

जा.क्र./शिवाजी वि./अ.मं./ 415

दि. २२/०७/२०२४

प्रति,

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

विषय : बी.कॉम. भाग 1 सेमिस्टर 1 व 2 (NEP 2.0) कोर्सच्या अभ्यासक्रम बाबत...

संदर्भ : या कार्यालयाचे पत्र SU/BOS/Com & Mgmt/ 344 दि.20/06/2024.

महोदय,

उपरोक्त संदर्भित विषयास अनुसरुन आपणास आदेशान्वये कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण, 2020 (NEP 2.0) नुसार शैक्षणिक वर्ष 2024-25 पासून लागू करण्यात आलेल्या बी.कॉम.भाग 1 सेमिस्टर 1 व 2 कोर्सच्या अभ्यासक्रमामध्ये किरकोळ दुरुस्ती करण्यात आलेली आहे. सोबत सदर अभ्यासक्रमाची प्रत जोडली आहे. तसेच विद्यापीठाच्या www.unishivaji.ac.in (Online Syllabus) या संकेतस्थळावर ठेवण्यात आला आहे.

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

कळावे,

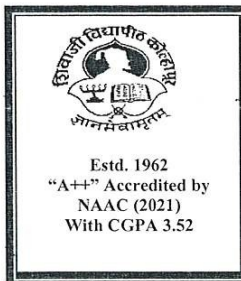
आपला विश्वासू

डॉ. स.मो. कुबल
उपकुलसचिव

प्रत :

1. मा. अधिष्ठाता, वाणिज्य व व्यवस्थापन विद्याशाखा
2. मा. अध्यक्ष, सर्व अभ्यास मंडळे, वाणिज्य व व्यवस्थापन विद्याशाखा
3. मा. संचालक, परीक्षा व मूल्यमापन मंडळ कार्यालयास.
4. मा. संचालक, दूरस्थ व ऑनलाईन शिक्षण केंद्र.
5. परीक्षक नियुक्ती ए व बी विभागास.
6. बी.कॉम. परीक्षा विभागास.
7. संगणक केंद्र/आय. टी. सेल विभागास.
8. नॅक विभागास
9. पी.जी. सेमिनार विभागास
10. पात्रता विभागास
11. संलग्नता टी 1 व टी 2 विभागास

माहितीसाठी व पुढील योग्य त्या कार्यवाहीसाठी

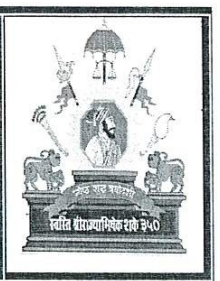
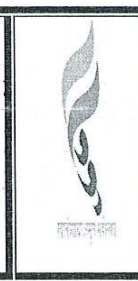


**SHIVAJI UNIVERSITY, KOLHAPUR - 416004,
MAHARASHTRA**

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शिवाजी विद्यापीठ, कोल्हापूर - ४१६००४, महाराष्ट्र

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



Ref./SU/BOS/Com & Mgt./ 344

Date : 20/06/2024

To,

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

**Subject :Regarding syllabi of B.Com. Part-I (CBCS) (Sem. I & II) degree programme
under the Faculty of Commerce & Management as per National Education
Policy, 2020 (NEP 2.0)**

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-I (Sem. I & II) (CBCS)** under the Faculty of Commerce & Management as per National Education Policy, 2020 (NEP 2.0)

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 (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.



ESTD : 1962

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with CGPA 3.52

SHIVAJI UNIVERSITY, KOLHAPUR



Syllabus of B. Com. (Bachelor of Commerce)

(Syllabus, Structure and Rules)

In accordance with National
Education Policy with effect from
Academic Year 2024-25

Shivaji University, Kolhapur
Syllabus of B.Com. (Bachelor of Commerce)
(Syllabus, Structure and Rules)

In accordance with National Education Policy with effect from academic year 2024-25

Preamble:

Commerce education in higher education institutes aims at inculcating knowledge, skills, attitudes, and values for the disciplinary as well as multidisciplinary and holistic development of students. It empowers them to navigate the business world's complexity and make appropriate decisions for organizational success.

Programme:

The B. Com. Programme will be offered in the following **Major** specializations:

(A) Accountancy, (B) Business Studies, (C) Business Administration, (D) Business Economics, (E) Cost Accounting, (F) Tax Management, (G) Banking, (H) Cooperation and Rural Development and (I) Business Statistics

As per this pattern, students will choose three courses from above list of subjects in the first year and they will continue one of these as major and another as minor in the second year.

Implementation of Revised guidelines and rules: The revised guidelines and rules shall be implemented gradually as mentioned below:

Level	Programme		From Academic Year
Level 4.5	Undergraduate Certificate (One year or two semesters)	B. Com. Part-I	2024-25
Level 5.0	Undergraduate Diploma (Two years four semesters)	B. Com. Part-II	2025-26
Level 5.5	Bachelor's Degree (Three years or six semesters)	B. Com. Part-III	2026-27
Level 6.0	Bachelor Degree with Honours (Four years or eight semesters)	B. Com. Part-IV	2027-28
Level 6.0	Bachelor Degree with Honours with Research (Four years or eight semesters)	B. Com. Part-IV	2027-28

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be: Undergraduate Certificate in Commerce, Undergraduate Diploma in Commerce, B. Com. And B. Com. (Hon./Research) for Level-4.5, Level-5.0, Level-5.5 and Level- 6.0 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

2. Eligibility Criteria:

The eligibility of students taking admission at B. Com. Part-I [Level 4.5] (initial entry) and the eligibility of students making lateral entry (Multiple entry-ME) admission at Level 5.0/ Level 5.5/ Level 6.0 are required to be scrutinized (with stipulated procedure) on the basis of following criteria:

(A) Eligibility requirements for admission to B. Com. Part-I (Level 4.5):

i) The students passing the Higher Secondary School Certificate Examination with Commerce/ Arts/ Science stream or Vocational subjects with any stream conducted by the Maharashtra State Board of Higher Secondary Education shall be allowed to enter upon the B. Com. Part-I (or Undergraduate Certificate in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-I (or Undergraduate Certificate in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at a college affiliated to this University/ university department.

(B) Eligibility requirements for admission to B. Com. Part-II (Level 5.0):

i) The students passing the B. Com. Part-I (or Undergraduate Certificate in Commerce) shall be allowed to enter upon the B. Com. Part-II (or Undergraduate Diploma in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-II (or Undergraduate Diploma in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at a college affiliated to/ university department of this University or any other recognized university.

(C) Eligibility requirements for admission to B. Com. Part-III (Level 5.5):

i) The students passing the B. Com. Part-II (or Undergraduate Diploma in Commerce) shall be allowed to enter upon the B. Com. Part-III (or Three-Year Undergraduate Degree in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iv) No candidate shall be allowed to appear the B. Com. Part-III (or Three- Year Undergraduate Degree in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at a college affiliated to/ university department of this University or any other recognized university.

(D) Eligibility requirements for admission to B. Com. Part-IV (Level 6.0):

i) The students passing the B. Com. Part-III (or Three-Year Undergraduate Degree in Commerce) with 7.5 CGPA or 75% marks in Three-Year Undergraduate Degree in Commerce shall be allowed to enter upon the B. Com. Part-IV (or Four-Year Undergraduate Degree in Commerce with Honours/ Honours with Research).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-IV (or Four-Year Undergraduate Degree in Commerce with Honours/ Honours with Research) Examination unless the candidate has satisfactorily kept two terms for the programme at a college affiliated to/ university department of this University or any other recognized university.

Eligibility Application requirement:

(a) Students who are seeking admission for Level 4.5 need to apply for eligibility.

(b) Students who are not taking any exit from the programme at any level and students re-entering after taking exit, need not require to make application for eligibility at Level 5.0, 5.5 and 6.0.

(c) However, students from other university who wish to seek admission for any level of undergraduate degree need to apply for eligibility.

Rules for Multiple Exit:

a) If a student wishes to exit after completion of Level 4.5, he/she has to complete additional four credit skill course/ internship.

b) If a student wishes to exit after completion of Level 5.0, he/she has to complete additional four credit skill course/ internship.

c) If a student wishes to exit after completion of Level 5.5, he/she need not require to complete any additional skill course/ internship.

3. Pattern of B. Com. Programme: Combination of internal assessment and semester- end examination for B. Com. will be 40:10 pattern shall be applicable for each course of 2 credits and 80:20 pattern shall be applicable for each course of 4 credits. Here, each course in each semester wherein 80% marks shall be for University Semester- end - examination and 20% marks for internal assessment except Environmental Studies, Co-Curricular Activities (CC), Field Project (FP), On Job Training (OJT) and Research Project (RP).

4. Weight age: There shall be Three Year B. Com. Programme with 132 credits. The candidate wishes to attempt for Four-Year B.Com. (Hon./ Research) may opt for 4th year which will have

44 credits, hence, Four Year B.Com. Programme will require 176 credits. (Please refer the university regulations and structure of the programme for details).

5. Credit distribution chart for B. Com. Programme: For 3 year B. Com. Programme:

Course Name		Total Credits	% of total credits
Major		60	
Vocational Skill Courses (VSC)	VSC	04	
On Job Training (OJT)	OJT	04	
Field Project (FP)	FP	02	
Indian Knowledge System	IKS	02	
Community Engagement Programme	CEP	02	
Major Total Credits		74	56.06
Minor		24	18.18
Open Elective (OE)/ Generic Elective (GE) Courses		10	7.58
Ability Enhancement Courses	AEC	08	10.60
Indian Knowledge System (Generic)	IKS	02	
Value Education Courses	VEC	04	
Skill Enhancement Courses	SEC	08	7.57
Co-Curricular Courses (NSS/NCC/Sports/Cultural Activities)	CC	02	
TOTAL		132	100%

For 4-year B.Com. Programme:

Course Name		Total Credits	% of total credits
Major		88	
Vocational Skill Courses	VSC	04	
On Job Training	OJT	04	
Field Project	FP	02	
Research Projects*	RP	12	
Indian Knowledge System	IKS	02	
Community Engagement Programme	CEP	02	
Major Total Credits		114	64.77
Minor		24	15.90
Research Methodology	RM	04	5.68
Open Elective/ Generic Elective Courses	OE/GE	10	
Ability Enhancement Courses	AEC	08	7.95
Indian Knowledge System (Generic)	IKS	02	
Value Education Courses	VEC	04	

Skill Enhancement Courses	SEC	08	5.68
Co-Curricular Courses (NSS/NCC/Sports/Cultural Activities)	CC	02	
TOTAL		176	100%

*For honors degree with research, research project is applicable and for honours degree, courses related to major are incorporated.

6. Scheme of Examination:

The Question paper in each Semester for each theory course (paper) for B.Com.(all Semesters) shall be of 80 marks for 4 credits and 40 marks for 2 credits. The question paper for Environmental Studies for Semester IV shall be of 70 marks for theory and 30 marks for project work. Total marks for each course shall be based on continuous assessments and semester- end examination. Combination* of internal assessment and semester-end examination for B. Com. will be as follows:

Particulars	4 Credit Course	2 Credit Course
1. Semester-end Examination	80	40
2. Internal Assessment	20	10
Total marks for each course	100	50

* Excluding Environment Studies (VEC), FP, RP, OJT, CEP and CC.

Internal Assessment Process shall be as follows:

- (a) The Internal Assessment should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/ Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

Internal Assessment Process shall be as follows:

- (a) The Internal Assessment should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/ Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

The outline for continuous internal assessment activities shall be as under:

Outline for continuous internal assessment activities

Level	Semester	Activities per semester	4 Credit Course Marks	2 Credit Course Marks
4.5	Semester-I and Semester-II	Class Assignment	10 marks	5 marks
		Unit Test	10 marks	5 marks
5.0	Semester-III and Semester-IV	Group Activity	10 marks	5 marks
		Case Study/ Oral Examination	10 marks	5 marks
5.5	Semester-V and Semester-VI	Field Work/ Project Work	10 marks	5 marks
		Field Work/ Project Work/ Seminar	10 marks	5 marks
6.0	Semester-VII and Semester-VIII	Case Study/ Project Work/ Field Work	10 marks	5 marks
		Case Study/ Project Work/ Field Work	10 marks	5 marks

Outline for continuous internal assessment activities for Distance Mode

Level	Semester	Activities per semester	4 Credit Course Marks	2 Credit Course Marks
4.5	Semester-I and Semester-II	Home Assignment	10 marks	5 marks
		Unit Test	10 marks	5 marks
5.0	Semester-III and Semester-IV	Group Activity/ Home Assignment	10 marks	5 marks
		Case Study/ Oral Examination	10 marks	5 marks
5.5	Semester-V and Semester-VI	Field Work/ Project Work/ Home Assignment	10 marks	5 marks
		Field Work/ Project Work/ Home Assignment	10 marks	5 marks

7. Ordinances regarding the examinations. B.Com.2, 3 and 4 shall prevail.

8. Duration of Semester-end Examination for each course:

The duration* of Semester-end Examination for each theory course would be as follows:

Particulars	4 Credit Course	2 Credit Course
1. Marks	80	40
2. Duration	3 hours	1.5 hours

9. Equivalence of papers and chances for the students in previous-Semester pattern:

Two additional chances shall be provided for the repeater students of old three- year B.Com. immediate after their Semester- VI or VIII. After that the students concerned shall have to appear for the Examination as per this revised pattern. Equivalence of papers shall be provided as per revised syllabus for the pattern in accordance with NEP.

10. Standard of Passing: The Standard of passing shall be 35%. For B. Com. (all Semesters) the student shall have to score as per this standard of passing shown in the following table:

Maximum Marks	100	80	50	40	20	10
Minimum Marks required for passing	35	28	18	14	7	4

There shall be separate head of passing in Theory and Internal Examination. However, ATKIT rules shall be made applicable in respect of Theory courses (University examination) only. For Environmental Studies (Semester IV, Examination) the student shall have to score marks 13 marks out of 35 in theory course and 5 marks out of 15 for project work.

Gradation Chart:

Marks Obtained	Numerical Grade (Grade Point)		CGPA	Letter Grade
Absent	0(zero)		-	-
0 – 34	0 to 4		0.0 – 4.99	F(Fail)
35 – 44	5		5.00 – 5.49	C
45 – 54	6		5.50 – 6.49	B
55 – 64	7		6.50 – 7.49	B+
65 – 74	8		7.50 – 8.49	A
75 – 84	9		8.50 – 9.49	A+
85 – 100	10		9.50 – 10.0	O (Outstanding)

Note:

1. Marks obtained ≥ 0.5 shall be rounded off to next higher digit.
2. The SGPA & CGPA shall be rounded off to 2 decimal points.

Calculation of SGPA & CGPA:

1. Semester Grade Point Average (SGPA)

SGPA = $\frac{\text{Course credits} \times \text{Grade points obtained of a semester}}{\text{Course credits of respective semester}}$

2. Cumulative Grade Point Average (CGPA)

CGPA = $\frac{\text{Total credits of a semester} \times \text{SGPA of respective semester of all semesters}}{\text{Total course credit so far semesters}}$

11. Result - The result of each semester shall be declared as Pass or Fail with grade/grade points.

12. Revised Rules - These revised rules shall be gradually implemented with effect from the academic year 2024-25 for B. Com. Degree programme. However the existing (i.e. pre-revised) rules shall remain in force for the students of old semester pattern during the transition period.

Rules for B. Com. Programme:

R. B. Com. 1

The Three-Year B. Com. Programme shall consist of 6 semesters which will have 132 credits all together. However, the candidate wishes to attempt for Four Year B. Com. (Hon./Research) may opt for 4th year which will have 44 credits, hence, Four Year B. Com. Programme will require 176 credits. (Please refer the university regulations and structure of the programme for details). Examination shall be held at the end of each semester.

