SHIVAJI UNIVERSITY, KOLHAPUR - 416004, MAHARASHTRA
PHONE:EPABX-2609000, www.unishivaji.ac.in, bos@unishivaji.ac.in
शिवाजी विद्यापीठ, कोल्हापूर -४१६००४,महाराष्ट्र
दूरध्वनी-ईपीएबीएक्स -२६०९०००, अभ्यासमंडळे विभाग दुरध्वनी ०२३१—२६०९०९४

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जा.क्र./शिवाजी वि./अमं/कॉमर्स/521 दिनांक - ०१/ ०९/ २०२५

प्रति,

मा.प्राचार्य/संचालक,
सर्व संलग्नित (वाणिज्य व व्यवस्थापन) महाविद्यालये,
शिवाजी विद्यापीठ, कोल्हापूर

विषय :– बी. कॉम भाग 2 सेमिस्टर 3 व 4 च्या अभ्यासक्रमातील किरकोळ दुरूस्तीबाबत.
संदर्भ :– या कार्यालयाचे पत्र 1. एसयु/बीओएस/कॉमर्स ॲण्ड मॅनेजमेंट/266 दिनांक 03/05/2025 2. शिवाजी वि./अमं/कॉमर्स/328 किरकोळ दुरूस्ती दिनांक 26/05/2025

महोदय,

उपरोक्त संदर्भिय विषयास अनुसरुन आपणास आदेशान्वये कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण, 2020 (NEP 2.0) नुसार शैक्षणिक वर्ष 2025–26 पासून लागू करण्यात आलेल्या बी. कॉम भाग 2 सेमिस्टर 3 व 4 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,

उपकुलसचिव

सोबत : वरील प्रमाणे

प्रत :

1. मा. प्र.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. पात्रता विभागास/आय.क्यु.ए.सी. विभागास
9. संलग्नता टी 1 व टी 2 विभागास

माहितीसाठी व पुढील योग्य त्या कार्यवाहीसाठी

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शिवाजी विद्यापीठ, कोल्हापूर -४१६००४,महाराष्ट्र
दूरध्वनी-ईपीएबीएक्स -२६०९०००, अभ्यासमंडळे विभाग दुरध्वनी ०२३१—२६०९०९४

जा.क्र./शिवाजी वि./अस/कॉमर्स/328 दिनांक - २६/ ०५/ २०२५

प्रति,

मा.प्राचार्य/संचालक,
सर्व संलग्नित (वाणिज्य व व्यवस्थापन) महाविद्यालये,
शिवाजी विद्यापीठ, कोल्हापूर

विषय :– बी. कॉम भाग 2 सेमिस्टर 3 व 4 च्या अभ्यासक्रमातील किरकोळ दुरूस्तीबाबत.
संदर्भ :– या कार्यालयाचे पत्र एसयु/बीओएस/कॉमर्स ॲण्ड मॅनेजमेंट/266,267
दिनांक 03/05/2025

महोदय,

उपरोक्त संदर्भिय विषयास अनुसरुन आपणास आदेशान्वये कळविण्यात येते की, राष्ट्रीय शैक्षणिक धोरण, 2020 (NEP 2.0) नुसार शैक्षणिक वर्ष 2025–26 पासून लागू करण्यात आलेल्या बी. कॉम भाग 2 सेमिस्टर 3 व 4 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. सं. मो. कुबल
उपकुलसचिव

सोबत : वरील प्रमाणे

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. पात्रता विभागास/आय.क्यु.ए.सी. विभागास
9. संलग्नता टी 1 व टी 2 विभागास

माहितीसाठी व पुढील योग्य त्या कार्यवाहीसाठी

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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./266 **Date : 03/05/2025**

To,

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

Subject :Regarding syllabi of B.Com. Part-II (CBCS) (Sem.III & IV) 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-II (Sem. III & IV)** (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 2025-2026** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

The question paper on the pre-revised syllabi of above mentioned course will be set for the examinations to be held in October/November 2025 & March/ April, 2026. These chances are available for repeater students, if any.

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

for Information and necessary action

Copy to:

1	Dean, Faculty of Commerce & Management	6	Appointment Section A & B
2	Director, Board of Examinations and Evaluation	7	I.T.Cell /Computer Centre
3	Chairman, Respective Board of Studies	8	Eligibility Section
4	B. Com. Section	9	Affiliation Section (T.1) (T.2)
5	Internal Quality Assurance Cell (IQAC Cell)	10	P.G. Seminar Section

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SHIVAJI UNIVERSITY, KOLHAPUR

SYLLABUS FOR B.COM. Part - II

SYLLABUS FOR
BACHELOR OF COMMERCE
(SEMESTER III AND SEMESTER IV)
PREPARED BY
FACULTY OF COMMERCE AND MANAGEMENT
IN ACCORDANCE WITH NATIONAL EDUCATION POLICY 2020
WITH EFFECT FROM
ACADEMIC YEAR - 2025-26

Supplement to R. B. Com. 3: List of Courses at level 5.0

Course Code	Course Title	Description
	Level 5.0 Semester-III	
DSC (A)- Major III	Accountancy Paper III (Corporate Accounting – Part- I)	Student should choose one course major other than their minor. (However, this subject should be from three subjects from completed in the first year). Subject to availability of it in respective college.
DSC (A)- Major IV	Accountancy Paper IV (Accounting for Consignment, Joint Venture and Departmental Accounts)	
DSC (B) - Major III	Business Administration Paper- III (Human Resource Management – I)	
DSC (B) - Major IV	Business Administration Paper - IV (Marketing Management- I)	
DSC (C) - Major III	Business Studies Paper- III (Fundamentals of Entrepreneurship)	
DSC (C) - Major IV	Business Studies Paper IV (Basics in Business Management)	
DSC (D)- Major III	Business Economics Paper III (Macro Economics Part- I)	
DSC (D)- Major IV	Business Economics Paper - IV (Principles and Practices of Banking Part- I)	
DSC (E)- Major III	Cost Accounting Paper III (Absorption of Overheads and Essentials of Costing)	
DSC (E)- Major IV	Cost Accounting Paper - IV (Cost Book-Keeping)	
DSC (F)- Major III	Tax Management Paper III (Income Tax – I)	
DSC (F)- Major IV	Tax Management Paper - IV (Goods and Service Tax (GST) – I)	
DSC (G)- Major III	Banking Paper- III (Principles and Practices of Banking – III)	
DSC (G)- Major IV	Banking Paper- IV (Rural Banking Part- I)	
DSC (H)- Major III	Co-operation and Rural Development Paper III (Fundamentals of Rural Development Part-I)	
DSC (H)- Major IV	Co-operation and Rural Development Paper- IV (Co-operatives and Rural Development Part – I)	
DSC (I) - Major III	Business Statistics Paper-III (Statistical Methods -I)	
DSC (I) - Major IV	Business Statistics Paper-IV (Elementary Probability Theory)	

DSC (A) Minor I	Accountancy Paper I (Corporate Accounting – Part- I)	Student should choose one course minor other than their major. (However, this subject should be from three subjects from completed in the first year). Subject to availability of it in respective college.
DSC (B) Minor I	Business Administration Paper I (Human Resource Management – I)	
DSC (C) Minor I	Business Studies Paper I (Fundamentals of Entrepreneurship)	
DSC (D) Minor I	Business Economics Paper I (Macro Economics Part- I)	
DSC (E) Minor I	Cost Accounting Paper I (Absorption of Overheads and Essentials of Costing)	
DSC (F) Minor I	Tax Management Paper I (Income Tax – I)	
DSC (G) Minor I	Banking Paper I (Central Banking in India Part- I)	
DSC (H) Minor I	Co-operation and Rural Development Paper I (Cooperative Movement in Maharashtra)	
DSC (I) Minor I	Business Statistics Paper I (Statistical Methods -I)	
OE – III	One Course	Select it from other faculties
SEC(A/E/F)- III	Computerized Accounting - Part I	Student should choose one course from this list and open basket, Subject to availability of it in respective college.
SEC (B) - III	Business Ethics: Manners and Etiquettes	
SEC (C) - III	Business Plan and Project Report	
SEC (D)- III	Marketing of Financial Services- I	
SEC (G)- III	Financial Markets and Services Part- I	
SEC (H) III	Agriculture Marketing Part-l	
SEC (I)- III	Practical on Business Statistics – I	
VSC (A/E/F)- I	Hotel Accounting	Student should choose course related to major subject.
VSC (B) -I	Office Documentation and Record Keeping	
VSC (C) - I	Critical Thinking	
VSC (D)- I	Tourism Skills - Part- I	
VSC (G)- I	Corporate Banking Part-I	
VSC (H) - I	Agro Tourism Part-I	
VSC (I) - I	Statistical Computation using MS-Excel-I	
AEC III	English for Business Communication- III	Compulsory
IKS (A/E/F)	Evolution of Accounting in India	Student should choose course related to major subject.
IKS (B)	Indian Knowledge System and Management	
IKS (C)	Indian Ancient Business	
IKS (D)	Ancient Indian Economic Thoughts	
IKS (G)	Ancient Banking System in India Paper- I	
IKS- (H)	Indian Cooperative Thought`s	
IKS- (I)	Specific Ancient Statistics	

Level 5.0 Semester – IV		
DSC (A)- Major V	Accountancy Paper- V (Corporate Accounting - Part II)	Student should choose one course major other than their minor. (However, this subject should be from three subjects from completed in the first year). Subject to availability of it in respective college.
DSC (A)- Major VI	Accountancy Paper - VI (Hire Purchase System and Branch Account)	
DSC (B) - Major V	Business Administration Paper V (Financial Management)	
DSC (B) - Major VI	Business Administration Paper - VI (Production Management)	
DSC (C) - Major V	Business studies Paper- V (Micro Small and Medium Enterprises)	
DSC (C) - Major VI	Business Studies Paper- VI (E-Commerce)	
DSC (D)- Major V	Business Economics Paper V (Macro Economics Part- II)	
DSC (D)- Major VI	Business Economics Paper VI (Principles and Practices of Banking – II)	
DSC (E)- Major V	Cost Accounting Paper – V (Methods of Costing – I)	
DSC (E)- Major VI	Cost Accounting Paper- VI (Methods of Costing Part II)	
DSC (F)- Major V	Tax Management Paper- V (Income Tax – II)	
DSC (F)- Major VI	Tax Management Paper VI (Goods and Service Tax (GST) – II)	
DSC (G)- Major V	Banking Paper V (Principles and Practices of Banking – IV)	
DSC (G)- Major VI	Banking Paper - VI (Rural Banking Part- II)	
DSC (H)- Major V	Cooperation and Rural Development Paper V (Fundamental of Rural Development Part-II)	
DSC (H)- Major VI	Co-operation and Rural Development Paper - VI (Co-operatives and Rural Development Paper – II)	
DSC (I) - Major V	Business Statistics Paper -V (Statistical Methods -II)	
DSC (I) - Major VI	Business Statistics Paper - VI (Discrete Probability Distributions)	
DSC (A) Minor II	Accountancy Paper II (Corporate Accounting - Part II)	Student should choose one course
DSC (B) Minor II	Business Administration Paper II (Financial Management)	
DSC (C) Minor II	Business studies Paper-II	

	(Micro Small and Medium Enterprises)	minor other than their major. (However, this subject should be from three subjects from completed in the first year). Subject to availability of it in respective college.
DSC (D) Minor II	Business Economics Paper II (Macro Economics Part- II)	
DSC (E) Minor II	Cost Accounting Paper- II (Methods of Costing – I)	
DSC (F) Minor II	Tax Management Paper- II (Income Tax – II)	
DSC (G) Minor II	Banking Paper II (Central Banking in India Part- II)	
DSC (H) Minor II	Co-operation and Rural Development Paper - II (Cooperative Movement in India)	
DSC (I) Minor II	Business Statistics Paper II (Statistical Methods -II)	
OE – IV	One Course	Select it from other faculties
SEC (A/E/F)- IV	Computerized Accounting - Part II	Student should choose one course from this list and open basket, Subject to availability of it in respective college
SEC(B) -IV	Project Management Skills	
SEC(C) - IV	Business Correspondence and Documentation	
SEC (D)- IV	Marketing of Financial Services Part- II	
SEC (G)- IV	Financial Markets and Services Part- II	
SEC (H) - IV	Agriculture Marketing Skill Part -II	
SEC (I) - IV	Practical on Business Statistics- II	
VSC (A/E/F) II	Hospital Accounting	Student should choose course related to major subject.
VSC (B) -II	Office Automation	
VSC(C) - II	Business Data Visualization	
VSC (D)- II	Tourism Skills Part- II	
VSC (G)- II	Corporate Banking Part – II	
VSC(H)- II	Agro Tourism Part –II	
VSC(I)- II	Statistical Computation using MS-Excel-II	
AEC IV	English for Business Communication- IV	Compulsory
VEC-II (Evs.)	Environmental Studies	Compulsory

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (A)- Major III
Accountancy Paper- III
(Corporate Accounting – Part- I)
(Introduced from June 2025)

Course Outcomes: After completing the course, the students will be able to –
1. Understand the basic concepts and types of companies.
2. Learn the legal provisions of corporate accounting
3. Understand Procedure for Issue of Shares.
4. Learn the methods of valuation of shares

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	**Course Contents**	**Hours**
Unit I	**Introduction to Company** Meaning and Definition of Company– Types of companies , Types of shares – Share capital of the company – Features of Equity share &Preference shares - Memorandum of company – Articles of Association of company – Formation of company , Initial Public Offering (IPO) – Meaning & Process	15
Unit II	**Legal Provision Related to Corporate Accounting** Accounts related provision under companies Act 2013 – sections under the companies Act 128 , 129 , 130, 131, 132, 133, 135, 136,137 Key aspects of company accounts according to the companies Act 2013 Monitoring and Regulatory Authorities , Corporate Governance under Companies Act, 2013	15
Unit III	**Issue of Shares :** Terms and conditions on issue of shares, Issue at par and premium, Concept of calls in advance and calls in arrears, Journal entries on Issue of shares, Forfeiture and Reissue of shares	15
Unit IV	**Valuation of Shares** Need for valuation – factors Affecting valuation of shares Methods of Valuation of Shares : a) Valuation of Equity Share 1) Net Asset Method 2) Earning Method 3) Fair Value Method b) Valuation of Preference Share i) Earning Method ii) Yield Method or Dividend Yield Method iii) Earning Capacity Method Valuation Based on Rate of Earning Valuation Based Price Earning Ratio Capitalization Factor	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References

1. Shukla M.C., Grewal T.S. and Gupta S.C. Advanced Accountancy, S. Chand and company New Delhi.
2. Maheshwari S.N. –MaheshawariS.K.andMaheshawrisharad K. – Advanced Accountancy Volume II , Eleventh Edition ,
Vikas Publishing House Pvt. Ltd. Delhi
3. Gupta R.L.Radhaswamy – company Account Sultan Chand & Sons ; New Delhi
4. Mukharjee A. ,Hanif M – Modern Accountancy Volume I
Tata Mcgraw –Hill Publishing Company
5. Jain and Narang – Advanced Accountancy
6. Tulsian P.C. – Accountancy for CA Foundation
Tata MCGraw Hill Publishing co. New Delhi
7. ICSI –Corporate Restructuring Insolvency Liquidation & winding –Up
8. ICSI – Corporate and Management Accounting

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (A)- Major III
Accountancy Paper- III
(Corporate Accounting – Part- I)

Instructions –
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Long Answer Question	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	8 Marks
B)	Short Practical Problem	8 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (A) - Major IV
Accountancy Paper IV
(Accounting for Consignment, Joint Venture and Departmental Accounts)
(Introduced from June 2025)

Course Outcomes: After completing the course, the students will be able –
1. To understand the concept of Accounting Standards and IFRS.
2. To understand the concept and Accounting Procedure of Consignment Account
3. To get exposure with the different method of maintaining joint venture Account
4. To understand accounting procedure of department accounts

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	Course Contents	Hours
I	**Accounting Standards and IFRSs:** Concept, Objectives of Accounting Standards, Procedure for setting Accounting Standards, List of Accounting Standards, IFRSs, Need of International Financial Reporting Standards, Convergence of IFRSs in India, list of Ind ASs.	15
II	**Consignment Account** Meaning & Definition - Need of Consignment - Difference between Consignment & Sales - Important terms and accounting Procedure in the books of consignor and consignee.	15
III	**Joint Venture Account** Introduction – Characteristics - Joint Venture and Partnership - Joint Venture and Consignment – Accounting for Joint Venture	15
IV	**Departmental Accounts** Introduction, Meaning, Objectives and advantages of departmental accounting, Methods of departmental accounting.	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References –

1. S. Rawat (2011) Students Guide to Accounting Standards published by Taxmann Publication New Delhi
2. M.P. Vijay Kumar (2006) First Lessons in Accounting Standards published by Snow White Publication Mumbai
3. C.A. P.C. Tulsian , C.A. Bharat Tulsian (2016) Quick Revision For Financial Accounting published by S. Chand Publication New Delhi
4. T. S. Grewali (1996) Introduction to Accountancy published by S. Chand Publication New Delhi
5. S. K. Paul (1996) Advanced Accounting published by New Central Book Agency Calcutta
6. H.R. Kotalwar (1992) A New Approch to Accountancy Volume II published by Discovery publisher, Maharastra Nagar MIDC Latur

7. R. S.N. Pillai, Bagavati, S. Uma (2006) Fundamentals of Advanced Accounting (Financial Accounting Volume I) published by S.Chand Publication Co. Ltd. New Delhi
8. S. P. Jain, K. L. Narang (2009) Advanced Accountancy published by Kalyani Publishers New Delhi
9. T. S. Grewal , S.C. Gupta (2022) Introduction to Accountancy published by S. Chand Publication New Delhi
10. Mukherjee, M. Hanif (2003) Modern Accountancy Volume II published by A Tata M.C. Graw- Hill Publishing Co. Ltd New Delhi
11. M.E. Thukaram Rao (2009) New Age Advanced Accountancy published by New International Publication Mumbai

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0, Semester- III

Course Code: DSC (A) - Major IV

Accountancy Paper IV

(Accounting for Consignment, Joint Venture and Departmental Accounts)

(Introduced from June 2025)

Instructions –

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

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0, Semester- III

Course Code: DSC (B) - Major III

Business Administration Paper- III

(Human Resource Management-I)

(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to…

1) To impart knowledge about the Human Resource Management
2) To acquaintance with the human resource management
3) To Students understand the employees training
4) To apply the knowledge about the performance appraisal and merit rating

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 Human Resource Management** Evolution HRM concepts and its Scope, Objectives, Nature, Significance and Functions of Human Resource Management	15
Unit-II	**Human Resource Planning (HRP)** Meaning and need of Human Resource Planning, Factors affecting HRP, Job Analysis, Job Description, Job Specification. **Recruitment and Selection**: Meaning and Sources of recruitment, Process of scientific selection procedure.	15
Unit-III	**Employee Training** Meaning and importance of training, Steps in training program, Methods of training, Impediments of effective training.	15
Unit-IV	**Performance Appraisal and Merit Rating** Concept and purpose of performance appraisal, Methods (Traditional & Modern) of performance appraisal. Ethics in performance appraisal. **Merit Rating:** Meaning, Benefits of Merit Rating. Difference between performance appraisal and merit rating.	15

Reference Books:

1. Biswajeet Pattanayak: Human Resource Management- Prentice Hall of India, New Delhi.
2. Dr. C. B. Gupta: Business Management- Sultan Chand & Sons, New Delhi.
3. K. Ashwathappa: Human Resource Management-Tata McGraw Hill, New Delhi
4. L C Jhamb & Savitri Jhamb: Industrial Management, Everest Publishing House, Pune.
5. Lundy J. L: Effective Industrial Management- Eurasia Publishing Co.
6. M. E. Tukaram Rao: Industrial Management- Himalaya Publishing House, New Delhi
7. Vijay Dhole and BhushanPednekar: Human Resource Management- Himalaya Publishing House, New Delhi.

Note- Latest edition of textbooks may be used.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (B) - Major III
Business Administration Paper- III
(Human Resource Management-I)
(Introduced from June 2025)

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
	C) 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 5.0, Semester- III
Course Code: DSC (B) - Major IV
Business Administration Paper IV
(Marketing Management – I)
(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to…
1. Familiarize with the basic concepts of marketing management
2. Create awareness of marketing mix elements
3. Understand the importance of pricing decision
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	**Introduction to Marketing:** Meaning of Market and Marketing, Characteristics of Marketing, Core Marketing Concepts, Marketing Philosophies, Marketing Management Process, Marketing Mix.	10
Unit-II	**Product Decisions and Pricing Decisions** A) Product Decisions: Concept of a Product, Product mix decisions, Brand Decision ,New Product Development , Sources of New Product idea, Steps in Product Development , Stages in Product Life Cycle	20

	B) Pricing Decisions: Pricing objectives , Different pricing method - New product pricing	
Unit-III	**Channel Decision and Promotion Decision**	20
	A) Channel Decision: Role Of Intermediaries, Types of Channel flows, Functions of Distribution Channel, Structure and Design of Marketing Channels B) Promotion Decision: Factors Guiding the Selection Of Promotion Mix, Advertising And Its Objectives, Developing The Advertising Campaign; Sales Promotion And Its Objectives, Tools Of Sales Promotion,	
Unit-IV	**Emerging Trends And Issues In Marketing**	10
	Rural Marketing, Societal Marketing, Online Marketing, Green Marketing, Retail Marketing. Global Marketing(only concept and importance)	

Reference Books:

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)
5. K.S. Chandrasekar, 2010 Marketing Management Text and Cases, Tata McGraw-Hill Publication, New Delhi.
6. Govindarajan 2009, Marketing Management Concepts, Cases, Chhallenges and Trends, Prentice Hall of India, New DelhI.
7. Gurav and Salunkhe 2022, Principles of Marketing, Nirali Prakashan, Pune

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0, Semester- III

Course Code: DSC (B) - Major IV

Business Administration Paper IV

(Marketing Management – I)

(Introduced from June 2025)

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
	C) 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

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (C) - Major III
Business Studies Paper- III
(Fundamentals of Entrepreneurship)
(Introduced from June-2025)

Objectives-
To impart theoretical knowledge of Entrepreneurship and to develop Entrepreneurship qualities and skills
To acquaint students with Entrepreneurship and its Theories
To impart conceptual knowledge of Service and Agro Entrepreneurship
To acquaint students with various institutions engaged in Entrepreneurship Development

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Entrepreneur:-**	15 Hours
	Evolution, Meaning and Definition, Functions, Qualities of successful entrepreneur, Types of Entrepreneur, Obstacles to become an Entrepreneur, Challenges before existing entrepreneur in modern era.	
Unit-II	**Entrepreneurship and its Theories**	15 Hours
	Concept, Definitions, Importance, Theories- Joseph Schumpeter's Theory of Innovation, Hagen's Status Withdrawal, David McClelland's Need for Achievement theory, Knight's Risk Taking theory,	
Unit-III	**Entrepreneurship Development Programmes**	15 Hours
	Meaning, Need , Objectives, Phases of EDP , Problems of EDP , Institutes for EDP - National Institute for Entrepreneurship and Small Business Development (NIESBUD) National Alliance of young entrepreneurs (NAYA) Maharashtra Centre for Entrepreneurship Development (MCED), Entrepreneurship Development Institute of India (EDII), Small Industries Development Organizations (SIDO)	
Unit-IV	**Service and Agro Entrepreneurship:**	15 Hours
	A) Service Entrepreneurship- Meaning and Concept, Role of Service sector in National Economy, Opportunities in Service sector. B) Agro Entrepreneurship- Meaning and Concept, Importance, Entrepreneurial Opportunities in Agro Sector, Challenges before Agro Entrepreneurship	

Reference Books:

1. Dynamics of Entrepreneurial Development and Management- by Vasant Desai

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

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (C) - Major III
Business Studies Paper- III
(Fundamentals of Entrepreneurship)
(Introduced from June-2025)

Time - 3 Hours: Total Marks: 80

Q.1	a) Multiple Choice question (6 Questions -4 Alternative each)	12 Marks
	b) Match the following (Two Columns- Four Pairs)	04 Marks
	c) Two Statements (Answering true or false)	04 Marks
Q.2	Write short notes (Any four out of six)	20 Marks
Q.3	Answer the following (Any four out of six)	20 Marks
Q.4	Answer the following (Any two out of four)	20 Marks

Equivalence

Sr. No.	Old Name	New Name
1	Fundamentals of Entrepreneurship Paper - I	Introduction to Entrepreneurship Paper - III
2	Fundamentals of Entrepreneurship Paper - II	Micro, Small and Medium Enterprises Paper - IV

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code : DSC (C) - Major IV
Business Studies Paper- IV
(Basics in Business Management)
Introduced from June-2025

Course Outcomes :
1. Decision making through the application of knowledge of management discipline at supervisory level.
2. Identify the different functional aspects of business.
3. Develop effective communication especially in business applications.

4. Develop the decision making at supervisory level.

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 Management**	15 Hours

	• Meaning and definition of business management.
	• Features of business management
	• Nature of business management
	  o Management as an Art
	  o Management as a Science
	  o Management as a Profession
	• Significance of Management
	• Process of Management
	• Levels of Management
	• Functional areas of management
	• Social Responsibility of Business
	• Management and Administration
	• 14 Principles of Management by Henry Feyol	

Unit-II	**Contribution towards Development of Management Theory**	15 Hours
	• F. W. Taylor’s Scientific Management : Principles and techniques of scientific management. • Max Weber : Meaning and characteristics of Bureaucratic organisation • Elton Mayo's Hawtrone Experiments	
Unit-III	**Functions of Management**	15 Hours
	▪ Planning, ▪ Organizing, ▪ Staffing ▪ Leading ▪ Communication, ▪ Coordination, ▪ Control	
Unit-IV	**Unit IV : Organisation Structure, Responsibility, Accountability and Delegation of Authority**	15 Hours

Books recommended:

1. Essential of Management by Knootz& O Donnel
2. Principles& Practice of Management by L.M. Prasad
3. Practice of Management by Peter Drucker
4. Business Organizational Management by Singh and Chhabra
5. Business Organization and Management by M. C. Shukla
6. Organization and Management by Dr. C. B. Gupta

7. Management: Principles and Practice by Shriniwas and Chunawala
8. Principles of Management by Terry and Franklin
9. Modern business and Organization by Sherlekar and Sherlekar
10. Management and Organization by Louise and Allen

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code : DSC (C) - Major IV
Business Studies Paper- IV
(Basics in Business Management)
Introduced from June-2025

Time - 3 Hours: Total Marks: 80

Q.1	a) Multiple Choice question (6 Questions -4 Alternative each)	12 Marks
	b) Match the following (Two Columns- Four Pairs)	04 Marks
	c) Two Statements (Answering true or false)	04 Marks
Q.2	Write short notes (Any four out of six)	20 Marks
Q.3	Answer the following (Any four out of six)	20 Marks
Q.4	Answer the following (Any two out of four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (D) - Major III
Business Economics Paper III
(Macro Economics Part- I)
(Introduced from June 2025)

Course Outcome : After studying this course, students will able to:
1. Understand the basic ideas and framework of macroeconomics.
2. Understand different concept of national income & its application in economic policy making.
3. Understand concept of money and various approaches regarding value of money.
4. Analyze macroeconomic variables in relation to the various sectors of the economy.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Introduction to Macro Economics** 1.1 Macro Economics- Concept, Nature & Scope 1.2 Importance of Macro Economics 1.3 limitations of Macro Economics 1.4 Macro Economic Variables	15

II	**National Income** 2.1 National Income - meaning & different concepts- GDP, GNP, NNP, Personal &disposable income, Per capita income,Green GDP, National income at current & constant price 2.2 Methods of Computing National Income- Product, Income & Expenditure method 2.3 Difficulties in computing National Income 2.4 Application of National Income data	15
III	**Value of Money** 3.1 Value of Money- Meaning & Concept 3.2 Theories of Value of Money – Quantity Theory of Money, Transaction approach& Cash Balance approach. 3.3 Inflation- Meaning, types, causes &impact of inflation, remedies to control inflation. 3.4 Index number- Simple & Weighted Index Number.	15
IV	**Output and Employment** 4.1 J.B. Says Law of Market. 4.2 Keynesian theory of employment. 4.3 Consumption Function- concept & types, factors influencing consumption function. 4.4 Investment Function - Marginal efficiency of Capital, Investment Multiplier.	15

Reference Books

1. D.N.Diewedi- Macro Economics Theory & Practice , McGraw Hill Education India Pvt. Ltd
2. Karl E. Case, Ray C. Fair, Sharon E. Oster- Principles of Macro Economics, Pearson
3. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.
4. Seth M.L. (2017),Macro Economics, Laxminarayan Agarwal Publication 24.
5. Singh S.B. Macro Economics, Vishvabharti Publication New Delhi 25.
6. Taygi B.P. Singh H.P(2016), Public Finance,JayaprakashNath Co. 26.
7. Vaish M.C.(2009).Monetary Policy. Vikas Publishing House New Delhi

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- III

Course Code- DSC (D) - Major III

Business Economics Paper III

(Macro Economics Part- I)

(Introduced from June 2025)

Total Mark- 80 **Time- 3 hours**

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04Marks
	c) Two Statement (Answering True/ False)	04Marks
Question No. 2	Write Short Notes(Any four out of Six)	20Marks
Question No. 3	Answer the following(Any Four out of Six)	20Marks
Question No. 4	Answer the following(Any Two out of Four)	20Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- III

Course Code- DSC (D) - Major IV

Business Economics Paper - IV

(Principles and Practices of Banking Part- I)

(Introduced from June 2025)

Course outcomes: Learners will able to

1) Understand practical banking process
2) Understand new banking product and services
3) Understand new banking technology and innovation in banking sector
4) Understand various issues in Indian banking

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Practical Banking** 1.1 Opening Bank Account, Operating and Closing an Account 1.2 KYC – norms and procedure 1.3 Banker's and Customer's Rights and Obligations 1.4 Negotiable Instruments – Cheque, Bills of Exchange, Promissory Notes	**15**
II	**New Banking Products and Services** 2.1 Bancassurance: Meaning, Types, Advantages for Banks 2.2 Mutual Funds - Meaning and Types 2.3 Opening and Operating of D-mat Account 2.4 AI driven banking products	**15**

III	**Banking Technology and Innovation** 3.1 Core Banking Solutions (CBS) 3.2 Digital Wallets and Payment Gateways 3.3 SWIFT- Features, Code, Standards & Transactions 3.4 NACH - Nature, Membership, Services and Mechanism	15
IV	**Issues in Indian Banking** 4.1 Consolidation in banking – meaning and forms 4.2 NPA – Meaning, Causes and Remedies, Prompt Corrective Action, Asset Reconstruction Companies 4.3 Cyber security risks- meaning, types and precautions 4.4 Fintech disruptions – nature and solutions	15

