey Report, Cover Note, Policy, Endorsement, Renewal Notice, Claim Form, Bill of Lading, Letter of Subrogation, Copy of Protest. 4.2 : Important Provisions of Marine Insurance Act 1963 4.3 : Insurance Regulatory and Development Authority Act 1999 4.4 : Foreign Direct Investment in General Insurance Sector	15

#### Reference Books for Paper No. III to IV

2. Insurance Principles and Practice – M.N. Mishra and S.B. Mishra, S. Chand and Co. New Delhi
3. Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
4. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, New Delhi
5. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works ,Aligarh
6. Risk Management in Banking and Insurance- S.B. Verma, Y .Uppadhyay, R.K. Shrivastawa, Deep and Deep Publications Pvt.Ltd
7. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi
8. Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
9. Insurance and Risk Management – Dr. P.K.Gupta, Himalaya Publishing House
10. Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books NewDelhi
11. Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
12. General Insurance - S. Balachandran, Insurance Institute of India Mumbai
13. Life Insurance - S. Balachandran, Insurance Institute of India Mumbai



**B.Com. III Semester V and VI**

(For Insurance Paper I to IV)

Semester End Examination Marks: 40 Internal Marks: 10

**Nature of Question Paper**

Total Marks: 40

**All questions are compulsory**

Q.1	MCQ (8 MCQs each for one mark)	08 Marks
Q.2	Long Answer Question  OR  Long Answer Question	08 Marks
Q.3	Long Answer Question  OR  Long Answer Question	08 Marks
Q.4	Short Answer Question (Any 2 out of 3)	08 Marks
Q.5	Short Notes (Any 2 out of 3)	08 Marks

**Equivalence**

Sr.No.	Old Name	New Name
1	Insurance Paper - I	Insurance Paper - I
2	Insurance Paper - II	Insurance Paper - II
3	Insurance Paper - III	Insurance Paper - III
4	Insurance Paper - IV	Insurance Paper - IV

**Shivaji University, Kolhapur**

**B.Com. Part-III;SEM-VI(CBCS)**

**Paper-III: Advanced Banking(Bank Management Practices)**

Credits: 4

**Course Outcomes:**

1. Able to understand the nature and structure of Financial Marketing India
2. Understand business practice in money market and capital market
3. Understand functioning of different Intermediaries in Financial Markets

Unit No.	Unit Name	Periods
1	<b>Administrative Structure of Head Office</b> 1.1. Importance of Head Office of the Bank 1.2. Administrative Structure of Head Office 1.3. Department in Head Office and Its Functions 1.4. Duties and Responsibilities of CEO/MD	15
2	<b>Regional/Zonal Offices of the Bank</b> 2.1. Importance of Regional/Zonal Offices of the Bank 2.2. Administrative Structure of Regional/ Zonal Offices 2.3. Functions and Role of Regional/Zonal Offices 2.4. Duties and Responsibilities of Regional/Zonal Manager	15
3	<b>Bank Branch Management</b> 3.1. Structure of Branch Office-Small, Medium and Large Bank Branch 3.2. Duties and Responsibilities of Officer In charge of Deposit Section 3.3. Duties and Responsibilities of Loan and Recovery Officer 3.4. Duties and Responsibilities of Cashier & Role of Branch Manager	15
4	<b>Banking Business Practices</b> 4.1. Principles of Banking Business and Its Importance 4.2. Investment Policy of the Bank-SLR and Non-SLR Investment 4.3. Nature and Importance of Internal and Statutory Audit of the Banks 4.4. Nature and Importance of Information and System Audit of the Banks	15

**References:**

- George H. Hempel, Donald G. Simonson (2018). Bank Management: Text and Cases, Wiley, 2020 ISBN 0471410918
- IIBF (2005). General Bank Management: (For CAIIB Examinations), Indian Institute of Banking and Finance, Macmillan, 2005
- Kanhaiya Singh (2013). Commercial Bank Management, Tata McGraw-Hill Education.
- Peter S. Rose, Sylvia C. Hudgins (2008). Bank Management and Financial Services, McGraw-Hill Education.
- Timothy W. Koch, S. Scott MacDonald (2014). Bank Management, Cengage Learning.
- Timothy W. Koch, Steven Scott MacDonald, Vic Edwards, Randall E. Duran (2014). Bank Management: A Decision-Making Perspective, CENGAGE Learning Asia.
- V.S.P. Rao (1999). Bank Management, Discovery Publishing House, 1999 ISBN 8171415105
- Guidance Note on Audit of Banks (2018 Edition) - <https://www.puneicai.org/wp-content/uploads/Guidance->

Shivaji University, Kolhapur

B.Com. Part-III;SEM-VI(CBCS)

**Paper-IV: Advanced Banking (Financial Markets and Services)**

Credits: 4

**Course Outcomes:**

1. Understand the nature and structure of Financial Market in India
2. Understand business practices in money market and capital market
3. Understand functioning of different intermediaries in Financial Markets

Unit No.	Unit Name	Periods
1	<b>Introduction to Financial Markets in India</b> 1.1 Structure of Financial System in India 1.2 Meaning and Role of Financial Markets in Economics Development 1.3 Structure of Capital Market-Primary and Secondary Capital Market 1.4 Instruments used in Indian Capital Market	15
2	<b>Money Market and Capital Market</b> 2.1 Meaning, Structure and Features of Money Market in India 2.2 Meaning, Structure and Features of Capital Market in India 2.3 Important Intermediaries-Banks, NBFIs and Others 2.4 Financial Instruments of Capital Market in India	15
3	<b>Capital Market Operations</b> 3.1 IPO -Meaning, Nature and Grading of IPO 3.2 Pricing of IPO-Fixed Price Issue and Book Building 3.3 BSE and NSE-History, Management and Indices-Listing of Securities 3.4 Market Orders –Types of Orders for Selling and Buying of Stocks	15
4	<b>Intermediaries in Financial Markets</b> 4.1 Role of Depository Organization- CDSL and NSDL 4.2 Indian Clearing Corporation Limited(ICCL) 4.3 Credit Rating Agencies-Functions, Institutes and their Rating Symbols 4.4 Programmes and Certifications of BSE Institute Ltd and NSE Academy	15

**References:**

- Bhole I.M.(2009). Financial Institutions and Market, 5th edition, 2nd reprint in 2009 Tata McGraw Hill.
- Benson Kunjukunju et al.(2012). Financial Markets and Financial Services in India, New Century Publication, New Delhi.
- Preeti Singh(2016). Investment Management, Himalaya Publishing House Pvt. Ltd.,
- Pawan Jhabak(2016). Securities Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd.,
- Avadhani V.A.(2016). Security Analysis & Investment Management, Himalaya Publishing House Pvt. Ltd.,
- Avadhani V.A.(2016). Securities Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd.,
- BraamvandenBerg(2015). Understanding Financial Markets & Instruments Academy of Financial Market, <https://eagletraders.com/books/afm/afm4.php>
- NSE(2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
- Michael K. (2002). Credit Rating Methodology, <http://www.psnacet.edu.in/courses/MBA/Financial%20services/17.pdf>
- Issue Management, <http://www.psnacet.edu.in/courses/MBA/Financial%20services/13.pdf>
- ICCL <https://www.icclindia.com>

- BSE InstituteLtd<http://www.bsebti.com/>
- NSEAcademy-[https://www.nseindia.com/education/content/about\\_ncfm.htm](https://www.nseindia.com/education/content/about_ncfm.htm)

SHIVAJI UNIVERSITY, KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
B.Com. Part III SEMESTER – VI  
**E-Commerce – Paper III: DSE-K3-E-BANKING**  
Credits: 4  
Introduced from June 2024

**COURSE OUTCOMES:**

After studying this course, students will be able to

5. Understand different technologies used in electronic banking
6. Explain CBS subsystems at HO and branch.
7. Demonstrate prepaid and postpaid electronic payment systems.
8. Analyze various e banking security risks and suggest control measures