R. B. Com. 2

Structure of B. Com. Programme is given along with syllabus as show below: Structure- I for B. Com. Semester I&II Structure - II for B. Com. Semester III & IV Structure - III for B. Com. Semester V &VI Structure-IV for B.Com. Semester II&VIII

R. B. Com. 3

The List of courses which are included in the structure of B. Com. Programme is also given along with syllabus of their specific syllabus.

- (i) For B. Com. Semester I & II
- (ii) For B.Com. Semester III & IV
- (iii) For B. Com. Semester V & VI

R. B. Com. 4

(A) Value Education Courses (VEC):

For Semester II, there shall be Value Education Courses which are as follows:

Semester II: VEC-I:	Democracy, Elections and Indian Constitution -	2 Credits
Semester- IV: VEC- II:	Environmental Science/Studies –	2 Credits

(B) Skill Enhancement Courses (SECs):

For Semester I and Semester II, there shall be Skill Enhancement Courses which are as follows:

Semester I: SEC-I: 2 credits	Semester III: SEC-III: 2 credits
Semester- II: SEC - II: 2 credits	Semester IV: SEC-IV: 2 credits

(C) Vocational Skill Courses (VSC):

Semester III: VSC-III: 2 credits
Semester III: VSC-III: 2 credits

R. B. Com. 5

Equivalence of papers and chances for the students in previous- Semester pattern: Two additional subsequent chance shall be provided for the repeater students of old B. Com. Part I- Semester I & II in the immediate next two sessions. After this the students concerned shall have to appear for the Examination as per this revised syllabus Equivalence of papers shall be provided as per revised syllabus for this pattern according to NEP 2020.

R. B. Com. 6

The detailed syllabi for the various courses under this pattern shall be as shown in the appendix and shall be subject to such revision, modification etc. as may be made by the Academic Council

from time to time on their commendation of the Boards of Studies in different courses. The text-books and reference books for the various courses shall be those as prescribed by the Academic Council from time to time on the recommendations of the respective Boards of Studies.

R. B. Com. 7

The medium of instruction for the Three Year (Six Semester) B.Com./Four Year B. Com. Degree Programme may be either Marathi or English. A candidate shall have option of answering question papers at B.Com. Examination will be either in English or in Marathi for all courses except English, Accountancy and Business Statistics.

Courses on languages (Hindi, Marathi and Urdu) will be in there specific languages as a medium of instruction and for examination.

R. B. Com. 8

- i. The Principal of the college may permit a student to change his/her major and minor subjects in the term when they opt for them, however only before submission of dully filled University Examination form.
- ii. If a candidate wishes to change the major elective course (subject) at the B.Com. Semester V examination, student will have to keep one additional term for the changed course (subject).
- iii. If a candidate fails in the major elective course (subject) at the B. Com. Semester- V & VI examination and wish to change major elective course (subject), student will have to keep two additional terms for the changed course (subject).

R. B. Com. 9

The Principal of the college has to certify the attendance and the examination form of the candidate as per the Ordinance O. 31 and O. 37. A candidate has to submit University examination form as per the schedule and date prescribed by the University for every Examination.

R. B. Com. 10

The Scheme of the Physical Education has been made operative for B. Com. Part- I. The benefit of marks, obtained by the students in Physical Education Tests (of 10 marks) conducted by the University authorities shall be as under:

1. If a student fails in upto four heads of passing (or courses having 16 credits) of University examination (Theory / Practical) and having passed in all the remaining heads of passing, the marks obtained by him in the Physical Education Test shall be added to maximum upto four heads of passing in which he has failed as the case may be. A student getting the benefit of Physical Education marks should not be given advantage of any other Ordinance. The Physical Education Marks shall not be considered for the award of Class and for deciding merit.
2. If as a result of addition of Physical Education marks a student does not pass the examination the marks obtained by him in Physical Education shall not be considered.
3. The marks of Physical Education obtained by the unsuccessful students at the B. Com. Part-I semester Examination shall be carried forward for their Subsequent attempts.

4. The marks obtained in Physical Education shall not be considered for earning exemption in a subject of head of passing, but the marks will be carried forward for availing the benefit at the subsequent attempts.
5. The marks secured by the students under the Physical Education scheme shall be added to the total of his marks in the Examination irrespective of the fact of his passing or failure in the examination. The Physical Education marks shall be shown as “Total. E. Marks”.
6. The Physical Education Test shall be conducted in the Second semester.

R. B. Com. 11

All Semester end Examinations for B. Com. Part- I, II, III and IV shall be held twice in a year in two sessions i.e. April /May and October/November.

R. B. Com. 12

- a) A candidate desires to seek B. Com. Degree in another elective course [Major Elective (ME)], shall be permitted to do so. Such candidate may appear at B. Com. Semester V & VI E examination on the submission for fresh admission. Such a candidate needs not appear again for courses other than ME.
- b) The Candidate as above (in clause ‘s’) shall not be eligible for a second degree and a class, apprise, scholarship, medal or any other award. The candidate will get the benefit of new degree in new course (subject) only if candidate surrenders his first degree.

R. B. Com. 13

- a) The result of the B. Com. Semester I & II examination shall be declared publicly in two categories (i) candidates who have passed the B.Com. Semester- I & II examination and (ii) candidates who are allowed to proceed to the B.Com. Semester- III & IV.
- b) The result of the B.Com. Semester III & IV examination shall be declared publicly in two categories. (i) Candidate who have passed the B.Com. Semester-III & IV examination in addition to the remaining papers, if any of previous examination, (ii) candidates who are allowed to proceed to the next Semester.
 - i. If a candidate fails in any number of courses (subject heads) of Semester I, shall be allowed to proceed to Semester II.
 - ii. A candidate who earns 50% of total credits of Level 4.5 shall be allowed to keep terms in Level 5.0
 - iii. If a candidate fails in any number of courses (subject heads) of Semester III, shall be allowed to proceed to Semester IV.
 - iv. A candidate who earns 50% of total credits of Level 5.0 shall be allowed to keep terms in Level 5.5.
 - v. If a candidate fails in any number of courses (subject heads) of Semester V, shall be allowed to proceed to Semester VI.
 - vi. No candidate shall be allowed to proceed to Semester V, unless candidate has passed in all courses of Level 4.5.
 - vii. If a candidate opts for four-year bachelor degree programme and fails in any number of courses (subject heads) of Semester VII, shall be allowed to proceed to Semester VIII.
 - viii. If a candidate opts for four-year bachelor degree programme, such

candidate shall not be allowed to proceed to Semester VII, unless candidate has passed three-year bachelor degree with 7.5 CGPA or 75%.

- ix. In case if the rules of any Apex body differ from these rules, then the rules of that apex body will be applicable.
- c) Rules of ATKT made in university time to time will be applicable.

R. B. Com. 14

(A) The Results of the Examination will be declared on the basis of marks obtained, Grade points obtained, Credit points, Status, Percentage of marks, Result, SGPA & CGPA with numerical grade point and letter grade. The list of Courses, course code, Paper number of programme, numerical grade & letter grade table and calculation of SGPA and CGPA table shall be mentioned on the backside of mark-sheet.

(B) In case of Three-Year B. Com. Degree, the result of B. Com. Program (Semester-I to VI) shall be declared in Grades by considering SGPA & CGPA (with percentage) based on the performances of all the courses at respective semesters. The award of scholarships and prizes for the B. Com. Program shall be determined on the basis of the aggregate performance of the candidate at Semester-I to VI examination.

(C) In case of Four-Year B. Com. Degree, the result of B. Com. Program (Semester-I to VIII) shall be declared in Grades by considering SGPA & CGPA (with percentage) based on the performances of all the courses at respective semesters. The award of scholarships and prizes for the B. Com. Program shall be determined on the basis of the aggregate performance of the candidate at Semester-I to VIII examination.

R. B. Com. 15

Standard of Passing:

A) To pass the B.Com. Degree Examination, a candidate shall be required to pass in Semester I, II, III, IV, V & VI Examinations.

a) To pass the each semester of B.Com. Semester-I & II Examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head of passing i.e. 18 marks out of 50.

b) To Pass each Semester of the B. Com. Semester-II & IV Examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head of passing i.e. 18 marks out of 50 (except Environmental Studies).

c) For Environmental Studies a candidate shall be required to obtain minimum 13 marks out of 35 for theory paper examination & minimum 5 marks out of 15 for Project work. There shall be separate head of passing for Theory and Project work examinations.

d) To pass each Semester Examination a candidate shall be required to obtain a minimum of 35% of the total marks.

e) A Candidate shall have to obtain 14 marks out of 40 for university examination

f) i.e. theory and 4 marks out of 10 in the internal examination in Semester-V & VI. If the candidate fails/absent in internal examination then candidate has to pass the internal examination, the provision in the university regulations 2022 is applicable.

B) For Three Year B. Com. Degree: Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II & III semester Examinations, (i.e. Semester-I to VI aggregate) shall be declared to have passed the B. Com. Degree Examinations in Second Class and those obtaining 60% or more of the aggregate marks in Parts-I, II & III Examinations (i.e. Semester-I to VI aggregate) shall be declared to have passed the B. Com. Degree Examinations in First Class and those obtaining 70% or more of the aggregate marks in Parts-I, II & III (i.e. Semester- I to VI aggregate) shall be declared to have passed the B. Com. Degree Examination in First Class with Distinction.

C) For Four Year B. Com. with (Hon./ Research) Degree: Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B. Com. With (Hon./ Research) Degree Examinations in Second Class and those obtaining 60% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B. Com. With (Hon./Research) Degree Examinations in First Class and those obtaining 70% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations (i.e. Semester-I to VIII aggregate), shall be declared to have passed the B.Com. with (Hon./ Research) Degree Examination in First Class with Distinction.

D) A.T.K.T.: ATKT rules will be applicable. as per the university Regulations.

R. B. Com. 17

A candidate who has satisfactorily completed all courses at Semester-I of B. Com. of the Universities in the State of Maharashtra shall be allowed to join for the Semester II of the B.Com. Programme in this university. However, a candidate who has satisfactorily kept one term in any of the Universities in the State of Maharashtra for B.Com. Semester-I examination shall not be allowed to join for the Semester II of the B. Com. Programme in this university unless and until the candidate has to clear all the courses (papers) of Semester-I from that university.

R. B. Com. 18

(a) A candidate passing Part-I or II Semester Examinations of the B. Com. Degree programme of other Statutory Universities in State of Maharashtra can take admission to next semester of Shivaji University and the marks of earlier semesters of previous Statutory University be converted in proportion to Shivaji University, Marks structure and grades be awarded accordingly.

(b) Multiple entry and exit rules as per university Regulations and Academic Bank of Credit Regulations are applicable.

R. B. Com. 19

Exemption of courses (subjects):

- a) A candidate who wishes to admit for B. Com. and already passed Bachelor of Arts and Bachelor of Science of this University with English, Marathi or Kannada or Urdu or Hindi courses (subjects) are not necessary to appear B. Com. Examination again for same subject.
- b) A candidate who has passed Bachelor of Law (L.L.B.) of any others statutory University in the State of Maharashtra passing candidate be exempted for the course Business Regulatory Framework at B. Com.
- c) A candidate claiming exemptions as stated above shall not be eligible for a Class, however a candidate appearing for all the courses (papers) of B. Com. Semester-I to VI shall be eligible for a class.
- d) However, the above-mentioned rule shall not be applicable for other University student, unless that HEI is registered on ABC portal.

R. B. Com. 20

Exemption of courses (subjects):

- a) A candidate who wishes to admit for B. Com. and already passed Bachelor of Arts of this University with Economics course (subject) are not necessary to appear B.Com. Examination again for same subject.
- b) A candidate claiming exemptions as stated above shall not be eligible for a Class, however a candidate appearing for all the courses (papers) of B.Com. Semester-I to VI shall be eligible for a class.
- c) However, the above-mentioned rule shall not be applicable for other University student, unless that HEI is registered on ABC portal.
- d) (Note: The concessions given above are on reciprocal basis).

R. B. Com. 21

- a) A candidate who has successfully completed the B. Com. Semester-I & II or Semester-III & IV Examination (of any HEIs registered on ABC portal) as an external/distance mode will be allowed for B. Com. Semester III & IV or Semester-V & VI respectively to join the college as a regular candidate as per the provisions of ABC regulation and the university Regulations 2022. A candidate as an external/distance mode from HEI which are not registered on ABC portal, will not be allowed to join the college as a regular candidate.
- b) A candidate who has appeared for the B.Com. Semester-I & II or Semester-III & IV Examination of this or any other University as a regular candidate will be allowed for
- c) B. Com. Semester-III & IV or Semester-V & VI respectively to join distance mode. Such candidate shall be treated as an external/distance mode candidate.

- d) A Candidate who has passed in any of the heads of passing will be allowed to appear again in that head provided the conditions given in the university Regulations 2022 are fulfilled.
- e) 'Practical' will have as separate head of passing.
- f) For the students from distance mode, the same syllabi, examination system (such as semester system, scheme of marking, schedule of examination and nature of question paper) shall be made applicable as per regular B.Com. Programme. Those students registered as external/distance mode candidate shall have to submit one home assignment for each course (paper)(in each semester) carrying 10 marks as a part of internal evaluation system, to the respective Study Centre notified and approved by the university.

R. B. Com. 22

- a) The course of studies and syllabi and books prescribed/recommended under it and the standard for passing at the examination for the Degree of Commerce for candidates appearing for the same as external/distance mode candidates shall be identical with those for the regular students of the University appearing for the examination.
- b) An external/distance mode student shall not offer an examination in any of the courses (subjects) for which there is not each in provision in any of the affiliated colleges of the University.

R. B. Com. 23

Eligibility of Teachers:

The eligibility of teachers will be as per the regulations issued by UGC and GRs of Government of Maharashtra and rules of the university. However, following rules are applicable to eligibility of teachers for teaching at B. Com. Programme:

- a) The teachers in Commerce (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under DSCs of Business Administration, Business Studies, Banking, Cooperation and Rural Development; OEs (made available to B. A./ B. Sc. Students); courses under SEC such as Marketing Skills, Insurance Skills, Managerial Skills, Communication Skills, Soft Skills, Applied banking, Practical banking, IKS-Generic and VEC Democracy, Election and Indian Constitution. If they have completed their specialization in Advanced Accountancy at post-graduation, they are also eligible to teach all courses of DSCs of Accountancy, Tax Management and Cost Accounting and SECs related to Accounting Skills. If they have completed their specialization in Cost Accounting/ Costing at post-graduation, they are also eligible to teach all courses of DSCs of Cost Accounting and Tax Management and SECs related to Costing/ Cost Accounting Skills. If they have completed their specialization in Business Statistics/ Statistics at post-graduation, they are also eligible to teach all courses of DSCs of Business Statistics.
- b) The teachers in Accountancy (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under DSCs of Accountancy, Business Administration, Business Studies, Cost Accounting, Tax Management, Banking, Cooperation and Rural Development; OEs (made available to B. A./ B. Sc. Students); courses under SEC such as Marketing Skills, Insurance Skills, Managerial Skills,

Accounting Skills, Communication Skills, Soft Skills, Applied banking, Practical banking, IKS-Generic and VEC- Democracy, Election and Indian Constitution.