References:

1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. BhasinNitin(2010), Financial Institutions and Financial Markets in India:Functioningand Reforms. New Century Publications, New Delhi
3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academyof Financial Market, https://eagletraders.com/books/afm/afm4.php
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in associationwith The Chartered Institute of Bankers, England.
5. Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Researchand Development
6. SethiJyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, PrenticeHall of India, New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, NationalStock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The ChallengesAhead, Response Books, New Delhi.
9. Vasant Desai, "Bank and Institutional Management", Himalaya Publishing House.
10. Dr. P. K. Srivastava, "Banking Theory and Practices", Himalaya Publishing House
11. GordenNatrajan “Banking Theory law and practices” Himalaya publishing
12. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
13. PathakBharati (2018) Indian Financial System, Pearson Education
14. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, PearsonEducation
15. Anil Varma&PramodRao (2007) Globalization: Indian Financial Sector Reforms, PrabhatPrakashan.
16. Durgadas Roy (2009) Financial Intermediation In Economic Development: The IndianPerspective, Rajat Publications
17. Charles A.E. Goodhart (1995) The Central Bank and the Financial System, PalgraveMacmillan
18. Paul, Justin, and Padmalatha, Suresh. Management of Banking and Financial Services.Pearson, 2022.
19. Mishra, S. K., and Puri, V. K. Indian Economy. Himalaya Publishing House, 2023.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (D) - Major IV
Business Economics Paper - IV
(Principles and Practices of Banking Part- I)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (E)- Major III
Cost Accounting Paper III
(Absorption of Overheads and Essentials of Costing)
(Introduced from June, 2025)

Course outcomes:
After completing the course, the students will be able to:
1. Explain the methods of absorption of factory overheads
2. Explain the methods of absorption of selling and distribution overheads.
3. Understand the concept of Activity Based Costing and its application.
4. Understand the Cost Accounting Standards.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Contents**	**Hours**
I	**Absorption of Manufacturing/Factory Overheads:**	15
	A) Capacity and overhead rates, Theoretical capacity, Practical capacity, Normal capacity, Capacity based on Sales expectancy and Idle capacity or excess capacity. B) Methods of Absorption – Production unit method, Percentage on direct wages, Percentage on Direct material cost, Percentage on prime cost, Direct labour hour method, Machine hour rate, Sales price method, Choice of a particular method of absorption, Undre/Over absorption of overheads, Practical Problems.	
II	**Absorption of Administration and Selling & Distribution Overheads:**	15

	A) Administration Overheads- Accounting of Administration overheads, Collection and Absorption of Administration overheads, Control of Administration overheads, Practical problems. B) Selling and Distribution overheads- Manufacturing V/s Selling and Distribution overheads, Collection and Absorption of Selling and Distribution overheads, Analysis of Selling and Distribution overheads, Control of Selling and Distribution overheads, Practical problems.	
III	**Activity Based Costing:**	15
	Reasons for introduction of ABC, Conceptual Framework, Basics of ABC, Advantages. Practical problems.	
IV	**Cost Accounting Standards: (CAS 1 to 12)**	15
	CAS 1: Classification of Cost. CAS 2: Capacity Determination. CAS 3: Production and Operation Overheads. CAS 4: Cost of Production for Captive Consumption. CAS 5: Determination of Average (Equalised) Cost of Transportation. CAS 6: Material Cost. CAS 7: Employee Cost CAS 8: Cost of Utilities. CAS 9: Packing Material Cost. CAS 10: Direct Expenses. CAS 11: Administrative Overheads. CAS 12: Repairs and Maintenance Cost	

References:

1. Saxena V.K. and Vashist C.D. (2009); *"Advanced Cost and Management Accounting",* Sultan Chand & Sons, Daryaganj, New Delhi-110002.
2. S.P.Jain, K.L.Narang, Simmi Agrawal (2016); *"Cost Accounting Principles and Practice",* Kalyani Publishers, New Delhi.
3. Arora M.N. (2023); *"Cost and Management Accounting",* Vikas Publishing House Private Limited, Noida-201301.
4. Inamdar S.M. (2011); *"Cost and Management Accounting",* Everest Publishing Housse, Pune, 411038.
5. Jawahar Lal and Seema Srivastava (2013); *"Cost Accounting",* McGraw Hill Education (India) Private Limited, New Delhi 110016
6. Study Material of Institute of Cost Accountants of India, 2016.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (E)- Major III
Cost Accounting Paper III
(Absorption of Overheads and Essentials of Costing)

Time : 3 hours Total Marks – 80

Instructions :
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	16 Marks
B)	Short Practical Problem	16 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (E)- Major IV
Cost Accounting Paper - IV
(Cost Book-Keeping)
(Introduced from June, 2025)

Course outcomes:
After completing the course, the students will be able to:
1. Understand the concept of non-integrated accounting
2. Reconcile cost and financial accounts
3. Understand the concept of integral accounting
4. Explain the emerging concepts of cost accounting.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Contents**	**Hours**
I	**Non-integrated (Interlocking) Accounting:**	15
	Principal Ledgers in Cost Departments, General Ledger Adjustments Account, Accounting for Materials, Accounting for Wages, Accounting of Overheads, (Practical Problems)	

II	**Reconciliation of Cost and Financial Accounts.** (Practical Problems)	15
III	**Integral Accounting.**	15
	Integrated Accounts with missing figures/values, Integrated Accounts with Variances (Practical Problems)	
IV	**Emerging Concepts in Cost Accounting:**	15
	Target Costing, Kaizen Costing, Environmental Cost Accounting, Cost of Quality. (Only Theory)	

References:

1. Saxena V.K. and Vashist C.D. (2009); *"Advanced Cost and Management Accounting",* Sultan Chand & Sons, Daryaganj, New Delhi-110002.
2. S.P.Jain, K.L.Narang, Simmi Agrawal (2016); *"Cost Accounting Principles and Practice",* Kalyani Publishers, New Delhi.
3. Arora M.N. (2023); *"Cost and Management Accounting",* Vikas Publishing House Private Limited, Noida-201301.
4. Inamdar S.M. (2011); *"Cost and Management Accounting",* Everest Publishing Housse, Pune, 411038.
5. Jawahar Lal and Seema Srivastava (2013); *"Cost Accounting",* McGraw Hill Education (India) Private Limited, New Delhi 110016
6. Study Material of Institute of Cost Accountants of India, 2016.

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0, Semester- III

Course Code: DSC (E)- Major IV

Cost Accounting Paper - IV

(Cost Book-Keeping)

(Introduced from June, 2025)

Time : 3 hours — Total Marks – 80

Instructions :

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

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Long Answer Question	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Answer Question	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (F)- Major III
Tax Management Paper III
(Income Tax – I)
(Introduced from June 2025)

Course Outcomes: After completing the course, the students will be able to –
1. Explain the provisions exempted incomes.
2. Calculate the income from self-occupied house property.
3. Calculate the income from let-out house property.
4. Calculate the income from multiple house properties.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Contents**	**Hours**
I	Introduction to Section 10 Overview of exempted income in taxation. Importance of Section 10 for taxpayers. Categories of income exempt under this section. Income Fully Exempt from Tax Agricultural Income (Section 10(1)): Definition of agricultural income. Conditions for exemption. Income of a Member of HUF (Section 10(2)): Understanding Hindu Undivided Family (HUF). Exemptions for income received by a member of HUF. Share of Profit from a Partnership Firm (Section 10(2A)): Tax treatment of profits received by partners. Conditions for exemption. Scholarship Income (Section 10(16)): Definition and eligibility for exemption. Examples of exempted scholarships. Income Partially Exempt from Tax Gratuity (Section 10(10)): Limits for government and private employees. Commuted Pension (Section 10(10A)): Exemption limits for government and non-government employees. Leave Encashment (Section 10(10AA)): Calculation and limits of exemption. House Rent Allowance (Section 10(13A)): Conditions and limits for claiming exemption. Formula-based calculations.	15
II	INCOME FROM HOUSE PROPERTY (Self Occupied) 1Introduction and objectives 2 Basis of Charge 3 Deemed owner 4 Income Exempt U/s 10 5 Computation of income from house property [GAV, NAV SOP, self-occupied Co-ownership, deductions 6 Miscellaneous- Arrears, Losses, TDs and no other deductions 7 Illustrations	15
III	INCOME FROM HOUSE PROPERTY (Let out) 1Introduction and objectives 2 Basis of Charge 3 Deemed owner 4 Income Exempt U/s 10 5 Computation of income from house property [GAV, NAV SOP, deemed let out partly let-out and partly, deductions 6	15

	Miscellaneous- Arrears, Losses, TDs and no other deductions 7 Illustrations	
IV	INCOME FROM HOUSE PROPERTY (Multiple House Properties) 1Introduction and objectives 2 Basis of Charge 3 Deemed owner 4 Income Exempt U/s 10 5 Computation of income from house property [GAV, NAV SOP, deemed let out partly let-out and partly, deductions 6 Miscellaneous- Arrears, Losses, TDs and no other deductions 7 Illustrations	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References

1) Singhania, V. K., & Singhania, M. (2023). *Students' guide to income tax including GST: Taxation for CA Intermediate*. Taxmann Publications Pvt. Ltd.
(This book provides a comprehensive explanation of income tax concepts, including residential status, assessment year, and various heads of income.)
2) Ahuja, G., & Gupta, R. (2023). Systematic approach to income tax: Including GST and other business taxes. Wolters Kluwer.
(A detailed guide on income tax law, covering concepts like income from house property, business or profession, and the scheme of computation.)
3) Srinivas, E. A. (2022). Handbook on taxation: Direct and indirect taxes. Pearson Education.
(Offers an in-depth exploration of taxation basics, incidence of tax, and detailed insights into deductions and allowances.)
4) Bhattacharyya, S. (2021). Taxation: Income tax and GST for students. McGraw Hill Education.
(This book presents taxation concepts systematically, focusing on computation of total income and related illustrations.)
5) Prasad, B. (2022). Income tax law and practice. Sultan Chand & Sons.
(An academic reference that deals with income tax law in India, including the basis of charge, tax treatment of salary income, and profits from business or profession.)

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0, Semester- III

Course Code: DSC (F)- Major III

Tax Management Paper III

(Income Tax – I)

Instructions –

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

Time – 3 hours   Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	8 Marks
B)	Practical Problem	8 Marks

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0, Semester- III

Course Code: DSC (F) - Major IV

Tax Management Paper - IV

(Goods and Service Tax (GST) – I)

Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to -

1. Understand the concept of GST.
2. Explain levy and collection under GST.
3. Calculate value of Taxable supply for GST.
4. Understand the registration procedure under GST.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Contents**	**Hours**
I	Basics of GST: Meaning of Indirect tax, Goods and Services Tax – Introduction, meaning, Background and implementation of GST in India, constitutional provisions of G.S.T, Features and basic elements. Important terms and Definition regarding Goods, Services, Capital Goods, Structure and Classification of GST	15
II	Levy and collection of GST: Meaning and scope and Supply, Tax Liability on composite and mixed supply, Levy and Collection of	20

	Tax,. List of exempts goods under GST. power to grant exemption , negative list of G.S.T., G.S.T. rate schedule for Goods and services. Time and place of supply of goods and services.	
III	Determination of value of Taxable supply, Calculation of transaction value , Tax invoice , debit and credit notes meaning and proforma of tax invoice, debit note credit notes,	15
IV	Registration of under G.S.T.: Person liable for registration, Person not liable for registration. Procedure for registration, cancellation of registration revocation of registration.	10

Note - Semester end University Examination - 80 Marks and Internal Evaluation 20 Marks.

References :

1. Sury M.M.:Goods and Service Tax in India.
2. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi.
3. Takkar, Vishal: GST for the Layman, TV 18 Broad cast Ltd.
4. The Institute of Chartered Accountants of India, Study Material for CA Inter/ Final Journals.
5. Singhania, V.K.: Students' Guide to Income Tax, Taxmann Publication, New Delhi.

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0, Semester- III

Course Code: DSC (F) - Major IV

Tax Management Paper - IV

(Goods and Service Tax (GST) – I)

Introduced from June 2025

Instructions –

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

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Long Answer Question	16 Marks
Question 4.	Long Answer Question	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Practical Problem	8 Marks
B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- - DSC (G)- Major III
Banking Paper- III
(Principles and Practices of Banking – III)
(Introduced from June 2025)

Course Outcomes:
After the successful completion of this course students will be able to:
1. Understand the successes and failures of the nationalization of commercial banks.
2. Understands the rights of bank customers and the rights of the bank.
3. Get information about Banking Products and Services
4. Understand the monetary policy of the Reserve Bank of India.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Bank Nationalization** 1.1 Progress of commercial banks after nationalization 1.2 Success of nationalized commercial banks 1.3 failure of nationalized commercial banks 1.4 Mergers – Advantages and Disadvantages	15
II	**Practical Banking** 1.5 Opening Bank Account, Statement of accounts, Pass Books, Issue of Cheque Book 1.6 KYC, Operating and Closing an Account 1.7 Banker's and Customer's Rights and Obligations 1.8 Negotiable Instruments – Cheque, Bills of Exchange, Promissory Notes	15
III	**Banking Products and Services** 3.1 Bharat Bill Payment Services- Meaning, Features, Services 3.2 Electronic Clearing Services - ECS-Debit and ECS- Credit 3.3 Bank assurance and Mutual Funds Distribution 3.4 Opening and Operating of Demat Account	15
IV	**Reserve Bank of India** 4.1 Concept of central bank 4.2 Functions of RBI – Traditional and Developmental 4.3 Monetary Policy – Meaning Objectives, Limitations 4.4 Instruments of Credit Control	15

References:-

1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. BhasinNitin(2010), Financial Institutions and Financial Markets in India:Functioningand Reforms. New Century Publications, New Delhi
3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academyof Financial Market, https://eagletraders.com/books/afm/afm4.php

4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in associationwith The Chartered Institute of Bankers, England.
5. Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Researchand Development
6. SethiJyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, PrenticeHall of India,New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, NationalStock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The ChallengesAhead, Response Books, New Delhi.
9. Vasant Desai, "Bank and Institutional Management", Himalaya Publishing House.
10. Dr. P. K. Srivastava, "Banking Theory and Practices", Himalaya Publishing House
11. GordenNatrajan “Banking Theory law and practices” Himalaya publishing
12. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
13. PathakBharati (2018) Indian Financial System, Pearson Education
14. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, PearsonEducation
15. Anil Varma&PramodRao (2007) Globalization: Indian Financial Sector Reforms, PrabhatPrakashan
16. Durgadas Roy (2009) Financial Intermediation In Economic Development: The IndianPerspective, Rajat Publications
17. Charles A.E. Goodhart (1995) The Central Bank and the Financial System, PalgraveMacmillan

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- - DSC (G)- Major III
Banking Paper- III
(Principles and Practices of Banking – III)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test - 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- - DSC (G) - Major IV
Banking Paper- IV
(Rural Banking Part- I)
(Introduced from June 2025)

Course Outcomes:

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

1. Students will develop a thorough understanding of the rural banking apparatus in India.
2. Students will get acquainted with various initiatives aimed at strengthening the rural banking system in India.
3. Students will get to know the regulatory framework for rural banking system in India.
4. Students will understand the new initiatives in rural banking.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
Unit I	**Introduction To Rural Banking** 1.1 Role of Banks in rural credit 1.2 Present structure of Rural Banking-Co-operatives Commercial Banks, RRBs and other institutional agencies. 1.3 Evolution and functions of Co-operatives, short-term & long term credit structure 1.4 Role of Commercial Banks in rural credit	15
Unit II	**Regional Rural Banks** 2.1 Need of setting up of Regional Rural Banks 2.2 Salient provision of Regional Rural Banks Act, 1976 2.3 Organizational structure and functions of RRBs 2.4 Performance of RRBs, Merger of RRBs, Present status	15
Unit III	**Regulation and support of Rural Banking** 3.1 Role of government in rural credit – Priority Sector Lending and others 3.2 Role of RBI in rural credit 3.3 Role of NABARD in rural credit 3.4 Regulatory problems with reference to rural credit	15
Unit IV	**New Initiatives in Rural Banking** 4.1 Financial inclusion 4.2 Micro finance / credit 4.3 Business Correspondents/Business Facilitators model 4.4 E banking in for rural sector	15

References

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. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
5. VyuptakeshSharan (2009) India's Financial Sector: An Era of Reforms, SAGE Publications India Pvt Ltd
6. PrabhuGhate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGE Publications India Pvt Ltd
7. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
8. Anil Varma & PramodRao (2007)Globalization: Indian Financial Sector Reforms, PrabhatPrakashan
9. Roy Durgadas (2008) Rural Banking and Agricultural Finance in India, Rajat Publications
10. IIBF (2010) Rural Banking, Macmillan Publishers India
11. ManasChakrabarti (2011) Rural Banking in India, New Century Publications -
12. IIBF (2017) Rural Banking Operations – Taxman
13. Dr. Jitendra Kumar Ram(2015) Regional Rural Banks of India: Evolution, Performance and Management, Partridge Publishing
14. IIBF (2023) Banking Regulations & Business Laws Paperback, Macmillan Education India Pvt Ltd
15. NarasimhanSrinivasan (2016)State of Rural Finance in India an Assessment, Oxford University Press
16. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai.
17. Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
18. PaiPanandikar& NC Mehra, Rural Banking, National Institute of Bank Management, Pune.
19. Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi.
20. Uppal RK, &RimpiKaur, Banking Sector Reforms in India, New Century Publications, New Delhi.
21. Uppal RK &Pooja, Transformation in Indian Banks-Search for better tomorrow, Sarup Book Publisher Private Ltd., New Delhi.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- - DSC (G) - Major IV
Banking Paper- IV
(Rural Banking Part- I)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (H)- Major III
Co-operation and Rural Development Paper-III
(Fundamentals of Rural Development Part-I)
(Introduced from June 2025)

Course Outcome:

After studying this course, students will able to:

1. Understand the basic concepts of rural development after the completion of this course.
2. Understand the current situation & importance of rural development.
3. Get better understanding about the problems of rural development.
4. Create awareness about different types of rural infrastructure among learners.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Rural Area and Development** 1.1. Rural Development: Meaning, nature, scope & importance 1.2. Meaning of Rural area, criteria's of rural area, features of Villages 1.3. Characters of rural economy 1.4. Meaning & types of Development: Economic Development, and Rural l development.	15
II	**Theories and Approaches of Rural Development:** 2.1. Theories of Economics Development: Nurk's& Lewis theory 2.2. Gandhian & Rural Reconstruction approaches of rural development	15

	2.3. Community Development & Participatory approaches of rural development 2.4. Sectoral, Area specific & Target Group Oriented approaches of rural Development	
III	**Rural Physical Infrastructure:** 3.1. Private farm land, size of land holdings 3.2. Common lands: pastures and forest lands 3.3. Irrigation, Transportation, Electrification, Communication 3.4. Rural Markets, agricultural marketing: Current situation, Problems and Remedies.	15
IV	**Rural Human Resources:** 4.1. Rural Population & Literacy: Male and Female 4.2. Educational facilities: Current situation of Rural Schools and Colleges 4.3. Health Facilities in rural area: Current situation, Problems and remedies. 4.4. Human development situation in rural area	15

Reference:

1. Thomas William and A. J. Christopher (2011), Rural Development: Concept and Recent approaches, Rawat Publication, Jaipur.
2. Katar Singh (2009), Rural Development: Principles, Policies and Management, SAGE Publicatiopn.
3. Dr. Ravindranath V. Badi and Narayanasa V. badi (2011), Rural Marketing, Himalaya Publishing House, Mumbai.
4. H. K. Sinha (1998), Challenges in Rural Development, Discovery Publishing House, New Delhi.
5. Economic Survey Report 2022.23, Ministry of Finance, Govt. of India.
6. Datta&Sundharam (2012) Indian Economy, S. Chand & Company, Mumbai.
7. 11th Five Year Plan 2007-12, Planning Commission, Govt. of India.

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- III

Course Code- DSC (H)- Major III

Co-operation and Rural Development Paper-III

(Fundamentals of Rural Development Part-I)

(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- III

Course Code- DSC (H)- Major IV

Co-operation and Rural Development Paper-IV

(Co-operatives and Rural Development Part – I)

(Introduced from June 2025)

Course Outcome

After studying this course, students will able to:

5. Understand the concept, nature & importance of Cooperation and Rural Development
6. Study the Cooperative Institutions and rural development of India.
7. Understand the Cooperative Credit Structure in India
8. Able to know the cooperative movement.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Introduction to Cooperation** 1.1 Definition, features and significance of cooperation 1.2 Principles of cooperation: modern principles. 1.3 Growth of cooperative Movement in India. 1.4 Role of cooperatives in economic development.	15
II	**Rural Development** 2.1 Concept, objective and importance of rural development. 2.2 Impact of sectoral development on rural environment. 2.3 role of non-government organizations (NGOs)in rural development. 2.4 Role of government in rural development.	15
III	**Cooperative Administration** 3.1Governance structure of cooperatives in India. 3.2 Recent changes in principles of cooperation in India 3.3Leadership - meaning, importance of good leadership in Cooperative development. 3.4Role and functions of Secretary, Managing Director, Board of Directors and Registrar	15
IV	**Nature and Problems of Rural Economy** 4.1 Concept, nature and problems of rural economy. 4.2 Nature and causes of imbalance growth of rural and urban areas. 4.3 Rural resources- present states and problems of land, water and forests in India. 4.4 Rural infrastructure- concept and role of rural infrastructure in rural development.	15

Reference:

1. Dr. B. S. Mathur (1986) "Co-operation in India" Sahitya bhavan Publication Agra.

2. Krishnaswami O. R (1995) " Fundamentals of Cooperation" S. Chand & Company Ram Nagar New Delhi
3. K. A. Suresh & Joseph (2000) Co-operatives and Rural Development in India" Ashish Publication House, New Delhi
4. Prasad, B.K. , "Rural Development: Concept, Approach and Strategy", New Delhi: Sarup& Sons, 2003.
5. R.K. Lekhi, "The Economics of Development and Planning", Kalyani Publishers, New Delhi.
6. S. D. Chamola and BharatiAnirudh, "Agriculture and Rural Development in India", Global Vision Publishing House.
7. Sathya Sundaram, I., "Rural Development" Mumbai: Himalaya, 2002.
8. **रायखेळलकरवडांगे (1995) "सहकारतत्वेआणिव्यवहार" मेहतापब्लिशिंग ,पुणे**
9. **कुलकर्णीपी. आर. (2001) "सहकारतत्वआणिव्यवहार" पिंपळापुरेपब्लिकेशन , नागपूर**
10. **डॉ.गंगाधरकायंदेपाटील (2007) " सहकार " चैतन्यपब्लिकेशन , नाशिक**

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (H)- IV
Co-operation and Rural Development Paper-IV
(Co-operatives and Rural Development Part – I)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (I) - Major III
Business Statistics Paper-III
(Statistical Methods -I)
(Introduced from June 2025)

Objectives:
The primary objective of this course is to familiarize students with essential statistical concepts and their practical applications in business and industry.
By the end of the course, students are expected to:
1. Analyze time series data to identify trends, seasonal variations, and other components using various methods.

2. Understand the significance of vital statistics and apply measures of fertility, mortality, and reproduction to real-world demographic problems.
3. Learn the principles and techniques of statistical quality control (SQC) and their utility in process and product improvement.
4. Construct and interpret control charts for variables and attributes, including x̄-chart, R-chart, P-chart, np-chart, and C-chart.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Time Series** 1.1 Meaning and need of time series analysis, components of time series (i) Secular trend, (ii) Seasonal variation, (iii) Cyclical variation and (iv) Irregular variation, Additive and multiplicative model, Utility of time series. 1.2 Measurement of trend : By (i) Inspection method, (ii) Progressive average method, (iii) Method of moving averages and (iv) Linear trend by least square method.	15
II	**Demography** 2.1 Demography: Introduction, vital events and need of vital statistics, methods of collecting vital statistics, uses of vital statistics 2.2 Measures of mortality: Crude death rate (CDR), Specific Death Rate (SDR) by (i) Direct method (ii) Indirect method, Standardized Death Rate (STDR), 2.3 Measures of fertility: Crude Birth Rate (CBR), Age Specific Fertility Rate (ASFR), General Fertility Rate (GFR), Total Fertility Rate (TFR), 2.4 Measures of reproduction: Gross Reproduction rate (GRR), Net Reproduction Rate (NRR), Population projection at time t.	15
III	**Statistical Quality Control (SQC)-I** 3.1 Meaning and purpose of SQC, quality of product, process control, product control, assignable causes, chance causes, Shewhart's control chart: construction, working, theoretical basis, lack of control situation. 3.2 Control charts for variables: Control chart for process average ( ), control chart for process variation (R), construction and working of R and chart for unknown standards, revised control limits, estimate of process s. d.	15
IV	**Statistical Quality Control (SQC)-II** 4.1 Control charts for attributes: Defects, defectives, fraction defective, control chart for fraction defectives (P-chart) for fixed sample size and unknown standards, construction, working of chart, revised control limits.	15

	4.2 Control chart for number of defectives (np-chart): for standard unknown, construction and working of the chart, revised control limits. 4.3 Control chart for number of defects (C-chart): for standard unknown, construction and working of the chart, revised control limits, utility of quality control in industry.	

Reference Books

1. Gupta S.C. &Kapoor V.K.: *Applied Statistics*, Sultan Chand & Sons, New Delhi. (Relevant for topics on time series, demography, and quality control).
2. Montgomery D.C.: *Introduction to Statistical Quality Control*, John Wiley & Sons, New York.
   (A detailed guide for SQC techniques including control charts and industrial applications).
3. Bowerman B.L., O'Connell R.T., & Koehler A.B.: *Forecasting, Time Series, and Regression*, Cengage Learning.
   (Focuses on time series analysis and regression techniques for business applications).
4. Goon A.M., Gupta M.K., &Dasgupta B.: *Fundamentals of Statistics (Vol. II)*, World Press, Calcutta.
   (Covers vital statistics and demographic measures comprehensively).
5. Mukhopadhyay P.: *Applied Statistics*, New Central Book Agency, Kolkata.
   (Includes topics on time series, demography, and applied statistical methods).
6. Duncan A.J.: *Quality Control and Industrial Statistics*, Taraporewala& Sons, Mumbai.
   (For understanding quality control principles and practical applications).
7. Spiegel M.R., Schiller J., &Srinivasan R.A.: *Probability and Statistics*, McGraw-Hill.
   (A foundational book useful for understanding basic probability and statistical concepts).
8. Singh S. &Chaudhary F.S.: *Theory and Analysis of Sample Survey Designs*, New Age International Publishers.
   (Useful for understanding sampling methods, though secondary to this syllabus).
9. Duncan A.J. : Quality control and Industrial Statistics Taraporewala& Sons Co. Mumbai.
10. Gupta S.D. : Statistical Methods. Sultan Chand & sons, New Delhi.
11. Gupta S.C. : Fundamentals of Statistics. Himalaya Publishing House, Mumbai.
12. Grant E. L. : Statistical Quality Control.
13. Gupta S.P. : Statistical Method.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (I) - Major III
Business Statistics Paper-III
(Statistical Methods -I)
(Introduced from June 2025)

Time – 3 Hours **Marks - 80**

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (I) - Major IV
Business Statistics Paper-IV
(Elementary Probability Theory)
(Introduced from June 2025)

Course Outcomes:
Students will be able to:
1. Distinguish between random and non-random experiments,
2. Use the basic probability rules, including additive and multiplicative laws,
3. Understand concept of conditional probability and independence of events,
4. Understand the applications of Bayes' theorem.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Random Experiment and Sample Space** 1.1 Sample space: Concepts of experiments and random experiments. Definitions of Sample space, discrete sample space (finite and countably infinite) and continuous sample space, Examples of Random experiments in real life. 1.2 Events: Elementary event, Compound event. Algebra of events: Union, Intersection, Complementation of events. Definitions of mutually exclusive events, Exhaustive events, and equally likely events; impossible (null) event, certain (sure) event. 1.3 Power set $P(\Omega)$ (sample space consisting at most 3 sample points). Symbolic representation of given events and description of events in	15

	symbolic form, Illustrative examples.	
II	**Probability** 2.1 Classical (apriori) definition of probability of an event; equi-probable sample space; simple numerical problems on computation of probability of the events based on permutations and combinations; 2.2 Mathematical definition of probability; Definition of probability in terms of odds ratio with illustrative examples. 2.3 Axiomatic definition of probability and proof of the results: i) $P(\Phi) = 0$, ii) $P(A^c) = 1 - P(A)$, iii) $P(A \cup B)\ P(A) + P(B) - P(A \cap B)$ (with proof) and its generalization (Statement only), iv) $If\ P(A\ \ B), P(A)\ \ P(B)$ and v) $0\ \ P(A \cap B)\ min\{P(A), P(B)\}\ P(A \cup B)\ P(A) +\ P(B)$	15
III	**Conditional Probability** 3.1 two events; Numerical problems on conditional probability 3.2 Proof of the results: i) $P(A^c\ /\ B) =\ 1 - P(A\ /\ B)$, ii)$P[(A \cup B)\ /\ C)] =\ P(A\ /\ C) + P(B\ /\ C) - P[(A \cap B)\ /\ C)]$; iii) If $A\ \subset B\ then\ P(A\ /\ B) =\ P(A)/P(B)$ iv)$If\ B\ \subset A\ then\ P(A\ /\ B) =\ 1$ 3.3 Baye's theorem: Partition of sample space, Idea of posterior probability, Statement and Proof of Baye's theorem, illustrative examples on Baye's theorem.	15
IV	**Independence of Events and Baye's Theorem** 4.1 Independence of events: Concept of independence of two events. Proof of the result that if A and B are independent then, i) A and Bc are independent, ii) Ac and B are independent, and iii) Ac and Bc are independent; 4.2 Concept of Pairwise independence of events (only for three events); 4.3 Concept of Mutual independence of events(only for three events); Numerical problems;	15

Books Recommended:

1. Agarwal B. L. (2003). Programmed Statistics, 2nd ed., New Age International (P), New Delhi
2. Gupta, S.C. and Kapoor, V. K. (1983). Fundamentals of Mathematical Statistics, 8th Ed. Sultan Chand and Sons, New Delhi
3. Mood, A. M. and Graybill, F. A. and Boes D.C. (2017) Introduction to the Theory of Statistics, 3rd Ed., McGraw Hill Education (Indian Edition)
4. B L S PrakashRao (2010) First Course in Probability and Statistics, Cambridge University Press
5. Ross S. (2022) A First Course in Probability, 10th Ed., Pearson Education,

6. Rohatgi V. K. and Saleh A. K. Md. E. (2002): An Introduction to probability and statistics. John Wiley & Sons (Asia).
7. Bhat B. R. (2023) Modern Probability Theory: An Introductory Textbook 5th Ed. New Age International Publishers.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (I) - Major IV
Business Statistics Paper-IV
(Elementary Probability Theory)
(Introduced from June 2025)

Time – 3 Hours **Marks - 80**

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (A)
Accountancy Minor Paper- I
(Corporate Accounting – Part- I)
(Introduced from June 2025)

Course Outcomes: After completing the course, the students will be able to –
4. Understand the basic concepts and types of companies.
5. Learn the legal provisions of corporate accounting
6. Understand Procedure for Issue of Shares.
4. Learn the methods of valuation of shares

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	**Course Contents**	**Hours**
Unit I	**Introduction to Company** Meaning and Definition of Company– Types of companies , Types of shares – Share capital of the company – Features of Equity share &Preference shares - Memorandum of company – Articles of Association of company – Formation of company , Initial Public Offering (IPO) – Meaning & Process	15
Unit II	**Legal Provision Related to Corporate Accounting**	15

	Accounts related provision under companies Act 2013 – sections under the companies Act 128 , 129 , 130, 131, 132, 133, 135, 136,137 Key aspects of company accounts according to the companies Act 2013 Monitoring and Regulatory Authorities , Corporate Governance under Companies Act, 2013	
Unit III	**Issue of Shares :** Terms and conditions on issue of shares, Issue at par and premium, Concept of calls in advance and calls in arrears, Journal entries on Issue of shares, Forfeiture and Reissue of shares	15
Unit IV	**Valuation of Shares** Need for valuation – factors Affecting valuation of shares Methods of Valuation of Shares : c) Valuation of Equity Share 4) Net Asset Method 5) Earning Method 6) Fair Value Method d) Valuation of Preference Share i) Earning Method ii) Yield Method or Dividend Yield Method iii) Earning Capacity Method Valuation Based on Rate of Earning Valuation Based Price Earning Ratio Capitalization Factor	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References

1. Shukla M.C., Grewal T.S. and Gupta S.C. Advanced Accountancy, S. Chand and company New Delhi.
2. Maheshwari S.N. –MaheshawariS.K.andMaheshawrisharad K. – Advanced Accountancy Volume II , Eleventh Edition ,
Vikas Publishing House Pvt. Ltd. Delhi
3. Gupta R.L.Radhaswamy – company Account Sultan Chand & Sons ; New Delhi
4. Mukharjee A. ,Hanif M – Modern Accountancy Volume I
Tata Mcgraw –Hill Publishing Company
5. Jain and Narang – Advanced Accountancy
6. Tulsian P.C. – Accountancy for CA Foundation
Tata MCGraw Hill Publishing co. New Delhi
7. ICSI –Corporate Restructuring Insolvency Liquidation & winding –Up
8. ICSI – Corporate and Management Accounting

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (A)
Accountancy Minor Paper- I
(Corporate Accounting – Part- I)

Instructions –
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Long Answer Question	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	8 Marks
B)	Short Practical Problem	8 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (B)
Business Administration Minor Paper- I
(Human Resource Management-I)
(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to…
1) To impart knowledge about the Human Resource Management
2) To acquaintance with the human resource management
3) To Students understand the employees training
4) To apply the knowledge about the performance appraisal and merit rating

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 Human Resource Management** Evolution HRM concepts and its Scope, Objectives, Nature, Significance and Functions of Human Resource Management	15
Unit-II	**Human Resource Planning (HRP)** Meaning and need of Human Resource Planning, Factors affecting HRP, Job Analysis, Job Description, Job Specification.	15

	Recruitment and Selection: Meaning and Sources of recruitment, Process of scientific selection procedure.	
Unit-III	**Employee Training**	15
	Meaning and importance of training, Steps in training program, Methods of training, Impediments of effective training.	
Unit-IV	**Performance Appraisal and Merit Rating**	15
	Concept and purpose of performance appraisal, Methods (Traditional & Modern) of performance appraisal. Ethics in performance appraisal. **Merit Rating:** Meaning, Benefits of Merit Rating. Difference between performance appraisal and merit rating.	