Unit No.	Contents	No. of Hours
Unit I	<b>Introduction to E-Banking</b> <ul style="list-style-type: none"> <li>E-Banking: Introduction, Meaning, Definition, Features, use of information technology to banking industry.</li> <li>Traditional banking Vs E-banking, Advantages and disadvantages of e-banking.</li> </ul>	15
Unit II	<b>Core Banking System</b> <ul style="list-style-type: none"> <li>Introduction to core banking, Definition, Features, benefits to customer and benefits to bank</li> <li>CBS-HOModules and branch modules</li> <li>Delivery channels CBS implementation</li> </ul>	15
Unit III	<b>Electronic Payment Systems</b> <ul style="list-style-type: none"> <li>Introduction to electronic payment systems, Prepaid and Post-paid payment systems and types (Electronic cash, Digital Wallet, Debit card, Credit card, NEFT, RTGS, UPI etc)</li> <li>Advantages and Disadvantages of electronic payment system.</li> </ul>	15
Unit IV	<b>E-banking Security</b> <ul style="list-style-type: none"> <li>E-banking Security Overview</li> <li>E-banking Security Threat, Types of Attacks, Control measures (Authentication and authorization, cryptography, firewall, Digital signature etc, procedures and Guidelines)</li> <li>IT ACT and features of IT Act</li> </ul>	15

**References –**

1. E Banking and E commerce by N Subramani and M Murugesan, Abhijeet Publications, 2008
2. Computer information Technology Global business by Puri and Vidin Puri
3. Fundamentals of data base systems by Jerome Lenter, Pearson
4. An introduction to Information Technology by Dr.SrinivasaVallabhan, Sultan Chand & Sons
5. Law of Information Technology by D.P.Mittal, Tax Man, E-Markets, Macmillan 2007
6. E Commerce by C S V Murthy

SHIVAJI UNIVERSITY,KOLHAPUR  
Faculty of Commerce and Management  
Syllabus as per National Education Policy (NEP) 2020  
B.Com. Part III SEMESTER – VI  
**E-Commerce – Paper-IV: DSE K4- Web Technology**  
Credits: 4  
Introduced from June 2024

**COURSE OUTCOMES:**

After studying this course, students will be able to

1. Understand basics of website and web development life cycle.
2. Design webpage using HTML and CSS
3. Understand working of HTML5
4. Develop Static Website using HTML,CSS and HTML5

Unit No.	Contents	No. of Hours
Unit I	<b>Introduction to Web Technology</b> <ul style="list-style-type: none"> <li>Internet Basics, Internet Protocols (HTTP,FTP,IP) DNS, IP Address, Web Browser</li> <li>Website, Types of Websites (Static and Dynamic Websites)</li> <li>Web Development lifecycle</li> </ul>	15
Unit II	<b>HTML</b> <ul style="list-style-type: none"> <li>Introduction, Features, History, Basic structure of HTML</li> <li>HTML tags &amp; attributes - Formatting Tags,Image tag, Hyperlink Tag, Frameset tag,Table tag</li> <li>Limitations of HTML</li> </ul>	15
Unit III	<b>CSS(Cascading Style Sheet)</b> <ul style="list-style-type: none"> <li>Basics of CSS, Syntax, Types of CSS, Importance of CSS</li> <li>CSS Selectors-Group, id, class.</li> <li>CSS properties- Border, background, list, image, margins.</li> <li>Advantages and limitations of CSS</li> </ul>	15
Unit IV	<b>HTML 5</b> <ul style="list-style-type: none"> <li>Introduction to HTML5</li> <li>Difference between HTML and HTML5</li> <li>HTML5- Attributes, events, HTML5 canvas,HTML5 Audio &amp; Video, HTML5 Drag &amp; Drop</li> <li>Web Forms 2.0</li> </ul>	15

**References –**

1. Complete HTML-Thomas Powell
2. HTML and JavaScript–Ivan Bayross
3. Introducing HTML5-BruceLawson,RemySharp
- 4.HTML Black Book- Steven Holzner
- 5.HTML5&CSS3- Castro Elizabeth 7thEdition

**B. Com Part III Semester V**

**Paper I : DSE-G1 : INTRODUCTION TO MARKETING (NEP-1.0)**

*Course Outcomes:*

- i) To acquaint the students with the basics and advance marketing concepts and its procedure.
- ii) To familiarize the students with Marketing Environment and Consumer Buying Behaviour.

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
<b>Unit 1</b>	<b>Introduction to Marketing:</b> Meaning and Nature of Marketing, Evolution of Marketing Concept, Importance and Functions of Marketing, Objectives and Process of Marketing <i>Practical: Writing marketing process of any particular product</i>	<b>15</b>
<b>Unit 2</b>	<b>Modern Marketing:</b> Difference between Selling and Marketing, Changing Concepts of Marketing, Features of Modern Marketing Concept, Role of Marketing in Economic Development, Relation of Marketing with other functional areas of business. Types of Marketing Organisation <i>Practical: Study of relation of marketing department with other departments of any business organisation</i>	<b>15</b>
<b>Unit 3</b>	<b>Marketing Environment and Marketing System:</b> Micro and Macro Marketing Environment, Forces in Marketing, Environmental Scanning and Analysis, Mapping the Marketing Environment, Marketing System <i>Practical: Scanning and Analysis of Marketing Environment of any nearest business organisation.</i>	<b>15</b>
<b>Unit 4</b>	<b>Consumer Behaviour:</b> Concept of Consumer Behaviour, Need for understanding Consumer Behaviour, Consumer Decision Behaviour, Factors influencing Consumer Buying Behaviour, Buying Motives of Consumers, Consumer Buying Decision Process <i>Practical: Observing and reporting consumer behaviour at any departmental store or vegetable market or weekly bazaar.</i>	<b>15</b>

**B. Com Part III Semester V**

**Paper II :DSE-G2 : MARKETING MANAGEMENT (NEP-1.0)**

**Course Outcomes:**

- iii) To familiarize the student with conceptual Marketing Management, its functions and role of Marketing Manager
- iv) To expose the students to understand the Market Segmentation and Marketing Mix

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>Unit 1</b>	<b>Marketing Management</b> Meaning and Nature of Marketing Management, Functions of Marketing Management, Role of Marketing Manager, Qualities of Marketing Manager <i>Practical: Draft a report after discussion with marketing manager of any nearest company.</i>	<b>15</b>
<b>Unit 2</b>	<b>Marketing Planning:</b> Meaning, Significance and Process of Marketing Planning, Structure of Marketing Plan, Strategic Marketing Planning – Meaning and Process, Competitive Marketing Strategies <i>Practical: Preparation of marketing plan for any product</i>	<b>15</b>
<b>Unit 3</b>	<b>Market Segmentation and Marketing Mix</b> Concept of Market Segmentation, Requirements of Effective Segmentation, Benefits of Market Segmentation, Methods of Marketing Segmentation, Patterns of Segmentation. Marketing Mix: Meaning, Importance and Elements of Marketing Mix, Determining the Marketing Mix, Factors affecting the Marketing Mix <i>Practical: Preparation of marketing mix of any business organisation producing different products.</i>	<b>15</b>
<b>Unit 4</b>	<b>Management of Marketing Mix:</b> a) Product Mix: Concept of Product, Product Planning – Significance and factors affecting the Product Planning, b) Price Mix: Significance of Price in Marketing, Objectives of Pricing, Factors affecting Price, Kinds of Pricing Decisions c) Promotion Mix: Meaning, Objectives and Methods of Promotion d) Place (Distribution) Mix: Meaning and Importance of Distribution Channels, Distribution Policies and Strategies <i>Practical: Visit to nearest 5 shops for collection of information about any of the above four factors.</i>	<b>15</b>



**B. Com Part III Semester VI**

**Paper III : DSE-G3 : SERVICE MARKETING (NEP-1.0)**

**Course Outcomes:**

1. To provide the sound understanding to the student about of various sectors of service marketing.
2. To acquaint the students with the Service marketing strategy and Supply Chain Management:

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>Unit 1</b>	<b>Marketing of Service:</b> Introduction, definition, characteristics of services (Intangibility, Inseparability, Heterogeneity, Perishability). Importance of services, distinction between services and goods, Marketing Mix in Service Marketing- Product price, place, Promoting, Service encounters service, personnel issues, emotions and service situations, service profit chain, service recovery and empowerment. <b>Practical-</b> Study and prepare chart of various service marketing sectors and share it in the class.	<b>15</b>
<b>Unit 2</b>	<b>Services Marketing Strategy:</b> Overview of Service Marketing Strategy – Concept and Objectives. Strategic Role of Service Marketing. Formulating and implementing Service marketing strategy. Services Strategies- Strategies for Market Leaders, challengers, followers and niche marketers. <b>Practical-</b> Visit different service organizations and prepare innovative strategies for promoting service marketing.	<b>15</b>
<b>Unit 3</b>	<b>Logistics &amp; Supply Chain Management:</b> Definition and scope of logistics, key logistics activities, market logistics decision, emerging concepts in logistics. Concept of supply chain management (SCM), need for SCM, advances in SCM. Distribution: 6 C's of distribution. Selection and appointing distributors. <b>Practical-</b> Study the logistic and supply chain management of the company's dealer working for. Prepare report and share in the class.	<b>15</b>
<b>Unit 4</b>	<b>Marketing Service Sectors:</b> Concept, Characteristics and strategies for different services- Banking, Insurance, Hotel, transport, tourism and consultancy services <b>Service Quality-</b> Customer Expectations and Perceptions <b>Practical-</b> Prepare a marketing report by visiting service organization situated to your local area.	<b>15</b>

**B. Com Part III Semester VI**

**Paper IV :DSE-G4 : RECENT TRENDS IN MARKETING MANAGEMENT (NEP-1.0)**

**Course Outcomes:**

1. To provide the students regarding conceptual information on recent trends in marketing management
2. To acquaint the student with concept of MIS, CRM and Green Marketing
3. To familiarize the students with Retail marketing, Agricultural marketing and International marketing.