- c) The teachers in Economics/ Business Economics (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under DSCs of Business Economics, Banking, Cooperation and Rural Development; OEs such as Indian Economy-I & II (made available to B. A./ B. Sc. Students) and SECs in Applied Banking and Practical Banking, IKS-Generic and VEC- Democracy, Election and Indian Constitution.
- d) The teachers in Statistics/ Business Statistics (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under DSCs of Business Statistics; OEs (made available to B. Com. Students); SECs related to Statistics, IKS-Generic and VEC- Democracy, Election and Indian Constitution.
- e) The teachers in English (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under AEC English for Business Communication; OEs (made available to B. Com. Students); SECs such as Communication Skills and Soft Skills, IKS-Generic and VEC- Democracy, Election and Indian Constitution.
- f) However, for teaching SECs, IKS and VECs, teachers need to take syllabus-specific-training.

Qualification Descriptors for B. Com.:

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. These parameters are expected to be attained and demonstrated by the students after becoming graduates of this programme. The HEI should consider the above-mentioned parameters at the time of assessing the learning of various courses for B. Com. The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and region. Each graduate in commerce should be able to:

- 1) Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- 2) Understanding of various concepts and theories providing strong academic foundation;
- 3) Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
- 4) Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
- 5) Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;

- 6) Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
- 7) Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions;
- 8) Good value systems leading to high ethical and moral conduct in society at large;
- 9) Competencies and attitudes;
- 10) Values.

Programme Learning Outcomes of B. Com.:

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to a qualification. Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- 1) Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- 2) Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.

- 3) Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
- 4) Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient.
- 5) The course provides an extreme and rigorous base for teaching, research, and allied business administration.

Learning outcomes descriptors for qualification at level 4.5 on the NHEQF

An Undergraduate Certificate is awarded to students who have demonstrated the achievement of the outcomes located at level 4.5 in the NHEQF.

Descriptors for qualifications at levels 4.5 on the NHEQF

Element of the Descriptor	NHEQF level descriptors relating to undergraduate certificate
Knowledge and understanding	<p>The graduates should be able to demonstrate the acquisition of:</p> <ul style="list-style-type: none"> • knowledge of facts, concepts, principles, theories, and processes in broad multidisciplinary learning contexts within the chosen fields of learning in broad multidisciplinary learning, • understanding of the linkages between the learning areas within and across the chosen fields of study, • procedural knowledge required for performing skilled or paraprofessional tasks associated with the chosen fields of learning.
General, technical and professional skills required to perform and accomplish tasks	<p>The graduates should be able to demonstrate the acquisition of:</p> <ul style="list-style-type: none"> • a range of cognitive and technical skills required for accomplishing assigned tasks relating to the chosen fields of learning in the context of broad multidisciplinary contexts. • cognitive skills required to identify, analyze and synthesize information from a range of sources. • cognitive and technical skills required for selecting and using relevant methods, tools, and materials to assess the appropriateness of approaches to solving problems associated with the chosen fields of learning.
Application of	The graduates should be able to demonstrate the ability to:

knowledge and skills	<ul style="list-style-type: none"> • apply the acquired operational or technical and theoretical knowledge, and a range of cognitive and practical skills to select and use basic methods, tools, materials, and information to generate solutions to specific problems relating to the chosen fields of learning.
Generic learning outcomes	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> • listen carefully, read texts related to the chosen fields of study analytically, and present information clearly and concisely to different groups/audiences. • express thoughts and ideas effectively in writing and orally and present the results/findings of the experiments carried out in a clear and concise manner to different groups.
	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> • meet one's own learning needs relating to the chosen fields of learning. • pursue self-directed and self-managed learning to upgrade the knowledge and skills required for a higher level of education and training.
	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> • gather and interpret relevant quantitative and qualitative data to identify problems, • critically evaluate principles and theories associated with the chosen fields of learning.
	<p>The graduates should be able to demonstrate the ability to: make judgment and take decisions, based on analysis of data and evidence, for formulating responses to issues/problems associated with the chosen fields of learning, requiring the exercise of some personal responsibility for action and outputs/outcomes.</p>
Constitutional, humanistic, ethical, and moral values	<p>The graduates should be able to demonstrate the willingness to:</p> <ul style="list-style-type: none"> • practice constitutional, humanistic, ethical, and moral values in one's life, and practice these values in real-life situations, • put forward convincing arguments to respond to the ethical and moral issues associated with the chosen fields of learning.
Employability and job-ready skills, and entrepreneurship skills and capabilities/qualities and mindset	<p>The graduates should be able to demonstrate the acquisition of:</p> <ul style="list-style-type: none"> • knowledge and a basket of essential skills, required to perform effectively in a defined job relating to the chosen fields of study, • ability to exercise responsibility for the completion of assigned tasks and for the outputs of own work, and to

	take some responsibility for group work and output as a member of the group.
Source: National Higher Education Graduation Framework (NHEQF), UGC, May 2023.	

	SHIVAJI UNIVERSITY, KOLHAPUR NEP-2020: Credit Framework for UG (B. Com.) Programmes under Faculty of Commerce and Management								
SEM (Level)	COURSES			OE	VSC, SEC	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Total Credits	
	Course-1	Course-2	Course-3						
SEM I (4.5)	DSC-I (4)	DSC-I (4)	DSC-I (4)	OE-I (2)	SEC-I (2)	AEC-I (2) IKS (2) Generic	CC (2)	22	UG Certificate 44 [Exit Option: 4 credits NSQF/Skill courses/ Internship]
SEM II (4.5)	DSC-II (4)	DSC-II (4)	DSC-II (4)	OE-II (2)	SEC-II (2)	AEC-II (2) VEC-I (2) (DEIC)	CEP (2)	22	
Credits	8	8	8	4	4	8	4	44	
	4+4=8	4+4=8	4+4=8	2+2=4	2+2=4	2+2+2+2=8	2+2=4		
	Major		Minor						
	Mandatory	Electives							
SEM III (5.0)	Major-III (4) Major-IV (4)	--	Minor-I (4)	OE-III (2)	SEC-III (2) VSC-I (2)	AEC-III (2) IKS (2) Specific	--	22	UG Diploma 88 [Exit Option: 4 credits NSQF/Skill courses/ Internship]
SEM IV (5.0)	Major-V (4) Major-VI (4)	--	Minor-II (4)	OE-IV (2)	SEC-IV (2) VSC-II (2)	AEC-IV (2) VEC-II (2) (Evs.)	—	22	
Credits	16	--	8	4	8	8	--	44	
	4+4+4+4=16	--	4+4=8	2+2=4	2+2+2+2=8	2+2+2+2=8			
SEM V (5.5)	Major-VII (4) Major-VIII (4) Major-IX (2)	Major E-I (4)	Minor-III (4)	OE-V (2)	--	--	FP (2)	22	UG Degree 132
SEM VI (5.5)	Major-X (4) Major-XI (4) Major-XII (2)	Major E-II (4)	Minor-IV (4)	--	--	--	OJT (4)	22	
Credits	20	8	8	2	--	--	6	44	
	4+4+2+4+4+2=20	4+4=8	4+4=8	2	--	--	2+4=6		

Total Credits	60		24	10	12	16	10	132	
SEM VII (6.0)	Major-XIII (4) Major-XIV (4) Major-XV (4) Major-XVI (2)	Major E-III (4)	RM (4)	--	--	--	--	22	Four Year Bachelor Degree (Honours) 176
SEM VIII (6.0)	Major-XVII (4) Major-XVIII (4) Major-XIX (4) Major-XX (2)	Major E-IV (4)	--	--	--	--	OJT (4)	22	
Credits	28	8	4	--	--	--	4	44	
	4+4+4+2+4+4 +4+2= 28	4+4=8	4						
Total Credits	96		28	10	12	16	14	176	
SEM VII (6.0)	Major-XIII (4) Major-XIV (4) Major-XV (2)	Major E-III (4)	RM (4)	--	--	--	RP-I (4)	22	Four Year Bachelor Degree (Hon. With Research) 176
SEM VIII (6.0)	Major-XVI (4) Major-XVII (4) Major-XVIII (2)	Major E-IV (4)	--	--	--	--	RP-II (8)	22	
Credits	20	8	4	--	--	--	12	44	
Total Credits	88		28	10	12	16	22	176	

Note:

- University may decide to offer maximum of three subjects (Courses) in the first year. The student may select one subject out of combination of three subjects (Courses), (which a student has chosen in the first year) as a **MAJOR** subject (Course) and one subject (Course) as **MINOR** Subject in the second year. Thereby it is inferred that the remaining third subject (Course) shall stand discontinued from Second Year onwards.
- **MAJOR:** Mandatory /Elective
- **MINOR:** Course may be from different disciplines of same faculty of DSC Major
- **OE (Open Elective):** Elective courses/**Open Elective to be chosen compulsorily from faculty other than that of the Major.**
- **VSC/ SEC: Vocational Skill Courses (MAJOR related)/ Skill Enhancement Courses**
- **AEC/ VEC / IKS:** Ability Enhancement Courses (English, Modern Indian Language)/Value Education Courses/ Indian Knowledge System (Generic & Specific))
- **OJT/FP/RP/CEP/CC:** On-Job Training (Internship/Apprenticeship) / Field Project (Major related)/ Research Projects (Major related) Community Engagement (**Major related**)/ **Co-Curricular courses (CC)** such as Health & Wellness, Yoga Education, Sport, and Fitness, Cultural activities, NSS/NCC and Fine /applied/visual/performing Arts / Vivek Vahini etc.
- **VEC-I** will include (i) Democracy and Election and (ii) Indian Constitution and **VEC-II** will include Environment Science/ Studies.

Pedagogy:

For effective teaching, learning and evaluation process, students and teachers should apply different methodologies for acquiring knowledge, inculcating skills and values.

Graduate Attributes	Learning Needs	Suggestive Pedagogical Approach
Comprehensive Knowledge	To know the discipline in its current form, its emergence and future developmental aspects, Interdisciplinary and multi-disciplinary context for discipline knowledge	Classroom Lecture using chalk and talk technique, case study examples, Discussion method, Thematic Teaching and Learning by design
Procedural knowledge	To know how to use the knowledge professionally for highly skilled work/tasks related to the chosen field(s) of learning, including knowledge required for undertaking self-employment initiatives, and knowledge and mindset necessary for entrepreneurship Involving enterprise creation, improved product development or a new model of organization	Activity-based Learning
Skill	To have the skills in areas related to specialization in the chosen disciplinary/interdisciplinary area(s) of learning in a broad multidisciplinary context, including wide-ranging practical skills, involving a variable in routine and non-routine contexts relating to the chosen field(s) of learning	Training, Workshops, Vocational Internship
Critical thinking	Having an analytical mind and the ability to synthesize information from varied sources	Group discussion, Brainstorming, Real-life problems allowing reflection time, Integration

		among students
Creativity	To be able to think differently and have out-of-box solutions	Stimulus activity, Reframing problems, Brainstorming, Free writing, Mind mapping
Community engagement and service	To know and participate in the practices for community development	Fieldwork involves community services, Outdoor learning Project management.
Learning how to learn skills	To have the ability to pursue self-directed learning activities throughout the life to be a lifelong learner	Exploration, Self- learning, Real-life problems, Allow reflection time, Integration among students
Value inculcation	To imbibe constitutional, humanistic, ethical, and moral values in life, including universal human values of truth, righteous conduct, peace, love, non-violence, scientific temper, and citizenship values	Storytelling, Debate, Discussion, Cultural meet, Celebration of days of National importance

Assessment

Assessment is the systematic basis for making inferences about the learning and development of students. It is the process of defining, selecting, designing, collecting, analyzing, interpreting, and using information to increase students' learning and development.

There are basically two types of assessment i.e. formative assessment and summative assessment. Formative assessment may have formal weightage in marks or it may not be in the form of marks. It is done for proper achievement of evaluation process. Formative assessment is continuous process through the course. Summative assessment is made at the end of the course period (semester). Teachers may assess their teaching and students' learning by using the following activities suitable to their course:

Written Mode	Oral Mode
1. Examination	1. Viva/ Oral Exam
2. Class Tests	2. Group discussion/ Fishbowl technique
3. Open Book Exams/ Tests	3. Role Play
4. Open Notes Exams/ Tests/ CA	4. Authentic Problem Solving
5. Self-Test/ Online Test	5. WSQ (Watch Summarize Questions)
6. Essay/ Article Writing	6. One Question Quiz
7. Quizzes/ Objective Tests	7. End of the class quiz
8. Class Assignment	8. Think Pair-Share
9. Home Assignment	9. Socratic Seminar

10. Annotated Bibliographies	10. Rapid Fire Questions
11. Reports	11. KWL (Know- Want to Know – Learned)
12. Portfolios	
13. Dissertations	
14. Book Review	
15. Article Review	
16. Journal Writing	
17. Case Studies	
Practical Mode	Integrated Mode
1. Lab Work	1. Paper Presentation/ Seminars
2. Computer simulations	2. SWOC Analysis
3. Virtual Labs	3. Authentic Problem Solving
4. Craft work	4. Field Assignments
5. Co-Curriculars	5. Poster Presentation
6. Work Experience	

(Source: Guidelines by UGC)

Supplement to R. B. Com. 3: List of Courses at Level 4.5

Course Code	Course Title	Description
Level 4.5 Semester-I		
DSC(A)-I	Accountancy Paper-I	Students should choose three courses from this list, subject to availability of it in respective college.
DSC(B)-I	Business Administration Paper-I	
DSC(C)-I	Business Studies Paper-I	
DSC(D)-I	Business Economics Paper-I	
DSC(E)-I	Cost Accounting Paper-I	
DSC(F)-I	Tax Management Paper-I	
DSC(G)-I	Banking Paper-I	
DSC(H)-I	Cooperation and Rural Development Paper-I	
DSC(I)-I	Business Statistics Paper-I	
OE-I	One course	Select it from other faculties
SEC(A)-I	Marketing Skills-I	Students should choose one course from this list and open basket, subject to availability of it in respective college.
SEC(B)-I	Insurance Skills-I	
SEC(C)-I	Accounting Skills-I	
SEC(D)-I	Managerial Skills-I	
SEC(E)-I	Communication Skills-I	
SEC(F)-I	Applied Banking-I	
AEC-I	English for Business Communication-I	Compulsory
IKS (G)	IKS-Generic: Indian Business Management	Compulsory
CC	Co-curricular Course	Common to all
Level 4.5 Semester-II		
DSC(A)-II	Accountancy Paper-II	Students should choose three courses from this list, subject to availability of it in respective college. (Similar to their choice in Semester-I)
DSC(B)-II	Business Administration Paper-II	
DSC(C)-II	Business Studies Paper-II	
DSC(D)-II	Business Economics Paper-II	
DSC(E)-II	Cost Accounting Paper-II	
DSC(F)-II	Tax Management Paper-II	
DSC(G)-II	Banking Paper-II	
DSC(H)-II	Cooperation and Rural Development Paper-II	
DSC(I)-II	Business Statistics Paper-II	
OE-II	One course	Select it from other faculties
SEC(A)-II	Marketing Skills-II	Students should choose one course from this list and open basket, subject to availability of it in respective college.
SEC(B)-II	Insurance Skills-II	
SEC(C)-II	Accounting Skills-II	
SEC(D)-II	Managerial Skills-II	
SEC(E)-II	Communication Skills-II	
SEC(F)-II	Applied Banking-II	
AEC-II	English for Business Communication-II	Compulsory
VEC-I	Democracy, Election and Indian Constitution	Common to all
CEP	Community Engagement Programme	Common to all

Syllabus of B. Com. Programme
Level 4.5 Semester- I

Courses-1, 2 & 3:

Course 1, 2, 3 (Three subjects from the following list are to be chosen by the student):

Sr. No.	Subjects	Courses
1	Accountancy	Accountancy Paper-I (Accounts of Partnership Firms)
2	Business Administration*	Business Administration* Paper-I (Principles of Management)
3	Business Studies	Business Studies Paper-I (Fundamentals of Business)
4	Business Economics	Business Economics Paper-I
5	Cost Accounting	Cost Accounting Paper-I (Introduction to Cost Accounting)
6	Tax Management	Tax Management Paper-I (Basics of Taxation)
7	Banking	Banking Paper-I (Money and Financial System)
8	Co-operation and Rural Economics	Co-operation and Rural Development Paper-I (History of Cooperation)
9	Business Statistics	Business Statistics Paper-I

[* The colleges which have the subject “Industrial Management” at B. Com.-III in the old structure, they can take Business Administration as Major instead of specialization of Industrial Management

If the colleges which have the respective subject at B. Com.-III in the old structure, they can take the respective subject as Major]

Open Electives/ Generic Electives- I:

Commerce students should choose any one of the open electives/ generic electives courses from its basket given by Faculty of Science and Technology or Faculty of Humanities or Faculty of Interdisciplinary Studies.