Reference Books:

8. Biswajeet Pattanayak: Human Resource Management- Prentice Hall of India, New Delhi.
9. Dr. C. B. Gupta: Business Management- Sultan Chand & Sons, New Delhi.
10. K. Ashwathappa: Human Resource Management-Tata McGraw Hill, New Delhi
11. L C Jhamb & Savitri Jhamb: Industrial Management, Everest Publishing House, Pune.
12. Lundy J. L: Effective Industrial Management- Eurasia Publishing Co.
13. M. E. Tukaram Rao: Industrial Management- Himalaya Publishing House, New Delhi
14. Vijay Dhole and BhushanPednekar: Human Resource Management- Himalaya Publishing House, New Delhi.

Note- Latest edition of textbooks may be used.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (B)
Business Administration Minor Paper- I
(Human Resource Management-I)
(Introduced from June 2025)

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
	C) 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 5.0, Semester- III
Course Code: DSC (C)
Business Studies Minor Paper- I
(Fundamentals of Entrepreneurship)
(Introduced from June-2025)

Objectives-
To impart theoretical knowledge of Entrepreneurship and to develop Entrepreneurship qualities and skills
To acquaint students with Entrepreneurship and its Theories
To impart conceptual knowledge of Service and Agro Entrepreneurship
To acquaint students with various institutions engaged in Entrepreneurship Development

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Entrepreneur:-**	15 Hours
	Evolution, Meaning and Definition, Functions, Qualities of successful entrepreneur, Types of Entrepreneur, Obstacles to become an Entrepreneur, Challenges before existing entrepreneur in modern era.	
Unit-II	**Entrepreneurship and its Theories**	15 Hours
	Concept, Definitions, Importance, Theories- Joseph Schumpeter's Theory of Innovation, Hagen's Status Withdrawal, David McClelland's Need for Achievement theory, Knight's Risk Taking theory,	
Unit-III	**Entrepreneurship Development Programmes**	15 Hours
	Meaning, Need , Objectives, Phases of EDP , Problems of EDP , Institutes for EDP - National Institute for Entrepreneurship and Small Business Development (NIESBUD) National Alliance of young entrepreneurs (NAYA) Maharashtra Centre for Entrepreneurship Development (MCED), Entrepreneurship Development Institute of India (EDII), Small Industries Development Organizations (SIDO)	
Unit-IV	**Service and Agro Entrepreneurship:**	15 Hours
	A) Service Entrepreneurship- Meaning and Concept, Role of Service sector in National Economy, Opportunities in Service sector. B) Agro Entrepreneurship- Meaning and Concept, Importance, Entrepreneurial Opportunities in Agro Sector, Challenges before Agro Entrepreneurship	

Reference Books:
11. Dynamics of Entrepreneurial Development and Management- by Vasant Desai

12. Udyojakata- by Prabhakar Deshmukh
13. Entrepreneurship Development in India- by C.B. Gupta and N.P. Shrinivasan
14. Entrepreneurship and Small Business Management- by Shukla M.B.
15. Entrepreneurial Development- by Dr. S.S. Khanka
16. Entrepreneurial Development- by Gordon E. and Natrajan K.
17. Entrepreneurial Development- by Taneja Satish and Gupta S.L.
18. Current Trends in Entrepreneurship - by Mohan S. Elangovan R.
19. Project Preparation Appraisal, Implementation- by Prasanna Chandra
20. Formulation of a Project Report- by Vinod Gupta

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (C)
Business Studies Minor Paper- I
(Fundamentals of Entrepreneurship)
(Introduced from June-2025)

Time - 3 Hours: Total Marks: 80

Q.1	a) Multiple Choice question (6 Questions -4 Alternative each)	12 Marks
	b) Match the following (Two Columns- Four Pairs)	04 Marks
	c) Two Statements (Answering true or false)	04 Marks
Q.2	Write short notes (Any four out of six)	20 Marks
Q.3	Answer the following (Any four out of six)	20 Marks
Q.4	Answer the following (Any two out of four)	20 Marks

Equivalence

Sr. No.	Old Name	New Name
1	Fundamentals of Entrepreneurship Paper - I	Introduction to Entrepreneurship Paper - III
2	Fundamentals of Entrepreneurship Paper - II	Micro, Small and Medium Enterprises Paper - IV

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (D)
Business Economics Minor Paper I
(Macro Economics Part- I)
(Introduced from June 2025)

Course Outcome

After studying this course, students will able to:

1. Understand the basic ideas and framework of macroeconomics.
2. Understand different concept of national income & its application in economic policy making.
3. Understand concept of money and various approaches regarding value of money.
4. Analyze macroeconomic variables in relation to the various sectors of the economy.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Introduction to Macro Economics** 1.5 Macro Economics- Concept, Nature & Scope 1.6 Importance of Macro Economics 1.7 limitations of Macro Economics 1.8 Macro Economic Variables	15
II	**National Income** 2.5 National Income - meaning & different concepts- GDP, GNP, NNP, Personal &disposable income, Per capita income,Green GDP, National income at current & constant price 2.6 Methods of Computing National Income- Product, Income & Expenditure method 2.7 Difficulties in computing National Income 2.8 Application of National Income data	15
III	**Value of Money** 3.5 Value of Money- Meaning & Concept 3.6 Theories of Value of Money – Quantity Theory of Money, Transaction approach& Cash Balance approach. 3.7 Inflation- Meaning, types, causes &impact of inflation, remedies to control inflation. 3.8 Index number- Simple & Weighted Index Number.	15
IV	**Output and Employment** 4.5 J.B. Says Law of Market. 4.6 Keynesian theory of employment. 4.7 Consumption Function- concept & types, factors influencing consumption function. 4.8 Investment Function - Marginal efficiency of Capital, Investment Multiplier.	15

Reference Books

1. D.N.Diewedi- Macro Economics Theory & Practice , McGraw Hill Education India Pvt. Ltd
2. Karl E. Case, Ray C. Fair, Sharon E. Oster- Principles of Macro Economics, Pearson
3. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.
4. Seth M.L. (2017),Macro Economics, LaxminarayanAgarwal Publication 24.
5. Singh S.B. Macro Economics, Vishvabharti Publication New Delhi 25.
6. Taygi B.P. Singh H.P(2016), Public Finance,JayaprakashNath Co. 26.
7. Vaish M.C.(2009).Monetary Policy. Vikas Publishing House New Delhi

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- III

Course Code- DSC (D)

Business Economics Minor Paper I

(Macro Economics Part- I)

(Introduced from June 2025)

Total Mark- 80 **Time- 3 hours**

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04Marks
	c) Two Statement (Answering True/ False)	04Marks
Question No. 2	Write Short Notes(Any four out of Six)	20Marks
Question No. 3	Answer the following(Any Four out of Six)	20Marks
Question No. 4	Answer the following(Any Two out of Four)	20Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0, Semester- III

Course Code: DSC (E)

Cost Accounting Minor Paper I

(Absorption of Overheads and Essentials of Costing)

(Introduced from June, 2025)

Course outcomes:

After completing the course, the students will be able to:

5. Explain the methods of absorption of factory overheads
6. Explain the methods of absorption of selling and distribution overheads.
7. Understand the concept of Activity Based Costing and its application.
8. Understand the Cost Accounting Standards.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Contents**	**Hours**
I	**Absorption of Manufacturing/Factory Overheads:**	15

	C) Capacity and overhead rates, Theoretical capacity, Practical capacity, Normal capacity, Capacity based on Sales expectancy and Idle capacity or excess capacity. D) Methods of Absorption – Production unit method, Percentage on direct wages, Percentage on Direct material cost, Percentage on prime cost, Direct labour hour method, Machine hour rate, Sales price method, Choice of a particular method of absorption, Undre/Over absorption of overheads, Practical Problems.	
II	**Absorption of Administration and Selling & Distribution Overheads:**	15
	C) Administration Overheads- Accounting of Administration overheads, Collection and Absorption of Administration overheads, Control of Administration overheads, Practical problems. D) Selling and Distribution overheads- Manufacturing V/s Selling and Distribution overheads, Collection and Absorption of Selling and Distribution overheads, Analysis of Selling and Distribution overheads, Control of Selling and Distribution overheads, Practical problems.	
III	**Activity Based Costing:**	15
	Reasons for introduction of ABC, Conceptual Framework, Basics of ABC, Advantages. Practical problems.	
IV	**Cost Accounting Standards: (CAS 1 to 12)**	15
	CAS 1: Classification of Cost. CAS 2: Capacity Determination. CAS 3: Production and Operation Overheads. CAS 4: Cost of Production for Captive Consumption. CAS 5: Determination of Average (Equalised) Cost of Transportation. CAS 6: Material Cost. CAS 7: Employee Cost CAS 8: Cost of Utilities. CAS 9: Packing Material Cost. CAS 10: Direct Expenses. CAS 11: Administrative Overheads. CAS 12: Repairs and Maintenance Cost	

References:

7. Saxena V.K. and Vashist C.D. (2009); *"Advanced Cost and Management Accounting",* Sultan Chand & Sons, Daryaganj, New Delhi-110002.
8. S.P.Jain, K.L.Narang, Simmi Agrawal (2016); *"Cost Accounting Principles and Practice",* Kalyani Publishers, New Delhi.
9. Arora M.N. (2023); *"Cost and Management Accounting",* Vikas Publishing House Private Limited, Noida-201301.
10. Inamdar S.M. (2011); *"Cost and Management Accounting",* Everest Publishing Housse, Pune, 411038.

11. Jawahar Lal and Seema Srivastava (2013); *"Cost Accounting",* McGraw Hill Education (India) Private Limited, New Delhi 110016
12. Study Material of Institute of Cost Accountants of India, 2016.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (E)
Cost Accounting Minor Paper I
(Absorption of Overheads and Essentials of Costing)

Time : 3 hours Total Marks – 80

Instructions :

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

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	16 Marks
B)	Short Practical Problem	16 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (F)
Tax Management Minor Paper I
(Income Tax – I)
(Introduced from June 2025)

Course Outcomes: After completing the course, the students will be able to –

1. Explain the provisions exempted incomes.
2. Calculate the income from self-occupied house property.
3. Calculate the income from let-out house property.
4. Calculate the income from multiple house properties.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Contents**	**Hours**
I	Introduction to Section 10 Overview of exempted income in taxation. Importance of Section 10 for taxpayers. Categories of income exempt under this section. Income Fully Exempt from Tax Agricultural Income (Section 10(1)): Definition of agricultural income.	15

	Conditions for exemption. Income of a Member of HUF (Section 10(2)): Understanding Hindu Undivided Family (HUF). Exemptions for income received by a member of HUF. Share of Profit from a Partnership Firm (Section 10(2A)): Tax treatment of profits received by partners. Conditions for exemption. Scholarship Income (Section 10(16)): Definition and eligibility for exemption. Examples of exempted scholarships. Income Partially Exempt from Tax Gratuity (Section 10(10)): Limits for government and private employees. Commuted Pension (Section 10(10A)): Exemption limits for government and non-government employees. Leave Encashment (Section 10(10AA)): Calculation and limits of exemption. House Rent Allowance (Section 10(13A)): Conditions and limits for claiming exemption. Formula-based calculations.	
II	INCOME FROM HOUSE PROPERTY (Self Occupied) 1Introduction and objectives 2 Basis of Charge 3 Deemed owner 4 Income Exempt U/s 10 5 Computation of income from house property [GAV, NAV SOP, self-occupied Co-ownership, deductions 6 Miscellaneous- Arrears, Losses, TDs and no other deductions 7 Illustrations	15
III	INCOME FROM HOUSE PROPERTY (Let out) 1Introduction and objectives 2 Basis of Charge 3 Deemed owner 4 Income Exempt U/s 10 5 Computation of income from house property [GAV, NAV SOP, deemed let out partly let-out and partly, deductions 6 Miscellaneous- Arrears, Losses, TDs and no other deductions 7 Illustrations	15
IV	INCOME FROM HOUSE PROPERTY (Multiple House Properties) 1Introduction and objectives 2 Basis of Charge 3 Deemed owner 4 Income Exempt U/s 10 5 Computation of income from house property [GAV, NAV SOP, deemed let out partly let-out and partly, deductions 6 Miscellaneous- Arrears, Losses, TDs and no other deductions 7 Illustrations	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References

1) Singhania, V. K., & Singhania, M. (2023). *Students' guide to income tax including GST: Taxation for CA Intermediate*. Taxmann Publications Pvt. Ltd. (This book provides a comprehensive explanation of income tax concepts, including residential status, assessment year, and various heads of income.)

2) Ahuja, G., & Gupta, R. (2023). Systematic approach to income tax: Including GST and other business taxes. Wolters Kluwer. (A detailed guide on income tax law, covering concepts like income from house property, business or profession, and the scheme of computation.)

3) Srinivas, E. A. (2022). Handbook on taxation: Direct and indirect taxes. Pearson Education.
(Offers an in-depth exploration of taxation basics, incidence of tax, and detailed insights into deductions and allowances.)
4) Bhattacharyya, S. (2021). Taxation: Income tax and GST for students. McGraw Hill Education.
(This book presents taxation concepts systematically, focusing on computation of total income and related illustrations.)
5) Prasad, B. (2022). Income tax law and practice. Sultan Chand & Sons.
(An academic reference that deals with income tax law in India, including the basis of charge, tax treatment of salary income, and profits from business or profession.)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: DSC (F)
Tax Management Minor Paper I
(Income Tax – I)

Instructions –
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	8 Marks
B)	Practical Problem	8 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (G)
Banking Minor Paper I
(Central Banking in India Part- I)
(Introduced from June 2025)

Course Outcomes:

1. Learner will able to understand evolution and administration of central bank.
2. Learner will able to understand and apply monetary policy and its tolls.
3. Learners will able to understand Currency Management System of RBI.
4. Learners will able to understand Public Debt Management and Development.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Content**	**Hours**
Unit 1	**Introduction to Central banking** 1.1.Evolution of Central Bank in India 1.2.Organizational Structure and Management of RBI- Governor of RBI 1.3.Regulatory and Promotional Functions 1.4.Role of FinTech Department of RBI in Banking Sector	15
Unit 2	**Monetary Policy** 2.1.Monetary Policy: Meaning and Objectives - Monetary Policy Committee 2.2.Quantitative and Qualitative Measures of Monetary Policy 2.3.Importance and Limitations of Monetary Policy 2.4.Recent Monetary Policy of RBI	15
Unit 3	**Currency Management System of RBI** 3.1.Currency Printing : Powers of RBI, Estimation and Printing Process 3.2.Currency Distribution Channels and System in India 3.3.Bharatiya Reserve Bank Note Mudran Private Limited (BRBNMPL) 3.4.Problems of Counterfeit and RBI's Direction on Counterfeit Notes, 2024	15
Unit 4	**Recent Initiatives of RBI** 4.1.Introduction of Central Bank Digital Currency - Concept and Nature 4.2.National Strategy for Financial Education -Targets, Initiatives and Limitations 4.3.National Centre for Financial Education - Objectives and Role 4.4.National Strategy for Financial Inclusion - Targets, Initiatives and Limitations	15

References:

1.J. K. Sayan, Prasad S. Vipradas (2009) Bank Lending, Syan, Himalaya Publication House

2.D. SuryachandraRao (2008), Banking reforms in India, Regal Publication.
3.ManasRanjan Das (2021), Safe and Sound Banking, Himalaya Publishing House.
4.ManasRanjan Das (2010), Deposit Insurance in India, Himalaya Publishing House.
5.RBI (2021), Integrated Ombudsman Scheme 2021,
https://rbidocs.rbi.org.in/rdocs/content/pdfs/RBIOS2021_amendments05082022.pdf
6.RBI (2011) Prudential Norms for Banks in India,
https://www.rbi.org.in/commonman/Upload/English/Notification/PDFs/66IRN300611F.pdf
7.RBI (2020) CRR, SLR Policy,
https://www.rbi.org.in/scripts/BS_CircularIndexDisplay.aspx?Id=12754
8.RBI (2016) Interest Rate on Deposits, 2016
https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=10296
9.RBI (2002) Scheme of Prompt Corrective Action,
https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=1014&Mode=0
10.RBI (2024) Customer Acceptance Policy
https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=11566#7
RBI (2023) Priority Sector Lending (PSL) – Targets and Classification,
https://rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=11959

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (G)
Banking Minor Paper I
(Central Banking in India Part- I)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (H)
Co-operation and Rural Development Minor Paper I
(Cooperative Movement in Maharashtra)
(Introduced from June 2025)

Course Outcome

After studying this course, students will able to:

1) Evaluate the contribution of co-operative leaders in the field of co-operative development.
2) Understand the growth of cooperative sector in Maharashtra.
3) Examine the structure and functioning of co-operative governance.
4) Analyze the role of different types of non-credit co-operative societies in the Maharashtra.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Contribution of Co-operative Leaders** 1.1: Overview the Contribution of Co-operative Leaders 1.2: Vikunthbhai Mehta, Dr DhananjayraoGadgil 1.3: VasantdadaPatil, YashwantraoChavan 1.4: TatyasahebKore, PadamshriVilkhePatil, RatnaappaKumbhar	15
II	**The Cooperative Movement in Maharashtra** 2.1: Maharashtra State Co-operative Societies Act 1960 and its importance 2.2: Maharashtra State Co-operative Societies Act rules 1961 with updated amendments 2.3: Role of the State Government in promoting cooperatives 2.4: Achievements and Challenges of Co-operative movement India	15
III	**Co-operative Governance** 3.1: Powers, Functions and Role of Secretary/Managing Director, Board of Directors and Registrar 3.2: Professionalization of Co-operative Management, 3.3: Types and procedure of General Body Meetings 3.4: Cooperative Education and Training.	15
IV	**Growth of Cooperative Societies in Maharashtra** 4.1: Growth of Credit Cooperative Societies: Short and Long Term 4.2: Growth of Non- Credit Cooperative Societies: Overview 4.3: Cooperatives in Agro-processing: Sugar Cooperatives, Dairy Co-operatives, Textile Co-operatives 4.4: Fisheries and Consumer Cooperatives	15

References:

1) Govt. of Maharashtra, Cooperative Movement at a Glance (Latest Annual Report)

2) HajelaT.N.(2007), “Co-operation Principles Problems and Practice of Cooperation” Ane Books Private Ltd., New Delhi.
3) Jugale, V. B., Koli, P. A., “Reasserting the Co-operative Movement”, Serials Publications
4) Kamat, G. S., “New Dimensions in Cooperatives”, Himalaya Publishing House
5) Mathur B.S. (1999), “Cooperation In India”, Sahitya Bhavan Publications, Agra
6) Ramkishan.Y (2003), “Management of Cooperatives” Jaico Publishing House, Mumbai
7) Report of High Powered Committee on Cooperatives (2009).
8) Karve D.G. – 1963 Co-operative Leadership in south east Asia publishing House, Mumbai.
9) Dinesh C. – 1970 Co-operative Leadership and management – An Empirical Approch VANICOM.
10) Goel, S. L. & Goel, B. B., Co-operative Administration, Sterling Publications, New Delhi.
11) https://cooperatives.gov.in/en/state-dashboard/about/27
12) https://dgipr.maharashtra.gov.in/sites/default/files/2020-08/MAhead-SEPT%202012.pdf

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (H)
Co-operation and Rural Development Minor Paper I
(Cooperative Movement in Maharashtra)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test - 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (I)
Business Statistics Minor Paper-I
(Statistical Methods -I)
(Introduced from June 2025)

Objectives:

The primary objective of this course is to familiarize students with essential statistical concepts and their practical applications in business and industry.

By the end of the course, students are expected to:

1. Analyze time series data to identify trends, seasonal variations, and other components using various methods.
2. Understand the significance of vital statistics and apply measures of fertility, mortality, and reproduction to real-world demographic problems.
3. Learn the principles and techniques of statistical quality control (SQC) and their utility in process and product improvement.
4. Construct and interpret control charts for variables and attributes, including $\bar{x}$-chart, R-chart, P-chart, np-chart, and C-chart.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Content**	**No. of Hours**
I	**Time Series** 1.1 Meaning and need of time series analysis, components of time series (i) Secular trend, (ii) Seasonal variation, (iii) Cyclical variation and (iv) Irregular variation, Additive and multiplicative model, Utility of time series. 1.2 Measurement of trend : By (i) Inspection method, (ii) Progressive average method, (iii) Method of moving averages and (iv) Linear trend by least square method.	15
II	**Demography** 2.1 Demography: Introduction, vital events and need of vital statistics, methods of collecting vital statistics, uses of vital statistics 2.2 Measures of mortality: Crude death rate (CDR), Specific Death Rate (SDR) by (i) Direct method (ii) Indirect method, Standardized Death Rate (STDR), 2.3 Measures of fertility: Crude Birth Rate (CBR), Age Specific Fertility Rate (ASFR), General Fertility Rate (GFR), Total Fertility Rate (TFR), 2.4 Measures of reproduction: Gross Reproduction rate (GRR), Net Reproduction Rate (NRR), Population projection at time t.	15

III	**Statistical Quality Control (SQC)-I** 3.1 Meaning and purpose of SQC, quality of product, process control, product control, assignable causes, chance causes, Shewhart's control chart: construction, working, theoretical basis, lack of control situation. 3.2 Control charts for variables: Control chart for process average ( ), control chart for process variation (R), construction and working of R and chart for unknown standards, revised control limits, estimate of process s. d.	15
IV	**Statistical Quality Control (SQC)-II** 4.1 Control charts for attributes: Defects, defectives, fraction defective, control chart for fraction defectives (P-chart) for fixed sample size and unknown standards, construction, working of chart, revised control limits. 4.2 Control chart for number of defectives (np-chart): for standard unknown, construction and working of the chart, revised control limits. 4.3 Control chart for number of defects (C-chart): for standard unknown, construction and working of the chart, revised control limits, utility of quality control in industry.	15

Reference Books

1. Gupta S.C. &Kapoor V.K.: *Applied Statistics*, Sultan Chand & Sons, New Delhi.
   (Relevant for topics on time series, demography, and quality control).
2. Montgomery D.C.: *Introduction to Statistical Quality Control*, John Wiley & Sons, New York.
   (A detailed guide for SQC techniques including control charts and industrial applications).
3. Bowerman B.L., O'Connell R.T., & Koehler A.B.: *Forecasting, Time Series, and Regression*, Cengage Learning.
   (Focuses on time series analysis and regression techniques for business applications).
4. Goon A.M., Gupta M.K., &Dasgupta B.: *Fundamentals of Statistics (Vol. II)*, World Press, Calcutta.
   (Covers vital statistics and demographic measures comprehensively).
5. Mukhopadhyay P.: *Applied Statistics*, New Central Book Agency, Kolkata.
   (Includes topics on time series, demography, and applied statistical methods).
6. Duncan A.J.: *Quality Control and Industrial Statistics*, Taraporewala& Sons, Mumbai.
   (For understanding quality control principles and practical applications).
7. Spiegel M.R., Schiller J., &Srinivasan R.A.: *Probability and Statistics*, McGraw-Hill.
   (A foundational book useful for understanding basic probability and statistical concepts).
8. Singh S. &Chaudhary F.S.: *Theory and Analysis of Sample Survey Designs*, New Age International Publishers.
   (Useful for understanding sampling methods, though secondary to this syllabus).

9. Duncan A.J. : Quality control and Industrial Statistics Taraporewala& Sons Co. Mumbai.
10. Gupta S.D. : Statistical Methods. Sultan Chand & sons, New Delhi.
11. Gupta S.C. : Fundamentals of Statistics. Himalaya Publishing House, Mumbai.
12. Grant E. L. : Statistical Quality Control.
13. Gupta S.P. : Statistical Method.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- DSC (I)
Business Statistics Minor Paper-I
(Statistical Methods -I)
(Introduced from June 2025)

Time – 3 Hours **Marks - 80**

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester-III
Open Electives/ Generic Electives III

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 5.0, Semester- III
Course Code: SEC (A/E/F) - III
Computerised Accounting - Part I
(Introduced from June 2025)

Course Outcomes: After completing the course, the students will be able to –
1. Explain the computerised accounting system.
2. Create ledger accounts, voucher entries and generate the accounting statement by using latest version of Tally

2 Credit	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit	**Course Contents**	**Hours**
I	**Introduction to Computerized Accounting System** A) Concept of computerized accounting, Need and advantages of computerized accounting, Manual Accounting vs Computerized accounting, Different Accounting Software. B) Tally: Introduction to Tally Software, Features of Tally, Gateway of tally, company creation, company features.	15
II	**Accounting Practical with Latest Version of Tally (Accounts only)** A) Account Information Menu, Accounts groups- creating groups, displaying groups and altering groups. B) Ledgers, creating ledger accounts, displaying ledger, altering in ledger account. C) Accounting Vouchers: Types of vouchers, Voucher entry D) Generation of Financial Statements: Trial Balance, Profit & Loss Account and balance Sheet	15

Note –
1) Practical examination of 40 marks should be conducted within 10 days after University Examination.
2) For internal evaluation Home Assignment will be given.
3) Separate passing for internal and semester end examination

References :

Books:

1. "Tally ERP 9 " by Asok K. Nadhani, Comprehensive guide covering Tally ERP 9 and its GST features.
2. "Mastering Tally ERP 9 with GST" by Shraddha Singh & Navneet Mehra, Offers practical knowledge about Tally ERP 9 with a focus on GST compliance.

Online Resources:

1. Official Tally Website
   - https://tallysolutions.com
   - Contains detailed guides, FAQs, and video tutorials about GST and ERP functionalities.
2. GST Help Portal on Tally
   - Offers GST-specific solutions tailored for Tally users.

Nature of Examination
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: SEC (A/E/F) - III
Computerised Accounting - Part I

Time – 90 Minutes Total Marks – 40

Instructions: There will be one question in a question paper with ten different types of transactions based on different vouchers. Students should generate reports of these transactions. Separate question paper should be set for each batch.