<b>Unit</b>	<b>Course Contents</b>	<b>Hours</b>
<b>Unit 1</b>	<p><b>Marketing Information System (MIS) and Green Marketing:</b> <i>Marketing Information System</i>-Meaning, definition, Characteristics, scope &amp; procedure MIS. Requirement of Good MIS, Importance of MIS</p> <p><i>Green Marketing</i>- Meaning and importance issues involved in green marketing- social responsibility, pressure of government, competitive pressure cost of profit. Problems of green marketing. Green marketing strategies.</p> <p><i>Practical</i>- Visit to nearest corporate /super market and write the MIS and Green Marketing structure by observing the same.</p>	<b>15</b>
<b>Unit 2</b>	<p><b>Customer Relationship Management &amp; Retail Marketing:</b> <i>Customer Relationship Management (CRM)</i>-concept, CRM process, measuring CRM, CRM framework, Tangible Components of CRM, CRM in services, CRM in product management, Zero customer defection, customer loyalty, and customer loyalty development strategies.</p> <p><i>Retail Marketing</i>: Introduction to retail, Factors behind the change of Indian Retailing industry- Economic growth, Classification of retailers: Store and Non-store based retailers, Organised and Unorganised Retailing, business models in retail. Careers in Retailing: Employment opportunities, ownership opportunity.</p> <p><i>Practical</i>- Visit Big Bazar/ Departmental store and prepare a report on CRM and retail marketing for ascertaining the career opportunity in it.</p>	<b>15</b>
<b>Unit 3</b>	<p><b>Agricultural Marketing:</b> Meaning and scope of agricultural marketing-Market structure, factors influencing marketable surplus. Estimation of marketable and marketed surplus. New trends in agricultural marketing: APEDA, NAFED- Characteristics of a good agricultural marketing system- Promotion of agricultural products.</p> <p><i>Practical</i>- Study the nearest APMC functions and prepare report to share in the class.</p>	<b>15</b>
<b>Unit 4</b>	<p><b>International Marketing:</b> Concept of International Marketing and its Environment, Entry Strategies, International organization, Export</p>	

	<p>procedure &amp; documents, Global Strategies, targeting and Positioning, International Marketing mix- Product Design Decisions, Geographic expansion strategic alternatives, New product in Global Market, Global Pricing Strategies, Channel Objectives and constraints, Channel Structure, Advertising decisions in International marketing.</p> <p><b>Practical-</b> Study the concepts of international marketing and understand the export procedure &amp; documents.</p>	15
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### **Reference Books:**

1. *The Essence of Marketing-* Majaro, Simon. Perentice Hall, New Delhi
  2. *Sales Management: Decision, Strategies and Cases-* R. R. Still , E.W. Cundiff , N.A.P.Govani, Pearson Education
  3. *Sales and Distribution Management –* K.K. Havaladar, V.M. Cavale, Tata McGraw HillCompany
  4. *Professional Sales Management -*Anderson, Hair and Bush, McGraw Hill Company
  5. *Sales Management –* Rustom Davar
  6. *Marketing Management-* Kotler, Keller, Koshy, Jha, Prentice Hall.
  7. *Marketing Management -* Ramaswamy, Namakumari, McGraw Hill Education
  8. *Consumer Behaviour –* Schiffman and Kanuk , Pearson Publication
  9. *Marketing Management-* Pilai, Bhagavati and Kala- S. Chand & Co. Ltd New Delhi
  10. *Consumer Behaviour –* David Loudon and Albert Della Bitta., Tata McGraw-Hill.
  11. *Marketing Management-* William Stanton.
  12. *Marketing Management-* Philip Kotlar.
  13. *Marketing Management – a south Asian perspective:* Kotler Phillip, Keller Kevin Lane, Koshy Abraham and Jha Mithileshwar, Pearson.
  14. *Marketing Management –* Ramswamy V. S., Namakumari S., Macmillan Publishers India Ltd.
  15. *Marketing Management –* Rajan Saxena, Tata McGraw Hill
  16. *Marketing Management: Text and Cases –* Tapan Panda, Excel Books
  17. *Marketing –* Etzel, Walker B., Stanton W., Pandit A., Tata McGraw Hill.
- Marketing Management -* Karunakarn K — Himalaya Publication, New Delhi.

**Shivaji University, Kolhapur**

**Syllabus in accordance with NEP – 2020**

**Introduced from Academic Year 2023-24**

**B.Com. Part-III- SEM-V**

**Paper I : DSE-J 1 : Advanced Statistics**

**(Mathematical Methods) (Optional Paper)**

**Course Outcomes:**

After completion of this course, students will be able to:

- 1.Evaluate a determinant.
- 2.Obtain the inverse of a matrix using different methods.
- 3.Explain the use of permutation and combination.
- 4.Explain the Binomial theorem and its expansion.

Unit - 1	<b>Determinant:</b> Definition, evaluation of determinant of order 2 and 3, properties of determinant (without proof), Examples based on evaluation and properties, Cramer's rule, solution to given system of linear equations of two and three variables by Cremer's rule	15 Hours
Unit - 2	<b>Matrix Algebra:</b> Definition of matrix, Types of matrices, Addition, subtraction and product of two or more matrices, examples on addition, subtraction and product, Inverse of a matrix by ad joint method, Inverse of a matrix by row transformation, examples based on inverse.	15 Hours
Unit - 3	<b>Permutation and Combination:</b> Concept of permutation, combination, notation, definition, Relation between them, examples based on $nCr$ and $nPr$ .	15 Hours
Unit - 4	<b>4 Binomial Theorem:</b> Concept and definition of Binomial Theorem, Expansion of $(a + b)^n$ , $(a - b)^n$ , finding of middle term, rth term and coefficient of rth term in the expansion, Numerical problems	15 Hours

**Reference Books**

- i)Business Statistics by S.S. Desai
- ii)Business Statistics by G.V. Kumbhojkar
- iii)Introduction to Mathematical Statistics by S.C. Gupta.
- iv)Mathematics & Statistics by Sureanjan Shah
- v)Text book of matrices by Shanti Narayan
- vi)Elements of Statistics, by D. N. Elhance
- vii)Fundamentals of Applied Statistics, by V. K. Kapoor.
- viii)Business Statistics, by G. C. Beri.

## Shivaji University, Kolhapur

### Syllabus in accordance with NEP – 2020

#### Introduced from Academic Year 2023-24

#### B.Com. Part-III- SEM-V (CBCS)

#### Paper II : DSE-J 2 : Advanced Statistics (Applied Statistics)

#### (Optional Paper) Credit -4

#### Course Outcomes:

After completion of this course, students will be able to:

- 1.Explain the concept of demography and terms related to it.
- 2.Use the life table and mortality table in real life situations.
- 3.Understand the concept of hypothesis testing and different tests of hypothesis.
- 4.Perform testing of hypothesis for the real-life examples.