Skill Enhancement Courses (SEC)- I:

SEC-I Basket (one of the courses from the basket is to be selected by the student):

1. Marketing Skills (Basic of Marketing) Paper-I
2. Insurance Skills Paper-I
3. Accounting Skills (Preparation of Vouchers) Paper-I
4. Managerial Skills Paper-I
5. Business Communication Skills Paper-I
6. Applied Banking-I

Ability Enhancement Courses (AEC)-I:

AEC-I: English for Business Communication-I

IKS Generic

Indian Business Management

Co-curricular Activities (CC):

(The student may participate in multiple co-curricular activities. However, as a part of credit structure, one of the following courses is to be selected by the student):

- NCC
- NSS
- Sports
- Cultural Activities
- Yoga and Fitness
- Health and Wellness
- *Vivek Vahini*

Note: For this course, follow the common syllabus and evaluation guidelines issued by the university separately.

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
 Course Code: DSC (A)- I
Accountancy Paper-I
(Accounts of Partnership Firms)
 (Introduced from June 2024)

Course Outcomes:

- 1) Complete accounting procedure in the case of amalgamation of partnership firms.
- 2) Understand accounting procedure in the case of conversion of partnership firms into a company.
- 3) Make accounting process for distribution of cash when a partnership firm is dissolved.
- 4) Make accounting of joint life policy of partners.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Amalgamation of Partnership firms	15 hours
	Meaning, Need and Objectives of Amalgamation of Partnership Firms, Process of Amalgamation, Accounting treatment - journal entries and ledger accounts in the books of old and New firms, Creation and writing off goodwill, Transfer of Assets and Liabilities, Adjustments to capital accounts, Amalgamated Balance Sheet.	
Unit-II	Conversion of Partnership into Limited Company	15 hours
	Meaning, Need and Objectives or Reason of Conversion, Purchase consideration, Methods of Purchase consideration, Accounting in the books of partnership firm only.	
Unit-III	Piecemeal Distribution of Cash	15 hours
	Meaning, Types of Liabilities, Order of payment –Methods of distribution of cash - a) Surplus Capital Method and b) Maximum Loss Method	
Unit-IV	Joint Life Policy	15 hours
	Introduction, Meaning, Methods of accounting, accounting treatment for joint life policy, Individual Life Policies.	

Reference Books Recommended:

1. Gupta L. and Radhaswamy M, 'Financial Accounting' 2006- Sultan Chand and sons, New Delhi
2. Gupta R.L. Radhaswamy M. 'Advanced Accountancy' 2018 Sultanchand and Sons, New Delhi.
3. Shukla M.C., Grewal T. S. and Gupta S.C. 'Advanced Accountancy, S Chand and Company, New Delhi.

4. Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications New Delhi.
5. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – ‘Financial Accounting’ Sixth Edition 2018, Vikas Publication House Pvt. Ltd.
6. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – ‘Advanced Accountancy’ Volume one Eleventh Edition 2022, Vikas Publication House Pvt. Ltd.
7. M. S. Shukla, T.S. Grewal, S. C. Gupta, - ‘Advanced Accounts’ Volume one 2022- S. Chand and Company Ltd.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
 Course Code: DSC (A) - I
Accountancy Paper I
(Accounts of Partnership Firms)
 (Introduced from June 2024)

Time: 3 Hours

Total Marks 80

Instructions:

1. Question No.1 and QuestionNo.2 are **compulsory**
2. Attempt any **three** questions from Question No.3 to Question No.6

QuestionNo.1	a) Choose Correct Alternative	10Marks
	b) State True or False	06Marks
QuestionNo.2	Write Short Notes (Any Four out of Six)	16Marks
QuestionNo.3	Practical problem	16Marks
QuestionNo.4	Practical problem	16Marks
QuestionNo.5	Practical problem	16Marks
QuestionNo.6	a) Short Practical Problem	8Marks
	b) Short Practical Problem	8Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (B) - I
Business Administration Paper-I
(Principles of Management)
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to:

1. Understand the contributions towards the management
2. Explain in detail types of change in management
3. Apply principles of management in various field of business
4. Demonstrate the plan of crisis management.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Management	15 hours
	Evolution of Management, Meaning, Definitions and Characteristics of Management, Need for Management Study, Functional Areas of Management, Roles of a Manager, Levels of Management	
Unit-II	Contribution towards Management	15 hours
	Principles of Scientific Management by F. W. Taylor, Fourteen Principles of Management by Henri Fayol, Principles of management by Mary Parker Follett, Contribution of Elton Mayo: Hawthorne Experiments, Peter Drucker: Management by Objective	
Unit-III	Recent trends in Management-I	15 hours
	Change Management: Concept, Need for Change, Types of Change, Resistance to Change Hospitality Management: Concept, Characteristics and Scope of Hospitality industry	
Unit-IV	Recent trends in Management-II	15 hours
	Crisis Management: Concept, Types of Crisis, Causes of Crisis, Crisis Management Plan Sustainable Management: Concept, Different dimensions of sustainable management, Benefits of sustainable management,	

Reference Books Recommended:

1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.
2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.

3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
6. Robbins, S.P. & Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.

Nature of University Question
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (B) - I
Business Administration Paper-I
(Principles of Management)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04 Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20 Marks
QuestionNo.3	Answer the following (Any four out of six)	20 Marks
QuestionNo.4	Answer the following (Any two out of four)	20 Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (C) - I
Business Studies Paper-I
(Fundamentals of Business)
(Introduced from June 2024)

Course Outcomes:

1. After studying this course, students will be able to...
2. Introduce the concept of business
3. Explain in detail various forms of business organisation
4. Understand the process of starting a new business venture
5. Identify the recent trends in business

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Business	15 hours
	Meaning, Definitions and characteristics of Business; Concepts of Industry, Trade, Commerce and Business; Concepts of Capital, Profit, Risk, Employment; Motives behind starting a business.	
Unit-II	Forms of Business Organisation	15 hours
	Sole Proprietorship: Meaning, Features, Advantages and limitations Partnership Firm and LLP: Definition, Characteristics, Advantages and Limitations Company: Meaning, Types of Companies, Advantages and Limitations of Company Formation, Procedure of company formation.	
Unit-III	New Business Venture	15 hours
	Researching a business idea, Making a plan, Financing a business, Selecting form of business organization, Getting necessary licenses and permits, Setting up location, Contents of Project Proposal for bank finance.	
Unit-IV	Recent Trends in Business	15 hours
	Franchising: Characteristics of franchising as a business model, Advantages and limitations Startup and Incubation: Meaning, qualities, characteristics of start ups; Features of incubation and its merits	

Reference Books Recommended:

1. Jeff Madura (2012) : Fundamental of Business (Cengage Publishers)
2. Rajesh Kumar, Anand Kumar SethiP. : Doing Business in India
3. Eric Ries : The Lean Start up
4. Peter Thiel : Zero to One
5. Rose Hall, Lara Bryan (2018) : Business for Beginners (Usborn Publishing)
6. Robbins, S.P. &Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. (Pearson Education.)

Nature of University Question
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (C) - I
Business Studies Paper-I
(Fundamentals of Business)

Time: 3 Hours

Total Marks 80

QuestionNo.1	c) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	d) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment**20 Marks**

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (D) - I
Business Economics Paper I
(Introduced from June 2024)

Course Outcomes:

After the successful completion of this course students will be able to:

1. Understand the concept, nature & importance of Business Economics
2. Able to do demand analysis
3. Decide optimum production level
4. Familiar with various types of production cost and revenue

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Business Economics	15 hours
	Meaning, Nature and Scope of Business Economics Features and importance of Business Economics Firm – Meaning and Nature Objectives of business firm- Prime and Sub	
Unit-II	Demand Analysis	15 hours
	Meaning and determinants of demand Law of Demand Elasticity of Demand – concept, Types and Importance Demand forecasting -Meaning, Methods and Importance	
Unit-III	Production Function	15 hours
	Meaning & features of production function, Types of Production Function – Short Run and Long Run Law of Variable Proportion Law of Returns to Scale Internal and External economies and diseconomies of scale	
Unit-IV	Cost and Revenue	15 hours
	Meaning & types of production cost Cost curves – Total, Average and Marginal in short run and long run Meaning and Types of Revenue Revenue curves in different Market Structure	

Reference Books Recommended:

1. Puri V.K.,(2006)"Business Economics" Himalaya Publishing House, New Delhi.
2. JhinganM.L.,(1986)"MicroEconomicTheory"VikasPublication,NewDelhi.
3. Doshi R.R.,(1999),"Modern Business Economics" Modern Publication, New Delhi
4. Business Economics- Mithani D.M
5. JhinganM.L.,(1986)"Micro Economic Theory" Vikas Publication, New Delhi.
6. Ahuja H.L.(2003)"Advanced Economic Theory" Seth Publication
7. Business Economics- Ahuja H.L.

Nature of University Question
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (D) - I
Business Economics Paper I
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (E) I
Cost Accounting Paper-I
(Introduction to Cost Accounting)
(Introduced from June 2024)

Course Outcomes:

After studying this course, students shall be able to:

1. Understand the basics of cost accounting
2. Know principles, types and methods of costing
3. Explain basic concepts of cost accounting
4. Classify the costs and apply the same for cost determination

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Cost Accounting	15 hours
	Meaning of Costing, Cost Accounting and Cost Accountancy, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial and Cost Accounting	
Unit-II	Principles, Types and Methods of Cost Accounting	15 hours
	General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Costing – An Aid to Management	
Unit-III	Basic Concepts in Cost Accounting	15 hours
	Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Cost Audit. Types of Cost	
Unit-IV	Cost Classification and Preparation of Cost Sheet	15 hours
	Classification of Cost on various bases, Preparation of Cost Sheet and Quotation.	

Reference Books Recommended:

1. S.P.Jain, K.L.Narang, Simmi Agrawal (2016), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.
2. V. K. Saxena and C.D. Vashist (1995) Advanced Cost and Management Accounting, Sultan Chand & Sons Publishers, New Delhi.

3. M. N. Arora (2014), Cost Accounting, Vikas Publishing House Pvt. Ltd. New Delhi.
4. S. P. Jain, K.L.Narang (2013), Cost Accounting Principles and Practice, KalyaniPublishers, New Delhi.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
 Course Code: DSC (E)- I
Cost Accounting Paper-I
(Introduction to Cost Accounting)
 (Introduced from June 2024)

Time: 3 Hours

Total Marks 80

Instructions:

1. Question No.1 and Question No.2 are **compulsory**
2. Attempt any **three** questions from Question No.3 to Question No.6
3. Use of calculator is allowed

Question No.1	a) Choose the appropriate alternative	10 Marks
	b) State True or False	06 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Long answer question	16 Marks
Question No.4	Long answer question	16 Marks
Question No.5	Practical problem	16 Marks
Question No.6	a) Short answer question / Short Practical Problem	8 Marks
	b) Short answer question / Short Practical Problem	8 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
 Course Code: DSC (F)- I
Tax Management Paper-I
(Basics of Taxation)
 (Introduced from June 2024)

Course Outcomes:

After studying this course the students will –

1. Understand the basics of Taxation
2. Know how to find out residential status of an assessee.
3. Able to compute tax liability of any person

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Direct and Indirect Tax	15 hours
	Meaning of Tax, Why Taxes are levied, Power to levy Taxes, Type of Taxes - Direct Tax and Indirect Tax, Direct Taxes – Income Tax and Taxes on Unclosed Foreign Income, Indirect Taxes - Goods and Service Tax – GST and Custom Duty, Overview of Income Tax in India – Income Tax Act 1961, Income Tax Rules, Annual Finance Act, Circulars or Notifications, Legal Decisions of Courts, Definitions - Assessee, Assessment, Person, Income, India, Assessment Year, Previous Year, Procedure of computation of Total Income and Tax Liability	
Unit-II	Residential Status	15 hours
	Relevance, Basic Concept, Determination of Residential Status of an Individual, HUF, Firm, AOP & BOI, Local Authorities and AJP and Company, Practical problems on determination of Residential Status of all persons	
Unit-III	Computation of Tax, Surcharge and Cess of Individual / HUF / AOP / BOI / AJP	15 hours
	Tax Rates for the concerned Assessment year under Default Tax Regime (New) and Optional Tax Regime (Old) for Individual / HUF / AOP / BOI / AJP, Practical problems on Computation of Tax, Surcharge and Cess when taxable income is provided under both regimes.	
Unit-IV	Computation of Tax, Surcharge and Cess of Firm / LLP / Local Authority, Cooperative Society and Company	15 hours
	Tax Rates for the concerned Assessment year for -Firm / LLP / Local Authority, Cooperative Society and Company, Practical problems on Computation of Tax, Surcharge and Cess when taxable income is provided	

Reference Books Recommended:

1. The Institute of Chartered Accounts of India, Study Material for C A Inter/Final for Taxation.
2. Singhanian V K: Students Guide to income tax, Tax Publication, New Delhi
3. Manoharan T N: Direct Taxes: Snow White Publications, New Delhi.
4. Singhanian Monica: Students Guide to Income tax and GST, Taxman, New Delhi
5. Prasad Bhagwati : Income Tax Law & Practice, VishwaPrakashan, New Delhi
6. Meharotra H. C. : Income Tax Law & Accounts, Sahityahavan Publication, Agra
7. Dr. Vinod K. Singhanian : Direct Taxes Law & Practice, Taxman Publication Pvt. Ltd. Pune
8. T. N. Manoharan : Direct Taxes, Snow White Publications Pvt. Ltd., Mumbai
9. Dinkar Pagare : Income Tax Law & Practice, S Chand Publication, New Delhi

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (F) - I
Tax Management Paper-I
(Introduction to Taxation)
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

Instructions:

1. QuestionNo.1andQuestionNo.2are**compulsory**
2. Attemptany**three**questionsfromQuestionNo.3toQuestionNo.6
3. Use of calculator is allowed

QuestionNo.1	a) Choose the appropriate alternative	10Marks
	b) State True or False	06Marks
QuestionNo.2	Write Short Notes (Any Four out of Six)	16Marks
QuestionNo.3	Broad Question / Problem	16Marks
QuestionNo.4	Broad Question / Problem	16Marks
QuestionNo.5	Broad Question / Problem	16Marks
QuestionNo.6	a) Short Question / Short Problem	8Marks
	b) Short Question / Short Problem	8Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
 Course Code: DSC (G) - I
Banking Paper-I
(Money and Financial System)
 (Introduced from June 2024)

Course Outcomes:

After the successful completion of this course students will be able to:

1. Explain the concept of money, its new personifications and flow in to the economy.
2. Understanding the financial system and its operation.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Money	15 hours
	Evolution of money Meaning and functions of money Meaning and features of crypto currency Digital rupee and its features	
Unit-II	Money Supply	15 hours
	Concept of money supply Approaches to the measurement of money supply RBI's measures of money supply Factors affecting on money supply	
Unit-III	Financial System I	15 hours
	Meaning and importance of financial system Structure of financial system Features and structure of money market in India Features and structure of capital market in India	
Unit-IV	Financial System II	15 hours
	Reforms in Indian money market Reforms in Indian capital market Role of SEBI Role of RBI	

Reference Books Recommended:

1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. Bhasin Nitin(2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi

3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy of Financial Market, <https://eagletraders.com/books/afm/afm4.php>
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
5. Gupta, L.C (1997), Stock Exchange Trading in India; Society for Capital Market Research and Development
6. Sethi Jyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, Prentice Hall of India, New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
9. Vyuptakesh Sharan (2009) India's Financial Sector: An Era of Reforms, SAGE Publications India Pvt Ltd
10. Prabhu Ghatge (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGE Publications India Pvt Ltd
11. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
12. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
13. Pathak Bharati (2018) Indian Financial System, Pearson Education
14. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, Pearson Education
15. Anil Varma & Pramod Rao (2007) Globalization: Indian Financial Sector Reforms, Prabhat Prakashan
16. Durgadas Roy (2009) Financial Intermediation In Economic Development: The Indian Perspective, Rajat Publications
17. Charles A.E. Goodhart (1995) The Central Bank and the Financial System, Palgrave Macmillan

Nature of University Question
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (G)- I
Banking Paper-I
(Money and Financial System)
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (H)- I
Cooperation and Rural Development Paper-I
(History of Cooperation)
(Introduced from June 2024)

Course Outcomes:

After the successful completion of this course students will be able to:

1. Familiarized with Cooperation.
2. Understand principles of Cooperation
3. Examine the history of Cooperative movement in India.
4. Analyze the role of Government in Cooperation.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Cooperation	15 hours
	Meaning and Definitions of Cooperation Nature, Scope and Importance of Cooperation Characteristics of Cooperation Need for Cooperation	
Unit-II	Principles of Cooperation	15 hours
	Meaning of Principles of Cooperation Development of Cooperative Principles Basic Principles of Cooperation Modern Principles of Cooperation	
Unit-III	History of Cooperative Movement in India	15 hours
	3.1 Pre Independence-History of Cooperative Movement in India 3.2. Post-Independence Cooperative Movement in India Achievement of Cooperative Movement in India Future of Cooperative Movement in India	
Unit-IV	Government and Cooperative Movement in India	15 hours
	Role of Cooperation in Indian Economy Role of State in the Development of Cooperative Movement State aid for development of Cooperative Movement in India Effect of State involvement in Cooperation	

Reference Books Recommended:

1. Bedi R.D – Theory, history and practice of Cooperation. Loyal Book Depot, Meerut
2. Datta and Sundaram – Indian Economy, S. Chand and Company, New Delhi
3. Dr. C. N. Sontakki – Co-operative Development, Sheth Publication Mumbai
4. Hajela T. N – Principles, Problems and Practice of Cooperation, ShivalalAgarwal Publication, Agra
5. Mathur B.S – Cooperation in India, SahityaBhavan, Agra
6. Mukhi H. R. –Cooperation in India and Abroad, R. B. Publications
7. Dr.Memoria C.B &Saksena R. D – Cooperation in India, KitabMahal Allahabad
8. Karve D.G – Co-operative Principles and Substance
9. Kamat G. S – Principles, Practice and Management of Cooperation

Nature of University Question
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (H)- I
Cooperation and Rural Development Paper-I
(History of Cooperation)
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (I) - I
Business Statistics Paper-I
(Introduced from June 2024)

Course Outcomes:

After completion of this course the students enable

1. To explain the scope of Statistics in business and apply sampling techniques in real life
2. To draw diagrams and graphs
3. To summarise data by means of Measures of Central Tendency
4. To explain the merits and demerits of various measures of Central Tendency

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Statistic-scope, data collection and classification	15 hours
	<p>A) Scope and Limitations: Introduction, Meaning and definition of Statistics. Origin and Growth of Statistics, Importance and Scope of Statistics, Functions of Statistics, Role of a Statistician, Limitations of Statistics, Use of Statistical tools.</p> <p>B) Types of Data Collection of Data and Classification of Data: Concept of variable and Attribute, Discrete and Continuous variable, Qualitative and Quantitative data. Concept of a Population and sample from population. Difference between Population and Sample Inquiry. Advantage of Sample Inquiry. Concept of Primary and secondary data. Methods of Primary data collection Direct and indirect inquiry, questionnaire (post and enumerations). Characteristics of an Ideal Questionnaire. Sources of Secondary data and Precautions while using of secondary data. Difference between Primary and Secondary data. Introduction of Classification, Classification of Data, Requisite of a Good Classification, Purpose of Classification, Rules of Classifying Data, Types of Classification (Chronological or Temporal, Geographical or Spatial Classification, Qualitative and Quantitative), Importance of Classification.</p>	
Unit-II	Frequency distribution and tabulation of data	15 hours
	Group data or Frequency distribution, Construction of Frequency Distribution, Types of Frequency distribution (Discrete, Continuous, Cumulative and Relative), Introduction of Tabulation, Functional Parts	

	of a Statistical Table, Types of Tables (One-way, Two-way and Manifold), Requirements of a Good Table, Advantages of Tabulation.	
Unit-III	Diagrammatic and Graphic presentation of data	15 hours
	Introduction, Types of the diagram [One dimensional (Bar diagram, Multiple bar diagram, Simple divided bar diagram), Two dimensional (Pie), Pictogram, Types of graphs of frequency distribution. Comparison between the Histogram and the Frequency Polygon, Cumulative Frequency Curve or Ogive.	
Unit-IV	Measure of Central Tendency	15 hours
	Concept of Central tendency, requirements of good average, Arithmetic mean – definition, properties of A.M. (without proof) merits and demerits, numerical examples, Median – definition, merits and demerits of median Mode - definition, merits and demerits of Mode, empirical relation among mean median and mode, numerical examples.	

Reference Books Recommended:

1. Gupta S. C. & Kapoor V. K. : Fundamental of Mathematical Statistics, Sultan Chand & Sons, New Delhi.
2. Gupta S. C. & Kapoor V. K. : Fundamental of Applied Statistics, Sultan Chand & Sons, New Delhi.
3. Gupta A. C. : Fundamental of Applied Statistics, Sultan Chand & Sons, New Delhi.
4. Kenny & Keeping : Mathematics of Statistics Volume I and II, Van Nostran.
5. Ken Blank : Business Statistics, Willey India (P.) Ltd., New Delhi.
6. Goon Gupta & Dasgupta: Fundamental of Statistics Volume I and II, World Press, Calcutta.
7. Speigal M. R. : Theory and Problems of Statistics, McGraw Hill Book Co., London.
8. Shenoy G. V., Srivastava U. K. & Sharma S. C. : Business Statistics, Wiley Eastern.
9. Das G. & Pattnayk : Fundamentals of Mathematical Analysis, Tata McGraw Hill, New Delhi.
10. D. N. Elhance (1956) : Fundamentals of Statistics Kitab Mahal, Allahabad.
11. D. C. Shancheti and V. K. Kapoor: Statistics (Theory and Application), Sultan Chand & Sons Publication, New Delhi.
12. Meyer P. L. (1970): Introductory Probability and statistical application, Addison Wesley.
13. Degoot M. H.(1975): Probability and Statistics, Addison Wesley.

14. Mood A. M. Graybill F. A. and Bose D. C. (1974): Introduction to the theory of Statistics, McGraw Hill.

16. Rohtagi V. K. (1986): An introduction to probability theory and Mathematical statistics, Wiley Eastern.

Nature of University Question
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: DSC (I) - I
Business Statistics Paper-I
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Open Electives/ Generic Electives I

Commerce students should choose any one of the open electives/ generic electives courses from its basket given by Faculty of Science and Technology or Faculty of Humanities or Faculty of Interdisciplinary Studies.

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (A) I
SEC-I Marketing Skills Paper-I
(Basic Marketing)
(Introduced from June 2024)

Course Outcomes:

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.
2. Analyse the process of marketing decisions involving product development and its role in value creation.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Marketing	10 hours
	Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.	
Unit-II	Consumer Behaviour and Market Selection	10 hours
	Consumer Behaviour: Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market Selection: Choosing market value through STP. Market Segmentation- Levels and bases of segmenting consumer markets. Market Targeting- concept and criteria. Product Positioning – concept and bases; Product differentiation- concept and bases.	
Unit-III	Marketing Mix Decision –Product	10 hours
	Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Product Development: Product life cycle – concept and marketing strategies; New product development- concept and process.	

	Practical Exercises: The learners are required to: <ol style="list-style-type: none"> 1. Analyse the impact of various environmental forces in the context of a given durable and non-durable product. 2. Analyse the marketing mix strategy of a durable and non-durable product. 3. Select any product and analyse its segmentation strategy in comparison to its immediate competitive product. 	
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(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. New York: McGraw Hill.
2. Grewal, D., & Levy, M. (2017). Marketing. New York: McGraw Hill Education.
3. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education.
4. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A South Asian Perspective. London: Pearson Education.
5. Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications.
6. Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.
7. Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann Publication.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (A) I
SEC-I Marketing Skills Paper-I
(Basic Marketing)

(Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks

Question No. 4	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study (Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (B) - I
SEC-I Insurance Skills Paper-I
 (Introduced from June 2024)

Course Outcomes:

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

1. Understand the basic concepts of Life Insurance and Insurance contract.
2. Demonstrate documentation associated with taking life insurance policies

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Life Insurance	15 hours
	Meaning, Definition and Characteristics of Life Insurance, Significance of Life insurance, Procedure of taking life insurance policy and claim settlement; Collection of information about various schemes of life insurance and presentation of the same	
Unit-II	Documentation	15 hours
	Visit any life insurance company to collect the documents required for taking life insurance policy; Gathering the documents for claim settlement (maturity claim and death claim); Calculating the Premium on the basis of sum assured and age of the insured, Claim calculation	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Sajid Ali, Riyaz Mohammed (2022) : Insurance in India (Regal Publications)
2. HargovindDayal (2017) : Fundamentals of Insurance (Notion Press)
3. Mishra S.N. (2016): Insurance-Principles and Practice (S.Chand and Sons)
4. IRDA (2022) : Insurance (Study Material Developed by IRDA)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (B) - I
SEC-I Insurance Skills Paper-I
(Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study (Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (C) - I
SEC-I Accounting Skills Paper-I
(Preparation of Vouchers)
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to

1. Understand meaning and nature of vouchers
2. Prepare vouchers

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Vouchers and Preparation of vouchers	15 hours
	Meaning of voucher, general contents of vouchers, precautions to be taken while preparing vouchers Preparation of vouchers regarding - a) Cash Receipts - Bills, Counterfoils, Receipts, Cash Memo etc. b) Cash Payments - Bills, Receipts c) Purchases – Material Requisition Notes, Tender / Quotation, Order, Goods Received Note, Credit Note etc.	
Unit-II	Preparation of vouchers	15 hours
	Preparation of vouchers regarding - a) Sales – Invoice, Account Sales, Goods Dispatched Note, Debit Note etc. b) Inter-department Transfers – Transfer Note c) Job Order d) Banking – Deposit slips, Withdrawal slips, Cheques, Demand Draft Challan, RTGS / NEFT Challan etc.	

Important Note – The medium of instruction and language of answer may be English or Marathi or mixed form of both the languages. (As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Kamal Gupta – Contemporary Auditing – Tata McGraw-Hill Publishing Company Ltd., New Delhi.
2. S. V. Ghatalia (Indian Edition) - Spicer & Pegler's Practical Auditing by Walter W. Bigg – Allied Publishers Private Ltd., New Delhi.
3. B. N. Tandon - A Handbook of Practical Auditing – S. Chand & Co., New Delhi.
4. B. N. Tandon, S. Sudharsanam, S. Sundharabahu - A Handbook of Practical Auditing – S. Chand & Co. Ltd., New Delhi.
5. Jagdish Prakash – Auditing Principles, Practices and Problems – Kalyani Publishers, New Delhi.
6. V. H. Kishnadwala, N. H. Kishnadwala, M. V. Shetti - Auditing Principles and Practice – Sultan Chand & Sons, New Delhi.
7. Dr. P. M. Herekar – Auditing – Ajab Publications, Kolhapur.
8. Ravinder Kumar, Virender Sharma - Auditing Principles and Practice – PHI Learning Private Limited, Delhi.

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 4.5 Semester- I

Course Code: SEC (C) - I

SEC-I Accounting Skills Paper-I

(Preparation of Vouchers)

(Introduced from June 2024)

Time: 90 Minutes

Total Marks 40

Instructions:

1. Question No. 1 is compulsory
2. Attempt any Four questions from Question No. 2 to Question No.6

QuestionNo.1	a)Choose the appropriate alternative	05Marks
	b) State True or False	03Marks
QuestionNo.2	Preparation of Vouchers – Practical	08Marks
QuestionNo.3	Preparation of Vouchers – Practical	08Marks
QuestionNo.4	Preparation of Vouchers – Practical	08Marks
QuestionNo.5	Preparation of Vouchers – Practical	08Marks
QuestionNo.6	Preparation of Vouchers – Practical	08Marks

Note - Printed and / or typed vouchers of different types will be provided to the students and they will be asked to prepare these vouchers.