Guidelines of Practical Examination:

1. Practical examination of 40 marks should be conducted within 10 days after University Semester end Examination.
2. The Hon. Principal of the concern college should appoint Internal and External examiner in consultation with Head of the Department for practical examination. The External examiner should be from a nearby college.
3. The Internal examiner should prepare question paper for practical examination considering the Current syllabus of the University.
4. The Internal examiner should conduct the batch wise practical examination considering the total number of students to the course and resources available in concerned college.
5. According to university rule, remuneration of the practical examination should be given by the concerned college considering the number of students. (Rs.6 per student for Internal Examiner and Rs.6 per student for External examiner)

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: SEC (B) - III
Business Ethics: Manners and Etiquettes
(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to…

1. Understand the Principles of ethical business conduct
2. Understand Key Elements of Business Etiquette

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 Business Ethics** Definition and importance of business ethics, Principles of ethical business conduct, Ethical vs. unethical practices in business, Professional Manners in the Workplace: Importance of good manners in business, Respect for colleagues, superiors, and subordinates, Respectful Workplace Behaviour, Maintaining confidentiality and trust, Avoiding workplace gossip and rumors, Demonstrating empathy and maintaining a professional demeanor at all times.	15

Unit-II	**Introduction to Business Etiquette** Meaning and Importance of Business Etiquette, **Key Elements of Business Etiquette: Professional Communication** Use polite and respectful language. Be mindful of tone in emails, calls, and meetings. Practice active listening. **Dress Code & Appearance:** Dress appropriately according to company culture. Maintain personal hygiene and grooming. **Meeting & Networking Etiquette:** Be prepared and participate actively in meetings. Introduce yourself and others professionally. Follow proper handshake and greeting etiquette. **Email & Digital Communication:** Use professional language and proper formatting. Respond promptly and keep messages clear and concise. Avoid using slang or informal language in business emails. **Dining & Social Etiquette:** Follow proper table manners during business meals. Respect cultural differences in dining habits. **Cross-Cultural Awareness:** Be aware of global business customs. Adapt communication and behavior based on cultural differences.	15

Reference Books

1. "Business Etiquette for Dummies" – by Sue Fox
2. "Crucial Conversations: Tools for Talking When Stakes Are High" – by Kerry Patterson
3. "Culture Map: Breaking Through the Invisible Boundaries of Global Business" – by Erin Meyer
4. "Global Business Etiquette: A Guide to International Communication and Customs" – by Jeanette S. Martin & Lillian H. Chaney
5. "How to Talk to Anyone: 92 Little Tricks for Big Success in Relationships" – by Leil Lowndes
6. "Kiss, Bow, or Shake Hands: The Bestselling Guide to Doing Business in More Than 60 Countries" – by Terri Morrison & Wayne A. Conaway
7. "Modern Manners: Tools to Take You to the Top" – by Dorothea Johnson & Liv Tyler
8. "Table Manners: How to Behave in the Modern World and Why Bother" – by Jeremiah Tower
9. "The Essentials of Business Etiquette: How to Greet, Eat, and Tweet Your Way to Success" – by Barbara Pachter
10. "The Etiquette Advantage in Business: Personal Skills for Professional Success" – by Peter Post
11. "The Power of a Positive No: How to Say No and Still Get to Yes" – by William Ury

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: SEC (B) - III
Business Ethics: Manners and Etiquettes
(Introduced from June 2025)

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)	02 Marks
	C) Two statements (Answering true or false)	02 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

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code : SEC (C) - III
Business Plan and Project Report
(Introduced from June 2025)

Course Outcomes:

1. Develop understanding of Business Plan.
2. Preparation of Project Report for a new business.

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	**Course Content**	**No. of Hours**
Unit -1	**Business Plan. –** Meaning and Purpose of Business Plan, Types of Business Plans : Strategic, Operational, Startup; Key Stakeholders, Market Analysis, Company Description	15 Hours
Unit -II	**Project Report-** Structure and Contents of Project Report : Executive Summary, Basic Information, Market Analysis, Product/Service Details, Financial Projections (Projected Income Statement, Balance Sheet, Cashflow), Implementation Plan, Appendices	15 Hours

Reference Books Recommended

1. How to Prepare a Project Report and Feasibility Report for Small Business s: E.Gordon & K. Natarajan, Himalaya Publications, 2017
2. Project Management and Appraisal : Prasanna Chandra, Tata McGraw Hill, 2021
3. Business Planning and Project Management : B.B. Goel, Deep and Deep Publications, 2002

4. Entrepreneurship Development and Project Management : C.B. Gupta & N.P. Srinivasan, S.Chand and Sons, 2020
5. Entrepreneurship Development : S.S. Khanka, S.Chand and Sons, 2006
6. Business Plan Project Workbook : Vasant Desai, Himalaya Publishing House, 2015

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: SEC (C) - III
Business Plan and Project Report
(Introduced from June 2025)

Time: 90 Minutes   Total Marks:40

Instructions: 1. All questions are compulsory.
2.Figures to the right indicates full 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 (Answer 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 of Two)	10Marks

Internal assessment (10 Marks)

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: SEC (D) - III
Marketing of Financial Services- I
(Introduction from June-2025)

Course Outcomes:

After having this course students will be able to
1) Recognize the financial services of marketing and customer relationship Management
2) Identify marketing mix in financial services

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Introduction to Marketing of financial Services** 1.1 Meaning, Definitions, Nature, Scope and Objectives 1.2 Types of financial services (Banking, Insurance, investment etc.) 1.3 Customer needs and behavior in Financial Services 1.4 Customer relationship management in financial services	**15 hours**
Unit II	**Marketing Mix Financial Services**	**15 hours**

	2.1 Meaning, Definitions and Scope of Marketing Mix 2.2 Product strategy in financial Services (e.g. branding, Product development) 2.3 Pricing strategy in financial services 2.4 Promotion strategy in financial Services (e.g. advertising, sales promotions)	
Practical	**Bank visit and Report Writing**	

Reference Books:

1. Dhananjay Bapat (2014) “Marketing of Financial Services” Biztantra Publications
2. M Y Khan “Financial Services” McGraw Hill Published
3. Bharti Pathak “Indian Financial System” Pearson Published
4. K Sasidharan Alex K Mathews “Financial Services & System” McGraw Hill
5. V. A. Avadhani “Indian Financial Systems” Himalayas Publishers

6) Morgan Housel (2019) - The Psychology of Money - पैशाचेमानसशास्त्र [मराठीअनुवाद – जयंतकुलकर्णी 2024] Jaico Publishing House

7) Matthew R. Kratter (2019) : A Beginner's Guide to the Stock Market ISBN: 9781099617201

8) Benjamin Graham(2006) : The Intelligent Investor (Harper Business)

9) Philip A. Fisher (2003) : Common Stocks and Uncommon Profits (Wiley) ISBN: 9780471445500

10) Lita Epstein and Grayson D. Roze (2021) : Trading for Dummies ISBN: 9781119717057

11) Joel Greenblatt (2010) : The Little Book That Still Beats the Market ISBN: 9780470624159

12) SEBI’s Official Investor Education Resources.

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- III

Course Code: SEC (D) - III

Marketing of Financial Services- I

(Introduction from June-2025)

Time: 90 minutes **Total Marks: 40**

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Practical- 10 Marks -Bank visit and Report Writing

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: SEC (G)- III
Financial Markets and Services Part- I
(Introduction from June-2025)

Course Outcomes:

After having this course students will be able to
1) Recognize the financial services of marketing and customer relationship Management
2) Identify marketing mix in financial services

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Introduction to Marketing of financial Services** 1.1 Meaning, Definitions, Nature, Scope and Objectives 1.2 Types of financial services (Banking, Insurance, investment etc.) 1.3 Customer needs and behavior in Financial Services 1.4 Customer relationship management in financial services	**15**
Unit II	**Marketing Mix Financial Services** 2.1 Meaning, Definitions and Scope of Marketing Mix 2.2 Product strategy in financial Services (e.g. branding, Product development) 2.3 Pricing strategy in financial services 2.4 Promotion strategy in financial Services (e.g. advertising, sales promotions)	**15**

Reference Books:

1. DhananjayBapat (2014) "Marketing of Financial Services" Biztantra Publications
2. M Y Khan "Financial Services" McGraw Hill Published
3. BhartiPathak "Indian Financial System" Pearson Published
4. K Sasidharan Alex K Mathews "Financial Services & System" McGraw Hill
5. V. A. Avadhani "Indian Financial Systems" Himalayas Publishers

Nature of Question paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: SEC (G)- III
Financial Markets and Services Part- I
(Introduction from June-2025)

Time- 90 Minutes Total Marks: 40

Question No. 1	a) Multiple Choice Questions 3) Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks

	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Practical- 10 Marks -Visit any Financial Institute and Report Writing

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- SEC (H) III
Agriculture marketing Part-l
(Introduced from June 2025)

Course Outcome

After studying this course, students will able to:

1. Understand the concepts and priorities of agriculture marketing structure.
2. Understand to develop the skills in marketing research planning and execution
3. To apply marketing concepts to the real world Agriculture marketing problems
4. To analyses the Agriculture marketing system in India

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit	**Course Content**	**No. of Hours**
I	**Fundamentals of agriculture marketing** 1.1 Meaning, scope of agriculture marketing, Difference between marketing of agriculture goods and marketing of non-agricultural goods. 1.2 Classification of agriculture marketing. 1.3 Importance of agriculture marketing. Marketed and marketable surplus, calculation of marketable surplus. 1.4 Functions of Agricultural marketing	15
II	**Organisational structure of agriculture marketing** 2.1 Agriculture market structure in India: Trends and challenges 2.2 NAFED: Objectives and functions. 2.3 Regulated and unregulated markets. Types and functions of APMC (Mandi samiti) 2.4 Agriculture market information system: AGMARK, AGRIWATCH, APEEDA, MPEDA	15

Reference:

1. Acharya, S.S. and Agarwal, N.L., Agricultural Marketing in India.
2. Acharya, S.S. and N.L. Agarwal, Agricultural Prices- Analysis and Policy, Oxford and IBH, New Delhi.
3. Kahlon, A.S. and M.V. George, Agricultural Marketing and Price Policies, Allied Publishers Private Limited, New Delhi.
5. Ghosh, A.B., Price trends and policies in India.
6. Amarchand, D. and B. Varadharajan, Introduction to marketing, Vikas Publishing House

Private Ltd., New Delhi.
7. Singhal, A.K., Agricultural Marketing in India, Anmol Publications, New Delhi.
8. Prasad A. Shivarama, Agricultural Marketing in India, Mittal Publications, New Delhi.
9. Jagadish Prasad, Encyclopedia of Agricultural Marketing, Mittal Publishers Pvt. Limited, Bombay.
10. Kohls, R.L. and J.N. Uhl, Marketing of Agricultural Products, Macmillan Publishing Company Inc., New York.
11. Nayyar, H. and P. Ramaswamy, Globalisation and Agricultural Marketing, Rawat publications, Jaipur.
12. Gupta, A.P., Marketing of Agricultural Produce in India, Vora and Co. Publishers Pvt. Limited, Bombay.
13. Kulkarni, K.R., Agriculture Marketing in India

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- SEC (H) III
Agriculture marketing Part-l
(Introduced from June 2025)

Question No.1	a) Multiple Choice Question (6 questions - 4 alternatives each)	06 Marks
	b) Match the following (Two columns - Four pairs)	02 Marks
	C) Two Statements (Answer True or False)	02 Marks
Question No.2	Write short notes (Any Two out of Three)	10 Marks
Question No.3	Answer the following (Any Two out of Three)	10 Marks
Question No. 4	Answer the following (Any Two out of Three)	10 Marks

Internal Assessment- 10 Marks - Home Assignment/Unit Test

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- SEC (I) - III
Practical on Business Statistics – I
(Introduced from June 2025)

Course Outcomes: The students will acquire knowledge of
i.Performing classification, tabulation and representing the data by means of simple diagrams and graphs.
ii.Summarizing data by computation of measures of central tendency and exhibiting variation in data by computation of measures of dispersion.
iii. Applying sampling techniques in real life**.**

<table>
<tr><td>2
Credit</td><td>50 marks
(Semester end examination 50 Marks)</td><td>Practical -
60 Hours</td></tr>
<tr><td colspan="3">LIST OF PRACTICALS</td></tr>
<tr><td colspan="3">1. Classification and frequency distribution of qualitative and quantitative data.
2. Diagrammatic representation of data by using bar diagrams and pie-chart.
3. Graphical Representation of data by using histogram and ogive curves.
4. Computation of measures of central tendency: Mean, Mode, Median for observational data.
5. Computation of measures of central tendency: Mean, Mode, Median for ungrouped data.
6. Computation of measures of central tendency: Mean, Mode, Median for grouped data.
7. Computation of measures of dispersion: Range, Quartile Deviation, Standard Deviation, Variance and their relative measures along with Coefficient of Variation (C.V.) for observational data.
8. Computation of measures of dispersion: Range, Quartile Deviation, Standard Deviation, Variance and their relative measures along with Coefficient of Variation (C.V.) for ungrouped data.
9. Computation of measures of dispersion: Range, Quartile Deviation, Standard Deviation and their respective relative measures along with Coefficient of Variation (C.V.) for grouped data.
10. Design a questionnaire and collect data from a small sample.
11. Selecting SRSWR, SRSWOR by using true random number generators (coin(s) or dice or lottery method or Scientific calculator).
12. Selecting stratified samples by using true random number generators (coin(s) or dice or lottery method or Scientific calculator).
13. Case study of at least 3 out of above practicals using primary data obtained by survey.</td></tr>
</table>

Notes:
a. As per university rules and regulations there should be a maximum of 16 students in each practical batch.
b. Students complete all experiments using scientific calculators or MS-Excel.
c. Case study – Different data sets from newspapers, internet, and magazines may be collected and students will be asked to use statistical techniques/tools which they have learnt.

d. Students must complete the entire practical to the satisfaction of the teacher concerned.
e. Students must produce a laboratory journal along with a completion certificate signed by the Head of the Department, at the time of practical examination.

Nature of Practical Question Paper:

a. In the practical question paper there shall be four questions each of 16 marks, a student has to attempt any two questions.
b. If computations are completed using MS-Excel then it should be demonstrated to the examiner. Experiment aim, formulae, results etc. should be written on a practical answer paper.
c. 8 marks are reserved for evaluation of case study, 5 marks are reserved for the journal and 5 marks for the oral examination.
d. Practical examination is of four hours duration which includes viva (oral) examination and on line demonstration.

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: VSC (A/E/F)- I
Hotel Accounting
(Introduced from June 2025)

Course Outcomes**:** After completing the course, the students will be able to –
1. Understand the accounting of Restaurants
2. Understand the accounting of Hotels

2 Credit	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit	Course Contents	Hours
I	**Accounting for Restaurants** (Providing various dishes other than Meals) Preparation of purchase ledger, sales ledger, wastage account and wages account. Preparation of stock statement, Determination of cost of product. Preparation of Profit and Loss account and Balance Sheet. **(Practical – On field practical)**	**Theory-12** **Practical-3**
II	**Accounting for Hotels** (Providing Meals only) Preparation of purchase ledger, sales ledger, wastage account and wages account. Preparation of stock statement, Determination of cost of product. Preparation of Profit and Loss account and Balance Sheet. **(Practical – On field practical)**	**Theory-12** **Practical-3**

Note – Internal 10 Marks and on field Project 40 Marks.

Instructions:

1. There should be 10 marks for internal assessment and 40 marks for field project (On field project)

2. The `on field practical` is practical where student personally collect accounting data from restaurants and hotels from his/her neighbourhood and prepare the financial statement and report on the same.
3. In his `on field practical` he/she can learn the practice of accounting in the particular field and make comment on it. Also he can guide if there is no existing accounting practice.
4. Internal evaluation for 10 marks can be made by respective college teacher on the basis of practical knowledge of student and his/her on field collected information.
5. Subject teacher should prepare the record of the student on field practical project

References

1. Wallace Hugh Whigam, Oliver D Frederick, Household Accounting, Nabu Press (Ed 2011)
2. Dr. Ritu Soni Research Paper on Domestic Accounting System, Indian Journal of Accounting, Vol. XLIX (1) June,2017 p.p.48-58
3. Raymond Cote, Hotel and Restaurant Accounting, Educational Institute of the American Hotel (Ed. 7th) 2012
4. Ganesh Mathur, The Hotel Accountant, Story Mirror Infotech Pvt. Ltd (8th Aug,2021)
5. Ministry of Tourism, Study Material Hotel Accountancy, Government of India

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: VSC (B) - I
Office Documentation and Record Keeping
(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to…

1. Understand the systematic storage, retrieval, and management of office documents and records
2. Explain regulatory requirements, company policies, and legal standards
3. Application Standard Operating Procedures (SOPs) for Documentation,,
4. Demonstrate AI and Machine Learning in Record Keeping

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Office Documentation**	15
	Meaning and Importance of Office Documentation, Objectives of Office Documentation, Types of Office Documents (Letters, Memos, Reports, etc.) Standard Operating Procedures (SOPs) for Documentation, Formatting and Presentation of Documents, Common Errors in Documentation and How to Avoid Them, Document Management Software and Tools, Paperless Office and Green Documentation	

Unit-II	**Record Keeping**	15
	Definition and Importance of Record Keeping, Types of Records Principles of Effective Record Keeping, Manual vs. Digital Record Keeping, Filing Systems, Legal Requirements for Record Keeping, Data Protection and Confidentiality, Retention and Disposal of Records, Cloud Storage and Digital Archiving, Automation in Record Keeping, Methods of Record Retrieval, Importance of Indexing and Cataloging, Record Auditing and Verification, Common Issues in Record Management, Overcoming Document Overload, Strategies for Improving Efficiency, AI and Machine Learning in Record Keeping	

Reference Books

1. Azad Adam, Digital Document Management: Technologies and Applications
   Blake Richardson, Records Management for Dummies
   Ira A. Penn, Gail B. Pennix, Jim Coulson, Records Management Handbook
2. Elizabeth Shepherd, Geoffrey Yeo, Managing Records: A Handbook of Principles and Practice
3. Mary Ellen Oliverio, William R. Pasewark, Bonnie R. White, The Office: Procedures and Technology
4. Pattie Gibson, Administrative Office Management: Complete Course
5. R.C. Bhatia, Office Management

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: VSC (B) - I
Office Documentation and Record Keeping
(Introduced from June 2025)

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)	02 Marks
	C) Two statements (Answering true or false)	02 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

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: VSC (C) - I
Critical Thinking
(Introduced from June 2025)

Course Outcomes:
1. Develop understanding of Business Plan.
2. Preparation of Project Report for a new business.

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	**Course Content**	**No. of Hours**
Unit -1	**Critical Thinking** Importance and Process of Critical Thinking, Arguments Types and Valid Patterns, Types of Fallacies, Biases, Social Influences on Critical Thinking	15 Hours
Unit -II	**Critical Thinking Skills** Developing Critical Thinking Skills in the areas of Reading, Writing, Speaking and Listening, Characteristics of Critical and Analytical Writing	15 Hours

Reference Books Recommended

1. Critical Thinking: A Student's Introduction : Gregory Bassham, William Irwin, Henry Nardone, James M. Wallace, McGraw-Hill Education, 2018
2. Asking the Right Questions: A Guide to Critical Thinking : M. Neil Browne & Stuart M. Keeley, Pearson Education, 2017
3. Critical Thinking : William Hughes, Jonathan Lavery & Katheryn Doran, Broadview Press, 2014
4. The Power of Critical Thinking: Effective Reasoning About Ordinary and Extraordinary Claims : Lewis Vaughn, Oxford University Press, 2020
5. Thinking, Fast and Slow : Daniel Kahneman , Farrar, Straus and Giroux, 2011
6. Critical Thinking: Tools for Taking Charge of Your Learning and Your Life : Richard Paul & Linda Elder, Pearson India, 2013
7. Critical Thinking: Theory and Practice : M.G. Sreekumar, Ess Ess Publications (India), 2011
8. Logic and Critical Thinking : Anand Vaidya & Andrew Schumann, Springer, 2015

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Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: VSC (C) - I
Critical Thinking
(Introduced from June 2025)

Time: 90 Minutes Total Marks:40

Instructions: 1. All questions are compulsory.
2.Figures to the right indicates full 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 (Answer 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 of Two)	10Marks

Internal assessment (10 Marks)

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- **VSC (D)**
Tourism Skills - Part- I
(Introduced from June 2025)

Course Outcome -
After studying this course, students will able to:
1. Understand the nature and scope of Economics of Tourism
2. Analyze the role of Tourism in Economic Development

2 Credits	**50 marks (Semester end examination 40 and internal evaluation 10)**	**No. of Hours 30**
Unit	**Course Content**	**No. of Hours**
I	**Introduction to Economics of Tourism** 1.1 Tourism-: Meaning, Nature and scope. 1.2 Tourism-: Types and Importance. 1.3 Role of government in tourism. 1.4 Comparison of India's tourism with developed countries.	15
II	**Tourism and Economic Development** 2.1 Tourism and Agriculture sector. 2.2 Tourism and industrial sector. 2.3 Tourism and service sector. 2.4 Recent trends in tourism sector in India	15

Reference Books

1.Tourism Economics and Policy by Larry Dwyer et al.

2.Modern Guide to Tourism Economics,Edited by RoberticoCroes and Yang Yang,Edward Elgar Publishing
3.The Economicsof Tourism Destinations,Authored by Guido Candela and Paolo Figini, Google Books
4.International Handbook on the Economics of TourismEdited by Larry Dwyer and Peter Forsyth, Edward Elgar Publishing
5."Tourism Economics", Guido Candela &Paolo Figini
6.The Economics of Tourism", MikeStabler, Andreas Papatheodorou, &M. Thea Sinclair
7."Handbook of Tourism Economics"संपादक :Clement A. Tisdel
8. Agro Tourism in Maharashtra Dr.SavitaWavare,Shubham Publication Kanpur,2019
9."पर्यटन उद्योग आणि अर्थशास्त्र",डॉनरेंद्र फडके
10. पर्यटन व्यवस्थापन आणि नियोजन",डॉदेशपांडे .एस .वी .
11."पर्यटनाचे व्यवस्थापन", डॉसंजय सावंत .

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- **VSC (D)**
Tourism Skills - Part- I
(Introduced from June 2025)

Time 90 Minutes Total Marks: 40

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

Practical- 10 Marks -Visit to any tourism place and Report Writing

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: VSC (G)- I
Corporate Banking Part-I
(Introduced From June 2025)

Course Outcomes:

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

1. Understand the structure and scope of corporate banking services.
2. Analyze financial requirements of corporate clients.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit No.	**Course Content**	**No. of Hours**
Unit -I	**Introduction to Corporate Banking**	15
	1.1 Overview and Scope of Corporate Banking 1.2 Evolution and Growth of Corporate Banking in India 1.3 Differences Between Corporate and Retail Banking 1.4 Significance of Corporate Banking in Economic Development	
Unit -II	**Corporate Banking Products and Services**	15
	2.1 Working Capital Finance: Overdrafts, Cash Credit, and Factoring 2.2 Project Financing 2.3 Corporate Term Loans 2.4 Trade Finance: Letters of Credit, Bills Discounting, and Bank Guarantees	

Reference Books:

1.Corporate Banking Practices by S.R. Srinivasan
2.Banking Theory and Practice by K.C. Shekhar and Lekshmy Shekhar
3.Modern Banking by Shelagh Heffernan
4.Corporate Finance by Stephen A. Ross, Randolph W. Westerfield, and Jeffrey Jaffe
5.Commercial Banking: The Management of Risk by James W. Kolari and Benton E. Gup
6.Financial Institutions, Instruments, and Markets by Viney and Philip
7.Banking and Financial Services by Justin Paul and Padmalatha Suresh
8.Principles of Banking and Finance by Peter S. Rose and Sylvia C. Hudgins
9.Basel III and Corporate Banking by Bhavesh B. Shah
10. Treasury and Risk Management in Banking by IIBF (Indian Institute of Banking and Finance)

Nature of Question paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: VSC (G)- I
Corporate Banking Part-I
(Introduced From June 2025)

Time - 90 Minutes Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Practical- 10 Marks -Project Report (syllabus related)

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- VSC (H) - I
Agro Tourism Part-I
(Introduced from June 2025)

Course Outcomes

After studying this course, students will able to:

1. Understand the key aspects of Agro -Tourism business,
2. Understanding opportunities in Agro-tourism, Demonstrate facilities at Agro-tourism,

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit	**Course Content**	**No. of Hours**
I	**Introduction to Agro-tourism** 1.1 Meaning and Concept of Agro-tourism 1.2 Nature and Scope of Agro-tourism 1.3 Elements of Agro-tourism 1.4 Distinction between Rural tourism and Agro-tourism	15
II	**Agro-tourism and Rural Development** 2.1 Agro-tourism and Agro – based industries 2.2 Criterion for selection of location for Agro-tourism canters 2.3 Facilities at Agro-tourism Canters 2.4 Opportunities through Agro-tourism	15

REFERENCES:

1. H.L. Nagaraja Murthy, Agricultural Business Management, Himalaya Publishing House

2. K. Venkata Reddy, Agriculture and Rural Development, Himalaya Publishing House
3. Dr. SavitaWavare and Dr. AnilkumarWavare, Agro-Tourism in Maharashtra, ShubhamPublications, Kanpur, 2019

Reports:

1. Agro-Tourism: Scope and Opportunities for the Farmers in Maharashtra
2. Entertainment Farming and Agri-Tourism Business and Marketing Series
3. Maharashtra KrishiParyatanVistarYojana 2010, Guidelines for approval an registration of Agro-tourism center in Maharashtra

Websites:

- http://www.agritourism.in/about-agritourism.html
- http://www.agritourismworld.com/discover.php?sid=4269228
- http://agritourismbaramati.blogspot.in/2007/09/agri-tourism-india-agriculture-is-html

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- VSC (H) - I
Agro Tourism Part-I
(Introduced from June 2025)

Time- 90 Minutes Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Practical- 10 Marks -Visit to any Agro tourism place and Report Writing

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Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- III

Course Code- VSC (I) – I

Statistical Computation using MS-Excel-I

(Introduced from June 2025)

Course Outcomes:

The students will acquire skills of using MS-Excel spreadsheet and its built-in functions to:

i) Visualize the data diagrammatically and graphically.

ii) Compute statistical averages.

iii) Compute measures of dispersion and skewness.

iv) Perform correlation and regression analysis.

<table>
<tr><td>2
Credits</td><td>50 marks</td><td>Practical
60 Hours</td></tr>
<tr><td colspan="3">List of Practicals</td></tr>
<tr><td colspan="3">1. Introduction to MS-Excel-I
Title bar, Ribbon, Ribbon Tabs, Home, Insert, Page Layout, Formulas, Data, Reviews , View, Dialog box launcher, Quick Access Toolbar, Name box, Select all Button, Scroll bars, Zoom Slider, View buttons, Worksheet tabs, Workspace, Columns, Rows, Cell, Cell Address.
2. Introduction to MS-Excel-II
Workbooks, Worksheets, create name save insert delete hide unhide a worksheet, Columns rows formatting: select insert delete change the size, MS-Excel Cursor and mouse pointer shapes, Cell formatting: Number, Alignment, Font, Border, Fill, Enter data in various formats, Basic file operations, Basic tools, import external data, Insertion of formula,
3. Formation of Discrete and Continuous Frequency Distributions
Use of FREQUENCY & COUNTIF to prepare frequency distributions. Calculating LCF GCF, Relative Frequency, Percentage Frequency.
4. Diagrammatic Representation of Data.
Bar Diagrams, Pie –Chart, Line Chart,
5. Graphical Representation of Data.
Histogram, Frequency Curve, Ogive Curves,
6. Measures of Central Tendency.
Computation of Arithmetic Mean, Median and Mode using spreadsheet and built-in functions AVERAGE, MODE, MEDIAN
7. Measures of Dispersion.
Computation of Range, Q.D., S.D., Variance and CV using spreadsheet and built-in functions MIN, MAX, QUARTILE, STDEVP,VARP.
8. Measures of Skewness.
Computation and interpretation of i) Karl Pearson’s Coefficient of Skewness (Sk), ii) Bowley’s Coefficient of Skewness (SB). Use of SKEW built –in function.
9.Correlation Analysis.
Plotting of Scatter Diagram, Computation of Karl Pearson’s and Charl Spearman’s Correlation Coefficients and their interpretation. Use of CORREL and RANK functions.
10.Regression.</td></tr>
</table>

Fitting of linear regression equation and estimation of dependent variable. Use of ANALYSIS TOOLPACK in MS-Excel.

11.Unweighted Price Index Numbers.

Simple Aggregative Method and Simple Average of Price Relatives Method.

12.Weighted index numbers.

Laspeyres, Paasche's, & Fisher's Weighted Price Index Numbers, Weighted Average of Price Relatives using AM method.

13.Case Study based on primary / secondary data (equivalent to three practicals)

Note :

i. As per university rules and regulations there should be a maximum of 16 students in each practical batch.

ii. Duration of practical is of four periods.

iii. All practicals must be done using MS-Excel spreadsheet .

iv. Every practical assignment must have at least four questions.

v. Students must be taught to insert formulas wherever built-in functions are not available.

Nature of Practical Question Paper:

- The Question Paper should have four questions each of 16 marks.
- Each question may have two sub-questions each of 8 marks .
- Students need to solve any two questions.

Marking Scheme:

- 8 marks are reserved for case study report.
- 5 marks are reserved for certified printed journal.
- 5 marks are reserved for oral examination.

Assessment:

- Students only need to write formulae or built-in functions used and final results in the answer book.
- Online assessment must be done.
- Examiners must mark the answer book considering online assessment of students.

Laboratory Requirements:

Laboratory should be well equipped with a sufficient number of computers along with necessary software, UPS and printers.

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: AEC- III
English for Business Communication- III
(Introduced from June 2025)

Course Outcomes

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

- Familiar with the structure and language of business correspondence
- write their own C.V. as well as Application letters and face the interview

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Business Correspondence: Inquiry and Reply**	**15**
	1. Putting an Order & its reply 2. Making an inquiry & its reply 3. Customer Complaint & its reply	
Unit-II	**Writing Application Letter, C.V. and Interview Techniques**	**15**
	1. Characteristics of Application Letter 2. Do's & Don'ts of Interview	

Reference Books

1. Seely, John. Oxford guide to effective writing and speaking, Oxford University Press, 2013
2. Rai, Urmila and S.M. Effective Communication, Himalaya Publication
3. Rayudu,C.S. Communication, Himalaya Publication,2012
4. Hammond, Lisa. Dream Big, Jalco Publishing House, Mumbai 2005

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: AEC -III
Title - English for Business Communication- III
(Introduced from June 2025)

Question No. 1	a) Multiple Choice Questions (Based on Unit I and II-4 questions)	04 Marks
	b) Answer in one word/phrase /sentence (based on Unit I and II-4 questions)	04 Marks
Question No. 2	a) Question to be set on Business Correspondence: Inquiry and Reply	08 Marks
	b) Question to be set on Business Correspondence: Inquiry and Reply	08 Marks
Question No. 3	a) Question to be set on Writing Application Letter, C.V. and Interview Techniques	08 Marks

	b) Question to be set on Writing Application Letter, C.V. and Interview Techniques	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: IKS (A/E/F)
Evolution of Accounting in India

Course Outcomes:

After completing the course, the students will be able to –
1. Understanding evolution of accounting in India
2. Explain the ancient auditing practices in India.