<b>Unit - 1</b>	<b>Measures of Mortality and Fertility:</b> Concept of demography, vital events, Different measures to measure birth rates such as i) CBR ii) GFR iii) ASFR iv) TFR. Definition, formula, merits and demerits, example based on these rates. Different measures of mortality i.e. death rates such as i) CDR ii) SDR iii) STDR by direct method, Example based on these rates.	15 Hours
<b>Unit - 2</b>	<b>Measures of Population growth or Reproduction rates:</b> Limitations/definition of fertility rate, Introduction of measures of population growth, measures such as GRR and NRR, Definition, formulas, merits and demerits of each one, examples based on these measures.	15 Hours
<b>Unit - 3</b>	<b>Life table or Mortality table:</b> Definition, types of life table, various columns of life table, construction of life table, Examples based on fill in the blanks or total construction when $x$ and $l(x)$ is known. Uses of life table.	15 Hours
<b>Unit - 4</b>	<b>Testing of Hypothesis:</b> Definition of Parameter, Statistic, Hypothesis (simple and	15 Hours

	<p>composite, null and alternative), Critical Region, level of significance, Type– I and Type–II errors.</p> <p>a) Large sample tests for variables (z test): Test for <math>\mu = \mu_0</math> and <math>\mu_1 = \mu_2</math></p> <p>b) Large sample tests for proportion: Test for <math>p = p_0</math> and <math>p_1 = p_2</math></p> <p>c) Student's t test: Test for <math>\mu_0</math> and <math>\mu_1 = \mu_2</math></p> <p>a) Chi square test: Chi-square test of independence of two attributes (for <math>m \times n</math> contingency table), derivation of formula for <math>2 \times 2</math> contingency table. Examples based on these tests.</p> <p>b) Sinecure's F test: Test for <math>\sigma_1^2 = \sigma_2^2</math></p>	
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### Reference Books

- i) Business Statistics by S.S. Desai
- ii) Business Statistics by G.V. Kumbhojkar
- iii) Introduction to Mathematical Statistics by S.C. Gupta.
- iv) Mathematics & Statistics by Sureanjan Shah
- v) Text book of matrices by Shanti Narayan
- vi) Elements of Statistics, by D. N. Elhance.
- vii) Fundamentals of Applied Statistics, by V. K. Kapoor.
- viii) Business Statistics, by G. C. Beri.

**Shivaji University, Kolhapur**

**Syllabus in accordance with NEP – 2020**

**Introduced from Academic Year 2023-24**

**B.Com. Part-III- SEM-VI (CBCS)**

**Paper III : DSE-J 3 : Advanced Statistics (Probability and Probability distributions)**

**(Optional Paper)Credit -4**

**Course Outcomes:**

After completion of this course, students will be able to:

- i) Explain the concept of probability and compute the probability of various events.
- ii) Explain the concept of mathematical expectation and derive it.
- iii) Understand discrete probability distributions in general.
- iv) Understand Binomial, Poisson and Normal distributions

<b>.Unit - 1</b>	<b>Probability</b> Concept and definitions of various terms used in probability, definition of probability. Examples based on definition. Addition and Multiplication laws of probability (with proof). Bayes theorem (Statement only). Examples on conditional probability and Bayes theorem.	15 Hours
<b>Unit - 2</b>	<b>Mathematical Expectation</b> Definition and examples based on mathematical expectation. Addition and Multiplication theorems on mathematical expectation (with proof). Examples based on these theorems.	15 Hours
<b>Unit - 3</b>	<b>Discrete probability distribution</b> Definition of probability mass function (pmf) distribution function (cdf). Properties of distribution function. Numerical Examples	15 Hours
<b>Unit - 4</b>	<b>Probability distributions</b> Binomial, Poisson and Normal distributions: Definition, properties and examples based on these distributions. Mean and variance of binomial and Poisson distributions (with Proof). Poisson distribution as limiting case of binomial distribution (with Proof). Limitations of Binomial distribution. Properties of normal curve. Fitting of Binomial and Poisson Distributions.	15 Hours

**Reference:**

- i) Business Statistics by S.S. Desai, Publisher: Jai-Gouri
- ii) Business Statistics by G.V. Kumbhojkar, Publisher: Phadake
- iii) Introduction to Mathematical Statistics by S.C. Gupta and V.K. Kapoor Sultan Chand & Sons, Delhi.



**Shivaji University, Kolhapur**

**Syllabus in accordance with NEP – 2020**

**Introduced from Academic Year 2023-24**

**B.Com. Part-III- SEM-VI (CBCS)**

**Paper – IV : DSE-J 4 : Advanced Statistics**

**(Operations Research) (Optional Paper) Credit -4**

**Course Outcomes:**

After completion of this course, students will be able to:

- i)Formulate and solve a linear programming problem.
- ii)Solve transportation problem using various methods.
- iii)Solve assignment problem using Hungarian method.
- iv)Solve Sequencing Problem.

<b>Unit - 1</b>	<b>Linear Programming Problem</b> Concept, formulation of Linear Programming Problem (L.P.P.). Solution of L.P.P. by graphical method. Examples based on minimization and maximization of given function.	15 Hours
<b>Unit - 2</b>	<b>Transportation problem</b> Concept, Mathematical Model, Balanced and Unbalanced Transportation problem (T.P.). Solution of T.P. by i) NWCR method ii) Least cost method, iii) Vogel's method. Examples based on these methods.	15 Hours
<b>Unit - 3</b>	<b>Assignment Problem</b> Concept, Mathematical Model, Balanced and Unbalanced Assignment Problem (A.P.) Hungarian method to obtain solution. Examples by Hungarian method.	15 Hours
<b>Unit - 4</b>	<b>Sequencing Problem</b> Concept of sequencing, sequencing of n jobs through 2 machines, and n jobs through 3 machines. Stepwise procedure. Examples to determine the sequencing and total time required. Also to find Idle time of the machine	15 Hours

**Reference**

- i)Operations Research by S. D. Sharma, Publisher: KedarNath.

- ii) Operations Research: An Introduction by H A Taha, Publisher: Pearson.  
 iii) Operations Research: Theory and Application, J.K. Sharma, Publisher: Macmillan.

### **EQUIVALENCE OF THE PAPERS/COURSES**

Sr.	Existing title of the Paper	Revised Title of the paper
1	Advanced Statistics Paper I (Mathematical Methods)	Advanced Statistics Paper I (Mathematical Methods)
2	Advanced Statistics Paper II (Applied Statistics)	Advanced Statistics Paper II (Applied Statistics)
3	Advanced Statistics Paper III (Probability and Probability distributions)	Advanced Statistics Paper III (Probability and Probability distributions)
4	Advanced Statistics Paper-IV (Operations Research)	Advanced Statistics Paper-IV (Operations Research)

### **Nature of question paper for B.Com-**

**III Semester V & VI  
(Paper No. I to  
IV) 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

**Shivaji University, Kolhapur**

**Syllabus in accordance with NEP – 2020**

**Introduced from Academic Year 2023-24**

**B.Com. Part-III Semester–V**

**Paper–I :DSE-I-1:RuralEconomicsand Co-operation**

**(Optional Paper)**

**Course Outcomes:**

1. Learners will be able to understand Rural Economy in India.
2. Learners will understand the correlation between Agriculture and Rural Development.
3. Learners will understand Agricultural productivity in India.
4. Learners will understand Role of Co-operation in Rural Development.

Unit - 1	<b>Rural Economy of India</b> 1.1 Rural Economy: Concept, nature and features 1.2 Importance of Rural Economy 1.3 Indicators of Rural Development 1.4 Problems of Rural Economy	15 Hours
Unit - 2	<b>Agriculture Sector and Rural Development</b> 2.1 Agriculture and Economic Growth 2.2 Peculiar Features of Indian Agriculture 2.3 Importance of Agriculture in Rural Development 2.4 Risk and Uncertainty in Indian Agriculture	15 Hours
Unit - 3	<b>Agricultural Productivity in India</b> 3.1Agricultural Productivity: Meaning, types and determinants 3.2Indian Agricultural Productivity 3.3Causes of Low Agricultural Productivity 3.4Measures to improve the Agricultural Productivity	15 Hours
Unit - 4	<b>Introduction to Co-operation</b> 4.1 Co-operation: Meaning, definition and features 4.2 Principles of Co-operation (Manchester-1995) 4.3 Role of Co-operation in Rural Development 4.4 Issues in Cooperative Movement	15 Hours

**References:**

- 1.MisraS.K.and V.K. Puri, Indian Economy, Himalaya Publishing Bombay(Latestedition)
- 2.DuttR. and K.P.M. Sundharam, Indian Economy, S.Chand and Company, New Delhi

- 3.R.K.LekhiandJoginderSingh,AgriculturalEconomics,Kalyani Publishers, New Delhi
- 4.K.V.Patel,A.C.ShahandL.D.Mello,RuralEconomics,HimalayaPublishingBombay
- 5.S.S.Shejal, Impact of Agribased Industries on Rural Economy ABS Publication, Varanasi
- 6.T.N.Hajela,Co-Operation,AneBookPvt.Ltd.NewDelhi
- 7.VijayKavimandan,AgriculturalandRuralEconomics(Marathi)Shri.MangeshPrakasha  
nNagapur
- 8.C.B.Mamoria,AgriculturalproblemsinIndia,KitabMahalNewDelhi
- 9.VasantDesai,RuralEconomics,HimalayaPublishingBombay.