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (D) - I
SEC-I Managerial Skills Paper-I
(Introduced from June 2024)

Course Outcomes:

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

1. Understand various Management skills
2. Explain in detail examples of different management skills
3. Apply managerial skills in the organization
4. Demonstrate how to develop management skills

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction	15 hours
	Concept of Management Skills, Importance of Management Skills in organization, Managerial Skills by Robert L. Katz Technical skills: Concept, Importance and Examples Conceptual skills: Concept, Need and Examples, How to improve conceptual skills in management. Human Skills: Concept, Importance and Examples	
Unit-II	Other Types of Management Skills	15 hours
	Negotiation Skills: Prepare a List of Negotiating Exercises and Activities, Develop the Negotiation Styles, Make a list of Tips for Negotiation Interpersonal skills: Conduct Question and Answer session, Conversation around the circle, Abilities of interpersonal skills, Do's and Don'ts for interpersonal Skills Decision making skill: Prepare a list of Situational Examples, Case Studies of Six Thinking Hats, Emotional expressiveness Analytical skills: Core ingredients of Analytical Skills, How to develop Analytical Skills, Prepare documents of your current skills	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. S. Hariharan, N. Sundararajan and S.P. Shanmugapriya, Soft Skills, MJP Publishers, Chennai
2. Alex (2009) Soft Skills Know yourself and Know the world S. Chand & Co. Publishing House, New Delhi
3. Beverley Amar (2009) Soft Skills at Work for Career Success Cengage Learning, USA
4. Jagadeesan G. and Santhanakrishnan R. (2007) Soft Skills development ICFAI University Press New Delhi
5. SarveshGolati (2006) Corporate Soft Skills Rupa Publishers, New Delhi

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (D) - I
SEC-I Managerial Skills Paper-I
(Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study (Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (E) - I
SEC-I Communication Skills Paper-I
(Introduced from June 2024)

Course Outcomes:

At the end of the course, students will be able to

1. Implement verbal and non-verbal codes for effective communication
2. Demonstrate listening and speaking skills
3. Comprehend the given content effectively
4. Draft resume and cover letter effectively

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction	15 hours
	<p>Communication Theory</p> <ul style="list-style-type: none"> • Need for effective communication • The process and levels of communication • Professional/Business communication • Communication networks/ flows • Forms and methods (verbal and non-verbal) of communication • Barriers to communication and solutions <p>Listening Skills</p> <ul style="list-style-type: none"> • Listening Vs Hearing • Listening to Conversations (Formal and Informal) • Types of Listening • Benefits of Effective Listening • Barriers to Listening • Listening to Announcements- (railway/ bus stations/ airport /sports announcements, commentaries, etc.) <p>Speaking Skills:</p> <ul style="list-style-type: none"> • Sounds in English • Essentials of Speaking • Qualities of Speaker, Benefits of Speaking • Self-development through Speaking skills 	

	<ul style="list-style-type: none"> • Tasks: Speech, Presentation, Narration 	
Unit-II		15 hours
	<p>Reading Skills</p> <ul style="list-style-type: none"> • Purpose, Process, Methodologies, Skimming and Scanning, • Levels of Reading, Reading Comprehension, Academic Reading Tips <p>Writing Skills</p> <ul style="list-style-type: none"> • Basics of writing, Types of writing styles, Writing Process • Effective writing techniques • Creative writing • Tasks: Blog writing, Essay writing, Report writing, Writing Paragraphs, Articles, and Stories, Formal/Informal Invitation, Business letters, etc. 	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Technical Communication: Principles and Practice, Meenakshi Raman & Sangita Sharma Oxford University Press 2022.
2. Personality Development and Soft-Skills, Barun K. Mitra Oxford University Press 2016.
3. Communication Skills Meenakshi Raman & Sangeeta Sharma Oxford University Press 2013.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (E) - I
SEC-I Communication Skills Paper-I
(Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study (Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (F) - I
SEC-I Applied Banking Paper-I
(Introduced from June 2024)

Course Outcomes:

After studying this course student will be able to:

1. Understand different types of banks and it's functions
2. Knowledge of different bank deposits and loan products.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Banking and Currency System	15 hours
	Evolution, Definitions, Basic Functions Application of Artificial Intelligence in Banking Sector Currency Printing in India – Mint and Press Currency Distribution Channels & System	
Unit-II	Applied Banking	15 hours
	2.1 Types of Deposit Accounts – Current Account, Saving Account, Fixed Deposit Account, Recurring Deposit Account its Features 2.2. Process of Opening, Operating and Closing Bank Deposit Account 2.3 Loan Appraisal Process 2.4. Process & Required documents for taking Various Bank Loans – Personal Loan, Home Loan , Vehicle Loan , Credit Card Loan, Small Business Loans, Agricultural Loans, Educational Loans, Loan Against Property, Loan Against Fixed Deposit & Insurance Policy	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. BhasinNitin(2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi
3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy of Financial Market, <https://eagletraders.com/books/afm/afm4.php>
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
5. Gupta, L.C (1997), Stock Exchange Trading in India; Society for Capital Market Research and Development

6. SethiJyotsna and Bhatia Nishwan (2003),Elements of Banking and Insurance, Prentice Hall of 4 India,New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
9. VyuptakeshSharan (2009) India's Financial Sector: An Era of Reforms, SAGE Publications India Pvt Ltd
10. PrabhuGhate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGE Publications India Pvt Ltd
11. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
12. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
13. Pathak Bharati (2018) Indian Financial System, Pearson Education
14. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, Pearson Education
15. Anil Varma &Pramod Rao (2007)Globalization: Indian Financial Sector Reforms, PrabhatPrakashan
16. Durgadas Roy (2009)Financial Intermediation In Economic Development: The Indian Perspective, Rajat Publications
17. Charles A.E. Goodhart (1995) The Central Bank and the Financial System, Palgrave Macmillan.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: SEC (F) - I
SEC-I Applied Banking Paper-I
(Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study (Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: AEC - I
AEC-I English for Business Communication -I
(Introduced from June 2024)

Course Outcomes:

1. To enable students to learn and enrich vocabulary in English
2. To assist students to learn and use present and past tenses
3. To help students to use future aspect
4. To introduce different types of sentence constructions in English
5. To enable students to use new vocabulary in sentences with correct tenses.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Enriching Vocabulary	15 hours
Unit-II	Tenses and Types of Sentences	15 hours

Reference Books Recommended:

1. Swan, Michael (2007). Practical English Usage. New Delhi: Oxford University Press.
2. Rao, Prasad (2019). High School English Grammar and Composition. New Delhi: Blackie ELT Books.
3. Jones, Daniel (2006). Cambridge English Pronouncing Dictionary. Singapore: Cambridge University Press.
4. <https://www.collinsdictionary.com/>
5. Reclaim Your Creative Confidence by Tom Kelley & David Kelley
6. The Complete Works of Rabindranath Tagore, General Press, New Delhi 2017

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-I
Course Code: AEC - I

AEC-I: English for Business Communication -I

Time: 90 Minutes

Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (5 questions)	5 Marks
	b) Answer in One sentence (5 questions)	5 Marks
Question No. 2	a) based on Unit 1	10 Marks
	b) Based on Unit 2	10 Marks
Question No. 3	a) based on Unit 1	5 Marks
	b) Based on Unit 2	5 Marks

Internal Assessment: 10 marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: IKS (G)
IKS- Generic: Indian Business Management
(Introduced from June 2024)

Course Outcomes:

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

1. Understand the key ideas of Indian management
2. Explain how to develop Indian thoughts in management
3. Application of values in Management
4. Demonstrate various examples of Indian thinkers and Indian business models before the students

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Indian Management	15 hours
	(a) Evolution of Indian Management, key ideas of Indian Management, Role of Values in Management, Indian Epics and Management, (b) Dimensions of Vedic Management, Bhagwad Gita, Ramayan, Buddha's Management, Kautilaya's Arthshastra	
Unit-II	Indian Business Models	15 hours
	Business Model of Tata, Business Model of Bajaj Group, Business Model of Aditya Birla Group, Business Model of Reliance Industries, Business Model of AMUL	

Reference Books Recommended:

1. Sancev Rinka and Khanna, Parul: Ethics and Values in Business Management, Ane Books Pvt. Ltd,
2. Khanna. S.: Vedic Management, Taxman Publication (P) Ltd.
3. Bhagwad Gita as Viewed by Swami Vivekananda; Vedanta Press & Bookshop
4. Rajgopalachari C. Ramayan Bhartiya Vidya Bhawan
5. Dona Witten and Akong Tulku Rinpoche, Enlightened Management: Bringing Buddhist Principles to Work, Park Street Press,
6. B. R. Ambedkar, Buddha and His Dhamma, Government of Maharashtra, W & S of Dr. Babasaheb Ambedkar, Mumbai
7. Gita Piramal: Business Legends
8. Kalai Selvan N:Tata's Business and Growth Strategy (Business Strategy Series) 1 Jan 2008

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: IKS (G)

IKS- Generic: Indian Business Management
(Introduced from June 2024)

Time: 90 Minutes

Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two Columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment

10 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- I
Course Code: CC
Co-curricular Activities

(The student may participate in multiple co-curricular activities. However, as a part of credit structure, one of the following courses is to be selected by the student):

- NCC
- NSS
- Sports
- Cultural Activities
- Yoga and Fitness
- Health and Wellness
- *Vivek Vahini*

Note: For this course, follow the common syllabus and evaluation guidelines issued by the university separately.

**B.Com. Programme Syllabus
Level 4.5 Semester-II**

Course 1,2,3 (Three subjects from the following list are to be chosen by the student):

Sr. No.	Subjects	Courses
1	Accountancy	Accountancy Paper-II (Single Entry, Accounts of Professionals and Non-profit Organisations)
2	Business Administration*	Business Administration* Paper-II (Functions of Management)
3	Business Studies	Business Studies Paper-II (Introduction to Marketing)
4	Business Economics	Business Economics Paper-II
5	Cost Accounting#	Cost Accounting Paper-II (Elements of Cost)
6	Tax Management#	Tax Management Paper-II (Income from Salary)
7	Banking#	Banking Paper-II
8	Co-operation and Rural Economics#	Co-operation and Rural Development Paper-II (Banking and Finance)
9	Business Statistics#	Business Statistics Paper-II

[* The colleges which have the subject “Industrial Management” at B. Com.-III in the old structure, they can take Business Administration as Major instead of specialization of Industrial Management

If the colleges which have the respective subject at B. Com.-III in the old structure, they can take the respective subject as Major]

Open Electives/ Generic Electives - II:

Commerce students should choose any one of the open electives/ generic electives courses from its basket given by Faculty of Science and Technology or Faculty of Humanities or Faculty of Interdisciplinary Studies.

Skill Enhancement Courses (SEC):

These courses will be covered as 20% in the form of theory and 80% in the form of experiential learning.

SEC-II Basket (one of the courses from the basket is to be selected by the student):

1. Marketing Skills (Digital Marketing) Paper-II
2. Insurance Skills Paper-II
3. Accounting Skills (Registers of PACs/Credit Co-op. Societies) Paper-II
4. Managerial Skills Paper-II 5. Communication Skills 6. Practical Banking-II

Ability Enhancement Courses (AEC):

AEC-II: English for Business Communication-II

Value Education Courses (VEC):

VEC-I: Democracy, Election and Indian Constitution

Community Engagement Programme (CEP):

Under the Community Engagement Programme, the student is expected to conduct field activities for beneficiaries (community) and learn real-life experiences.

Note: For this course, follow the common syllabus and evaluation guidelines issued by the university separately.

Shivaji University, Kolhapur

Programme: B. Com.

Level 4.5 Semester-II

Course Code: DSC (A) - II

Accountancy Paper-II

(Single Entry, Accounts of Professionals and Non-Profit Organisations)

(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to

1. Understand preparation of Statement of Affairs and calculation of profit or loss from incomplete records.
2. Convert single entry into double entry system
3. Prepare accounts of professionals
4. Maintain accounts of Non-Profit Organisations.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Single Entry System	15 hours
	Meaning, Features and Limitations of Single Entry, Difference between Single Entry System and Double Entry System, Preparation of Statement of Affairs and Ascertainment of profit under Net Worth Method.	
Unit-II	Conversion of Single Entry in to Double Entry	15 hours
	Preparation of Trading and Profit & Loss Account and Balance Sheet after preparing required accounts to get missing figures.	
Unit-III	Accounting of Professionals	15 hours
	Meaning, Accounts of Professionals, Receipt and Payment Account, Receipt and Expenditure Account and Balance Sheet, Practical Problems on Medical Practitioners, Lawyers, Professional Accountants.	
Unit-IV	Accounts of Non-Profit Organisations	15 hours
	Nature of Non-Profit Making Organisations, Peculiar Items – Subscription, Donations, Special Funds, Legacy, Entrance Fees, Life Membership Fees, Sale of old newspapers. Distinction between Receipts and Payments Account and Income and Expenditure Account. Distinction between Income and Expenditure Account and Profit & Loss Account. Preparation of Receipts and Payments Account and / Income and Expenditure Account and / Balance Sheet.	

Reference Books Recommended:

1. Gupta L. and Radhaswamy M, 'Financial Accounting' 2006- Sultan Chand and sons, New Delhi
2. Gupta R.L. Radhaswamy M. 'Advanced Accountancy' 2018 Sultanchand and Sons, New Delhi.
3. Shukla M.C., Grewal T. S. and Gupta S.C. 'Advanced Accountancy, S Chand and Company, New Delhi.
4. Jain and Narang – 'Advanced Accountancy' Kalyani Publications New Delhi.
5. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – 'Financial Accounting' Sixth Edition 2018, Vikas Publication House Pvt.Ltd..
6. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – 'Advanced Accountancy' Volume one Eleventh Edition 2022, Vikas Publication House Pvt. Ltd..
7. M.S.Shukla, T.S. Grewal, S.C.Gupta, - 'Advanced Accounts' Volume one 2022- S.Chand and Company Ltd.

Nature of Question Paper
Shivaji University, Kolhapur

Programme: B. Com.

Level 4.5 Semester-II

Course Code: DSC (A) - II

Accountancy Paper-II

(Single Entry, Accounts of Professionals and Non-Profit Organisations)

(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

Instructions:

1. Question No.1 and Question No.2 are **compulsory**
2. Attempt any **three** questions from Question No.3 to Question No.6
3. Use of calculator is allowed

QuestionNo.1	a) Choose the appropriate alternative	10Marks
	b) State True or False	06Marks
QuestionNo.2	Write Short Notes (Any Four out of Six)	16Marks
QuestionNo.3	Practical problem	16Marks
QuestionNo.4	Practical problem	16Marks
QuestionNo.5	Practical problem	16Marks
QuestionNo.6	a) Short Problem	8Marks
	b) Short Problem	8Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (B) - II
Business Administration Paper-II
(Functions of Management)
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to:

1. Understand the various functions of management.
2. Explain in detail planning and decision-making process.
3. Apply theories of motivation in various fields of business.
4. Demonstrate the process of the controlling.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Planning and Decision Making	15 hours
	Forecasting: Concept, Techniques, SWOC analysis Planning: Concept, Types of Planning, Steps in Planning Process, Decision Making: Concept, Process of Decision Making, Techniques for Decision Making, Six Thinking Hats	
Unit-II	Organizing and Staffing	15 hours
	Organizing: Concept, Steps in organizing. Centralization and Decentralization (Merit and Demerit) Delegation of Authority (Meaning and Elements) Staffing: Concept, Importance of staffing, Sources of Recruitment, Scientific Selection Process	
Unit-III	Motivation and Leadership	15 hours
	Motivation: Concept, Financial and Non -Financial Motivation, Theories of Motivation: Maslow's Need-Hierarchy Theory, Douglas McGregor's Theory X and Y Leadership: Concept, Qualities of Leader, Leadership style, Case Study of Shivaji Maharaj, Mahatma Gandhi and Dr. Babasaheb Ambedkar.	
Unit-IV	Directing, Co-ordination and Controlling	15 hours
	Directing: Concept, elements and techniques of Directing Co-ordination: Concept, Need, Types of Co-ordination	

	Controlling: Concept, Types of Control, Steps in Control Process. Techniques of Controlling	
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Reference Books Recommended:

1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.
2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.
3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
6. Robbins, S.P. & Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.
7. Luthans, F. (2010). Organizational Behaviour. New York: McGraw-Hill
8. Steven Fink, Crisis Management: Planning for the Inevitable
9. Sarah Armstrong-Smith and Abbas Kudrati, Effective Crisis Management: A Robust A-Z Guide for Demonstrating Resilience by Utilizing Best Practices, Case Studies, and Experiences (English Edition)
10. Ratti Manish, Hospitality Management, Rajat Publications
11. Walkar, Introduction to Hospitality Management Publisher Pearson Education India

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (B) - II
Business Administration

Business Administration – Paper II (Functions of Management)

(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (C) - II
Business Studies Paper-II
(Introduction to Marketing)
(Introduced from June 2024)

Course Outcomes:

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

1. Introduce the concept of marketing
2. Explain the concept of marketing mix
3. Understand the importance of market segmentation
4. Identify the emerging trends in marketing