2 Credit	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit	**Course Contents**	**Hours**
I	**Evolution of Accounting in India-** Evolution of accounting in India, Ancient accounting practices in Indian history, Contribution of Indian scholars to accounting systems, Evolution of Accounting standards in India.	15
II	**Evolution of Audit in India -** Traditional Audit procedure in India, Evolution of auditing in India and examples of audits, Separation of accounts from audit, comparative study: modern v/s traditional audit practices.	15

References :

1.“Ancient Indian Accounting & Auditing Practices: A Comparetive Study” by R. P. Singh – Published by Deep& Deep Publications Pvt. Ltd, 2007.
2. History of Indian Accounting by P. R. Chaudhary-Published by New Saraswati House (India) Pvt. Ltd, 2011.
3.Kautilya, V, (4^{th} Century BCE/1992) The Arthashastra(Edited, Rearranged and Introduced by L. N. Rangarajan).Penguin Books, New Delhi and New York.
4. Gupta R. L.and Radhaswamy M. (2002) Financial Accounting, S. Chand & Company.
5.An Introduction to Accountancy- S. N. Maheshwari

Website:

1. https://iksindia,org
2. https://www.icai.org/post/indian-accounting -standards-indus

Nature of Question paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: IKS (A/E/F)
Evolution of Accounting in India

Time : 90 Minutes Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) State True or False	04 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Internal10 Marks - Home Assignment/Unit Test

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: IKS (B)
Indian Knowledge System and Management
(Introduced from June 2024)

Course Outcomes: After studying this course, students will be able to…
1. Understand the key management principles from IKS
2. Explain management concepts and application in the Upanishads
3. Application of Indian approaches to addressing issues of stress,
4. Demonstrate various Case studies on successful implementation of IKS in Management

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**IKS and Management**	15
	Indian approaches to Management: A historical perspective, Management Concepts in Ancient Indian Texts, Key Management Principles from IKS, Key Principles of Karma Yoga for Work Performance, Workplace Spirituality: Insights from Indian traditions, Management concepts in the Puranas, Management concepts and applications in the Upanishads, Managing oneself: Concepts and relevance to Management, Mind management: Perspectives from the Indian psychological tradition, Indian approaches to addressing issues of stress,	
Unit-II	**Case studies on successful implementation of IKS in Management**	15
	• Infosys and the Influence of the Bhagavad Gita	

	• BHEL's (**Bharat Heavy Electricals Limited)** Integration of Indian Knowledge System, • **Indian Railways, s**uccessfully integrated principles of the **Indian Knowledge System** • Ayurveda in Dabur India's Management Practices • Wipro's Emphasis on Indian Ethics and Spirituality • ICICI Bank: Leveraging Chanakya's Arthashastra	

Reference Books Recommended:

1. Namit Arora, Indians: A Brief History of a Civilization
2. R.S. Sharma, India's Ancient Past
3. Ashutosh Biswal, Sujata Srivastava, et al Curriculum, Pedagogy & Sustainable Development: The Role of Indian Knowledge System 1 January 2024
4. B. Mahadevan **, Nagendra Pavana, et al** Introduction To Indian Knowledge System : Concepts And Applications **30 June 2022**
5. Dr. Nilesh Shridhar Chavan, Sagar Shivaji Kumbhar, et al. Indian Knowledge System 13 September 2024
6. Dr. Rohidas Nitonde, Introduction to Indian Knowledge System: A Textbook for UG Students as per NEP 2020 22 August 2024
7. Dr. Salunkhe and Dr. Gurav, Indian Vision for Human Society, Nirali Prakashan, Pune November, 2024
8. Jeff Kavanaugh and Rafee Tarafdar, Infosys @The Live Enterprise
9. V. Krishnamurthy, BHARAT Heavy Electricals Limited (BHEL): A Case Study
10. Bibek Debroy, Sanjay Chadha, Vidya Krishnamurthi Indian Railways: The Weaving of a National Tapestry
11. Dabur India Ltd - ebook
12. Wipro, Code of Business Conduct and ethics
13. Rajesh Nair Transformation Through Reinventing : Success for Life and Work: Learnings from ICICI Bank and Tata Group's Journey to the Pinnacle Kindle Edition

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0, Semester- III
Course Code: IKS (B)
Indian Knowledge System and 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)	02 Marks
	C) Two statements (Answering true or false)	02 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

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: IKS (C)
Specific: Indian Ancient Business
(Introduced from June, 2025)

Course Outcomes:

After studying this course, students will be able to:

1. Understand the key ideas of Indian Ancient Trading System
2. Understand the applied business related to agriculture.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Indian Ancient Trading/Business:** Agriculture : Land Ownership, Taxation System, Barter Trade Industry : Development of Industrial Sector – Textile, Pottery, Metalworking Currency and Banking : Coin, Currency System, Early Banking Practice	**15**
Unit-II	**Ancient Businesses allied to Agriculture:** Livestock farming, Mixed crop Farming, Dairy farming, Poultry farming, Horticulture, Fisheries, honey collection.	**15**

References:

1. Raychaudhuri S.P., Roy and Mira, Agriculture in Ancient India – A Report, ICAR, Delhi, 1993.
2. Macdonell A.A. and Keith A.B. Vedic Index of Names and Subjects, Motilal Banarasidass, Delhi, 1995, Vol. 1.
3. Keith A.B., Veda of the Black Yajus School, Harvard Oriental Series, No – 18, Motilal Banarasidass, Delhi, 1967, Vol.1.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: IKS (C)
Specific: Indian Ancient Business
(Introduced from June, 2025)

Time: 90 Minutes Total Marks-40

Internal Assessment - 10 marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each) 6 marks b) Match the following (Two Columns-Four pairs) c) Two statements (Answering true or false)	6 Marks 2 Marks 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

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- IKS (D)
Ancient Indian Economic Thoughts
(Introduced from June 2025)

Course Outcome -
After studying this course, students will able to:
1. Understand the economic systems and policies prevalent in ancient India, agrarian, trade and taxation systems.
2. Evaluate ancient economic thoughts and compare them with modern economic theories to understand their application in current contexts.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit	**Course Content**	**No. of Hours**
I	**Kautilya's Economics** 1.1 Development of Indian Economic Thought 1.2 Kautilya's economics -taxation and pricing policy 1.3 Kautilya on leadership qualities 1.4 Kautilya's view on the treasury and public finance of the state	15
II	**Buddhist Economics** 2.1 Buddhist approach to economic activities - production, consumption, distribution and social welfare 2.2 Buddha's approach to economic development 2.3 Buddhist economic ethics 2.4 Ancient economic thought: relevance for today	15

Reference Books:

1. Kautilya (2000): *The Arthashastra*, Penguin India.
2. Rangarajan L. N. (1992): *Kautilya: The Arthashastra*, Penguin Books.
3. Pillai R. and Sivanandhan D. (2022): *Chanakya's 7 Secrets of Leadership*, JAICO.
4. SulakSivaraksa (2016): *The Wisdom of Sustainability - Buddhist Economics for the 21st Century*, KoaBooks.
5. Drechsler W. (2017): *Buddhist Economics: An Introduction*, London Routledge.
6. Ernest C. H. Ng (2020): *Introduction to Buddhist Economics - The Relevance of Buddhist Values in Contemporary Economy and Society*, Springer Nature Switzerland AG.
7. Siriwardhana N. (2016): *Buddhist Economics: The Middle Way Between Materialism and Asceticism*, Journal of Buddhist Ethics, 23, pp. 1-27.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code- IKS (D)
Ancient Indian Economic Thoughts
(Introduced from June 2025)

Time : 90 Minutes Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Internal10 Marks - Home Assignment/Unit Test

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: IKS (G)
Ancient Banking System in India Paper- I
(Introduction from June-2025)

Course Outcomes:

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

1. Understand the Ancient Banking system
2. Understand the Indian Knowledge System about banking system.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit	**Course Content**	**No. of Hours**
Unit - I	**Introduction to Ancient Banking System** 1. Origin of Ancient Banking in India 2. Nature of Banking during the Ancient time 3. Regulation of Banking during the Ancient time 4. Problems of Bankingduring the Ancient time	15
Unit - II	**Banking System in Ancient India** 1.Contribution of business groups, temples and goldsmiths 2. Gram Sabha and banking activities 3.Nature and types of loan and interest 4.Rule relating to loans and deposits	15

References:

1. Santosh Kumar Das, (1980), 'The Indian Economic history of ancient India', Cosmo Publication.

2.शर्मा राम शरण ,(१९७८)प्राचीन भारतीय समाजव्यवस्था व अर्थशास्त्र मुंबई .लि.प्रा,लोकवाडमय गृह,
3. आर्य चाणक्य (भावे .अ.मराठी भाषांतर ह) पुणे .लि .वरद प्रकाशन प्रा ,कौटिलीय अर्थशास्त्र (२०१९).

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: IKS (G)
Ancient Banking System in India Paper- I
(Introduction from June-2025)

Total Mark- 40 Time- 90 Minutes

Question No. 1	a) Multiple choice Question (3 Questions- 4 Alternatives)	06 Marks
	b) Match the following (Two Colum four pair)	02 Marks
	c) Two Statement (Answering True/ False)	02 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any one out of two)	10 Marks

Internal Assessment - 10 Mark - Home Assignment/Unit test

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: IKS- (H)
Indian Cooperative Thought`s
(Introduced from June 2025)

Indian Co-operative movement, now-a-days has become a part of total economic activities. It is not only an economic movement, but also a social, political and ethical movement, enriching total human life. Proper understanding of Indian co-operative thoughts is a prerequisite for the study of co-operative movement.

Course Outcomes:

After studying this course, students will be able to
1. Understand the key ideas of Indian Co-operatives.
2. Explain how to develop Indian Cooperative Thought.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Cooperative Thoughts in Religious Philosophy**	**15**
	1.1 VasudhaivKutumbakamand Cooperation. 1.2 Cooperative Thoughts in Buddhist Philosophy. 1.3 Cooperative Thoughts in VachanSahitya. 1.4 Cooperative Thoughts in Sant Parampara.	
Unit-II	**Cooperative Thoughts of Indian Economist**	**15**
	2.1 RajarshiShahuMaharaj- Thoughts on Cooperation 2.2 Dr.BabasahebAmbedkar's Thoughts on Cooperation.	

	2.3 VaikunthlalMehata's Thoughts on Cooperation. 2.4 DhananjayraoGadgil's Thoughts on Cooperation.	

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1. श्री .ह .भ .प .रंगनाथ महाराज खरात),संपा) ,(.२००८ ,(श्री .ज्ञानेश्वरी ,राहुल धार्मिक वाङ्मय सेवा प्रकाशन ,आळंदी

2. सुनिता प्रधान) अनु)(.२०२४ ,(श्री .वाल्मिकीकृत रामायण ,भक्ती विकास ट्रस्ट ,सुरत.

3.वे .शा .सं .कृ .म .बापटशास्त्री) संपा (.अथर्ववेद ,राजेश प्रकाशन ,पुणे .

4. रोहीणीकुमार दास) अनु) (.१९९६ ,(भगवद्गीता जशी आहे तशी ,भक्तिवेदांत बुक ट्रस्ट ,मुंबई .

5. डॉ .प्रदीप आगलावे) संपा) (.२०२१ ,(डॉ .बाबासाहेब आंबेडकर लेखन आणि भाषणे खंड ६ , डॉ .बाबासाहेव आंबेडकर चरित्र-साधने प्रकाशन समिती ,उच्च आणि तंत्र शिक्षण विभाग , महाराष्ट्र शासन

6. साळुंखे ,आ .ह) .२०११ ,(सर्वोत्तम भूमिपुत्र गौतम बुद्ध ,लोकायत प्रकाशन ,सातारा .

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8.तिप्पेरुद्रस्वामी एच) ,.२००६) ,(अनु .तुकदेव रोहिणी ,(बश्वेश्वर ,साहित्य अकादमी ,नवी दिल्ली.

9 .राजशेखर सोलापुरे) ,२०११' ,(महात्मा बसवेश्वरांच्या राजकीय विचार आणि कार्याची प्रासंगिकता :एक चिकित्सक अभ्यास ,'स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ ,नांदेड.

10 .डॉ .राजशेखर सोलापुरे) ,द्वितीय आवृत्ती २०२४ ,(आधुनिकतेचे अग्रदूत : महात्मा बसवेश्वर , अरुणा प्रकाशन ,लातूर ,

11 .शिवानंद' ,महात्मा बसवण्णांची वचन गाथा ,'महाराष्ट्र बसव परिषद ,हिरेमठ संस्थान , भालकी .खंड एक २०२९ आणि खंड दोन २०२२.

12 .प्राचार्य रा .तु .भगत) ,संपा) (.२००५ ,(संत साहित्य आणि समाज प्रबोधन ,दिलीपराज प्रकाशन प्रा .लि ,.पुणे.

13.डॉ .शि .स .अंतरकर) ,२०१० ,(संतांचे तत्वज्ञान आणि धर्मविचार ,कॉंटीनेंटल प्रकाशन ,पुणे.

14 .प्रा .सुग्राम पुल्ले) ,२०१८ (महानुभाव आणि वारकरी साहित्याचे अंतरंग ,इसाप प्रकाशन , नांदेड.

15. राजेंद्र कुमार) ,२०१८ ,(भारत के महान संत ,प्रदीप प्रकाशन दिल्ली.

16. प्रा .डॉ .जे .एफ .पाटील) ,२०१६ ,(आर्थिक विचारांचा इतिहास भाग २ ,फडके प्रकाशन , कोल्हापूर.

17.A.C. Bhaktivedanta Swami Prabhupada, (2022), Basics of Bhagavad Gita, Bhakti Vedanta Book Trust, Mumbai

18. Mathur B.S – Co-operation in India, SahityaBhavan, Agra

19. B. R. Ambedkar, (1957), The Buddha and His Dhamma, Siddharth College Publication.

20. चिघळीकर ज्ञानराजा (2022), डॉ .बाबासाहेब आंबेडकर यांचे सहकार विषयक विचार, International Journal of Advance and Applied Research. Vol. 9 No. 5 May-June 2022

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- Vaikunthbhai Mehta- https://en.wikipedia.org

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: IKS- (H)
Indian Cooperative Thought`s
(Introduced from June 2025)

Time: 90 Minutes Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	06 Marks
	b) Match the following (Two Columns-Four pairs)	02 Marks
	c) Two statements (Answering true or false)	02 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 Mark Home Assignment/Unit test

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- III
Course Code: IKS- (I)
Specific Ancient Statistics
(Introduced from June 2025)

Course Outcomes:
At the end of this course, students will be able to
i) Be self-motivated to do understand in the various fields of Statistics
ii) Acknowledge, appreciate and value the rich heritage offered by India in areas of Statistics
iii) Identify the past lesser-known applications of Statistics since ancient times in India.
iv) Recognize the significance of contributions of Indian Statisticians.
v) Identify the role of Statistical organizations towards the development of India.

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 30
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Historical Perspective of Statistics**	
	Meaning and Scope of Statistics	**15**

	Statistics in ancient times: Dwaparyuga –Kalayuga, Ancient Rome and China, Bhadrabahu, Roman Emperor Augustus, Middle Ages and Fourteenth Century **India's Statistical System:** Statistics during the British India, India's Statistical Revolution, Decline, Recovery and Data Explosion.	
Unit-II	**Statistical Heritage and Official Statistics in India**	**15**
	Indian Perspective: Contributions of C. R. Rao, Dr. P. C. Mahalnobis, P. V. Sukhatme, Raghu Raj Bahadur, Vasant Shankar Huzurbazar., Keshav Raghavan Nair, Vidyadhar Godambe. **Non-Indian Perspective**: Bernoulli, Sir R. A. Fisher, Karl Pearson. Historical perspective of Official Statistics in India, Overview of present Indian Statistical System: Statistical organizations and their functions.	

References:

Ghosh, J. K., Mitra, S. K., and Parthasarathy, K. R. (1992) Glimpses of India's Statistical Heritage, Wiley Eastern, New Delhi.

Ghosh, J. K, Maiti, P., Rao, T. J., and Sinha, B. K. (1999) Evolution of Statistics in India, International Statistical Review, 67, 13-34.

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Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- III

Course Code: IKS- (I)

Specific Ancient Statistics

(Introduced from June 2025)

Time: 90 Minutes Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	06 Marks
	b) Match the following (Two Columns-Four pairs)	02 Marks
	c) Two statements (Answering true or false)	02 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 Mark Home Assignment/Unit test

Level 5.0 Semester IV

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: DSC (A)- Major V

Accountancy Paper- V

(Corporate Accounting - Part II)

Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to –

1. Understand the procedure of Right Issue, Bonus Issue and issue of Sweat Equity Shares.
2. Explain the concept and accounting procedure of Issue and Redemption of Debentures.
3. Understand the process of Amortization of Discount and Loss on Issue of Debentures.
4. Explain the procedure to distribute the profit or loss prior to and after the period of Incorporation

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Contents**	**Hours**
I	**Right Issue, Bonus Issue, Sweat Equity Shares.** A) Right Issue Shares and Valuation of Right B) Issue of Bonus Shares – Meaning of Bonus Shares – Journal Entries and redraft of company's Balance Sheet. C) Sweat Equity Sharers – Meaning, terms and condition, Limitations and Restrictions applicable, Procedure of issuing Sweat equity Shares.	15
II	**Issue of Debentures** Meaning and Classification of Debentures –Accounting for issue of Debentures –Different Terms of Issue of Debentures, Redemption of Debentures – Accounting under sinking fund method.	20
III	**Accounting for Interest on Debenture & Amortization of Discount & Loss on Issue of Debenture.** Accounting for Interest on Debenture – Journal Entries & Ledger accounts, Meaning of Amortization - Journal Entries & Ledger accounts.	10
IV	**Profit and Loss Prior to Incorporation (In Vertical Form)** Meaning, Basis of Apportionment, Computation of Profits/Loss Prior to and after Incorporation.	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References

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Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (A)- Major V
Accountancy Paper- V
(Corporate Accounting - Part II)
Introduced from June 2025

Instructions –
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Practical Problem	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (A)- Major VI
Accountancy Paper - VI
Hire Purchase System and Branch Account
Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to –
1. Introduce the meaning of Hire Purchase Contract.
2. Understand methods of Hire Purchase System.
3. Explain the branch accounting and types of branches.
4. Understand methods of independent branch and foreign branch

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Contents**	**Hours**

Unit I	**Hire Purchase System Part- I** Introduction & Meaning, Features of Hire Purchase System, Important Terms, Distinguish between Sales and Hire Purchase. Methods of calculation of Interest. Accounting in the books of Hire Vendor and Hire purchaser.	15
Unit II	**Hire Purchase System Part- II** Accounting in the books of hire vendor and hire purchaser in the case of default and repossession. Hire Purchase trading account.	15
Unit III	**Branch Account Part- I** Introduction, Objectives of Branch Account, Types of Branches, Dependent Branch Accounting – Branch account Method, Stock and Debtors Method.	15
Unit IV	**Branch Account Part- II** Independent Branch Accounting, Characteristics of Independent Branch, Preparation of profit and loss account and balance sheet of branch with Inter Branch Transaction and In-transit Items, Incorporation of Trial Balance in HO Books, Meaning and characteristics of Foreign Branch.	15

Note – 1) In the case of unit IV problems will be asked on Independent branch account.
2) Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References –

1. S.N. Maheshwari S.K. Maheshwari (2008) An Introduction to Accountancy published by Vikas Publishing House Pvt. Ltd. Chennai
2. S.P. Lyengar (2005) Advanced Accountancy published by Sultan Chand & Sons New Delhi
3. C.A. P.C. Tulsian , C.A. Bharat Tulsian (2016) Quick Revision For Financial Accounting published by S. Chand Publication New Delhi
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Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (A)- Major VI
Accountancy Paper - VI
Hire Purchase System and Branch Account
Introduced from June 2025

Instructions –
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed

Time – 3 hours   Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Practical Problem	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (B) - Major V
Business Administration Paper V
(Financial Management)
(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to…
1. Equip the students with the basic functions and tools of financial management.
2. Recognize the concept of Under - capitalization and Over – capitalization
3. Know the concepts of profit and wealth maximization
4. Understand the concept of capital structure and its theories.

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 Financial Management**:	15
	Meaning, Nature or Characteristics of Financial Management, Functions of Financial Management, Importance of Financial Management, Responsibilities of Financial Management.	
Unit-II	**Financial Goals :**	15
	Goals of Financial Management- Profit Maximization and Wealth Maximization, Conflicts in Profit Maximization Goal v/s Wealth Maximization Goal. Role of Financial Manager.	
Unit-III	**Capitalization :**	15
	Meaning and definitions of capitalization, Over-capitalization Meaning, Causes, evils and remedial measures, Under-Capitalization meaning, causes, evils and remedial measures. Over-Capitalization v/s Under- capitalization.	
Unit-IV	**Capital Structure:**	15
	Meaning and definitions of capital structure, qualities of optimum/ sound capital structure, Factors affecting capital structure, capital structure Theories: NI Approach; NOI Approach; Traditional Approach and M.M. Approach.	

References :

1. I.M. Pandey : Financial Management, Vikas Publications.
2. John J. Hampton: Financial Decision Making, Prentice Hall of India.
3. Khan and Jain : Financial Management, Tata McGraw Hills.
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5. S.N. Maheswari : Financial Management, Principles and Practice, Sultan Chand & Sons
6. V.N. Laturkar & Arpita Alvi : Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: DSC (B) - Major V

Business Administration Paper V

(Financial Management)

(Introduced from June 2025)

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
	C) 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

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: DSC (B) - Major VI

Business Administration Paper - VI

(Production Management)

(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to

1. Familiarize with the knowledge of Production Management
2. Understand the techniques of Production Control
3. Create awareness about the way to improve Productivity.
4. Identify the Maintenance Policies

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 Production Management**	15
	Introduction, Meaning, Definition of Production Management, Objectives of production Management, Importance's of Production Management, Functions of production Management, Concept of Product Development, Advantages of Product Development, New Product Development Process	
Unit-II	**Production Planning and Control (PPC)**	15
	Meaning, Objectives, Scope and Importance of Production Planning and control, Limitations of PPC, Techniques of Production Control, Integration of Product Planning and Control	
Unit-III	**Productivity**	15
	Meaning, Importance and Measurement of Productivity, Factors influencing Productivity, Way to improve Productivity, Production V/s Productivity. Work Measurement: Benefits, Process and techniques of work measurement	
Unit-IV	**Maintenance Management**	15
	Concept, Objectives of Maintenance Management, Types of Maintenance, Maintenance policies for facilities and equipment, Machine failure, Replacement of equipment, factors responsible for replacement, Total productive Maintenance: Objectives, Impact and pillars of total productive maintenance	

References

1. J. K. Jain: Industrial Management \ Kitab Mahal – Agre
2. K. Aswathappa: Production and Operations Management
3. K. Shridhara Bhat –Himalaya Publishing House
4. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune
5. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co
6. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House

7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: DSC (B) - Major VI

Business Administration Paper - VI

(Production Management)

(Introduced from June 2025)

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
	C) 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

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: DSC (C) - Major V

Business Studies Paper- V

(Micro Small and Medium Enterprises)

Introduced from June-2025

Objectives-

To make aware to students about MSME sector and its role.

To acquaint students about setting up of MSME.

To make aware them about selected schemes for MSME.

To acquaint students about MSME Act and Challenges before MSME

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Contents	No. of Hours
Unit-I	**Introduction of Micro, Small and Medium Enterprises. (MSME)**	15 Hours
	Introduction- Concept and definition of MSME- Micro, Small & Medium Enterprises Development Act, 2006 salient features- Evolution and Characteristics of MSME. Role of MSME in economic development. Current Scenario of MSME in India.	
Unit-II	**Setting up of MSME**	15 Hours
	Determination of the nature of the business unit MSME Registration- Eligibility, Document Required, Steps involved in	

	setting up MSMEs Project Selection, Technology and Machinery, Arranging Finance, Unit Development, Entrepreneurship Memorandum Filling, Approvals , Clearances Quality Certification	
Unit-III	**Selected Schemes for MSME-** Prime Minister's Employment Generation Programme (PMEGP), MUDRA, Credit Guarantee Scheme for Micro & Small Enterprises (CGTMSE), Entrepreneurship Skill Development Programme (ESDP) Scheme, A Scheme for Promotion of Innovation, Rural Industries and Entrepreneurship (ASPIRE), PM Vishwakarma - Enabling Artisans and Craftspeople to Build Enterprises- Objectives, Eligibility and Features.	15 Hours
Unit-IV	**Challenges and opportunities before MSMEs-**	15 Hours
	Challenges before MSMEs in India, Global issues, Causes of Sickness, Measures to prevent sickness of MSME. Rehabilitation of MSME, Opportunities for MSMEs.	

Reference Books:

1. Dynamics of Entrepreneurial Development and Management- by Vasant Desai
2. Udyojakata- by Prabhakar Deshmukh
3. Entrepreneurship Development in India- by C.B. Gupta and N.P. Shrinivasan
4. Entrepreneurship and Small Business Management- by Shukla M.B.
5. Entrepreneurial Development- by Dr. S.S. Khanka
6. Entrepreneurial Development- by Godron E. and Natrajan K.
7. Entrepreneurial Development- by Taneja Satish and Gupta S.L.
8. Current Trends in Entrepreneurship - by Mohan S. Elangovan R.
9. Project Preparation Appraisal, Implementation- by Prasanna Chandra
10. Formulation of a Project Report- by Vinod Gupta
11. https://msme.gov.in/sites/default/files/MSME_Schemes_English_0.pdf
12. https://msme.gov.in/sites/default/files/MSMESchemebooklet2024.pdf
13. https://www.nabard.org/auth/writereaddata/careernotices/2410193615Credit%20Potential%20for%20MSME.pdf

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (C) - Major V
Business Studies Paper- V
(Micro Small and Medium Enterprises)
Introduced from June-2025

Time - 3 Hours Total Marks: 80

Question No.1	a) Multiple Choice question (6 Questions -4 Alternative each)	12 Marks
	b) Match the following (Two Columns- Four Pairs)	04 Marks
	c) Two Statements (Answering true or false)	04 Marks
Question No. 2	Write short notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any four out of six)	20 Marks
Question No. 4	Answer the following (Any two out of four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code – DSC (C) - Major VI
Business Studies Paper- VI
(E-Commerce)
(Introduced from June 2025)

COURSE OUTCOMES:
After Completion of this course, students will be able to
1. Understand the basic concept of E-Commerce
2. Explain advantages and disadvantages of various E-Commerce Models
3. Demonstrate prepaid and postpaid electronic payment systems used in electronic banking.
4. Analyze various E-Commerce security risks and suggest control measures

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Contents	No. of Hours
Unit-I	**Introduction to E-Commerce**	15 Hours
	E-Commerce – Introduction, Meaning and Concept, Scope, Needs, Advantages and Disadvantages of E-Commerce; Traditional Commerce – Concept, Difference between E-Commerce and Traditional Commerce	
Unit-II	**E-Commerce Models**	15 Hours
	E-Commerce Models (B2C, B2B, C2C, C2B, B2G, G2B,G2C), Advantages and Disadvantages of each model	
Unit-III	**Introduction to E-Banking**	15 Hours

	E-Banking: Introduction, Advantages and disadvantages of e-banking. Introduction to electronic payment systems, Prepaid and Post-paid payment systems and types (Electronic cash, Digital Wallet, Debit card, Credit card, NEFT, RTGS, UPI etc.)	
Unit-IV	**E-Commerce Security**	15 Hours
	E-Commerce Security Overview Key elements of E-Commerce Security, E-Commerce security threats and Control Measures	

References –

1.The International e-Marketing Framework (IEMF) by Krishnamurthy, S.& Singh, N., 2005
2.E Banking and E commerce by N Subramani and M Murugesan, Abhijeet Publications, 2008
3.E Commerce by C S V Murthy, Himalaya Publishing House, 2022
4. Electronic Commerce: Security Risk Management and Control by Marilyn Greenstein and Todd Feinman, McGraw-Hill Inc.,2000

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code – DSC (C) - Major VI
Business Studies Paper- VI
(E-Commerce)
(Introduced from June 2025)

Time - 3 Hours Total Marks: 80

Question No.1	a) Multiple Choice question (6 Questions -4 Alternative each)	12 Marks
	b) Match the following (Two Columns- Four Pairs)	04 Marks
	c) Two Statements (Answering true or false)	04 Marks
Question No. 2	Write short notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any four out of six)	20 Marks
Question No. 4	Answer the following (Any two out of four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (D)- Major V
Business Economics Paper V
(Macro Economics Part- II)
(Introduced from June 2025)

Course Outcome

After studying this course, students will able to:

1 Understand the various theories of trade cycles and their impact on the economy.
2 Identify the basics of international trade.
3. Understand the concept of rate of exchange and its theories
4. Develop an extensive knowledge of public finance various concept

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	Course Content	No. of Hours
I	**Trade Cycles** 1.1 Trade Cycles - concept, types and features 1.2 Phases of Trade Cycles 1.3 The trade cycle theories - Hawtrey and Schumpeter 1.4 Control of Trade Cycles	15
II	**International Trade** 2.1 Trade concept: domestic and International Trade, advantages and disadvantages of International Trade 2.2 Ricardian Theory of International Trade 2.3 Terms of Trade- meaning and types 2.4 Balance of Payment - Causes of disequilibrium and measures to correct it	15
III	**Rate of Exchange** 1.1 Concept of Rate of Exchange 1.2 Types of Exchange Rate- Fixed, Flexible, Spot & Future rate of Exchange 1.3 Purchasing Power Parity Theory 1.4 Modern Theory of Rate of Exchange	15
IV	**Public Finance** 4.1 Public Finance- meaning, scope & The Principle Maximum Social Advantage 4.2 Public Revenue- Tax Revenue- Direct, Indirect Tax - Merit demerit, GST,Non-Tax Revenue Sources 4.3 Public Expenditure- Causes of Growth and Effect 4.4 Public Debt- meaning, types, need and effects of Public Debt	15

Reference Books

1 D.N.Diewedi- Macro Economics Theory & Practice , McGraw Hill Education India Pvt. Ltd

2 Karl E. Case, Ray C. Fair, Sharon E. Oster- Principles of Macro Economics, Pearson
3 Ahuja H.L. (2010), Macro Economics Theory and Policy, S. Chand and Company.
4 Seth M.L. (2017),Macro Economics, LaximinarayanAgarwal Publication 24.
5 Singh S.B. Macro Economics, Vishvbharti Publication New Delhi 25.
6 Taygi B.P. Singh H.P(2016), Public Finance,JayprakshNath Co. 26.
7 Vaish M.C.(2009).Monetary Policy.Vikas Publishing House New Delhi
8 Gupta G.S. (2008), Macro Economics: Theory and Applications, Tata McGraw Hill Education
9 Gupta S.B.(2010),Monetary Economics, S. Chand and Company.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (D)- V
Business Economics Paper V
(Macro Economics Part- II)
(Introduced from June 2025)

Total Mark- 80 **Time- 3 hours**

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (D) - Major VI
Business Economics Paper VI
(Principles and Practices of Banking – II)
(Introduced from June 2025)

Course Outcomes:

After the successful completion of this course,

1. Students will get to know the emerging trends and challenges in banking
2. Students will become familiar with reforms in banking and financial sector
3. Students will understand the functioning of RBI as a central bank
4. Students will learn about the all-India financial institutions and their functioning

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	Course Content	No. of Hours
Unit-I	**Emerging Trends and Challenges in Banking**	15 hours

	1.1 Foreign Direct Investment in banking 1.2 Green Banking and Sustainable Finance 1.3 Multinational banking – Concept and Functions 1.4 Future Trends: FinTech and Neo banks	
Unit-II	**Banking and Financial Sector Reforms** 2.1 NarsimhamCommittee (1991) and Reforms 2.2 Narsimham Committee (1998) and Reforms 2.3 Raghuram Rajan Committee (2008) and Reforms 2.4 Basel Committee and Reforms in India	15 hours
Unit-III	**Reserve Bank of India** 3.1 Establishment and organization of RBI 3.2 Functions of RBI – Central banking and Developmental 3.3 Monetary Policy – Meaning Objectives, Instruments 3.4 Monetary Policy Committee, Section 7 of RBI Act and Autonomy of RBI	15 hours
Unit-IV	**All India Financial Institutions** 4.1 NABARD – organization and functions 4.2 SIDBI - organization and functions 4.3 NHB - organization and functions 4.4 EXIM Bank - organization and functions	15 hours

References: -

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 andReforms. New Century Publications, New Delhi
3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy ofFinancial Market, https://eagletraders.com/books/afm/afm4.php
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association withThe Chartered Institute of Bankers, England.
5. Gupta, L.C (1997), Stock Exchange Trading in India; Society for Capital Market Research andDevelopment
6. SethiJyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, Prentice Hall of4 India,New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National StockExchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead,Response Books, New Delhi.
1. 99. VyuptakeshSharan (2009) India's Financial Sector: An Era of Reforms, SAGE PublicationsIndiaPvt Ltd
9. PrabhuGhate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGEPublications India Pvt Ltd
10. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
    Indian Institute of Banking and Finance (IIBF). Principles and Practices of Banking.Macmillan Education, 2023.
2. Basu, S. K. Theory and Practice of Development Banking. Himalaya Publishing House, 2022.