**Shivaji University, Kolhapur**

**Syllabus in accordance with NEP – 2020**

**Introduced from Academic Year 2023-24**

**.B.COM. Part- III Semester-V**

**Paper–II:DSE-I-2:RuralEconomicsandCo-operation  
(Optional Paper)**

**Course Outcomes:-**

Student will be able to explain –

1. Awareness among the student regarding Rural Industrialization in India.
2. Agro based industries and small scale industries in India.
3. Non-credit co-operation and Rural Indebtedness in India.

<b>Unit - 1</b>	<b>Rural Industrialization in India</b> 1.1 Need and concept of Rural Industrialization 1.2 Importance and problems of Agro-based Industries 1.3 Sugar Industry: Importance and problems 1.4 Dairy Industry: Importance and problems	15 Hours
<b>Unit - 2</b>	<b>Cottage and Small-Scale Industries in India</b> 2.1 Meaning, features and difference between cottage and small-scale Industries 2.2 Role of Cottage and Small-Scale Industries. 2.3 Problems of cottage and Small-Scale Industries. 2.4 Government policy towards cottage and Small-Scale Industries	15 Hours
<b>Unit - 3</b>	<b>Rural Indebtedness in India</b> 3.1 Meaning and nature of Rural Indebtedness. 3.2 Extent of rural indebtedness 3.3 Causes and effects of rural Indebtedness 3.4 Government measures to reduce rural indebtedness	15 Hours
<b>Unit - 4</b>	<b>Non-Credit Co-operatives in India</b> 4.1 Industrial Co-operatives: Types, functions and problems 4.2 Labour Co-operatives: Meaning, functions and problems 4.3 Consumers Co-operative: Types, functions and problems 4.4 Housing Co-operatives: Types, functions and problems	15 Hours

**References:**

- i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)
- ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi

- iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi
- iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay
- v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
- vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
- vii)Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
- viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi.
- ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay.

**Shivaji University, Kolhapur**

**Syllabus in accordance with NEP – 2020**

**Introduced from Academic Year 2023-24**

**.B.Com. Part- III Semester – VI**

**Paper – III : DSE-I 3 : Rural Economics and Co-operation**

**(Optional Paper)**

**Course Outcomes:-**

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

- 1.Explain the rural resources in India.
- 2.Identify the problem of rural unemployment.
- 3.Understand the rural finance and agricultural co-operatives in India.

<b>Unit - 1</b>	<b>Rural Resources in India</b> 1.1 Livestock: Concept, present status, importance and problems. 1.2 Poultry: Present status, importance and problems. 1.3 Fishery: Sources, present status, problems. 1.4 Forest Resources and forestry: Features and importance, social forestry.	15 Hours
<b>Unit - 2</b>	<b>Rural unemployment in India</b> 2.1 Rural unemployment: meaning and nature 2.2 Types of rural unemployment 2.3 Causes of rural unemployment 2.4 Government programmes to reduce rural unemployment	15 Hours
<b>Unit - 3</b>	<b>Rural Finance in India</b> 3.1 Need and sources of rural finance 3.2 Nationalized commercial banks 3.3 Regional Rural Banks 3.4 National Bank for Agriculture and Rural Development (NABARD)	15 Hours
<b>Unit - 4</b>	<b>Agricultural Co-operatives in India</b> 4.1 Co-operative farming: Types, problems and remedies 4.2 Co-operative Processing: Problems and remedies 4.3 Co-operative Marketing: Objectives, functions and	15 Hours

	problems 4.4 National Agricultural Co-operative Marketing <b>Federation (NAFED): Functions and problems.</b>	
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### References:

- i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)
- ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi
- iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi
- iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay
- v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
- vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
- vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
- viii) C.B. Mamoria, Agricultural problems in India, Kitab Mahal New Delhi.
- ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay.



**Shivaji University, Kolhapur**

**Syllabus in accordance with NEP – 2020**

**Introduced from Academic Year 2023-24**

**B.Com. Part-III**

**Semester – VI**

**Paper – IV : DSE- I 4 : Rural Economics and Co-operation**

**(Optional Paper)**

**Course Outcomes:-**

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

1. Understand rural infrastructure in India.
2. Explain rural poverty, food problem and food security in India.
3. Understand co-operative financial institutions in India.

<b>Unit - 1</b>	<b>Rural Infrastructure in India</b> 1.1 Importance of infrastructure in rural development 1.2 Rural Electrification: Progress and problems 1.3 Irrigation facilities: Types, sources, progress and problems. 1.4 Transportation and Communication: Types, importance and problems.	15 Hours
<b>Unit - 2</b>	<b>Rural Poverty in India</b> 2.1 Concept and types of rural poverty 2.2 Incidence of rural poverty 2.3 Causes of rural poverty 2.4 Poverty Alleviation Programmes	15 Hours
<b>Unit - 3</b>	<b>Food Problem and Food Security in India</b> 3.1 Food problem: Different aspects of food problem. 3.2 Food Security: Meaning, definition and nature 3.3 Factors in Food Security 3.4 Remedies of Food Security	15 Hours
<b>Unit - 4</b>	<b>Co-operative Finance in Indi</b> 4.1 Meaning, Structure and Importance of Co-operative Finance. 4.2 Primary Agriculture Co-operative Credit Society: Functions and problems 4.3 District Central Co-operative Banks: Functions and problems 4.4 State Co-operative Banks: Functions and problems	15 Hours

**References:**

- i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)
- ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi
- iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi
- iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay
- v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
- vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
- vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
- viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi.
- ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay.

### **EQUIVALENCE OF THE PAPERS/COURSES**

<b>Sr.</b>	<b>Existing title of the Paper</b>	<b>Revised Title of the paper</b>
<b>1</b>	Rural Eco. & Co-operation(Optional)Paper-I	Rural Eco. & Co-operation (Optional)Paper-I
<b>2</b>	RuralEco.&Co-operation(Optional)Paper-II	Rural Eco .& Co-operation (Optional)Paper-II
<b>3</b>	Rural Eco .& Co-operation(Optional)Paper-III	Rural Eco .& Co-operation (Optional)Paper -III
<b>4</b>	Rural Eco & Co-operation(Optional)Paper-IV	Rural Eco. & Co-operation (Optional)Paper -IV

#### **Nature of Question Paper for B.Com. - III**

#### **Subject- Rural Economics and Co-operation**

#### **Semester V and VI (Paper No. I to IV)**

**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)**

**Taxation Paper- I : DSE-D1**

**Discipline Specific Course**

**Course Outcomes :**

**The students will be able to -**

1. understand the basic concepts of income tax and basis of charge
2. identify the residential status and its implication on tax liability
3. understand the concept of exemption from income
4. know the deductions available while computing total income

**Syllabus Content**

<b>Unit No.</b>		<b>Lectures</b>
<b>Unit- I</b>	<b>Basic Concepts :</b> Introduction to Income Tax Act 1961, Definitions of previous year, Assessment Year, person, Income, Assesses, Agriculture Income, Basis of charge, Heads of income.	<b>15</b>
<b>Unit –II</b>	<b>Residential Status and Tax rates</b> Determination of Residential Status of all Assesses, Tax Rates for all Assesses for the concerned assessment year under RTR & ATR.	<b>15</b>
<b>Unit- III</b>	<b>Income Not Forming Part of Total Income (Exemptions / Tax Free Incomes)</b> Concept of Exemption, Specific Provisions of Exemptions under section 10 for all Assesses.	<b>15</b>
<b>Unit- IV</b>	<b>Deductions u/s 80</b> Deductions u/s 80 C to 80 available to all assesseees	<b>15</b>

References - The following books published for the concerned assessment year

- Singhanian V. K., Students Guide to Income Tax, Taxman Publications, New Delhi
- Manmohan T. N. , Direct Taxes, Snow White Publications, New Delhi
- Singhanian Monica, Students Guide to Income Tax and GST, Taxman Publications, New Delhi
- The Institute of Chartered Accountants of India, Study Material