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Concept of Marketing	15 hours
	Meaning, Definitions and Concept of Marketing, Evolution of Marketing, Orientation of Marketing Concepts, Nature, Scope and Importance of Marketing, Marketing Environment.	
Unit-II	Marketing Mix	15 hours
	Product – Concept, Features of Product, Concept of Product Mix Price – Concept, Factors affecting Price of a Product Place /Distribution – Meaning and Channels Promotion - Importance and Components of Promotion Mix People, Process and Physical Evidence : Concepts	
Unit-III	Consumer Behaviour and Market Segmentation	15 hours
	Consumer Behaviour : Meaning, Definition and Importance of Consumer Behaviour, Factors influencing consumer Behaviour, Consumer Buying Process Market Segmentation : Meaning, Importance and Basis of Market Segmentation	
Unit-IV	Marketing Research and Emerging Trends in Marketing	15 hours
	Marketing Research: Meaning and Process of Marketing Research, Marketing Information System-Concept and Components Emerging Trends in Marketing: Social Marketing, Green Marketing, Digital Marketing. (Concept and Importance Only)	

Reference Books Recommended:

1. Philip Kotler (2022) : Marketing Management (Prentice Hall India – 16th Edition)
2. Mukherjee (2024) : Essentials of Modern Marketing (Vikas Publishing)
3. Marketing Management-Global Perspective, Indian Context (2009) : Ramaswamy, McMillan Publihsers
4. Nageswara Rao (2021) : Marketing Management-Indian Context (Walnut Publication)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (C) - II
Business Studies Paper-II
(Introduction to Marketing)
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (D) - II
Business Economics Paper-II
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to:

1. Understand different market structure.
2. Analyze price and output determination in different market.
3. Familiar with product differentiation and selling cost.
4. Able to decide prices of production factors.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Perfect Competition Market	15 hours
	Meaning and characteristics Price determination under perfect competition market Equilibrium of the firm & industry in the short run Equilibrium of the firm & industry in the long run	
Unit-II	Monopoly Market	15 hours
	Meaning and characteristics of Monopoly Market Short Run and Long Run Price determination in monopoly market Price discrimination- meaning, Degree and types Monopoly power - Meaning and methods of measurement	
Unit-III	Monopolistic Competition Market and Oligopoly Market	15 hours
	Meaning and characteristics of Monopolistic Competition Market Price determination under monopolistic Competition Market Product differentiation, Selling cost – Meaning, Modes, Importance Oligopoly Market- Meaning and characteristics	
Unit-IV	Factor Pricing	15 ours
	Wages -Money and Real Wages, Wage Differentiation, Modern Theory of Wages Rent – Meaning, Modern theory of Rent Interest- Meaning, Gross and Net Interest, Classical theory of Interest, Keynesian theory of interest	

	4.4 Profit- Meaning, Gross and Net profit, Uncertainty Theory of Profit Innovation theory of profit	
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Reference Books Recommended:

1. Puri V.K.,(2006)"Business Economics" Himalaya Publishing House, New Delhi.
2. JhinganM.L.,(1986)"MicroEconomicTheory"VikasPublication,NewDelhi.
3. Doshi R.R.,(1999),"Modern Business Economics" Modern Publication, New Delhi
4. Business Economics- Mithani D.M
5. JhinganM.L.,(1986)"Micro Economic Theory" Vikas Publication, New Delhi.
6. Ahuja H.L.(2003)"Advanced Economic Theory" Seth Publication
7. Business Economics- Aahuja H.L.

Nature of University Question

Shivaji University, Kolhapur

Programme: B. Com.

Level 4.5 Semester-II

Course Code: DSC (D) - II

Business Economics Paper-II

(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (E) - II
Cost Accounting Paper-II
(Elements of Cost)
(Introduced from June 2024)

Course Outcomes:

After studying this course, the students shall be able to:

1. Understand the basics of Material
2. Price issue of materials
3. Determine wage rates under different situations
4. Control overhead costs

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Cost Accounting of Material	15 hours
	Purchase of Materials – Procedure of purchase of materials - Material Store – Preparation of Bin Card	
Unit-II	Methods of Pricing of Issue of Material	15 hours
	Preparation of Stores Ledger - FIFO, LIFO, Simple Average and Weighted Average	
Unit-III	Cost Accounting of Labour	15 hours
	Systems of Wage Payments - Time wage System, Piece Rate System, Premium and Bonus Plan, Group Bonus Schemes	
Unit-IV	Cost Accounting of Overheads	15 hours
	Overheads: Classification, Allocation and Apportionment, Re-apportionment, Absorption	

Reference Books Recommended:

1. S.P.Jain, K.L.Narang, Simmi Agrawal (2016), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.
2. V.K.Saxena and C.D. Vashist (1995) Advanced Cost and Management Accounting, Sultan Chand & Sons Publishers, New Delhi.
3. M.N.Arora (2014), Cost Accounting, Vikas Publishing House Pvt. Ltd. New Delhi.
4. S.P.Jain, K.L.Narang (2013), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (E) - II
Cost Accounting Paper-II
(Elements of Cost)
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

Instructions:

1. Question No.1 and Question No.2 are **compulsory**
2. Attempt any **three** questions from Question No.3 to Question No.6
3. Use of calculator is allowed

QuestionNo.1	a) Choose the appropriate alternative	10Marks
	b) State True or False	06Marks
QuestionNo.2	Write Short Notes (Any Four out of Six)	16Marks
QuestionNo.3	Long answer question / Practical Problem	16Marks
QuestionNo.4	Practical problem	16Marks
QuestionNo.5	Practical problem	16Marks
QuestionNo.6	a) Short Problem	8Marks
	b) Short Problem	8Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 2.0 Semester-II
Course Code: DSC (F) - II
Tax Management Paper-II
(Income from Salary)
(Introduced from June 2024)

Course Outcomes:

After completing this course the students will be able to –

1. Understand the basics of Income from Salary and exemptions available under this head.
2. Compute taxable amount of various allowances
3. Determine value of perquisites provided to an employee.
4. Compute taxable income from salary and tax thereon.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Income from Salary	15 hours
	Meaning of Salary, Basis of Charge of Salary Income, Leave Salary, Profit in lieu of salary, Pension, Different forms of salary, Incomes Exempted in respect of Salary under section 10	
Unit-II	Allowances	15 hours
	Meaning and types of allowance – Fully Taxable, Partially Taxable, Tax Free, Tax treatment of allowances, Computation of taxable amount of allowances	
Unit-III	Perquisites	15 hours
	Meaning, types of perquisites – Fully Taxable, Partially Taxable, Tax Free , Tax treatment of perquisites or Valuation of Perquisites, Computation of taxable amount of perquisites	
Unit-IV	Computation of Income from Salary	15 hours
	Deductions under section 16, Computation of Gross Salary and Taxable Income from Salary, Computation of Tax Liability on Income from Salary	

Reference Books Recommended:

1. The Institute of Chartered Accounts of India, Study Material for C A Inter/Final for Taxation.
2. Singhania V K: Students Guide to income tax, Tax Publication, New Delhi
3. Manoharan T N: Direct Taxes: Snow White Publications, New Delhi.
4. Singhania Monica: Students Guide to Income tax and GST, Taxman, New Delhi
5. Prasad Bhagwati : Income Tax Law & Practice, VishwaPrakashan, New Delhi

6. Mehrotra H. C. : Income Tax Law & Accounts, Sahityahavan Publication, Agra
7. Dr. Vinod K. Singhania : Direct Taxes Law & Practice, Taxman Publication Pvt. Ltd. Pune
8. T. N. Manoharan : Direct Taxes, Snow White Publications Pvt. Ltd., Mumbai
9. Dinkar Pagare : Income Tax Law & Practice, S Chand Publication, New Delhi

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 2.0 Semester-II
Course Code: DSC (F) - II
Tax Management Paper-II
(Income from Salary)
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

Instructions:

1. Question No.1 and Question No.2 are **compulsory**
2. Attempt any **three** questions from Question No.3 to Question No.6
3. Use of calculator is allowed

QuestionNo.1	a) Choose the appropriate alternative	10Marks
	b) State True or False	06Marks
QuestionNo.2	Write Short Notes (Any Four out of Six)	16Marks
QuestionNo.3	Broad Question / Problem	16Marks
QuestionNo.4	Broad Question / Problem	16Marks
QuestionNo.5	Broad Question / Problem	16Marks
QuestionNo.6	a) Short Question / Short Problem	8Marks
	b) Short Question / Short Problem	8Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 2.0 Semester-II
Course Code: DSC (G) - II
Banking Paper-II
(Banking and Finance)
(Introduced from June 2024)

Course Outcomes:

After the successful completion of this course students will be able to:

1. Understood the meaning and types of banks.
2. Prepared to describe the nature of banking operations and procedures.
3. Acquainted with the new developments in financial sector.
4. Capable to make use of the E- Banking services.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Banking	15 hours
	Evolution of banking Meaning and functions of commercial banks Types and features of banks – commercial and cooperative Types and features of banks - public, private and foreign	
Unit-II	Banking Business and Practices	15 hours
	Types and features of bank deposits Types and features of bank loans Sources of funds and income for banks Process of credit creation and its limitations	
Unit-III	Recent Developments in Indian Financial System	15 hours
	Micro Finance Institutions - features and functions NBFCs - meaning, features and types Payment Banks – features and functions Small Finance Banks – features and functions	
Unit-IV	E-Banking Services	15 hours
	Internet Banking: meaning, features and services Credit and Debit Card : meaning, importance & precautions NEFT, RTGS, IMPS, UPI & Cheque Truncation System Mobile Banking: meaning, features and services	

Reference Books Recommended:

1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. Bhasin Nitin (2010), Financial Institutions and Financial Markets in India: Functioning and Reforms. New Century Publications, New Delhi
3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy of Financial Market, <https://eagletraders.com/books/afm/afm4.php>
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
5. Gupta, L.C (1997), Stock Exchange Trading in India; Society for Capital Market Research and Development
6. Sethi Jyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, Prentice Hall of 4 India, New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
9. Vyuptakesh Sharan (2009) India's Financial Sector: An Era of Reforms, SAGE Publications India Pvt Ltd
10. Prabhu Ghate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGE Publications India Pvt Ltd
11. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
12. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
13. Pathak Bharati (2018) Indian Financial System, Pearson Education
14. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, Pearson Education
15. Anil Varma & Pramod Rao (2007) Globalization: Indian Financial Sector Reforms, Prabhat Prakashan
16. Durgadas Roy (2009) Financial Intermediation In Economic Development: The Indian Perspective, Rajat Publications
17. Charles A.E. Goodhart (1995) The Central Bank and the Financial System, Palgrave Macmillan.

Nature of University Question
Shivaji University, Kolhapur
Programme: B. Com.
Level 2.0 Semester-II
Course Code: DSC (G) - II
Banking Paper-II
(Banking and Finance)
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 2.0 Semester-II
Course Code: DSC (H) - II
Cooperation and Rural Development Paper-II
(Cooperative Institutions)
(Introduced from June 2024)

Course Outcomes:

After the successful completion of this course students will be able to:

- 1 Understand various types of business organizations.
- 2 Evaluate various types of business organizations
- 3 Familiarized with different Co – Operative Institutes.
- 4 Analyze the role of various National Institutes for Development of Co Operation.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Types of Business Organizations	15 hours
	Cooperative Societies- Features, Merits and Demerits Sole Trader- Features, Merits and Demerits Partnership – Features, Merits and Demerits Joint Stock - Features, Merits and Demerits	
Unit-II	Cooperative Institutes - I	15 hours
	Producers Cooperatives – Meaning, Scope and Features Marketing Cooperatives - Meaning, Scope and Features Service Cooperatives - Meaning, Scope and Features Multi -Purpose Cooperatives - Meaning, Scope and Features	
Unit-III	Cooperative Institutes – II	15 hours
	Credit Cooperatives- Meaning, Scope and Features Cooperative Housing Societies - Meaning, Scope and Features Agricultural Cooperatives - Meaning, Scope and Features Consumers Cooperatives - Meaning, Scope and Features	
Unit-IV	National Institutes for Development of Cooperation	15 hours
	National Cooperative Development Corporation National Cooperative Union of India National Bank for Agricultural and Rural Development National Agricultural Cooperative Marketing Federation	

Reference Books Recommended:

1. Bedi R.D – Theory, history and practice of Cooperation. Loyal Book Depot, Meerut
2. Datta and Sundaram – Indian Economy, S. Chand and Company, New Delhi
3. Dr. C. N. Sontakki – Co-operative Development, Sheth Publication Mumbai
4. Hajela T. N – Principles, Problems and Practice of Cooperation, Shivalal Agarwal Publication, Agra
5. Mathur B.S – Cooperation in India, Sahitya Bhavan, Agra
6. Mukhi H. R. –Cooperation in India and Abroad, R. B. Publications
7. Dr. Memoria C.B &Saksena R. D – Cooperation in India, KitabMahal Allahabad
8. Karve D.G – Co-operative Principles and Substance
9. Kamat G. S – Principles, Practice and Management of Cooperation.

Nature of University Question
Shivaji University, Kolhapur
Programme: B. Com.
Level 2.0 Semester-II
Course Code: DSC (H) - II
Cooperation and Rural Development Paper-II
(Cooperative Institutions)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12Marks
	b) Match the following (Two Columns-Four pairs)	04Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20Marks
QuestionNo.3	Answer the following (Any four out of six)	20Marks
QuestionNo.4	Answer the following (Any two out of four)	20Marks

Internal Assessment**20 Marks**

Shivaji University, Kolhapur
Programme: B. Com.
Level 2.0 Semester-II
Course Code: DSC (I) II
Business Statistics Paper II
(Introduced from June 2024)

Course Outcomes:

After completion of this course the students enable

1. To summarise data by means of Measures of Dispersion and explain merits and demerits of Dispersion.
2. To understand and summarise data by means of measures of skewness and kurtosis.
3. To carryout analysis of bivariate data using simple correlation and simple regression
4. Compute simple and weighted index numbers

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	Measure of Dispersion	15 hours
	Concept of dispersion, requirements of good measure of dispersion, absolute and relative measures of dispersion, range, coefficient of range, merits and demerits of range, numerical examples Quartile Deviation, coefficient of Q.D., merits and demerits of Q.D., numerical examples. Standard deviation, coefficient of SD, variance and coefficient of variance, merits and demerits of SD, numerical examples.	
Unit-II	Measure of Skewness and Kurtosis	15 hours
	Concept of skewness and kurtosis, Types of skewness and Kurtosis, Methods of skewness(Karl Pearson and Bowley's). Coefficient of skewness and Kurtosis, Interpretation of results of Skewness and Kurtosis, Simple examples and its business applications.	
Unit-III	Correlation and Regression -I	15 hours
	Concept of correlation, types of correlation Methods of studying correlation- Karl Pearson's coefficient of correlation (r), Charles Spearman's Rank correlation coefficient (R), Interpretation of $r = +1$, $r = -1$, $r = 0$, numerical examples Concept of regression, lines of regression, Regression equations regression coefficient relation between correlation coefficient and regression coefficients numerical examples on ungrouped data.	

Unit-IV	Index number	15 hours
	<p>Definition, Characteristics, Limitation and use of index numbers. Problem in the Construction of Index number, Price relative, Qualitative relative and Value relative, Construction of wholesale price index number and cost of living index numbers, Laspeyer, Passche, Bowley, Marshall Edge Worth, Walsh's Bowely's and Fisher's Index number.</p> <p>A weighted average of the relative method, Quantity or Volume index, Link and chain relations, Base shifting of Index number, Time and Factor reversal tests. Simple example</p>	

Note: Use of non-programmable calculator is allowed.