3. Khan, M. Y. Indian Financial System. Tata McGraw-Hill, 2023.
4. Sundaram, K. P. M., and Varshney, P. N. Banking Theory, Law, and Practice. Sultan Chand & Sons, 2022.
18. Gopalakrishnan, D. Banking Products and Financial Services. Himalaya Publishing House, 2022.
19. Chatterjee, S. Risk Management in Banks. Jaico Publishing House, 2022.
20. Pathak, Bharati V. The Indian Financial System: Markets, Institutions, and Services. Pearson Education, 2023.
21. Indian Institute of Banking and Finance (IIBF). Bank Financial Management. Taxman Publications, 2022.

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code- Major- DSC (D) - Major VI

Business Economics Paper VI

(Principles and Practices of Banking – II)

(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test **-** 20 Marks

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: DSC (E)- Major V

Cost Accounting Paper – V

(Methods of Costing – I)

Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to–

1. Understand the concept of Job and Batch costing.
2. Prepare contract accounts and value work in progress
3. Draw process accounts and determine value of loss
4. Understand the concept and valuation of joint products and by products.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Contents**	**Hours**
I	Job Costing and Batch Costing • Meaning and Features of Job order costing	15

	• Ascertainment of Job cost • Explanation of different cost elements • Application of Job order costing • Objectives of Job order costing • Advantages of job order costing • Disadvantages of job order costing • Preparation of Job cost sheet • Economic Batch Quantity • Difference between Job costing and Batch Costing	
II	Contract Costing • Meaning and Features of Contract Accounts • Comparison between Job and Contract Costing • Types of Contracts • Recording of costs of Contracts • Accounting procedure • Retention money • Escalation clause, • Work in progress • Cost plus contracts • Preparation of contract Account	15
III	Process Costing • Meaning and features of Process Costing • Application of Process Costing • Distinction between Job Costing and Process Costing • Advantages and disadvantages of Process Costing • Concepts of Equivalent Production • Preparation of Process Account	
IV	Joint Products and By Products • Meaning of Joint costs, Joint Product, By-Product Common costs, Co-products, Major Products and Minor Products • Distinction between Joint Products and By- products • Accounting for Joint Products: Average unit cost method Physical unit method Survey method Contribution (Gross margin) method Market value Method • Methods of By Product Accounting Other Income Method Total Sales less Total Cost Total Cost less Sales Value of By- Products Total Cost less Net Yield of By- Products	

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (E)- Major V
Cost Accounting Paper – V
(Methods of Costing – I)
Introduced from June 2025

Instructions :
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time : 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (E)- Major VI
Cost Accounting Paper- VI
(Methods of Costing Part II)
Introduced from June 2025

Course Outcomes: After completing the course, the students will be able –
1. Understand Cost Accounting Standards
2. Understand the concept of operating costing.
3. Calculate the cost of various services
4. Explain the concept of life cycle costing.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Contents**	**Hours**
Unit I	Operating Costing------------ I • Meaning of Operating Costing • Characteristics of Operating Costing • Transport costing	15
Unit II	Operating Costing ---------------- II • Electricity Costing	15

	• Cinema hall • Hospital • School	
Unit III	Cost Accounting Standards (CAS 13 to 24) • CAS 13 Cost of Service Cost Centre • CAS 14 Pollution Control Cost • CAS 15 Selling and Distribution Overheads • CAS 16 Depreciation and Amortisation • CAS 17 Interest and Financing Charges • CAS 18 Research and Development Costs • CAS 19 Joint Costs • CAS 20 Royalty and Technical Know-How Fee • CAS 21 Quality Control • CAS 22 Manufacturing Cost • CAS 23 Overburden Removal Cost • CAS 24 Treatment of Revenue in Cost Statements	15
Unit IV	Life cycle costing • Meaning of Life Cycle Costing • Characteristics of Life Cycle Costing • Elements of Life cycle cost • Types of Life-cycle costing • Life Cycle Costing Process	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References :

A) Books

1. Cost Accounting Standards Issued by Institute of Cost and Management Accountants of India
2. Cost Accounting –Principles and Practice : M. N. Arora, Vikas Publishing
3. Cost Accounting : Jawahar Lal, Tata McGraw Hill
4. Cost Accounting- Text, Problems and Solutions : Shukla, Grewal and Gupta, S.Chand.
5. Principles and Practice of Cost Accounting : Bhattachrya A K , Prentice Hall (I) Publishers
6. Cost Accounting – Principles and Practice : Jain and Narang, Kalyani Publishers
7. Principles and Practice of Cost Accounting : Bhattachrya A K , Prentice Hall (I) Publishers

B) Journals

1. Management Accountant : The Institute of Cost and Management Accountants of India
2. Advances in Management Accounting : Emerald Publishing

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (E)- Major VI
Cost Accounting Paper- VI
(Methods of Costing Part II)
Introduced from June 2025

Instructions :
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time : 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Long Answer Question	16 Marks
Question 6. A)	Short Practical Problem or Short Answer Question	08 Marks
B)	Short Practical Problem or Short Answer Question	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (F)- Major V
Tax Management Paper- V
(Income Tax – II)
Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to –
1. Determine taxable profits and gains from business.
2. Determine taxable profits and gains from profession.
3. Calculate taxable capital gain.
4. Calculate taxable income from other sources.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	Course Contents	Hours
Unit I	**PROFITS AND GAINS OF BUSINESS** Introduction and objective , Concept of business, Scheme of computation, Deductions Expressly Allowed Under the Act, Specific Deductions -S.36, General deductions, Specific Disallowances, Typical Illustrations	15
Unit II	**PROFITS AND GAINS OF PROFESSION**	

	Introduction and objective, Concept of Profession, Scheme of computation, Deductions Expressly Allowed Under the Act, Specific Deductions -S.36, General deductions, Specific Disallowances, Typical Illustrations	15
Unit III	**CAPITAL GAINS** Introduction and Objectives, Basis of charge S.45/ 46A, Capital asset – S. 2(14), Types of assets – Short Term & Long Term, Transfer – S.2(47), Types of Capital Gains - S 2(29A/B)/(42A/B), Period of holding, Computation of Capital Gains, Value of Consideration, Cost of Transfer, Cost of Acquisition, Fair Market Value. Transactions covered u/s 49(1), Cost of improvement, Indexed cost of acquisition /improvement, Transactions not regarded as transfer, Typical Illustrations	15
Unit IV	**INCOME FROM OTHER SOURCES** Introduction & Objectives, Basis of Charge, Incomes specifically chargeable u/s 56, Other incomes chargeable u/s 56, Some specific incomes – gifts, dividend, Deductions, Amounts not deductible, Miscellaneous- Balancing charge, Method of accounting	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References

1. Ahuja, G., & Gupta, R. (2023). Systematic approach to income tax: Including GST and other business taxes. Wolters Kluwer. (Covers direct and indirect taxes comprehensively, including concepts of capital gains, income from other sources, and GST basics.)
2. Singhania, V. K., & Singhania, M. (2023). Direct taxes law & practice: Including GST. Taxmann Publications Pvt. Ltd. (Explains income tax provisions like capital gains and income from other sources, and includes an introduction to GST concepts and computation.)
3. Datey, V. S. (2023). Indirect taxes law and practice: Including GST. Taxmann Publications Pvt. Ltd. (A detailed book focusing on indirect taxation, with an emphasis on GST framework, computation, and compliance.)
4. Mehrotra, H. C., & Goyal, S. P. (2023). Income tax law and accounts: Including GST. Sahitya Bhawan Publications. (Provides a thorough understanding of income tax concepts such as capital gains, along with GST basics and computational aspects.)
5. Parameswaran, R. (2022). *Indirect taxation: Including GST concepts*. Cengage Learning. (A focused book on indirect taxation and GST, covering topics like the conceptual framework, credit computation, and GST network.)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (F)- Major V
Tax Management Paper- V
(Income Tax – II)
Introduced from June 2025

Instructions –
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (F)- Major VI
Tax Management Paper VI
(Goods and Service Tax (GST) – II)
Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to -
1. Understand the concept of composition levy.
2. Explain the concept of Input tax credit.
3. Explain different returns to be filed under GST
4. Understand procedure of payment of GST.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Contents**	**Hours**
I	Composition Levy-Person eligible to opt composition, intimation for composition option. Condition and restriction for composition Rate of tax of the composition levy and the rules regarding Return, Practical, Problems, relating to composition levy	15

II	Input Tax credit: Meaning and definition Eligibility and conditions for taking input tax credit appointment of credit and blocked credits. Calculation of Net liability under GST	15
III	Return : furnishing the details of outward and inward supplies, Furnishing return under section 39 other returns and statement procedure of filling return under G.S.T., default furnishing return-Notice ,penalty	15
IV	Payment of tax :: Electronic cash & credit ledger , electronic liability register, Interest on delayed payment of tax , transfer of input tax credit	15

Note - Semester end University Examination - 80 Marks and Internal Evaluation 20 Marks.

References :

1. Sury M.M.:Goods and Service Tax in India.
2. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi.
3. Takkar, Vishal: GST for the Layman, TV 18 Broad cast Ltd.
4. The Institute of Chartered Accountants of India, Study Material for CA Inter/ Final Journals.
5. Singhania, V.K.: Students' Guide to Income Tax, Taxmann Publication, New Delhi.

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: DSC (F)- Major VI

Tax Management Paper VI

(Goods and Service Tax (GST) – II)

Introduced from June 2025

Instructions –

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

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Long Answer Question	16 Marks
Question 4.	Long Answer Question	16 Marks
Question 5.	Long Answer Question	16 Marks
Question 6. A)	Short Practical Problem	8 Marks
B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (G)- Major V
Banking Paper V
(Principles and Practices of Banking – IV)
(Introduced from June 2025)

1. Understands the importance of financial inclusion and the role of self-help groups.
2. Understands how to use Banking Technology and Innovation in practice
3. It is easy to study banking reforms in the banking sector and their impact on the current situation.
4. Understand Emerging Trends and Challenges in banking sector.

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Content	No. of Hours
Unit-I	**Financial Inclusion and Priority Sector Lending**	15
	1.1 Concept and Importance of Financial Inclusion 1.2. Priority Sector Lending (PSL) Guidelines by RBI 1.3. Microfinance and Self-Help Groups (SHGs) 1.4. Role of Banks in Promoting Financial Literacy	
Unit-II	**Banking Technology and Innovation**	15
	2.1. Core Banking Solutions (CBS) 2.2. Digital Wallets and Payment Gateways 2.3. SWIFT- Features, Code, Standards & Transactions 2.4. NACH - Nature, Membership, Services and Mechanism	
Unit-III	**Banking Reforms**	15
	3.1 Recommendation of the Narsimham Committee (1991) 3.2 Recommendation of the Narsimham Committee (1998) 3.3 Prevention of Money Laundering Act, 2002 3.4 Consumer Protection Act 2019	
Unit-IV	**Emerging Trends and Challenges in Banking**	15
	4.1. Foreign Direct Investment 4.2. Green Banking and Sustainable Finance 4.3. Multinational banking – Concept and Functions 4.4. Future Trends: FinTech and Neobanks	

References:-

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 andReforms. New Century Publications, New Delhi
3. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academy ofFinancial Market, https://eagletraders.com/books/afm/afm4.php
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association withThe Chartered Institute of Bankers, England.

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6. SethiJyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, Prentice Hall of4 India,New Delhi
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8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead,Response Books, New Delhi.
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10. PrabhuGhate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGEPublications India Pvt Ltd
11. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
13. Indian Institute of Banking and Finance (IIBF). Principles and Practices of Banking.Macmillan Education, 2023.
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15. Khan, M. Y. Indian Financial System. Tata McGraw-Hill, 2023.
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17. Gopalakrishnan, D. Banking Products and Financial Services. Himalaya Publishing House, 2022.
18. Chatterjee, S. Risk Management in Banks. Jaico Publishing House, 2022.
19. Pathak, Bharati V. The Indian Financial System: Markets, Institutions, and Services. Pearson Education, 2023.
20. Indian Institute of Banking and Finance (IIBF). Bank Financial Management. Taxmann Publications, 2022.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (G) - Major V
Banking Paper V
(Principles and Practices of Banking – IV)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (G)- Major VI
Banking Paper - VI
(Rural Banking Part- II)
(Introduced from June 2025)

Course Outcomes: After the completion of this course,

1. Students will have understood the various advances for productions of crops.
2. Students will have understood the agricultural advances for the allied activities
3. Students will be prepared to describe the nature of investment credit offered to agricultural sector and the procedures involved.
4. Students will get acquainted with the nature of financing of the non farm sector in rural India.

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No	**Course Content**	**No. of Hours**
Unit 1	**Agricultural advances for production of crops** 1.1 General features of agricultural advances 1.2 Kisan Credit Card Scheme 1.3 Crop loans to tenant farmers, share cropper and oral lessees 1.4 Contract farming, composite term loan against the mortgage of agricultural land	15
Unit 2	**Agricultural advances for allied activities** 2.1 Crop insurance scheme, agricultural gold loan, produce marketing loan scheme, 2.2 Financing of organic farming, horticulture, floriculture etc., 2.3 Financing for diary, poultry, sericulture, fisheries, sheep and goat rearing, 2.4 Indirect advances to agriculture	15
Unit 3	**Agricultural investment credit** 3.1 Financing farm mechanization 3.2 Financing minor irrigation schemes including drip irrigation and sprinkler system. 3.3 Finance for two/ four wheeler for transportation of produce 3.4 Land Purchase Scheme, financing for draught animals and carts, Debt Swap scheme.	15
Unit 4	**Financing for Non-farm Activities and Other Matters** 4.1 Credit to small and micro enterprises in rural areas 4.2 Artisans credit cards, Swarojgar credit cards, Laghu Udhami Credit Cards, General Credit Card Scheme 4.3 Financing under govt sponsored schemes – PMEGP, NRLM, Linking SHGs with bank credit, Financing Joint Liability Groups 4.4 Various types of loan securities, loan documentation	15

References:

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.Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
5.VyuptakeshSharan (2009) India's Financial Sector: An Era of Reforms, SAGE Publications India Pvt Ltd
6.PrabhuGhate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGE Publications India Pvt Ltd
7.H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
8.Anil Varma & PramodRao (2007)Globalization: Indian Financial Sector Reforms, PrabhatPrakashan
9.Roy Durgadas (2008) Rural Banking and Agricultural Finance in India, Rajat Publications
10.IIBF (2010) Rural Banking, Macmillan Publishers India
11.ManasChakrabarti (2011) Rural Banking in India, New Century Publications -
12.IIBF (2017) Rural Banking Operations – Taxman
13.Dr. Jitendra Kumar Ram (2015) Regional Rural Banks of India: Evolution, Performance and Management, Partridge Publishing
14.IIBF (2023) Banking Regulations & Business Laws Paperback, Macmillan Education India Pvt Ltd
15.NarasimhanSrinivasan (2016)State of Rural Finance in India an Assessment, Oxford University Press
16.Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai.
17.Khan M.Y., Indian Financial System, Tata McGraw Hill Publishing Company Ltd., New Delhi.
18.PaiPanandikar& NC Mehra, Rural Banking, National Institute of Bank Management, Pune.
19.Guruswamy, S., Banking in the New Millenium, New Century Publications, New Delhi.
20.Uppal RK, &RimpiKaur, Banking Sector Reforms in India, New Century Publications, New Delhi.
21.Uppal RK &Pooja, Transformation in Indian Banks-Search for better tomorrow, Sarup Book Publisher Private Ltd., New Delhi.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (G)- Major VI
Banking Paper - VI
(Rural Banking Part- II)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (H)- Major V
Cooperation and Rural Development Paper V
(Fundamental of Rural Development Part-II)
(Introduced from June 2025)

Course Outcome

After studying this course, students will able to:

1. Students will be able to understand the rural occupations, unemployment & programs of rural development after the completion of this course.
2. Learners will also be understanding the current situation & importance of different occupations in rural area.
3. Learners will have better understanding about the problems of agriculture & village industries.
4. Learners will have better awareness regarding unemployment and migration from rural area. It creating awareness about different government programs among the learners.

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	Course Content	No. of Hours
Unit I	**Rural Occupation Structure:** 1.1. Agriculture: Types of Crops - Cash and other Crops 1.2. Animal Husbandry: Livestock situation & importance for agriculture 1.3. Agriculture allied occupations: Poultry, Forestry &agro-tourism 1.4. Current situation, Problems and remedies on rural occupations	15

Unit II	**Rural Industrialization:** 2.1. Meaning & importance of Village Industries 2.2. Agro Industries: Importance of Sugar & textile industry 2.3. Importance of Dairy & leather industry 2.4. Current situation, Problems and remedies on agro industries	15
Unit III	**Rural Employment and Unemployment:** 3.1. Meaning of Employment and Unemployment: Current situation 3.2. Types, causes & impact of rural unemployment 3.3. Rural-Urban migration: Causes and impact on rural economy 3.4. Measures to control rural unemployment.	15
Unit IV	**Programs for Rural Development:** 4.1. PradhanMatri Gram Sadak Yojana & National Rural Livelihood Mission/ DeendayalAntyodayaYojana, 4.2. DeendayalUpadhyayaGrameenKaushalyaYojana&PradhanMantri AwasYojan(Grameen)/ IndraAwasYojana, 4.3. Provision Of Urban Amenities in Rural Area (PURA) &Swaranjayanti Gram SwarozgarYojana 4.4. Mahatma Gandhi National Rural Employment Guarantee Act/Scheme (MGNREGA)	15

References:

1. Thomas William and A. J. Christopher (2011), Rural Development: Concept and Recent approaches, Rawat Publication, Jaipur.
2. Katar Singh (2009), Rural Development: Principles, Policies and Management, SAGE Publication.
3. Dr. Ravindranath V. Badi and Narayanasa V. badi (2011), Rural Marketing, Himalaya Publishing House, Mumbai.
4. H. K. Sinha (1998), Challenges in Rural Development, Discovery Publishing House, New Delhi.
5. Economic Survey Report 2022.23, Ministry of Finance, Govt. of India.
6. Datta&Sundharam (2012) Indian Economy, S. Chand & Company, Mumbai.
7. 11th Five Year Plan 2007-12, Planning Commission, Govt. of India.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (H)- Major V
Cooperation and Rural Development Paper V
(Fundamental of Rural Development Part-II)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (H)- Major VI
Co-operation and Rural Development Paper - VI
(Co-operatives and Rural Development Paper – II)
(Introduced from June 2025)

Course Outcomes

After studying this course, students will able to:

1. Understand the concept, nature & importance of Cooperation and Rural Development
2. Study the Cooperative Institutionsand rural development of India.
3. Understand the Cooperative Credit Structure in India
4. Able to know the cooperative movement.

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Content**	**No. of Hours**
I	**Rural Management** 1.1 Meaning, nature and scope of rural management. 1.2 Challenges of marketing operations, human resources and finance in rural areas. 1.3 Entrepreneurial opportunities in rural areas. 1.4 Agricultural business management- scope and challenges.	15
II	**Agricultural Cooperatives and Rural Development** 2.1 Organisation, functions and problems of sugar cooperatives and marketing cooperatives 2.2 Organization, function and problems of consumer cooperatives	15

	and housing cooperatives. 2.3 Organisation, functions and problems of dairy Cooperatives and fisheries cooperatives. 2.4 Functions and problems of labour cooperatives.	
III	**Credit Cooperatives and Rural Development** 3.1 Rural primary agriculture credit society progress and problems 3.2 District Central Cooperative Bank and State Cooperative Banks: functions and progress 3.3 NABARD - functions, role, structure and progress. 3.4 Role of Urban cooperative banks in rural development.	15
IV	**Challenges before Cooperation and Rural Development in 21st Century** 8.1 Impact of New Economic Reforms on Cooperative sector and rural area. 8.2 Positive and Negative aspects of Leadership in cooperative movement 8.3 Present challenges before cooperation in rural areas. 8.4 Effective measures for growth of cooperation in India	15

Reference

1.Dr. B. S. Mathur (1986) "Co-operation in India" Sahitya bhavan Publication Agra.
2.Krishnaswami O. R (1995) " Fundamentals of Cooperation" S. Chand & Company Ram Nagar New Delhi
3.K. A. Suresh & Joseph (2000) Co-operatives and Rural Development in India" Ashish Publication House, New Delhi
4.Prasad, B.K. , "Rural Development: Concept, Approach and Strategy", New Delhi: Sarup& Sons, 2003.
5. R.K. Lekhi, "The Economics of Development and Planning", Kalyani Publishers, New Delhi.
6.S. D. Chamola and BharatiAnirudh, "Agriculture and Rural Development in India", Global Vision Publishing House.
7.Sathya Sundaram, I., "Rural Development" Mumbai: Himalaya, 2002.
8.**रायखेळलकरवडांगे** (1995) "**सहकारतत्वेआणिव्यवहार**" **मेहतापब्लिशिंग** ,**पुणे**
9.**कुलकर्णीपी**. **आर**. (2001) "**सहकारतत्वआणिव्यवहार**" **पिंपळापुरेपब्लिकेशन** ,**नागपूर**
10.**डॉ.गंगाधरकायंदेपाटील** (2007) " **सहकार** " **चैतन्यपब्लिकेशन** , **नाशिक**

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (H)- Major VI
Co-operation and Rural Development Paper - VI
(Co-operatives and Rural Development Paper – II)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks
	Internal Assessment - Home Assignment/ Unit Test	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (I)- Major V
Business Statistics Paper – V
(Statistical Methods -II)
(Introduced from June 2025)

Course Outcomes:
The students will be enabled to understand the concept of
i) Sampling and its advantage over the census method.
ii) Various types of sampling viz. simple random sampling, stratified sampling, systematic sampling and cluster sampling.
iii) Multiple correlation coefficient
iv) Partial correlation coefficient

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Content**	**No. of Hours**
Unit I	**Sampling:** Concept of population and sample; population parameter and its sample estimate (statistic). Concept of census method and sampling method. Principles of sampling. Illustrative examples for the above concepts.	15

Unit II	**Methods of Sampling:** Simple random sampling with replacement and without replacement. Stratified random sampling, proportional allocation. Systematic random sampling. Cluster sampling. Illustrative examples for the above concepts.	15
Unit III	**Multiple Correlation:** Concept of multiple correlation, formulae for computation of multiple correlations in terms of simple correlations. Properties of multiple correlation. Illustrative examples for the above concepts.	15
Unit IV	**Partial Correlation:** Concept of partial correlation, formulae for computation of partial correlations in terms of simple correlations. Properties of partial correlation. Illustrative examples for the above concepts.	15

Books Recommended:

1. Cochran, W.G.: Sampling techniques: Wiley in New York
2. Deming, W.E. : Some theory of sampling: Wiley in New York
3. Gupta S. C. & Kapoor V.K.: Fundamentals of Mathematical Statistics. Sultan Chand & sons, New Delhi.
4. Goon A.M., Gupta M.K. and Dasgupta B: Fundamentals of Statistics Vol. I and Vol. II World Press, Calcutta.
5. Patil P.Y.: Statistics Practical Workbook Paper III with Solutions for B Sc II (Statistics), Rupi Publications Pvt. Ltd.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (I)- V
Business Statistics Paper - V
(Statistical Methods -II)
(Introduced from June 2025)

Time : 3 Hours Total Marks 80

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes (Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (I)- Major VI
Business Statistics Paper - VI
(**Discrete Probability Distributions**)
(Introduced from June 2025)

Course Outcomes:

The students will be enabled to

i) understand discrete random variable, probability distribution,

ii) understand the concept of mathematical expectation, mean and variance,p.g.f.

iii) understand random variables assuming finite values and their probability distribution such as – discrete uniform, Binomial and Hypergeometric distributions.

iv) understand random variables assuming countable infinite values and their probability distribution such as –Poisson, Geometric and Negative Binomial distributions.

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Content**	**No. of Hours**
Unit I	**Univariate Probability Distributions (finite sample space) :** Definition of discrete random variable. Probability mass function (p.m.f.) and cumulative distribution function (c.d.f.) of a discrete random variable, Properties of c.d.f. (statements only). Probability distribution of function of random variable. Median and mode: Median and mode of a univariate discrete probability distribution. Examples.	15
Unit II	**Mathematical expectation (Univariate random variable):** Definition of expectation of a random variable. Expectation of a function of a random variable, Results on expectation of a functions of a random variable: i) E(c) = c , where c is a constant, ii) E(aX + b) = aE(X) + b , where a and b are constants, Mean and variance: Definitions of mean and variance of univariate distribution, V(aX +b) = a^2 V (X), Raw and central moments: Definition of raw and central moments. Probability generating function (p.g.f.): Definition of probability generating function (p.g.f.) of a random variable.	15
Unit III	**Discrete probability distributions defined on finite support:** Discrete uniform distribution: p.m.f., c.d.f., mean and variance. Hypergeometric distribution: p.m.f., mean and variance. Bernoulli distribution: p.m.f.,p.g.f., mean and variance. Binomial distribution: p.m.f., p.g.f., mean and variance. Additive property of Binomial distribution (Statement Only). Binomial distribution as a limiting case of Hypergeometric distribution (Statement Only); Illustrative examples for the above distributions.	15

Unit IV	**Discrete probability distributions defined on countable infinite support:** Poisson distribution: p.m.f., p.g.f., mean and variance. Additive property of Poisson distribution (Statement Only). Poisson distribution as a limiting case of Binomial distribution (Statement Only); Geometric distribution: p.m.f., c.d.f., p.g.f., mean and variance. Negative Binomial distribution: p.m.f., p.g.f., mean and variance. Illustrative examples for the above distributions.	15

Books Recommended:

1. Gupta S. C. & Kapoor V.K.: Fundamentals of Mathematical Statistics. Sultan Chand & sons, New Delhi.
2. Goon, A.M., Gupta M.K. and Dasgupta B: Fundamentals of Statistics Vol. I and Vol. II World Press, Calcutta.
3. Hogg R. V. and Criag A.T.: Introduction to Mathematical Statistics (Third edition), Macmillan Publishing, New York.
4. Mood A.M., Graybill F.A.: Introduction to theory of Statistics. Boes D.C. Tata, McGraw Hill, New Delhi. (Third Edition)
5. Parimal Mukhopadhyaya: An Introduction to the Theory of Probability. World Scientific Publishing.
6. Walpole R.E. & Mayer R.H.: Probability & Statistics, MacMillan Publishing Co. Inc, New York.
7. Chougule, P.S. et. al.: Textbook on Business Statistics Paper II for B. Com. II (Sem IV) , Nirali Prakashan (2023).
8. Patil, P.Y. and Patil S. B.: Textbook on DSC –IV: DISCRETE PROBABILITY DISTRIBUTIONS for B Sc I (Sem II) , Shivaji University Press Kolhapur.
9. Patil, P.Y. : Statistics Practical Workbook with Solutions for B Sc I (Statistics), Rupi Publications Pvt. Ltd.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (I)- Major VI
Business Statistics Paper - VI
(Discrete Probability Distributions)
(Introduced from June 2025)

Time : 3 Hours Total Marks 80

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes (Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (A)
Accountancy Minor Paper II
(Corporate Accounting - Part II)
Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to –
1. Understand the procedure of Right Issue, Bonus Issue and issue of Sweat Equity Shares.
2. Explain the concept and accounting procedure of Issue and Redemption of Debentures.
3. Understand the process of Amortization of Discount and Loss on Issue of Debentures.
4. Explain the procedure to distribute the profit or loss prior to and after the period of Incorporation

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Contents**	**Hours**
I	**Right Issue, Bonus Issue, Sweat Equity Shares.** D) Right Issue Shares and Valuation of Right E) Issue of Bonus Shares – Meaning of Bonus Shares – Journal Entries and redraft of company's Balance Sheet. F) Sweat Equity Sharers – Meaning, terms and condition, Limitations and Restrictions applicable, Procedure of issuing Sweat equity Shares.	15
II	**Issue of Debentures** Meaning and Classification of Debentures –Accounting for issue of Debentures –Different Terms of Issue of Debentures, Redemption of Debentures – Accounting under sinking fund method.	20
III	**Accounting for Interest on Debenture & Amortization of Discount & Loss on Issue of Debenture.** Accounting for Interest on Debenture – Journal Entries & Ledger accounts, Meaning of Amortization - Journal Entries & Ledger accounts.	10
IV	**Profit and Loss Prior to Incorporation (In Vertical Form)** Meaning, Basis of Apportionment, Computation of Profits/Loss Prior to and after Incorporation.	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References
1. Shukla M.C., Grewal T.S. and Gupta S.C. Advanced Accountancy, S. Chand and company New Delhi.
2. Maheshwari S.N. –MaheshawariS.K.andMaheshawrisharad K. – Advanced Accountancy Volume II, Eleventh Edition, Vikas Publishing House Pvt. Ltd. Delhi
3. Gupta R.L.Radhaswamym – company Account Sultan Chand & Sons; New Delhi
4. Mukharjee A., Hanif M – Modern Accountancy Volume I

Tata McGraw –Hill Publishing Company
5. Jain and Narang – Advanced Accountancy
6. Tulsian P.C – Accountancy for CA Foundation
Tata McGraw Hill Publishing Co., New Delhi.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (A)
Accountancy Minor Paper II
(Corporate Accounting - Part II)
Introduced from June 2025

Instructions –
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time – 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Practical Problem	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (B)
Business Administration Minor Paper II
(Financial Management)
(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to…
1. Equip the students with the basic functions and tools of financial management.
2. Recognize the concept of Under - capitalization and Over – capitalization
3. Know the concepts of profit and wealth maximization
4. Understand the concept of capital structure and its theories.