**Nature of Question Paper**

**B.Com (CBCS) Part-III (Semester-V)**

**Taxation Paper-I**

**Discipline Specific Course**

**(Introduced from June-2024)**

**Instructions:**

1. Question No. 1 and 2 are Compulsory
2. Attempt any Three questions from 3 to 6
3. Use of simple calculator is allowed

**Total Marks : 40**

<b>Ques. No.</b>	<b>Nature of Question</b>	<b>Marks</b>
1	Multiple Choice Questions. ( 8 MCQ each 1 Mark)	08
2	Short Notes. (Any Two Out of Four) (4 marks each)	08
3	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
4	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
5	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
6	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08

**B.COM (CBCS) Part – III (Semester – V)**  
**Taxation Paper- II : DSE-D2**  
**Discipline Specific Course**

**Course Outcomes :**

**The students will be able to**

1. compute income from salary
2. compute income from business or profession
3. compute income from house property, capital gains and other sources
4. compute total income and tax liability

**Syllabus Content**

<b>Unit No.</b>		<b>Lectures</b>
<b>Unit- I</b>	<b>Income from salary</b> Definition of salary, computation of taxable allowances, computation of taxable amount of perquisites and computation of income from salary	<b>15</b>
<b>Unit –II</b>	<b>Income from Business and profession</b> Definition of Business and Profession, Computation of income from business and profession of individual, HUF, firms and companies	<b>15</b>
<b>Unit- III</b>	<b>Income from House Property, Capital Gains and Other Sources</b> Computation of Income from House Property Capital Gains and Other Sources of individual, HUF, firms and companies	<b>15</b>
<b>Unit- IV</b>	<b>Computation of Total Income and Tax Liability :</b> Determination of Gross Total Income considering various sources of Income, Computation of Taxable Income considering deductions under Regular Tax Regime and Alternative Tax Regime, Computation of Tax Liability in case of Individual, H.U.F., Firm and Company Considering rates of tax under Regular Tax	<b>15</b>

	Regime and Alternative Tax Regime	
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References - The following books published for the concerned assessment year

- Singhanian V. K., Students Guide to Income Tax, Taxman Publications, New Delhi
- Manmohan T. N. , Direct Taxes, Snow White Publications, New Delhi
- Singhanian Monica, Students Guide to Income Tax and GST, Taxman Publications, New Delhi
- The Institute of Chartered Accountants of India, Study Material

**Nature of Question Paper**  
**B.Com (CBCS) Part-III (Semester-V)**  
**Taxation Paper-II**  
**Discipline Specific Course**  
**(Introduced from June-2024)**

**Instructions:**

1. Question No. 1, 2 and 3 are Compulsory
2. Attempt any Two questions from 4 to 6
3. Use of simple calculator is allowed

**Total Marks : 40**

<b>Ques. No.</b>	<b>Nature of Question</b>	<b>Marks</b>
1	Multiple Choice Questions. ( 8 MCQ each 1 Mark)	08
2	Short Notes. (Any Two Out of Four)	08
3	Problem Based Question. (Unit I)	08
4	Problem Based Question. (Unit II)	08
5	Problem Based Question. (Unit III)	08
6	Problem Based Question. (Unit IV)	08

**B.COM (CBCS) Part – III ( Semester – VI)**

**Taxation Paper- III : DSE-D3**

**Discipline Specific Course**

**Course outcomes :**

**The students will be able to**

1. Understand clubbing of income
2. Understand concept of Carry Forward and Set-off of Losses
3. understand the concepts of TDS, TCS and Advance Tax
4. know the procedure of filing of income tax return

**Syllabus Content**

<b>Unit No.</b>		<b>Lectures</b>
<b>Unit- I</b>	<b>Clubbing of Income:</b> Meaning of Clubbing of Income, Transfer of Income without Transfer of Assets, Income Arising from Revocable Transfers, provisions relating to Clubbing, Income arising to Spouse, Minor Child.	<b>15</b>
<b>Unit –II</b>	<b>Carry Forward and Set-off of Losses :</b> Concept of Carry Forward of Losses, concept of Set-off of Carried Forward Losses, provisions relating to set off and carry forward of losses against various Heads of Income, Conditions for carrying Forward of Losses.	<b>15</b>
<b>Unit- III</b>	<b>TDS and Advance Tax :</b> Concepts of Advance Tax, Tax Deducted at Source and Tax Collected at Source ; Provisions relating to Interest for Default in payment of Advance Tax, TDS and TCS; Tax Deduction and Tax Collection Account Number; Filing of TDS Returns.	<b>15</b>
<b>=Unit- IV</b>	<b>Self Assessment Tax and Filing of Income Tax Return :</b> Payment of Self Assessment Tax, Filing of Income Tax Return, Compulsory Filing of return, penalty for Default in filing of Return, Return of Loss, provisions related to Revised and Belated Return, procedure of Online payment of Tax and Filing of Return.	<b>15</b>

**References**

The following books published for the concerned assessment year

- Singhanian V. K., Students Guide to Income Tax, Taxman Publications, New Delhi
- Manmohan T. N. , Direct Taxes, Snow White Publications, New Delhi
- Singhanian Monica, Students Guide to Income Tax and GST, Taxman Publications, New Delhi
- The Institute of Chartered Accountants of India, Study Material

**Nature of Question Paper**  
**B.Com (CBCS) Part-III (Semester-VI)**  
**Taxation Paper-III**  
**Discipline Specific Course**  
**(Introduced from June-2024)**

**Instructions:**

1. Question No. 1 and 2 are Compulsory
2. Attempt any Three questions from 3 to 6
3. Use of simple calculator is allowed

**Total Marks : 40**

<b>Ques. No.</b>	<b>Nature of Question</b>	<b>Marks</b>
1	Multiple Choice Questions. ( 8 MCQ each 1 Mark)	08
2	Short Notes. (Any Two Out of Four) (4 marks each)	08
3	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
4	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
5	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
6	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08

**B.COM (CBCS) Part – III ( Semester – VI)**  
**Taxation Paper- IV : DSE-D4**  
**Discipline Specific Course**

**Course outcomes :**

**The students will be able to**

1. Understand the concept of GST in India
2. Know the procedure of registration under GST in India
3. Understand important of concepts under GST in India
4. Understand the legal framework of GST in India

**Syllabus Content**

<b>Unit No.</b>		<b>Lectures</b>
<b>Unit- I</b>	<b>Basics of GST:</b> Meaning, Need and Features and Benefits of GST, Application of GST in India, Charge or Levy of GST in India. Present rates of GST	<b>15</b>
<b>Unit –II</b>	<b>Registration :</b> Persons liable and not liable for registration under GST, Amendment and Cancellation of GST registration, Exemption from GST, Goods and Services exempted from GST	<b>15</b>
<b>Unit- III</b>	<b>Important Concepts under GST :</b>	



<b>Unit- IV</b>	Input Tax Credit – Meaning, Definition, Eligibility for taking Input Tax Credit Tax Invoice, Debit and Credit Notes- Meaning, Proforma and Amounts to be indicated Payment of Tax and Return – Procedure of Payment of GST and filling of Returns of GST	<b>15</b>
	<b>Legal Framework of GST in India :</b> Application of CGST, SGST, IGST and UTGST Acts, Provisions of Levy, Collection, Composite Scheme and Commencement of GST Regime as per various Acts.	<b>15</b>

#### References

The following books published for the concerned assessment year

- Sury M. M., Goods and Service Tax in India
- C. A. Agarwal V. K., GST Guide for Students, Neelam Book House, New Delhi
- Datey V. S., GST Ready Reckon, Taxman, New Delhi
- Thakkar Vishal, GST for the Laymen, TV18 Broadcast Ltd.
- The Institute of Chartered Accountants of India, Study Material

**Nature of Question Paper**  
**B.Com (CBCS) Part-III (Semester-VI)**  
**Taxation Paper-IV**  
**Discipline Specific Course**  
**(Introduced from June-2024)**

#### Instructions:

1. Question No. 1, 2 and 3 are Compulsory
2. Attempt any Two questions from 4 to 6
3. Use of simple calculator is allowed

**Total Marks : 40**

<b>Ques. No.</b>	<b>Nature of Question</b>	<b>Marks</b>
1	Multiple Choice Questions. ( 8 MCQ each 1 Mark)	08
2	Short Notes. (Any Two Out of Four) (4 marks each)	08
3	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
4	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
5	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08
6	One Long Answer Question or Problem Or Two Short Answer Question or Problems (4 marks each)	08