Reference Books Recommended:

1. Gupta S. C. & Kapoor V. K. : Fundamental of Mathematical Statistics, Sultan Chand & Sons, New Delhi.
2. Gupta S. C. & Kapoor V. K. : Fundamental of Applied Statistics, Sultan Chand & Sons, New Delhi.
3. Gupta A. C. : Fundamental of Applied Statistics, Sultan Chand & Sons, New Delhi.
4. Kenny & Keeping : Mathematics of Statistics Volume I and II, Van Nostran.
5. Ken Blank : Business Statistics, Willey India (P.) Ltd., New Delhi.
6. Goon Gupta & Dasgupta: Fundamental of Statistics Volume I and II, World Press, Calcutta.
7. Speigal M. R. : Theory and Problems of Statistics, McGraw Hill Book Co., London.
8. Shenoy G. V., Srivastava U. K. & Sharma S. C. : Business Statistics, Wiley Eastern.
9. Das G. & Pattnayk : Fundamentals of Mathematical Analysis, Tata McGraw Hill, New Delhi.
10. D. N. Elhance (1956) : Fundamentals of Statistics Kitab Mahal, Allahabad.
11. D. C. Shancheti and V. K. Kapoor: Statistics (Theory and Application), Sultan Chand & Sons Publication, New Delhi.
12. Meyer P. L. (1970): Introductory Probability and statistical application, Addison Wesley.
13. Degoot M. H. (1975): Probability and Statistics, Addison Wesley.
14. Mood A. M. Graybill F. A. and Bose D. C. (1974): Introduction to the theory of Statistics, McGraw Hill.
15. Rohtagi V. K. (1986): An introduction to probability theory and Mathematical statistics, Wiley Eastern.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: DSC (I) - II
Business Statistics Paper II
(Introduced from June 2024)

Time: 3 Hours

Total Marks 80

QuestionNo.1	a) Multiple Choice Questions (6 Questions - 4 alternatives each)	12 Marks
	b) Match the following (Two Columns-Four pairs)	04 Marks
	b) Two statements (Answering true or false)	04 Marks
QuestionNo.2	Write Short Notes (Any four out of six)	20 Marks
QuestionNo.3	Answer the following (Any four out of six)	20 Marks
QuestionNo.4	Answer the following (Any two out of four)	20 Marks

Internal Assessment

20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Open Electives/ Generic Electives II

Commerce students should choose any one of the open electives/ generic electives courses from its basket given by Faculty of Science and Technology or Faculty of Humanities or Faculty of Interdisciplinary Studies.

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (A) - II
SEC-II Marketing Skills Paper-II
(Digital Marketing)
(Introduced from June 2024)

Course Outcomes:

After completion of the course, learners will be able to:

1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Digital Marketing	10 hours
	<p>(a) Digital Marketing: Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing.</p> <p>(b) Digital Marketing Management: Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.</p>	
Unit-II	Digital Marketing Practices	20 hours
	<p>(a) Digital Marketing Presence: Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework (Paid-Owned-Earned Media Framework). Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram</p>	

	Marketing: types and strategies. (b) Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC (pay-per-click) marketing. Payment options.	
	Practical Exercises: The learners are required to: 1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools. 2. Create a hypothetical advertising tools using Google Ads. 3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc.	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
6. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
7. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
10. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.

Note: Learners are advised to use latest edition of text books.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (A) - II
SEC-II Marketing Skills Paper-II
(Digital Marketing)
(Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study(Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (B) - II
SEC-II Insurance Skills Paper-II
(Introduced from June 2024)

Course Outcomes:

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

1. Understand the basic concepts of General Insurance and Insurance contract.
2. Demonstrate documentation associated with taking non-life insurance policies

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to General Insurance	15 hours
	Meaning, Definition and Characteristics of General Insurance, Significance of General insurance, Collection of information about various types of general insurance and presentation of the same	
Unit-II	Documentation	15 hours
	Visit any non-life insurance company and collect the documents required for taking any three of the following insurance policies : Fire Insurance, Crop Insurance. Cattle Insurance Personal Accident Insurance Motor Vehicle Insurance Gathering the documents for claim settlement	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Sajid Ali, Riyaz Mohammed (2022) : Insurance in India (Regal Publications)
2. HargovindDayal (2017) : Fundamentals of Insurance (Notion Press)
3. Mishra S.N. (2016): Insurance-Principles and Practice (S.Chand and Sons)
4. IRDA (2022) : Insurance (Study Material Developed by IRDA)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (B) - II
SEC-II Insurance Skills Paper-II
(Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study(Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (C) - II
SEC-II Accounting Skills Paper-II
(Registers of PACs and Credit Cooperative Societies)
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to

1. Understand the nature of various registers prepared by Cooperative Societies
2. Prepare various registers

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction to Registers of PACs and Credit Cooperative Societies	15 hours
	Introduction of various registers maintained by Cooperative Credit Societies and Primary Agriculture Cooperative Societies - Registers like Members Register (<i>SabhasadYadi</i>), Depositors Register (<i>ThevidarYadi</i>), Cash Book (<i>Roj Mel or RojKhada</i>), Ledger (<i>Khatawani</i>), Interest Register, Dividend Register etc. Specimen of these registers	
Unit-II	Maintaining Various Registers	15 hours
	Preparation of various registers with notional transactions of Cooperative Credit Societies and Primary Agriculture Cooperative Societies	

Important Note – The medium of instruction and language of answer may be English or Marathi or mixed form of both the languages. (As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Kishor Nawale (2024), Primary Agricultural Credit Cooperative Societies (PACS), Lambert Academic Publishing.
2. A. T. Vaze, Cooperative Banking and Credit Societies, Pragati Books Private Ltd.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (C) - II
SEC-II Accounting Skills Paper-II
(Registers of PACs and Credit Cooperative Societies)
(Introduced from June 2024)

Time: 90 Minutes

Total Marks 40

Instructions:

1. Question No. 1 is compulsory
2. Attempt any Four questions from Question No. 2 to Question No.6

QuestionNo.1	a)Choose the appropriate alternative	05Marks
	b)State True or False	03Marks
QuestionNo.2	Preparation of Register – Practical	08Marks
QuestionNo.3	Preparation of Register – Practical	08Marks
QuestionNo.4	Preparation of Register – Practical	08Marks
QuestionNo.5	Preparation of Register – Practical	08Marks
QuestionNo.6	Preparation of Register – Practical	08Marks

Note - Printed and / or typed Specimen of Registers of different types will be provided to the students with notional transactions and they will be asked to prepare these registers.

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (D) - II
SEC-II Managerial Skills Paper-II
(Introduced from June 2024)

Course Outcomes:

1. Understand various planning skills
2. Explain in detail examples of different management skills
3. Apply managerial skills in the organization
4. Demonstrate how to develop management skills

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Planning and Strategy Skills	15 hours
	Brainstorming: Conduct Brainstorming sessions, Prepare a list of Effective brainstorming techniques, Setting your career goals Critical Thinking: Develop the steps to improve critical thinking, Collect the examples of famous critical thinkers Logical Thinking: How to think logically in five steps, Collect the examples of famous logical thinkers (Md.Younus Micro finance) Strategic Thinking: Prepare a list of how to think strategically, Collect the examples of corporate strategies	
Unit-II	Organizational Skills	15 hours
	Team Building: Prepare a Effective Team for any activity, Stages of Team Development, Building teamwork Culture Event Coordination: Organize any event, Make a list of Tips for effective coordination Deadline Management: Prepare the Steps to manage deadlines, Make a list of top tips for deadline management Time Management: Prepare the Essentials for time management, managing time with Graphical representation of Importance and urgent graph and develop to-do list	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. S. Hariharan, N. Sundararajan and S.P. Shanmugapriya, Soft Skills, MJP Publishers, Chennai

2. Alex (2009) Soft Skills Know yourself and Know the world S. Chand & Co. Publishing House, New Delhi
3. Beverley Amar (2009) Soft Skills at Work for Career Success Cengage Learning, USA
4. Jagadeesan G. and Santhanakrishnan R. (2007) Soft Skills development ICFAI University Press New Delhi
5. Sarvesh Golati (2006) Corporate Soft Skills Rupa Publishers, New Delhi.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (D) - II
SEC-II Managerial Skills Paper-II
 (Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study(Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (E) - II
SEC-II Soft Skills
(Introduced from June 2024)

Course Outcomes:

At the end of the course, students will be able to

1. Identify the soft skills among themselves and others
2. Develop soft skills and self-confidence
3. Apply leadership qualities in a professional context
4. Demonstrate various interview techniques
5. Analyse the emotions of one's own and others

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Introduction	15 hours
	Soft Skills <ul style="list-style-type: none"> • Need for soft skills, Difference between Soft skills and Hard skills • Life Skills: Attitude building, Emotional Intelligence, Self Esteem • Personality development: Concept, Types of personality, Elements of personality development, SWOC analysis, Goal setting, • Universal Human Values (Understanding self, society, and nature) 	
Unit-II		15 hours
	Interpersonal Skills <ul style="list-style-type: none"> • Creativity, Critical thinking • Problem-solving& Stress Management • Career Skills: Resume and job application, Group Discussion, Interview Skills, debate • Corporate Skills: Leadership Qualities, Negotiation Skills, Time Management • Social etiquette • Manners in conversations • Digital Literacy and social media- netiquettes, email writing, etc. 	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Personality Development and Soft-Skills, Barun K. Mitra Oxford University Press 2016.
2. An Introduction to Professional English and Soft Skills by Das et al, Cambridge University Press, 2012.
3. Soft Skills by K. Alex, S. Chand and Company, 2013
4. Personal Development for Life and Work by Masters and Wallace, Cengage Learning, 2011.
5. Managing Soft Skills for Personality Development by B.N. Ghosh, Tata McGraw Hill, 2012.
6. Soft Skills by K. Alex, S. Chand and Company, 2014.
7. Soft Skills and Employability Skills by Sabina Pillai and Agna Fernandez, Cambridge University Press-2018
8. Life Skills and Personality Development by Maithry Shinde and Jyotsna Sreenath, Cambridge University Press-2022

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (E) - II
SEC-II Soft Skills
(Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study(Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (F) - II
SEC-II Practical Banking Skills Paper-II
(Introduced from June 2024)

Course Outcomes:

After the successful completion of this course students will be able to:

1. Familiarize with different banking instruments
2. Able to understand the relationship between bank customer and bank.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Banking Instruments	15 hours
	Cheque – Meaning, Features, Precautions in Handling Cheque book Cheque Clearing – Process, MICR Fund Transfer – N.E.F.T. & RTGS its feature and process and Settlement System E – Banking Products of NPCI – BHIM, NACH, NETC, IMPS	
Unit-II	Relationship Between Banker and Customer	15 hours
	Types of Customers – Individual and Institutional Mechanism of Customer Grievances Redressal Nominee – Process and Claim Settlement Rights of Banker and Bank Customers	

(As it is SEC, the time of this course can be utilized as 20% for theoretical knowledge and 80% for practical exercises and experiential learning)

Reference Books Recommended:

1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. Bhasin Nitin (2010), Financial Institutions and Financial Markets in India: Functioning and Reforms. New Century Publications, New Delhi
3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy of Financial Market, <https://eagletraders.com/books/afm/afm4.php>
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
5. Gupta, L.C (1997), Stock Exchange Trading in India; Society for Capital Market Research and Development
6. Sethi Jyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, Prentice Hall of India, New Delhi

7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
9. Vyaptakesh Sharan (2009) India's Financial Sector: An Era of Reforms, SAGE Publications India Pvt Ltd
10. Prabhu Ghate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGE Publications India Pvt Ltd
11. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
12. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
13. Pathak Bharati (2018) Indian Financial System, Pearson Education
14. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, Pearson Education
15. Anil Varma & Pramod Rao (2007) Globalization: Indian Financial Sector Reforms, Prabhat Prakashan
16. Durgadas Roy (2009) Financial Intermediation In Economic Development: The Indian Perspective, Rajat Publications

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester- II
Course Code: SEC (F) - II
SEC-II Practical Banking Skills Paper-II
 (Introduced from June 2024)

Assessment: Formative assessment should be based on experiential learning and skill-oriented activities. Internal evaluation will consist of the practical test of 10 marks. Semester-end-examination will be for 40 marks.

Instructions:

1. Question 1 and 2 are compulsory.
2. Attempt any three questions from 3 to 6.

Total Marks 40

Time 90 minutes

Question No. 1	Multiple Choice Questions (8 questions)	8 Marks
Question No. 2	Write Short notes (Any two out of three)	8 Marks
Question No. 3	Practical question/ Case study (Skill oriented)	8 Marks
Question No. 4	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 5	Practical question/ Case study(Skill oriented)	8 Marks
Question No. 6	Practical question/ Case study(Skill oriented)	8 Marks

(Questions should test skill enhancement)

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: AEC - II
AEC-II: English for Business Communication -II
(Introduced from June 2024)

Course Outcomes:

1. To enable students to describe the objects and things
2. To help students to describe the persons and places
3. To assist students to describe daily routine and processes
4. To develop students reading and comprehension skills
5. To inculcate values among the students

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	Description	15 hours
Unit-II		15 hours
	A. Reclaim Your Creative Confidence by Tom Kelley & David Kelley B.1. Yes! I Can Do it by Shweta Taneja 2. The Exercise Book by Rabindranath Tagore	

Reference Books Recommended:

1. Swan, Michael (2007). Practical English Usage. New Delhi: Oxford University Press.
2. Rao, Prasad (2019). High School English Grammar and Composition. New Delhi: Blackie ELT Books.
3. Jones, Daniel (2006). Cambridge English Pronouncing Dictionary. Singapore: Cambridge University Press.
4. <https://www.collinsdictionary.com/>
5. Reclaim Your Creative Confidence by Tom Kelley & David Kelley
6. The Complete Works of Rabindranath Tagore, General Press, New Delhi 2017

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: AEC - II

AEC-II: English for Business Communication -II

Time: 90 Minutes

Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (5 questions)	5 Marks
	b) Answer in One sentence (5 questions)	5 Marks
Question No. 2	a) based on Unit 1	10 Marks
	b) Based on Unit 2	10 Marks
Question No. 3	a) based on Unit 1	5 Marks
	b) Based on Unit 2	5 Marks

Internal Assessment: 10 marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: VEC - I

VEC-I: Democracy, Election and Indian Constitution

Note: This course will be common to all students of all faculties notified separately.

Shivaji University, Kolhapur
Programme: B. Com.
Level 4.5 Semester-II
Course Code: CEP

Community Engagement Programme (CEP)

Under the Community Engagement Programme, the student is expected to conduct field activities for beneficiaries (community) and learn real-life experiences.

Note: For this course, follow the common syllabus and evaluation guidelines issued by the university separately.

Equivalence

Pre-revised Syllabus		Revised Syllabus	
Course Code	Course	Course Code	Course
DSC-1	Financial Accounting Paper-I	DSC (A)-I	Accountancy Paper-I
DSC-2	Micro Economics Paper-I	DSC (D)-I	Business Economics-I
DSC-3	Management Functions & Application Paper-I	DSC (B)-I	Business Administration Paper-I
GEC-AA1	Principle of Marketing Paper-I	OE -I	Marketing Skills
AECC-C1	Business Communication Paper-I	AEC-I	English for Business Communication
SEC-1 (VBC)	Democracy, Election, Good Governance	VEC-I	Democracy, Election and Indian Constitution
DSC-4	Micro Economics Paper-II		Business Economics Paper-II
DSC-5	Financial Accounting Paper-II		Accountancy Paper-II
DSC-6	Management Functions & Application Paper-II		Business Administration Paper-II
GEC-AA2	Principle of Marketing Paper-II	OE-II	Digital Marketing Paper-II
AECC-C2	Business Communication Paper-II	AEC-II	English for Business Communication Paper-II
SEC-2 (VBC)	Constitution of India and Local Self-government	VEC-I	Democracy, Election and Indian Constitution