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 Financial Management**:	15
	Meaning, Nature or Characteristics of Financial Management, Functions of Financial Management, Importance of Financial Management, Responsibilities of Financial Management.	
Unit-II	**Financial Goals :**	15
	Goals of Financial Management- Profit Maximization and Wealth Maximization, Conflicts in Profit Maximization Goal v/s Wealth Maximization Goal. Role of Financial Manager.	
Unit-III	**Capitalization :**	15
	Meaning and definitions of capitalization, Over-capitalization Meaning, Causes, evils and remedial measures, Under-Capitalization meaning, causes, evils and remedial measures. Over-Capitalization v/s Under- capitalization.	
Unit-IV	**Capital Structure:**	15
	Meaning and definitions of capital structure, qualities of optimum/ sound capital structure, Factors affecting capital structure, capital structure Theories: NI Approach; NOI Approach; Traditional Approach and M.M. Approach.	

References :

1. I.M. Pandey : Financial Management, Vikas Publications.
2. John J. Hampton: Financial Decision Making, Prentice Hall of India.
3. Khan and Jain : Financial Management, Tata McGraw Hills.
4. Lawrence J. Gilma : Principle of Managerial Finance, Addisa Werly.
5. S.N. Maheswari : Financial Management, Principles and Practice, Sultan Chand & Sons
6. V.N. Laturkar & Arpita Alvi : Financial Management, Jahanvi Publications Pvt. Ltd; Jaipur.

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: DSC (B)

Business Administration Minor Paper II

(Financial Management)

(Introduced from June 2025)

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
	C) 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

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (C)
Business studies Minor Paper- II
(Micro Small and Medium Enterprises)
Introduced from June-2025

Objectives-
To make aware to students about MSME sector and its role.
To acquaint students about setting up of MSME.
To make aware them about selected schemes for MSME.
To acquaint students about MSME Act and Challenges before MSME

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Contents	No. of Hours
Unit-I	**Introduction of Micro, Small and Medium Enterprises. (MSME)**	15 Hours
	Introduction- Concept and definition of MSME- Micro, Small & Medium Enterprises Development Act, 2006 salient features- Evolution and Characteristics of MSME. Role of MSME in economic development. Current Scenario of MSME in India.	
Unit-II	**Setting up of MSME**	15 Hours
	Determination of the nature of the business unit MSME Registration- Eligibility, Document Required, Steps involved in setting up MSMEs Project Selection, Technology and Machinery, Arranging Finance, Unit Development, Entrepreneurship Memorandum Filling, Approvals , Clearances Quality Certification	
Unit-III	**Selected Schemes for MSME-** Prime Minister's Employment Generation Programme (PMEGP), MUDRA, Credit Guarantee Scheme for Micro & Small Enterprises (CGTMSE), Entrepreneurship Skill Development Programme (ESDP) Scheme, A Scheme for Promotion of Innovation, Rural Industries and Entrepreneurship (ASPIRE), PM Vishwakarma - Enabling Artisans and Craftspeople to Build Enterprises- Objectives, Eligibility and Features.	15 Hours
Unit-IV	**Challenges and opportunities before MSMEs-**	15 Hours
	Challenges before MSMEs in India, Global issues, Causes of Sickness, Measures to prevent sickness of MSME. Rehabilitation of MSME, Opportunities for MSMEs.	

Reference Books:

1. Dynamics of Entrepreneurial Development and Management- by Vasant Desai
2. Udyojakata- by Prabhakar Deshmukh
3. Entrepreneurship Development in India- by C.B. Gupta and N.P. Shrinivasan

4. Entrepreneurship and Small Business Management- by Shukla M.B.
5. Entrepreneurial Development- by Dr. S.S. Khanka
6. Entrepreneurial Development- by Godron E. and Natrajan K.
7. Entrepreneurial Development- by Taneja Satish and Gupta S.L.
8. Current Trends in Entrepreneurship - by Mohan S. Elangovan R.
9. Project Preparation Appraisal, Implementation- by Prasanna Chandra
10. Formulation of a Project Report- by Vinod Gupta
11. https://msme.gov.in/sites/default/files/MSME_Schemes_English_0.pdf
12. https://msme.gov.in/sites/default/files/MSMESchemebooklet2024.pdf
13. https://www.nabard.org/auth/writereaddata/careernotices/2410193615Credit%20Potential%20for%20MSME.pdf

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (C)
Business Studies Minor Paper- II
(Micro Small and Medium Enterprises)
Introduced from June-2025

Time - 3 Hours Total Marks: 80

Question No.1	a) Multiple Choice question (6 Questions -4 Alternative each)	12 Marks
	b) Match the following (Two Columns- Four Pairs)	04 Marks
	c) Two Statements (Answering true or false)	04 Marks
Question No. 2	Write short notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any four out of six)	20 Marks
Question No. 4	Answer the following (Any two out of four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (D)
Business Economics Minor Paper II
(Macro Economics Part- II)
(Introduced from June 2025)

Course Outcome
After studying this course, students will able to:
1 Understand the various theories of trade cycles and their impact on the economy.
2 Identify the basics of international trade.
3. Understand the concept of rate of exchange and its theories
4. Develop an extensive knowledge of public finance various concept

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours

Unit	Course Content	No. of Hours
I	**Trade Cycles** 1.5 Trade Cycles - concept, types and features 1.6 Phases of Trade Cycles 1.7 The trade cycle theories - Hawtrey and Schumpeter 1.8 Control of Trade Cycles	15
II	**International Trade** 2.5 Trade concept: domestic and International Trade, advantages and disadvantages of International Trade 2.6 Ricardian Theory of International Trade 2.7 Terms of Trade- meaning and types 2.8 Balance of Payment - Causes of disequilibrium and measures to correct it	15
III	**Rate of Exchange** 1.5 Concept of Rate of Exchange 1.6 Types of Exchange Rate- Fixed, Flexible, Spot & Future rate of Exchange 1.7 Purchasing Power Parity Theory 1.8 Modern Theory of Rate of Exchange	15
IV	**Public Finance** 4.5 Public Finance- meaning, scope & The Principle Maximum Social Advantage 4.6 Public Revenue- Tax Revenue- Direct, Indirect Tax - Merit demerit, GST,Non-Tax Revenue Sources 4.7 Public Expenditure- Causes of Growth and Effect 4.8 Public Debt- meaning, types, need and effects of Public Debt	15

Reference Books

10 D.N.Diewedi- Macro Economics Theory & Practice , McGraw Hill Education India Pvt. Ltd

11 Karl E. Case, Ray C. Fair, Sharon E. Oster- Principles of Macro Economics, Pearson

12 Ahuja H.L. (2010), Macro Economics Theory and Policy, S. Chand and Company.

13 Seth M.L. (2017),Macro Economics, LaximinarayanAgarwal Publication 24.

14 Singh S.B. Macro Economics, Vishvbharti Publication New Delhi 25.

15 Taygi B.P. Singh H.P(2016), Public Finance,JayprakshNath Co. 26.

16 Vaish M.C.(2009).Monetary Policy.Vikas Publishing House New Delhi

17 Gupta G.S. (2008), Macro Economics: Theory and Applications, Tata McGraw Hill Education

18 Gupta S.B.(2010),Monetary Economics, S. Chand and Company.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (D)
Business Economics Minor Paper II
(Macro Economics Part- II)
(Introduced from June 2025)

Total Mark- 80 **Time- 3 hours**

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (E)
Cost Accounting Minor Paper – II
(Methods of Costing – I)
Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to–
1. Understand the concept of Job and Batch costing.
2. Prepare contract accounts and value work in progress
3. Draw process accounts and determine value of loss
4. Understand the concept and valuation of joint products and by products.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	**Course Contents**	**Hours**
I	Job Costing and Batch Costing • Meaning and Features of Job order costing • Ascertainment of Job cost • Explanation of different cost elements • Application of Job order costing • Objectives of Job order costing • Advantages of job order costing • Disadvantages of job order costing • Preparation of Job cost sheet • Economic Batch Quantity • Difference between Job costing and Batch Costing	15

II	Contract Costing • Meaning and Features of Contract Accounts • Comparison between Job and Contract Costing • Types of Contracts • Recording of costs of Contracts • Accounting procedure • Retention money • Escalation clause, • Work in progress • Cost plus contracts • Preparation of contract Account	15
III	Process Costing • Meaning and features of Process Costing • Application of Process Costing • Distinction between Job Costing and Process Costing • Advantages and disadvantages of Process Costing • Concepts of Equivalent Production • Preparation of Process Account	
IV	Joint Products and By Products • Meaning of Joint costs, Joint Product, By-Product Common costs, Co-products, Major Products and Minor Products • Distinction between Joint Products and By- products • Accounting for Joint Products: Average unit cost method Physical unit method Survey method Contribution (Gross margin) method Market value Method • Methods of By Product Accounting Other Income Method Total Sales less Total Cost Total Cost less Sales Value of By- Products Total Cost less Net Yield of By- Products	

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (E)
Cost Accounting Minor Paper – II
(Methods of Costing – I)
Introduced from June 2025

Instructions :
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time : 3 hours Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (F)
Tax Management Minor Paper- II
(Income Tax – II)
Introduced from June 2025

Course Outcomes: After completing the course, the students will be able to –
1. Determine taxable profits and gains from business.
2. Determine taxable profits and gains from profession.
3. Calculate taxable capital gain.
4. Calculate taxable income from other sources.

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	No. of Hours 60
Unit	Course Contents	Hours
Unit I	**PROFITS AND GAINS OF BUSINESS** Introduction and objective , Concept of business, Scheme of computation, Deductions Expressly Allowed Under the Act, Specific Deductions -S.36, General deductions, Specific Disallowances, Typical Illustrations	15
Unit II	**PROFITS AND GAINS OF PROFESSION**	

	Introduction and objective, Concept of Profession, Scheme of computation, Deductions Expressly Allowed Under the Act, Specific Deductions -S.36, General deductions, Specific Disallowances, Typical Illustrations	15
Unit III	**CAPITAL GAINS** Introduction and Objectives, Basis of charge S.45/ 46A, Capital asset – S. 2(14), Types of assets – Short Term & Long Term, Transfer – S.2(47), Types of Capital Gains - S 2(29A/B)/(42A/B), Period of holding, Computation of Capital Gains, Value of Consideration, Cost of Transfer, Cost of Acquisition, Fair Market Value. Transactions covered u/s 49(1), Cost of improvement, Indexed cost of acquisition /improvement, Transactions not regarded as transfer, Typical Illustrations	15
Unit IV	**INCOME FROM OTHER SOURCES** Introduction & Objectives, Basis of Charge, Incomes specifically chargeable u/s 56, Other incomes chargeable u/s 56, Some specific incomes – gifts, dividend, Deductions, Amounts not deductible, Miscellaneous- Balancing charge, Method of accounting	15

Note – Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks.

References

1. Ahuja, G., & Gupta, R. (2023). Systematic approach to income tax: Including GST and other business taxes. Wolters Kluwer. (Covers direct and indirect taxes comprehensively, including concepts of capital gains, income from other sources, and GST basics.)
2. Singhania, V. K., & Singhania, M. (2023). Direct taxes law & practice: Including GST. Taxmann Publications Pvt. Ltd. (Explains income tax provisions like capital gains and income from other sources, and includes an introduction to GST concepts and computation.)
3. Datey, V. S. (2023). Indirect taxes law and practice: Including GST. Taxmann Publications Pvt. Ltd. (A detailed book focusing on indirect taxation, with an emphasis on GST framework, computation, and compliance.)
4. Mehrotra, H. C., & Goyal, S. P. (2023). Income tax law and accounts: Including GST. Sahitya Bhawan Publications. (Provides a thorough understanding of income tax concepts such as capital gains, along with GST basics and computational aspects.)
5. Parameswaran, R. (2022). *Indirect taxation: Including GST concepts*. Cengage Learning. (A focused book on indirect taxation and GST, covering topics like the conceptual framework, credit computation, and GST network.)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: DSC (F)
Tax Management Minor Paper- II
(Income Tax – II)
Introduced from June 2025

Instructions –
1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time – 3 hours   Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (G)
Banking Minor Paper-II
(Central Banking in India Part- II)
(Introduced from June 2025)

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Content**	**No. of Hours**
Unit 1	**Subsidiaries of RBI** 1.1.Deposit Insurance and Credit Guarantee Corporation of India (DICGC) 1.2.Centre for Advanced Financial Research and Learning (CAFRAL) 1.3.Reserve Bank Information Technology Private Limited (ReBIT) 1.4.Institute for Development and Research in Banking Technology (IDRBT)	15
Unit 2	**Banking Supervision and RBI** 2.1.The CAMELS rating system : Parameters, 2.2.Prudential Norms for Banks in India - 2.3.E-Kuber Electronic Platform of RBI - Objectives, Features	15

	2.4.Prevention of Money-Laundering (Maintenance of Records) Rules, 2005	
Unit 3	**Regulatory Directions of RBI** 3.1.Maintenance of CRR and SLR: Concept, Provisions and Methods 3.2.Inoperative Accounts / Unclaimed Deposits in banks: Concept and Guidelines 3.3.Change in Name of Co-operative Banks Policy 2020: Process and Provisions 3.4.RBI's Directions Regarding Interest Rate on Deposits, 2016& 2024	15
Unit 4	**Policy Initiatives of RBI** 4.1 Integrated Ombudsman Scheme 2021 - Scope and Importance 4.2 Prompt Corrective Action (PCA) : Meaning, Trigger Points and Importance 4.3 Customer Acceptance Policy for Banks and KYC - Nature and Importance 4.4 Priority Sector Lending (PSL) – Targets and Classification	15

References:

1.J. K. Sayan, Prasad S. Vipradas (2009) Bank Lending, Syan, Himalaya Publication House
2.D. SuryachandraRao (2008), Banking reforms in India, Regal Publication.
3.ManasRanjan Das (2021), Safe and Sound Banking, Himalaya Publishing House.
4.ManasRanjan Das (2010), Deposit Insurance in India, Himalaya Publishing House.
5.RBI (2021), Integrated Ombudsman Scheme 2021,
https://rbidocs.rbi.org.in/rdocs/content/pdfs/RBIOS2021_amendments05082022.pdf
6.RBI (2011) Prudential Norms for Banks in India,
https://www.rbi.org.in/commonman/Upload/English/Notification/PDFs/66IRN300611F.pdf
7.RBI (2020) CRR, SLR Policy,
https://www.rbi.org.in/scripts/BS_CircularIndexDisplay.aspx?Id=12754
8.RBI (2016) Interest Rate on Deposits, 2016
https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=10296
9.RBI (2002) Scheme of Prompt Corrective Action,
https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=1014&Mode=0
10.RBI (2024) Customer Acceptance Policy
https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=11566#7
RBI (2023) Priority Sector Lending (PSL) – Targets and Classification,
https://rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=11959

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (G)
Banking Minor Paper-II
(Central Banking in India Part- II)
(Introduced from June 2025)

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (H)
Co-operation and Rural Development Minor Paper II
(Cooperative Movement in India)
(Introduced from June 2025)

Course Outcomes

After studying this course, students will able to:

1) Understand the growth of cooperative movement in India and challenges before it.
2) Evaluate the importance of different committees and institutions in co-operative development.
3) Examine the functioning of different types Credit Co-operative Societies.
4) Analyze the role of different types Non-Credit Co-operative Societies in the Indian context.

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Content**	**No. of Hours**
Unit I	**The Cooperative Movement in India** 1.1: Evolution of Co-operative Movement in India 1.2: Pre Independence Cooperative Development 1.3: Post-Independence Cooperative Development 1.4: Achievements and Challenges of Co-operative movement India	15
Unit II	**Committees and Institutional support to Cooperative Movement** 2.1: All India Rural Credit Survey Committee (AIRCS) 2.2: Rural Credit Review, Report Committee on Inauguration of Co-operative Credit CRAFICAD	15

	2.3: Report of Vaidyanthan Committee, Report of Narsimham Committee, National Level Committee for New National Cooperation Policy 2.4: NABARD & NCDC support to Co-operatives	
Unit III	**Credit Co-operative Societies** 3.1: Structure and Functions of Short Term and Long Term Co-operative Credit Societies 3.2: Functions, Role and Problems of SCB's, DCCB's, PAC's 3.3: Functions, Role and Problems of SCARDB's and PCARDB's. 3.4: Urban Co-operative Banks- Functions, Role and Problems.	15
Unit IV	**Non-Credit Co-operative Societies** 4.1: Functions, Role and Problems of Agricultural Co-operatives - Co-operative Processing, Co-operative Marketing, Co-Farming. 4.2: Functions, Role and Problems of Co-operative Marketing, Co-Farming. 4.3: Functions, Role and Problems of Non-Agricultural Co-operatives - Consumer Co-operatives, Housing Co-operatives, 4.4: Functions, Role and Problems of Labour Co-operatives, Fisheries Cooperatives.	15

References:

1) Govt. of Maharashtra, Cooperative Movement at a Glance (Latest Annual
2) HajelaT.N.(2007), “Co-operation Principles Problems and Practice of Cooperation” Ane Books Private Ltd., New Delhi.
3) Jugale, V. B., Koli, P. A., “Reasserting the Co-operative Movement”, Serials Publications
4) Kamat, G. S., “New Dimensions in Cooperatives”, Himalaya Publishing House
5) Mathur B.S. (1999), “Cooperation In India”, Sahitya Bhavan Publications, Agra
6) Ramkishan.Y (2003), “Management of Cooperatives” Jaico Publishing House, Mumbai
7) Report of High Powered Committee on Cooperatives (2009).
8) Taimani, K. K., Training and Development of Human Resources in Co-operatives, Savin Brothers, New Delhi.
9) https://www.cooperation.gov.in/sites/default/files/2022-12/History_of_cooperatives_Movement.pdf
10) https://www.cooperation.gov.in/

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- DSC (H)
Co-operation and Rural Development Minor Paper II
(Cooperative Movement in India)
(Introduced from June 2025

Total Mark- 80 Time- 3 hours

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes(Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Internal Assessment - Home Assignment/ Unit Test 20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (I)
Business Statistics Minor Paper – II
(Statistical Methods -II)
(Introduced from June 2025)

Course Outcomes:
The students will be enabled to understand the concept of
i) Sampling and its advantage over the census method.
ii) Various types of sampling viz. simple random sampling, stratified sampling, systematic sampling and cluster sampling.
iii) Multiple correlation coefficient
iv) Partial correlation coefficient

4 Credits	100 Marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit	**Course Content**	**No. of Hours**
Unit I	**Sampling:** Concept of population and sample; population parameter and its sample estimate (statistic). Concept of census method and sampling method. Principles of sampling. Illustrative examples for the above concepts.	15
Unit II	**Methods of Sampling:** Simple random sampling with replacement and without replacement. Stratified random sampling, proportional allocation. Systematic	15

	random sampling. Cluster sampling. Illustrative examples for the above concepts.	
Unit III	**Multiple Correlation:** Concept of multiple correlation, formulae for computation of multiple correlations in terms of simple correlations. Properties of multiple correlation. Illustrative examples for the above concepts.	15
Unit IV	**Partial Correlation:** Concept of partial correlation, formulae for computation of partial correlations in terms of simple correlations. Properties of partial correlation. Illustrative examples for the above concepts.	15

Books Recommended:

1. Cochran, W.G.: Sampling techniques: Wiley in New York
2. Deming, W.E. : Some theory of sampling: Wiley in New York
3. Gupta S. C. & Kapoor V.K.: Fundamentals of Mathematical Statistics. Sultan Chand & sons, New Delhi.
4. Goon A.M., Gupta M.K. and Dasgupta B: Fundamentals of Statistics Vol. I and Vol. II World Press, Calcutta.
5. Patil P.Y.: Statistics Practical Workbook Paper III with Solutions for B Sc II (Statistics), Rupi Publications Pvt. Ltd.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code - DSC (I)
Business Statistics Minor Paper - II
(Statistical Methods -II)
(Introduced from June 2025)

Time : 3 Hours   Total Marks 80

Question No. 1	a) Multiple choice Question (6 Questions- 4 Alternatives)	12 Marks
	b) Match the following (Two Colum four pair)	04 Marks
	c) Two Statement (Answering True/ False)	04 Marks
Question No. 2	Write Short Notes (Any four out of Six)	20 Marks
Question No. 3	Answer the following(Any Four out of Six)	20 Marks
Question No. 4	Answer the following(Any Two out of Four)	20 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester-IV
Open Electives/ Generic Electives IV

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 5.0 Semester- IV
Course Code: SEC (A/E/F) - IV
Computerized Accounting - Part II
Introduced from June 2024

Course Outcomes: After completing the course, the students will be able to –
1. Understand Inventory accounting system.
2. Generate the various inventory reports by using Tally ERP 9

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	No. of Hours 60
Unit	Course Contents	Hours
I	**Inventory Accounting (Theory)** a) Basic Concepts of Inventory/Store Accounting, Importance of Material Management and Inventory control system, Functions and duties of store keeper. b) Key terms related to Store Accounting: stock item, Item names, unit of measurement, current stock quantity, opening stock quantity, rate of stock etc. Stock valuation methods. c) Tally Reports of Store Accounting Bill wise list of stock items, stock statement, material receipts/ purchase register, Material issue/ sales register etc.,	15
II	**Accounting with Inventory Practical using latest version of Tally.** a) Creating Inventory Masters in Tally, Stock Groups - Creating single Stock Group. Creating multiple, Stock Group, Displaying Stock Group. Altering Stock Group b) Units of Measure - Simple Units, Creating Simple Units, Displaying Units of Measure, Deleting Units of Measure. c) Stock Items Creating Single Stock Items, Creating Multiple Stock Items, Displaying Stock Items, Altering Stock Items. d) Voucher Entry in Tally Purchase voucher (F9), Sales Voucher (F8), Credit Note Voucher (Ctrl+F8) Debit Note Voucher (Ctrl + F9) e) Financial Statements - Balance Sheet, Profit & Loss A/c. Trial Balance,	15

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

Note –

1) Practical examination of 40 marks should be conducted within 10 days after University Examination.
2) For internal evaluation Home Assignment will be given.
3) Separate passing for internal and semester end examination

References

Books:

1. "Tally ERP 9 with GST" by Asok K. Nadhani, Comprehensive guide covering Tally ERP 9 and its GST features.
2."Mastering Tally ERP 9 with GST" by Shraddha Singh & Navneet Mehra, Offers practical knowledge about Tally ERP 9 with a focus on GST compliance.

Online Resources:

1. Official Tally Website
    - https://tallysolutions.com
    - Contains detailed guides, FAQs, and video tutorials about GST and ERP functionalities.

2. GST Help Portal on Tally
    - Offers GST-specific solutions tailored for Tally users.

Nature of Examination
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: SEC (A/E/F) - IV
Computerized Accounting - Part II
Introduced from June 2025

Time – 1.5 hours Total Marks – 40

Instructions: There will be one question in a question paper with ten different types of transactions based on different vouchers. Students should generate reports of these transactions. Separate question paper should be set for each batch.

Guidelines of Practical Examination:

6. Practical examination of 40 marks should be conducted within 10 days after University Semester end Examination.
7. The Hon. Principal of the concern college should appoint Internal and External examiner in consultation with Head of the Department for practical examination. The External examiner should be from a nearby college.

8. The Internal examiner should prepare question paper for practical examination considering the Current syllabus of the University.
9. The Internal examiner should conduct the batch wise practical examination considering the total number of students to the course and resources available in concerned college.
10. According to university rule, remuneration of the practical examination should be given by the concerned college considering the number of students. (Rs.6 per student for Internal Examiner and Rs.6 per student for External examiner)

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: SEC (B) -IV
Project Management Skills
(Introduced from June 2025)

Course Outcomes:

After studying this course, students will be able to…

1. Understand the importance of effective project planning and scheduling in ensuring the timely and successful completion of projects.
2. Learn various tools and techniques for planning and scheduling projects.
3. Understand how to identify, assess, and mitigate risks that could affect a project's success.
4. Demonstrate Emerging Trends in Project Management

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 Project Management**	15
	Definition and importance of project management, Defining Project Scope and Objectives, Resource Planning and Allocation, Project Planning and Scheduling, Creating a Work Breakdown Structure (WBS) The Role of Monitoring and Controlling in Project Management, Key Performance Indicators (KPIs) for Project Tracking, Techniques for Monitoring Progress Reporting Tools and Communication with Stakeholders, Managing Changes and Scope Creep, Project Closure and Evaluation	
Unit-II	**Risk Management in Projects**	15
	Importance of Risk Management in Projects, Types of Project Risks (Financial, Technical, Operational, Legal), Risk Identification Techniques, Risk Assessment and Impact Analysis, Risk Mitigation and Contingency Planning, Monitoring and Controlling Risks Throughout the Project, Developing a Risk Management Plan Emerging Trends in Project Management: AI and automation in project management, Remote and hybrid project management, Sustainability and green project management	

Reference Books

1. "A Guide to the Project Management Body of Knowledge (PMBOK Guide)" – by Project Management Institute (PMI)
2. "AI and the Future of Project Management" – by Peter Taylor
3. "Fundamentals of Project Management" – by Joseph Heagney
4. "Project Risk Management: Processes, Techniques and Insights" – by Chris Chapman & Stephen Ward
5. "Quality Management for Projects and Programs" – by Lewis R. Ireland
6. "Remote Work Revolution: Succeeding from Anywhere" – by Tsedal Neeley
7. Project Management: A Systems Approach to Planning, Scheduling, and Controlling" – by Harold Kerzner

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: SEC (B) -IV
Project Management Skills
(Introduced from June 2025)

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)	02 Marks
	C) Two statements (Answering true or false)	02 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

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: SEC(C) - IV
Business Correspondence and Documentation
(Introduced from June 2025)

Course Outcomes:

1. Develop understanding of Business Plan.
2. Preparation of Project Report for a new business.

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Contents	No. of Hours
Unit -1	**Business Correspondence. –** Introduction and Importance of Business Correspondence, Principles of Business Correspondence, Types of Business Correspondence (Internal, External, Sales, Customer	15 Hours

	Service), Types of Business Letters (Inquiry, Order, Claim, Adjustment, Job Application), Email Etiquette	
Unit -II	**Documentation** Importance of Documentation, Types of Business Documents (Contracts, Agreements, Policies, Procedures), Record Retention Policy – Legal requiremen	15 Hours

Reference Books Recommended

1. Business Communication : Meenakshi Raman & Prakash Singh, Oxford University Press, 2012

2. Business Correspondence and Report Writing : R.C. Sharma & Krishna Mohan, Tata McGraw-Hill, 2016

3. Modern Business Correspondence : L. Gartside, Macmillan India, 2004

4. Essentials of Business Communication : Rajendra Pal & J.S. Korlahalli, Sultan Chand & Sons, 2013

5. Business Communication: Concepts, Cases and Applications: Chaturvedi, P.D. & Chaturvedi, Mukesh, Pearson Education, 2011

6. Business Communication for Managers : Penrose, Rasberry, Myers, Cengage Learning, 2007

Nature of Question Paper

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: SEC(C) - IV

Business Correspondence and Documentation

(Introduced from June 2025)

Instructions: 1. All questions are compulsory.