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**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	<b>Liberalization, Privatization and Globalization</b>  Concepts Implementation and impact on Indian Economy.  Composition and direction of foreign trade in the Globalization era Balance of payments crisis	15
2	<b>Economic Planning and Service Sector</b>  Economic planning – Broad objectives NITI Aayog – Structure and functions  Planning process through NITI Aayog Service Sector – Importance and progress of service sector in Indian economy.	15
3	<b>Foreign Capital and Multinational Corporations</b>  Need of foreign capital in India, Policy of Government of India. Multinational corporations- Definition, merits and demerits.  Exchange rates and Indian Rupee	15
4	<b>International Institutions (Objectives and performance)</b>  IMF IBRD  WTO  3.3 SAARC	15

**References**

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3<sup>rd</sup> 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, 7<sup>th</sup> 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 13<sup>th</sup> Ed. Tata McGraw- Hill.
7. Jeevnandam C. International Business S.Chand, New Delhi 2008
8. Paul Justein International Business, 5<sup>th</sup> Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi

9. Keegan Warren J. and Green Mark C. Global Marketing, 4<sup>th</sup> 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, 24<sup>th</sup> 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 |

Shivaji University Kolhapur  
Faculty of Commerce and Management  
Syllabus of B.Com. Part- III ( Semester V- CBCS)

In accordance with NEP 2020(1.0)

**DSE-E1 Public Finance Paper- I**

Marks- Semester End- 40 Internal Assessment -10 Total Mark- 50

Syllabus introduced from June- 2024

**COURSE OUTCOMES**

After studying this course students will able to

1. Understand the concept, nature and scope of Public Finance.
2. The learners will be able to understand Public Revenue and Public Expenditure.
3. The learners will be able to understand concept of public debt and its impact on economy

Unit no.	Contents	Hours
I	<b>Introduction to Public Finance</b>	15
	1.1 Concept and nature of Public Finance	
	1.2 Scope and Importance of public finance	
	1.3 Role of public finance in economic development	
	1.4 Principal of maximum social advantages	
II	<b>Public Revenue</b>	15
	2.1 Meaning and classification of Public Revenue	
	2.2 Meaning and Types of Taxes	
	2.3 Characteristics of a Good Tax System	
	2.4 Canons of Taxation	
III	<b>Public Expenditure</b>	15
	3.1 Meaning, Objectives of Public Expenditure	
	3.2 Classification of Public Expenditure	
	3.3 Impact of Public expenditure	
	3.4 Causes of increase in Public expenditure	
IV	<b>Public Debt</b>	15
	4.1 Meaning and Types of public debt	
	4.2 Impact of Public Debt	
	4.3 Burden of Public Debt	
	4.4 Principles of public Debt Management	

## **References-**

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance
10. Chaudhary, R. K. (1999), "Public Finance and Fiscal Policy", Kalyani Publisher, New Delhi,  
Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, NewDelhi

Shivaji University Kolhapur  
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In accordance with NEP 2020(1.0)

**DSE-E2 Public Finance Paper- II**

Marks- Semester End- 40 Internal Assessment -10 Total Mark- 50

Syllabus introduced from June- 2024

**COURSE OUTCOMES**

After studying this course students will able to

1. Understand nature and scope of Federal Finance system in India.
2. The learners will be able to understand facts about Public Revenue.
3. The learners will be able to understand Tax Reforms in India

Unit no.	Contents	Hours
I	<b>Federal Finance in India</b> 1.1 Financial Relation between Union and States in India. 1.2 Financial Resources transferred from Centre to States 1.3 Meaning and Functions of Finance Commission 1.4 Recommendations of 14th Finance Commission	15
II	<b>Public Budget Procedures</b> 2.1 Preparation of the Public budget 2.2 Classification of the budget; Revenue, capital 2.3 Deficit Measures; Revenue, Budgetary, Primary and Fiscal 2.4 Consequences of Deficit Financing in India	15
III	<b>Public Revenue</b> 3.1 Growth and Composition of Total Revenue of Union Government since 2011 3.2 Growth and Composition of Revenue Receipts of Union Govt. since 2011 3.3 Growth and Composition of Capital Receipts of Union Govt. since 2011 3.4 Measures to check Tax evasion in India	15
IV	<b>Tax Reforms since 1991</b> 4. 1- Indian Tax Structure: Tax and Non-Tax Revenue of Center and State 4.2- Recommendations of Chelliah Committee 4.3- Recommendations of Kelkar Task Force Committee 4.4 - Goods and Service Tax: Types and Trends	15

## References-

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance
10. Chaudhary, R. K. (1999), "Public Finance and Fiscal Policy", Kalyani Publisher, New Delhi,
11. Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, New Delhi,
12. S.K. Singh.- Public Finance in Theory and Practice
- 13 Misra & Puri , Indian Economy
- 14 Datt & Sundaram , Indian Economy
- 15 Lekhi, R.K. , Public Finance

11. Bhargava R.N. Theory and Working of Union Finance in India
12. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
13. Mathur and Saxena – Public Finance
14. Tyagi B.P. – Public Finance
15. Chaudhary, R. K. (1999), "Public Finance and Fiscal Policy", Kalyani Publisher, New Delhi, 11. Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, New Delhi,
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- 13 Misra & Puri , Indian Economy
- 14 Datt & Sundaram , Indian Economy
- 15 Lekhi, R.K. , Public Finance



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Syllabus of B.Com. Part- III ( Semester VI- CBCS)  
In accordance with NEP 2020(1.0)

**DSE-E3 Public Finance Paper- III**

Marks- Semester End- 40 Internal Assessment -10 Total Mark- 50

Syllabus introduced from June- 2024

**COURSE OUTCOMES**

After studying this course students will able to

1. Understand nature and scope of Federal Finance
- 2 The learners will be able to understand concept of public revenue and its impact on economy
- 3.The learners will be able to understand concept of public budget
4. Understand fiscal instruments such as Public Budget and Fiscal Policy

Unit no.	Contents	Hours
I	<b>Federal Finance</b> 1.1 Meaning and Principles of Federal Finance 1.2 Problems of Imbalances of Financial Resources 1.3 Problems of Federal Finance 1.4 Mechanism for rectification of Fiscal imbalances	15
II	<b>Public Revenue</b> 2.1 Sources of Public Revenue 2.2 Direct and Indirect Taxes: Merits and Demerits 2.3 Impact, Shifting, and Incidence of Taxation 2.4 Tax evasion and avoidance	15
III	<b>Public Budget</b> 3.1 Meaning and Objectives 3.2 Classification of Budgets 3.3 Principles of Budgeting 3.4 Zero –Base Budget	15
IV	<b>Fiscal Policy</b> 4. 1 Meaning and Objectives 4.2 Sound Finance and Functional Finance 4.3 Deficit Financing: Meaning, Significance and Limitations 4.4 Fiscal Policy in Developing Economies’	15

## **References-**

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance
10. Chaudhary, R. K. (1999), "Public Finance and Fiscal Policy", Kalyani Publisher, New Delhi,
11. Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, New Delhi,
12. S.K. Singh.- Public Finance in Theory and Practice
- 13 Misra & Puri , Indian Economy
- 14 Datt & Sundaram , Indian Economy
- 15 Lekhi, R.K. , Public Finance



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In accordance with NEP 2020(1.0)  
**DSE-E4 Public Finance Paper- IV**  
Marks- Semester End- 40 Internal Assessment -10 Total Mark- 50  
Syllabus introduced from June- 2024

**COURSE OUTCOMES**

After studying this course students will able to

1. Understand Fiscal operations of Government of India.
2. The learners will be able to understand fiscal policy
3. The learners will be able to understand local finance and its structure

Unit no.	Contents	Hours
I	<b>Public Expenditure</b> 1.1 Trends in expenditure of Union Government since 1991 1.2 Trends in expenditure of State governments 1.3 Developmental and Non-Developmental Expenditure 1.4 Impact of Public Expenditure on Indian Economy	15
II	<b>Public Debt</b> 2.1 Sources of Debt for Union and State Governments 2.2 Growth and Composition of Union Government Debt since 2011 2.3 Growth and Composition of Union Government Debt since 2011 2.4 Growth and Composition of Union Governments External Debt since 2011	15
III	<b>Local Finance</b> 3.1 Structure of Local Governments in India 3.2 Functions and Revenue Sources of Rural Local Governments 3.3 Functions and Revenue Sources of Urban Local Governments 3.4 Financial Power of Local Governments in recent years	15
IV	<b>Fiscal Policy</b> 4.1 Meaning and Objectives of fiscal policy 4.2 Deficit Trends of Union Government after 2011 4.3 Deficit Trends of State Governments in India after 2011 4.4 Role of Deficit Financing in India	15

## References-

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
8. Mathur and Saxena – Public Finance
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11. Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, New Delhi,
12. S.K. Singh.- Public Finance in Theory and Practice
- 13 Misra & Puri , Indian Economy
- 14 Datt & Sundaram , Indian Economy
- 15 Lekhi, R.K. , Public Finance

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**Faculty of Commerce and Management**  
**B.Com (NEP 1.0) Part – III (Semester-VI)**  
**Skill Enhancement Course**  
**Leadership and Personality Development**  
 Syllabus Introduced from June 2024

**No. of Credits : 2**

**Marks : 50**

**COURSE OUTCOMES:**

After studying this course, students will be able ...