2.Figures to the right indicates full marks

Time: 90 Minutes Total Marks:40

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 (Answer 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 of Two)	10Marks

Internal assessment (10 Marks)

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: SEC (D)- IV
Marketing of Financial Services Part- II
(Introduction from June-2025)

Course Outcomes:

After having this course students will be able to:

1) Familiars to digital marketing in financial services
2) Equip with risk management and evaluation marketing performance in Financial Services

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	**Course Content**	**No. of Hours**
Unit-I	**Digital Marketing in Financial Services** 1.1 Meaning, Definition and concept of Digital Marketing 1.2 Overview of digital Marketing in Financial Services 1.3 Social media marketing in Financial Services. 1.4 Email marketing in Financial Services	**15**
Unit II	**Risk Management and Evaluation Masking performance in Financial Services** 2.1 Meaning, Definition, and Concept of risk management and Evaluation of marketing performance. 2.2 Overview of risk management and compliance in Financial Services Marketing. 2.3 Risk management strategies in Financial Services Marketing 2.4 Evaluating marketing effectiveness in Financial Service	**15**
Practical	**Evaluate Role of social media in Marketing Financial Services**	

Reference Books:

1. M Y Khan "Financial Services" McGraw Hill Published
2. Bharti Pathak "Indian Financial System"Pearson Published
3. K Sasidharan Alex K Mathews "Financial Services & System" McGraw Hill
4. V. A. Avadhani "Indian Financial Systems" Himalayas Publishers

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: SEC (D)- IV
Marketing of Financial Services Part- II
(Introduction from June-2025)

Time: 90 minutes Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Practical -- 10 Marks -

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: SEC (G) - IV
Financial Markets and Services Part- II
(Introduction from June-2025)

Course Outcomes:
After having this course students will be able to:
1) Familiars to digital marketing in financial services
2) Equip with risk management and evaluation marketing performance in Financial Services

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. Of Hours
Unit-I	**Digital Marketing in Financial Services** 1.1 Meaning, Definition and concept of Digital Marketing 1.2 Overview of digital Marketing in Financial Services 1.3 Social media masking in Financial Services 1.4 Email marketing in Financial Services	**15**
Unit II	**Risk Management and Evaluation Masking performance in Financial Services** 2.1 Meaning, Definition, and Concept of risk management and Evaluation marketing performance. 2.2 Overview of risk management and compliance in Financial Services Marketing. 2.3 Risk management strategies in Financial Services Marketing 2.4 Evaluating marketing effectiveness in Financial Service	**15**

Reference Books:

1. M Y Khan, “Financial Services” McGraw Hill Published
2. BhartiPathak, “Indian Financial System” Pearson Published
3. K Sasidharan, Alex K Mathews “Financial Services & System” McGraw Hill
4. V. A. Avadhani, “Indian Financial Systems” Himalayas Publishers

Nature of Question paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: SEC (G) - IV
Financial Markets and Services Part- II
(Introduction from June-2025)

Time $1^{1/}{}_{2}$ Hours Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- SEC (H) - IV
Agriculture Marketing Skill Part -II
(Introduced from June 2025)

Course Outcomes

After studying this course, students will able to:

1. Understanding the concepts and priorities of agriculture marketing price policy is in programs.
2. To apply marketing concepts to the real world Agriculture marketing problems, To analyze the Agriculture marketing Trade in India

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit	**Course Content**	**No. of Hours**
I	**Agriculture price policies and programs:** 1.1 Meaning, need and importance of agriculture price policy in India. 1.2 National agriculture policy, Agriculture marketing policy, Price Support Policy. 1.3 Agricultural price fluctuations and measures for price stabilization.	15

	Agriculture logistics in India: Trends and challenges. 1.4 Agriculture marketing programs in India: National horticulture mission. National mission on agriculture Extension and technology. RashtriyaKrishiVikasYojana.	
II	**Advances in Agricultural Marketing** 2.1 Forward trading: meaning, concepts, advantages and disadvantages, commodity for future trading. 2.2 Institutions involved in future trading: NCDEX, MCX and NMCE 2.3 E- Marketing meaning and objectives, advantages and limitations. Difference between e-marketing and traditional marketing. 2.4 E-marketing methods E-choupals. E-NAM: meaning objectives and components. Role of information technology and electro communication in marketing of Agricultural commodities.	15

Reference

1. Acharya, S.S. and Agarwal, N.L., Agricultural Marketing in India.
2. Acharya, S.S. and N.L. Agarwal, Agricultural Prices- Analysis and Policy, Oxford and IBH, New Delhi.
3. Kahlon, A.S. and M.V. George, Agricultural Marketing and Price Policies, Allied Publishers Private Limited, New Delhi.
4. Ghosh, A.B., Price trends and policies in India.
5-Amarchand, D. and B. Varadharajan, Introduction to marketing, Vikas Publishing House Private Ltd., New Delhi. 6-Singhal, A.K., Agricultural Marketing in India, Anmol Publications, New Delhi. 4- Prasad A. Shivarama, Agricultural Marketing in India, Mittal Publications, New Delhi. 7-Jagadish Prasad, Encyclopedia of Agricultural Marketing, Mittal Publishers Pvt. Limited, Bombay. 8- Kohls, R.L. and J.N. Uhl, Marketing of Agricultural Products, Macmillan Publishing Company Inc., New York.
9- Nayyar, H. and P. Ramaswamy, Globalisation and Agricultural Marketing, Rawat publications, Jaipur.
10-Gupta, A.P., Marketing of Agricultural Produce in India, Vora and Co. Publishers Pvt. Limited, Bombay.
11-Kulkarni, K.R., Agriculture Marketing in India
12. Kothari, C.R: Research Methodology: Methods & Techniques. New Age International publishers, New Delhi.
13. Vasant Desai, Project Management, Himalaya Publishing House, Mumbai, 1997.
14. Bhavesh M. Patel, Project Management, Vikas Publishing House Pvt.Ltd. New Delhi, 2000.
15. Mattu P.K., Project Formulation in Developing Countries, MacMillan Company of IndiaLimited, New Delhi, 2008.
16. Mittal.AC, B.S. Sharma, Project Management, Vista International Publishing House, NewDelhi, 2006.
17. Nagarajan. K., Project Management, New age international (P) Ltd. New Delhi,2001.
18. Narayan. B., Project Management, A.P.H Publishing Corporation, New Delhi, 1999.
19. Joy. P.K.,Total Project Management, Macmillan India Limited,1994.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- SEC (H) - IV
Agriculture Marketing Skill Part -II
(Introduced from June 2025)

Time – 90 Minutes Total marks 50

Question No.1	a) Multiple Choice Question (6 questions - 4 alternatives each)	06 marks
	b) Match the following (Two columns - Four pairs)	02 marks
	C) Two Statements (Answer True or False)	02 marks
Question No.2	Write short notes (Any Two out of Three)	10 marks
Question No.3	Answer the following (Any Two out of Three)	10 marks
Question No.4	Answer the following (Any Two out of Three)	10 marks

Internal Assessment- 10 Marks- Home Assignment

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- SEC (I) - IV
Practical on Business Statistics- II
(Introduced from June 2025)

Course Outcomes: The students will acquire knowledge of
i. Get the basic knowledge of bivariate data analysis by computing correlation coefficient and performing linear regression analysis.
ii. Acquire the insights of time series, statistical quality control and index number theories with its application.
iii. Understand the applications of discrete probability distributions.

2 Credits	50 Marks	Practical 60 Hours
LIST OF PRACTICALS		
1. Scatter Plots. 2. Computation of correlation using Karl Pearson's correlation coefficient. 3. Computation of Correlation using Spearman's rank correlation coefficient. 4. Fitting of linear regression: obtaining linear regression equations and estimation of dependent variable using least square method when bivariate data is given. (ungrouped data)		

5. Analysis of Time Series data. (Measurement of trend by moving average and progressive average method).
6. Analysis of Time Series data. (Measurement of trend by seasonal indices by simple average method).
7. Control Charts for Variables (mean ($\overline{X}$) and range (*R)* charts)
8. Control Charts for Attributes (np - charts)
9. Control Charts for Attributes (c - charts)
10. Computation of Index numbers-I (Unweighted index numbers)
11. Computation of Index numbers-II (Weighted index numbers)
12. Applications of Binomial and Poisson distribution.
13. Case study of at least 3 out of above practicals using primary data obtained by survey.

Notes:

a) As per university rules and regulations there should be a maximum of 16 students in each practical batch.

b) Students complete all experiments using scientific calculator or MS-Excel.

c) Case study - Different data sets from newspapers, internet, and magazines may be collected and students will be asked to use statistical techniques/tools which they have learnt.

d) Student must complete the entire practical to the satisfaction of the teacher concerned.

e) Student must produce laboratory journal along with completion certificate signed by Head of the Department, at the time of practical examination.

Nature of Practical Question Paper:

a. In the practical question paper there shall be four questions each of 16 marks, a student has to attempt any two questions.

b. If computations completed using MS-Excel then it should be demonstrated to examiner. Experiment aim, formulae, results etc. should be written on practical answer paper.

c. 8 marks are reserved for evaluation of case study, 5 marks are reserved for the journal and 5 marks for the oral examination.

d.Practical examination is of four hours duration which includes viva (oral) examination and on line demonstration.

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: VSC (A/E/F)- II

Hospital Accounting

Introduced from June 2024

Course Outcomes: After completing the course, the students will be able to –

1.Understand the accounting of Dispensaries (OPD)

2. Understand the accounting of hospital

2 Credits	**50 marks (Semester end examination 40 and internal evaluation 10)**	**No. of Hours 60**
Unit	Course Contents	Hours
I	**Accounting of Dispensaries (OPD)**	**Theory-12**

	- Items of expenditure in Dispensary -Sources of Incomes in Dispensary - Classification of expenses- Recurring, capital, prepaid, accrued - Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet. **(Practical – On field practical)**	**Practical- 3**
II	**Hospital Accounting** - Items of expenditure in hospitals -Sources of Incomes in Hospital - Classification expenses- Recurring, capital, prepaid, accrued - Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet. **(Practical – On field practical)**	**Theory-12** **Practical- 3**

Note – Internal 10 Marks and On field Project 40 Marks.

Instructions:

1. There should be 10 marks for internal assessment and 40 marks for field project (On field project)
2. The student should personally collect accounting data from Dispensaries and Hospitals and prepare the financial statement and report on the same.
3. Internal evaluation for 10 marks can be made by respective college teacher on the basis of practical knowledge of student and his/her on field collected information.
4. Subject teacher should prepare the record of the student on field practical project

References

1. Thomas Itelson, Financial statement : A Step-by step guide to understanding and creating Financial Reports
2. Mike Piper, Accounting made simple
3. Michael Nowicki, Hospital Accounting, Amer College, 5th Ed. 1st July,2006
4. D.K.Chatterjee, Handbook on Accounting for Hospital Management, Himalaya Publication

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code: VSC (B) -II

Office Automation

(Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to…

1. Understand the Office Automation Tools & Technologies
2. Explain Spreadsheet applications and Presentation tools
3. Application the Artificial Intelligence (AI) in Office Automation
4. Demonstrate the Future Trends in Office Automation

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 Office Automation**	15
	Definition and Importance, Evolution of office automation, Benefits and challenges, Office Automation Tools & Technologies: Word processing software (MS Word, Google Docs), Spreadsheet applications (MS Excel, Google Sheets), Presentation tools (PowerPoint, Prezi), Database management systems (MS Access, MySQL), Email and communication tools (Outlook, Gmail, Slack), Office Automation Systems: Document management systems (DMS), Workflow automation software, Enterprise Resource Planning (ERP),	
Unit-II	**Data Security & Privacy in Office Automation**	15
	Cyber security best practices, Data encryption and protection, Role-based access control (RBAC), Artificial Intelligence (AI) in Office Automation: AI chatbots and virtual assistants (ChatGPT, Siri, Alexa), AI-powered data analytics and decision-making, Impact of Office Automation on Workforce: Job transformation and new skill requirements, Reduction in manual workload, Ethical and social implications, Future Trends in Office Automation: Robotics Process Automation (RPA), Blockchain in office transactions, Augmented Reality (AR) & Virtual Reality (VR) in office spaces	

Reference Books

1. "AI for Office Productivity" – by Nishith Pathak
2. "Artificial Intelligence in Business and Office Automation" – by Derek Partridge
3. "Cybersecurity for Dummies" – by Joseph Steinberg
4. "Effective Communication in the Workplace" – by Anthony Gutierez
5. "Excel Power Query and Power Pivot for Beginners" – by Adam Ramirez
6. "Hyperautomation: A Strategic Guide to Digital Transformation" – by Emanuele Sacchi
7. "Intelligent Automation: Welcome to the World of Hyperautomation" – by Pascal Bornet
8. "Managing Office Automation" – by D. R. Olsen
9. "Mastering Microsoft Office 365" – by Nikkia Carter
10. "Microsoft Office 365: In Practice" – by Randy Nordell
11. "Office Automation: A Systems Approach" – by Diane E. Bailey
12. "Office Automation: Concepts, Technologies, and Impacts" – by G. Goatman
13. "Robotic Process Automation: Guide to Building Software Bots" – by Tom Taulli
14. "The Basics of Information Security" – by Jason Andress
15. "Workflow Automation with Microsoft Power Automate" – by Aaron Guilmette

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: VSC (B) -II
Office Automation
(Introduced from June 2025)

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)	02 Marks
	C) Two statements (Answering true or false)	02 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

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: VSC(C) - II
Business Data Visualization
(Introduced from June 2025)

Course Outcomes:
1. Develop understanding of Business Plan.
2. Preparation of Project Report for a new business.

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Contents	No. of Hours
Unit -1	Introduction to spreadsheet and Working with MS Excel Create Worksheets and Workbooks, Formatting Worksheets Create Tables, Sorting, Filtering of data. Formatting Worksheet: Assigning and removing formats, using auto formats, custom formats, custom borders, controlling column height and width.	15 Hours
Unit -II	Analysing Business Data: Entering Functions in worksheet, Mathematical functions, text functions, logical functions, and financial functions. Business Data Visualization: Introduction to data visualization, Basic Charts in Excel, Creating charts, Different types of charts Illustrations on Sales data visualisation, Finance data visualisation	15 Hours

Reference Books Recommended

1. Storytelling with Data: A Data Visualization Guide for Business Professionals : Cole Nussbaumer Knaflic, Wiley 2015

2. Good Charts: The HBR Guide to Making Smarter, More Persuasive Data Visualizations : Scott Berinato, Harvard Business Review Press., 2016
3. Data Visualisation: A Handbook for Data Driven Design : Andy Kirk, Sage Publications, 2016
4. Fundamentals of Data Visualization: A Primer on Making Informative and Compelling Figures : Claus O. Wilke, O'Reilly Media, 2019
5. Data Visualization and Communication : Arshad Khan, BPB Publications (India), 2021
6. Business Analytics Using R – A Practical Approach : Umesh R Hodeghatta, Umesha Nayak, Apress (Springer India), 2017
7.Business Intelligence and Data Visualization : Amar Sahay, Wiley India, 2021s

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: VSC(C) - II
Business Data Visualization
(Introduced from June 2025)

Instructions: 1. All questions are compulsory.
2.Figures to the right indicates full marks

Time: 90 Minutes **Total Marks:40**

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 (Answer 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 of Two)	10Marks

Internal assessment (10 Marks)

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- VSC (D)- II
Tourism Skills Part- II
(Introduced from June 2025)

Course Outcome
After studying this course, students will able to:
1 Ability to assess the impact of tourism on economic development.
2 Having knowledge about growth in tourism sector

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit	**Course Content**	**No. of Hours**

I	**Economic impact of Tourism** 1.1. Income generator & Employment provider 1.2. Different type of jobs. 1.3. Multiplier of tourism, Infrastructure & Foreign exchange 1.4. Trade and commerce of handicrafts, metal, wood and textiles	15
II	**Growth of Tourism** 2.1 Tourism Promotion: Central and State Governments Policies 2.2 Growth in investment and infrastructure development 2.3 Growth in Traveler's visits. 2.4 Receipts & Subsidiary avenues	15

Reference Books

1. Bhatia A. K., Tourism Development, Sterling Publishers, New Delhi, 2007.
2. Bhatia A.K., International Tourism Management, Sterling Publishers, New Delhi, 2006.
3. BiswanathGhosh, Tourism and Travel Management, Vikas Publishing House, NewDelhi, 1998.
4. Seth, P. N., Successful Tourism Management, Sterling Publishers, NewDelhi,1987.
5. Seth, P.N and Sushma Seth Bhat, An Introduction to Travel and Tourism, Sterling Publishers Pvt. Ltd, New Delhi, 2006.
6. Mario D'Souza (ed), Tourism Development and Management, Mangal Deep Publications,Jaipur, 1998.
7. Michael M. Coltman, Introduction to Travel and Tourism: An International Approach, Wiley, London, 1989.
8. Punia, B.K., Tourism Management: Problems and Prospects, Ashish Publishing house, New Delhi, 1997.
9. Vanama, P. K., Trends in Tourism, Prabhu Publishers, Chennai, 2005

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- VSC (D)- II
Tourism Skills Part- II
(Introduced from June 2025)

Time : 90 minutes Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Practical -- 10 Marks - Visit to Local Tourist Centre and Report writing

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: VSC (G) - II
Corporate Banking Part – II
(Introduced From June 2025)

Course Outcomes:

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

1. Understand corporate banking operations.
2. Evaluate the impact of technological changes on corporate banking

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	**Course Content**	**No. of Hours**
Unit -I	**Corporate Banking Operations**	15
	1.1 Loan Syndication: Concept and Importance 1.2 Asset-Backed Financing: Lease and Hire Purchase 1.3 Debt Restructuring and Corporate Debt Recovery 1.4 Mergers, Acquisitions, and their Financing	
Unit -II	**Technology and Innovation in Corporate Banking**	15
	2.1 Role of Technology in Corporate Banking Operations 2.2 Fintech and Digital Transformation in Banking Services 2.3 Cyber security Challenges in Corporate Banking 2.4 Block chain and AI Applications in Corporate Finance	

Reference Books:

1.Corporate Banking Practices by S.R. Srinivasan
2.Banking Theory and Practice by K.C. Shekhar and Lekshmy Shekhar
3.Modern Banking by Shelagh Heffernan
4.Corporate Finance by Stephen A. Ross, Randolph W. Westerfield, and Jeffrey Jaffe
5.Commercial Banking: The Management of Risk by James W. Kolari and Benton E. Gup
6.Financial Institutions, Instruments, and Markets by Viney and Philip
7.Banking and Financial Services by Justin Paul and Padmalatha Suresh
8.Principles of Banking and Finance by Peter S. Rose and Sylvia C. Hudgins
9.Basel III and Corporate Banking by Bhavesh B. Shah
10. Treasury and Risk Management in Banking by IIBF (Indian Institute of Banking and Finance)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code: VSC (G) - II
Corporate Banking Part – II
(Introduced From June 2025)

Time – 90 Minutes Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	6 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Practical- 10 Marks -Project Report (syllabus related)

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- VSC (H)- II
Agro Tourism Part –II
(Introduced from June 2025)

Course Outcomes

After studying this course, students will able to:

1. Understand the management of Agro -Tourism activities, Knowledge of the problems of Agro-tourism
2. Create Strategy for development of Agro-tourism, Evaluate the Agri-tourism Policy

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit	**Course Content**	**No. of Hours**
Unit I	**Management of Agro-tourism** 1.1 Management of Agro-tourism activity 1.2 Safety and Security in Agro-tourism center 1.3 Problems of Agro-tourism centers 1.4 Human Resource Management at Agro-tourism centers	15
Unit II	**Infrastructure and Policy Agro-tourism** 2.1 Infrastructural facilities at Agro-tourism centre 2.2 Strategy for growth of Agro-tourism 2.3 Marketing Strategy of Agro-tourism 2.4 Government Policy of Agro-tourism	15

REFERENCES:

1 H.L. Nagaraja Murthy, Agricultural Business Management, Himalaya Publishing

House
2 K. Venkata Reddy, Agriculture and Rural Development, Himalaya Publishing House
3 Dr. SavitaWavare and Dr. AnilkumarWavare, Agro-Tourism in Maharashtra, Shubham Publications, Kanpur, 2019

Reports:

4. Agro-Tourism: Scope and Opportunities for the Farmers in Maharashtra
5. Entertainment Farming and Agri-Tourism Business and Marketing Series
6. Maharashtra KrishiParyatanVistarYojana 2010, Guidelines for approval na registration of Agro-tourism center in Maharashtra

Websites:

1 http://www.agritourism.in/about-agritourism.html
2 http://www.agritourismworld.com/discover.php?sid=4269228
3 http://agritourismbaramati.blogspot.in/2007/09/agri-tourism-india-agriculture-is-html

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- VSC (H)- II
Agro Tourism Part –II
(Introduced from June 2025)

Time $1^{1/}{}_{2}$ Hours   Total Marks: 40

Question No. 1	a) Multiple Choice Questions (3 Question-4 alternatives each)	06 Marks
	b) Match the following(Two columns four pairs)	02 Marks
	c) One Statement (Answering true or false)	02 Marks
Question 2	Write Short Notes (Any two out of four)	10 Marks
Question 3	Answer the following (Any two out of four)	10 Marks
Question 4	Answer the following (Any one out of two)	10 Marks

Practical -- 10 Marks - Visit to Agro Tourism Centre and Report writing

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- VSC (I)- II
Statistical Computation using MS-Excel-II
Introduced from June 2025)

Course Outcomes:

The students will acquire skills of using MS-Excel spreadsheet and its built-in functions to:
i. Construct control charts.
ii. Analyze time series data and find trend.
iii. Sketch probability distributions.
iv. Compute multiple correlation and partial correlation coefficients.

2 Credits	50 Marks	Practical 60 Hours
	List of Practicals	

1.Control Chart for Variables (Mean & Range Chart)
2.Control Chart for Attributes(np and c Chart)
3. Time Series- I
Finding secular trend by progressive averages and moving averages . Sketch of time series data and trend values on same line chart.
4. Time Series –II
Fitting of straight line to find linear trend of time series. Use of built-in function TREND()
5. Demography(Birth Rates)-I Computation and interpretation of CBR,ASFR, GFR & TFR.
6. Demography(Death Rates)- II
Computation and interpretation of CDR, ASDR, STDR(direct and indirect method)
7. Demography(Population Growth Rates)-III,
Computation and interpretation of GRR & NRR.
8. Sketch of PMF and CDF of Binomial Distribution
Use of BINOMDIST()
9. Sketch of PDF and CDF of Hypergeometric Distribution. Use of HYPGEOMDIST()
10.Sketch of PMF and CDF of Poisson Distribution. Use of POISSON()
11. Multiple Correlation.
12. Partial Correlation.
13. Case Study based on primary / secondary data (equivalent to three practicals)

Note :
i. As per university rules and regulations there should be a maximum of 16 students in each practical batch.
ii. Duration of practical is of four periods.
iii. All practicals must be done using MS-Excel spreadsheet .
iv. Every practical assignment must have at least four questions.
v. Students must be taught to insert formula wherever built-in functions are not available.

Reference Books:
1. MS-EXCEL for Data Analysis, Kore B.G., Nirali Publication (2024)
2. Microsoft Excel for Data Analysis, Denise Etheridge, Visual Publication(3rd edition)
3. Excel, Data Analysis, Modeling and Simulation, Hector Guerrero, Springer(2nd edition)
4. Basic computational Techniques for Data analysis an exploration in MS-Excel,D Narayan, Sharad Ranjan ,Napur Tyagi; SAGE Publication
5. Data Analysis with Excel ,Manish Nigam, BPB Publication
6. Computational Statistics Using MS-EXCEL, . Kore B. G , Nirali Publication, (2024)
7. Statistical Data Analysis Using MS-EXCEL, . Kore B. G, Nirali Publication, (2015)
8. Fundamentals of Statistics, Gupta S. C., Himalaya Publishing House Pvt. Ltd., (2019)
9. Business Statistics, Levine D. M.," Pearson; 5th edition,(2009)
10. Elements of Statistics, Sharma V. K ,Gullybaba Publishing House Pvt. Ltd., (2012)

Nature of Practical Question Paper:

➢ Question Paper should have four questions each of 16 marks.

➢ Each question may have two sub-questions each of 8 marks .

➢ Students need to solve any two questions.

Marking Scheme:

➢ 8 marks are reserved for printed case study report.

➢ 5 marks are reserved for certified printed journal.

➢ 5 marks are reserved for oral examination.

Assessment:

➢ Students only need to write formulae or built-in functions used and final results in the answer book.

➢ Online assessment must be done.

➢ Examiner must mark the answer book considering online assessment of student.

Laboratory Requirements:

Laboratory should be well equipped with sufficient number of computers along with necessary software's, projector, UPS and printers.

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.0 Semester- IV

Course Code- AEC- IV

English for Business Communication- IV

(Introduced from June 2025)

Course Outcomes

After completion of this course students will able to -

- Get acquainted with advertising and promotion of products
- learn human values

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit	**Course Content**	**No. of Hours**
Unit I	**English for Marketing** A. Writing Advertisements B. Promotion of a Product	15
Unit II	**Reading Comprehension** A. Dream Big- Lisa Hammond B. If you are Wrong Admit It- Dale Carnegie	15

REFERENCES:

1. Seely, John. Oxford guide to effective writing and speaking, Oxford University Press, 2013
2. Rai, Urmila and S.M. Effective Communication, Himalaya Publication
3. Rayudu,C.S. Communication, Himalaya Publication,2012
4. Hammond, Lisa. Dream Big, Jalco Publishing House, Mumbai 2005

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- AEC- IV
English for Business Communication- IV
(Introduced from June 2025)

Time- 90 Minutes Marks - 40

Question No. 1	a) Multiple Choice Questions (based on Unit I and II-4 questions)	04 Marks
	b) Answer in one word/phrase /sentence (based on Unit I and II-4 questions)	04 Marks
Question No. 2	a) Question to be set on Business Correspondence: Inquiry and Reply	08 Marks
	b) Question to be set on Business Correspondence: Inquiry and Reply	08 Marks
Question No. 3	a) Question to be set on Writing Application Letter, C.V. and Interview Techniques	08 Marks
	b) Question to be set on Writing Application Letter, C.V. and Interview Techniques	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- VEC- II
Environmental Studies
(Introduced from June 2025)

Course Outcomes:
After completion of the course, students will be able to:
1: Get acquainted with the scope and multidisciplinary nature of environmental science with the overall aim of sustainable development.
2: Understand the importance of ecosystems in the view of its conservation.
3: Know the values of natural resources with associated problems for sustainable lifestyles.
4: Familiarize the basics of Biodiversity and concerned issues in the context of Western Ghats.

2 Credits	50 Marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours

Unit	Course Content	No. of Hours
Unit I	**Nature of Environmental Science, Ecosystem, Natural Resources and Biodiversity conservation:** **a) Nature of Environmental Science:** • Definition, scope, and importance • Multidisciplinary nature of environmental studies • Sustainable Development Goals (SDGs) , Concept of sustainable development **b) Ecosystem:** • Structure and function of an ecosystem, • Energy flow in the ecosystem, Food chains, food webs , ecological pyramids • Ecological succession. Forest ecosystem, Grassland ecosystem, Desert ecosystem, Aquatic ecosystems Degradation of ecosystems and its impacts. **c) Natural Resources:** • Classification of natural resources • Forest resources: Use and over-exploitation, deforestation, forests and tribal people. • Water resources: Use of surface and groundwater, Water scarcity and stress • Water conservation: rainwater harvesting, watershed management • Soil and Mineral resources: Soil as a resource and its degradation, Environmental effects of extracting and using mineral resources. • Energy resources: Growing energy needs, Energy crisis, use of alternate energy sources, Role of Indian traditions and culture in conservation of the environment **d) Biodiversity and its conservation:** • Types: genetic, species, and ecosystem diversity, • Bio-geographical classification of India, • Value of biodiversity: • India as a mega- diversity nation. Hot-spots of biodiversity, Western Ghats as a biodiversity region. • Threats to biodiversity habitat loss, poaching of wildlife, man-wildlife, Conflicts, Endangered and endemic species of India. • Conservation of biodiversity: In-situ and Ex-situ conservation	15
Unit II	**Environmental Pollution, Climate change and Environmental legislation** **a) Environmental Pollution:** • Air pollution: Causes, effects and control measures • Water pollution: Causes, effects and control measures, Marine pollution, • Soil pollution: Causes, effects and control measures, • Noise pollution: Causes, effects and control measures	10

	• Solid waste Management: Causes, effects and control **b) Climate change: Causes, effects and mitigation** • Greenhouse gases, phenomenon of greenhouse effect and climate change, • Impacts of climate change: on life, on ocean and land systems; Sea level rise, On forests and natural ecosystems; On agriculture, on Human health • Mitigation of climate change: IPCC, Carbon foot print, Green House Gas (GHG) reduction, net zero targets for the future • Energy efficiency measures; Renewable energy sources for carbon reduction **c) Environmental legislation:** • Constitutional provisions- Article 48A, Article 51A (g), • Environmental Protection Act., • Air (Prevention and Control of Pollution) Act, • Water (Prevention and control of Pollution) Act,	
	Nature Visits / Field Work /Field Tour/ Industrial visits / Campus environmental management Activities	5

Text Books:

1. Environmental Studies E-Text Book (Marathi and English Medium) Shivaji University, Kolhapur
2. Environmental Studies – UGC- Text Book for Undergraduate Courses for all Branches of Higher Education – Erach Bharucha, Bharti Vidyapeeth Institute of Environment Education and Research, Pune
3. A Textbook of Environmental Studies, January 2006 Ahmed Khan ABD Publishers

References:

1. Grumbine, R. Edward, and Pandit, M.K. 2013. Threats from India’s Himalaya dams. Science, 339: 36-37.
2. McNeill, John R. 2000. Something New Under the Sun: An Environmental History of the Twentieth Century.
3. Odum, E.P., Odum, H.T. & Andrews, J. 1971. Fundamentals of Ecology. Philadelphia: Saunders.
4. Pepper, I.L., Gerba, C.P. & Brusseau, M.L. 2011. Environmental and Pollution Science. Academic Press.
5. Raven, P.H., Hassenzahl, D.M. & Berg, L.R. 2012. Environment. 8th edition. John Wiley & Sons.
6. Rosencranz, A., Divan, S., & Noble, M. L. 2001. Environmental law and policy in India. Tripathi 1992.
7. Sengupta, R. 2003. Ecology and economics: An approach to sustainable development. OUP.
8. Singh, J.S., Singh, S.P. and Gupta, S.R. 2014.Ecology, Environmental Science and Conservation. S. Chand Publishing, New Delhi.
9. Sodhi, N.S., Gibson, L. & Raven, P.H. (eds). 2013. Conservation Biology: Voices from the Tropics. John Wiley & Sons.

10. World Commission on Environment and Development. 1987. Our Common Future. Oxford University Press.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.0 Semester- IV
Course Code- VEC- II
Environmental Studies
(Introduced from June 2025)

Time- 90 Minutes Marks - 40

Question No. 1	Multiple Choice Questions each for one Marks	10 Marks
Question No. 2	Write the answer in Short (Any Five out of Six)	10 Marks
Question No. 3	Write Short Notes on (Any Two out of Four)	10 Marks
Question No. 4	Write the Answer in detail (Any Two out of Four)	10 Marks

Standard of passing:
The standard of passing for a 40 marks Theory question paper is a minimum of 14 marks and for 10 marks internal examination is minimum 4 marks.

Internal Evaluation (College Assessment):
Marks for internal assessment shall be given based on Nature Visits / Field Work / Field Tour/ Industrial visits to study environmental aspects / Activities related to Campus environmental management activities with handwritten report of individual student is Compulsory under internals marks.
Following any one activity can also be considered for internal evaluation:

- Group Discussion on one national and one international case study related to the
- environment and sustainable development.
- One day Nature Visit / Field Work / Field Tour/ Industrial visit including Data collection and
- a brief hand written report to be submitted.
- Visit to an area to document environmental assets: river/ forest/ flora/fauna, etc.
- Visit to a local polluted mitigation site –Solid waste treatment plant, Wastewater Treatment plant, Organic fertiliser production site, Cleanliness drive etc.
- Study of common plants, insects, birds and basic principles of identification.
- Participation of students in any environmental protection related academic Discussion, workshop, conference, etc.
- Campus environmental management activities such as Documentation of campus Biodiversity, solid waste disposal, Cleanliness drive, water and sewage treatment.