1. To impart knowledge of leadership
2. To explain the concepts of personality

<b>Unit No.</b>	<b>Contents</b>	<b>No. of Hours</b>
<b>I</b>	<b>Leadership:</b> Meaning and Concept; Importance of Leadership; Leader v/s Manager, Essential qualities of an effective leader, Types of Leaders, Leadership styles: Traditional, Transactional, Transformational, Inspirational and Situational leadership, and Emerging issues in leadership, Emotional Intelligence and leadership, Leadership Ethics	<b>15</b>
<b>2</b>	<b>Personality:</b> Concept and Definition, Determinants of personality, Personality traits, Personality characteristics in organizations: Self evaluation, Self-efficacy, Self-esteem, Self-monitoring: Positive and negative Impact. Organizational Context of Leadership and Personality, Contemporary Business Leaders.	<b>15</b>

**Reference Book:**

1. Organizational Behaviour, M. Parikh and R. Gupta , Tata McGraw Hill Education Private Limited
2. Organizational Behavior, D. Nelson, J.C Quick and P. Khandelwal, Cengage Publication.

Nature of Question Paper : SEC VI

25 MCQs for 2 Marks each based on the Syllabus. Total marks shall be 50 and minimum marks for passing are 18.

Shivaji University,  
Kolhapur B.com. Semester-

V NEP

Syllabus to be introduced from June, 24

Tax Procedure and Practice

Goods and Service Tax (CGST, SGST and IGST) Paper- IX

Course outcomes		
1) To enhance the knowledge of students with latest amendments in GST Act, 2017.		
2) To clarify the technical aspects , procedure and provisions in GST Act, 2017.		
Marks- 50		Credit-4
Unit No.	Unit Name	Periods
Unit-I	GST Returns ( Furnishing details of outward supply, Furnishing details of inward supply, First Return, Annual Return, Final Return, matching of Input Tax Credit)- Specimen Forms for the Returns	(15 hours)
Unit- II	1) Sec. 35 Accounts and Sec. 36 Records (Period of Retention, Rules for maintenance of Accounts) 2) Sec. 67 Inspection, Search and Seizure ( Power of Inspection, Authority for Search and Seizure)	(15 hours)
Unit-III	TCS and TDS, Payment of GST (payment of tax, Interest etc.)	(15 hours)
Unit-IV	Basic Problems- Net GST liability, Time of Supply, Value of Supply	(15 hours)

Reference Books:

- 1) A Birds eye view- Jha and Singh
- 2) GST made simple- Taxman
- 3) Basics of GST- Taxman
- 4) GST guide for students – CA Vivek Agarwal

Shivaji University,  
Kolhapur B.com. Semester-  
V NEP  
Syllabus to be introduced from June 24  
Tax Procedure and Practice  
Customs- X

Course outcomes		
1) To enhance the knowledge of students with latest amendments in Customs Act 2) To clarify the technical aspects , procedure and provisions in Customs Act		
Marks- 50		Credit-4
Unit No.	Unit Name	Periods
Unit-I	<u>Introduction of Customs</u>  A) Introduction of Customs, Role in International Trade, Functions of Customs Department. B) Organization of Customs in India, administration & operational authorities.	(15 hours)
Unit- II	<u>Regulatory Framework</u> A) An overview of Customs Act, 1962 & of Customs Tariff Act, 1975 Rules - Customs ,Valuation, Classification, Duty Drawback & Baggage B) Kinds of Duties – Basic, protective, IGST, Safeguard, Anti-dumping, Anti-subsidy, Countervailing, NCCD	(15 hours)
Unit-III	<u>Important terms &amp; Definitions under Customs</u> A) 1) Assessable Value 2) Baggage 3) Bill of Entry 4) Bill of Export 5) Dutiable Goods 6) Foreign going vessel 7) Exporter 8) Import Manifest 9) Prohibited Goods 10) Shipping Bill 11) Bill of Lading 12) Import 13) Importer 14) Stores 15) Letter of Credit 16) FOB 17) CIF 18) Goods  B) Prohibition on exportation & importation of goods, reasons for prohibition.	(15 hours)
Unit-IV	<u>Basic Problems –</u> A) Valuation of Imported Goods B) Calculation of Custom Duty	(15 hours)

Reference Books:

- 1) The Customs Act, 1962
- 2) Taxmann's Customs Law and Practice



Shivaji University,  
Kolhapur B.com. Semester-  
VI NEP

Syllabus to be introduced from June 24

Tax Procedure and Practice

Goods and Service Tax (CGST, SGST and IGST) Paper- XI

Course outcomes		
1) To enhance the knowledge of students with latest amendments in GST Act, 2017.		
2) To clarify the technical aspects , procedure and provisions in GST Act, 2017.		
Marks- 50		Credit-4
Unit No.	Unit Name	Periods
Unit-I	Refund of GST ( Refund of Tax, Interest on delayed refund	(15 hours)
Unit- II	1) Assessment- Self Assessment, Provisional Assessment, Summery Assessment, Scrutiny Assessment, Best Judgment Assessment 2) Audit- Sec. 65- Audit by Tax Authorities Sec. 66- Special audit	(15 hours)
Unit-III	1) Appeals and Revision ( Appeals to appropriate authority, power of revisional authority) 2) Advance Rulings (Authority for advance rulings, application and procedure)	(15 hours)
Unit-IV	Basic Problems- Admissibility of ITC, Calculation of net GST liability, Composition levy	(15 hours)

Reference Books:

- 1) A Birds eye view- Jha and Singh
- 2) GST made simple- Taxman
- 3) Basics of GST- Taxman
- 4) GST guide for students – CA Vivek Agarwal

Shivaji University,  
Kolhapur B.com. Semester-  
VI NEP  
Syllabus to be introduced from June 24  
Tax Procedure and Practice  
Customs- XII

Course outcomes		
1) To enhance the knowledge of students with latest amendments in Customs Act. 2) To clarify the technical aspects , procedure and provisions in Customs Act.		
Marks- 50		Credit-4
Unit No.	Unit Name	Periods
Unit-I	<b><u>Import of Goods</u></b> 1) Types of Import - Free, restricted & prohibited 2) Types of restricted import – Canalized import, import against licensing 3) Types of licenses – Advance, DFRC, EPCG 4) Modes of Import - Land, sea, air, post, courier  <b><u>Export of Goods</u></b> 1) Types of Export - Cargo and Baggage 2) Types of Exporter- As per nature, turnover & status 3) Distinction between SEZ and EOU	(15 hours)
Unit- II	<b><u>Import Clearance Procedure</u></b> 1) For home consumption 2) For Warehousing of imported goods 3) For Ex-Bond clearance 4) Steps & documents to be prepared & filed.  <b><u>Export Clearance Procedure</u></b> 1) Procedure & filing of Documents 2) Main / Principal, Auxiliary & Regular documents	(15 hours)
Unit-III	<b><u>Duty Drawback Scheme</u></b> 1) Meaning of Scheme 2) Procedure, types, documentation & rules thereof	(15 hours)
Unit-IV	<b><u>Clearance of Baggage</u></b> 1) Meaning & kinds of Baggage 2) Rules & procedure of import thereof 3) Basic problems on clearance of Baggage & calculation of custom duty thereon.	(15 hours)

Reference Books:

- 1) The Customs Act, 1962
- 2) Taxmann's Customs Law and Practice

Shivaji University, Kolhapur Nature of Question Paper for B.com III (Tax Practice and Procedure – all papers ) Semester -end Examination Marks:- 40 marks Internal Marks- 10 marks		
Instructions:- 1) Question number 1 and 2 are compulsory. 2) Attempt any 3 questions from question number 3 to 6.		
Question 1	MCQ (8 MCQs each for one mark)	8 marks
Question 2	Short Notes (2 out of 3)	8 marks
Question 3	Problem based question	8 marks
Question 4	Problem based question	8 marks
Question 5	Problem based question	8 marks
Question 6	Problem based question	8 marks