



Estd. 1962
"A++" Accredited by
NAAC (2021)
With CGPA 3.52

**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 दूरध्वनी ०२३१-२६०९०९४



Ref../SU/BOS/Com & Mgmt./265

Date : 03/05/2025

To,

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

Subject : Regarding syllabi of B. Com. Part-II Business Management (Entire) (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 Business Management (Entire) (Sem. III & IV)** Choice Based Credit System (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 |

SHIVAJI UNIVERSITY KOLHAPUR



**Syllabus for Bachelor of Commerce in Business
Management (B.Com. B.M.) Part II
Under the
Faculty of Commerce and Management**

**(In accordance with National Education Policy
With effect from Academic Year 2025-26)**

| Year and Level | Semester | Major | | Minor | OE (Choose any one of the following) | VSC, SEC, VSEC | AEC, VEC, IKS | OJT, FP, CEP, CC, RP | Cumulative Credit Per Semester | Degree Per Cumulative Credit |
|---|----------|--|----------|---|---|---|--|---|--------------------------------|------------------------------|
| | | Mandatory | Elective | | | | | | | |
| II (5.0) | III | DSC-V- Management Practices (4) | - | DSM-II- Advance Accounting (4) | OE-V- Business Statistics Paper I / Environmental Science Paper I (2) | VSC-III- Quantitative Techniques (2) | AEC-III- Business Communication-III (2) | FP-I- Field Project I (2) | 22 | UG Diploma 88 |
| | | DSC-VI- Human Resource Management Paper I (4) | | | | | | CC-III- Co-Curricular Course-III (2) | | |
| | IV | DSC-VII- Modern Management (4) | - | DSM-III- Basic Cost Accounting (4) | OE-VI- Business Statistics Paper II / Environmental Science Paper II (2) | SEC-II- Quantitative Skills (2) | AEC-IV- Business Communication-IV (2) | CEP-I (2) | 22 | |
| | | DSC-VIII- Human Resource Development Paper II (4) | | | | | | CC-IV- Co-Curricular Course-IV (2) | | |
| Cum. Cr | | 28 | - | 10 | 12 | 12 | 14 | 12 | 88 | |
| Exit Option: Award of UG Diploma in Major with 88 credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor | | | | | | | | | | |

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
DSC- V: Management Practices
Credits: 4
(Marks: Semester End:80 Internal Assessment:20 Total Marks: 100)

COURSE OUTCOMES:

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

- Associate with the modern approach to Management
- Relate the role of Motivation in an organization
- Familiarize with the concepts of delegation and decentralization in organization structure
- Outline the various traits of leadership

| Unit no. | Contents | No. of Hours |
|------------|---|--------------|
| I | Modern Approaches to Management <ul style="list-style-type: none"> ▪ Management by Objectives (MBO); The MBO process ▪ Advantages and Disadvantages of MBO ▪ Suggestions for Improving the effectiveness of MBO ▪ Systems approach to Management | 15 |
| II | Motivation <ul style="list-style-type: none"> ▪ Concept and Importance of Motivation ▪ Different Theories of Motivation- Maslow, Herzberg two factor, Mc Gregor's theory X & theory Y. ▪ Motivation Incentives ▪ Motivation and Performance | 15 |
| III | Delegation and Decentralization <ul style="list-style-type: none"> ▪ Delegation of Authority: Concept and Importance ▪ Principles of Delegation ▪ Centralization and Decentralization ▪ Types and reasons for decentralization | 15 |
| IV | Leadership <ul style="list-style-type: none"> ▪ Nature - Types, Styles of Leadership ▪ Theories of Leadership (Trait, Behavioral, Contingency, Participative, Charismatic, Transformational, Level 5 leader) ▪ Qualities of a Good Leader ▪ Successful Women Leaders – Challenges faced by women in workforce. | 15 |

References:

1. L.M. Prasad, Principles of Management, S. Chand & Sons Co. Ltd, New Delhi
2. Dinkar Pagare, Principles of Management, Sultan Chand & Sons Publications, New Delhi.
3. Dr. Pankaj Madan. Dr Ashutosh Priya. Principles and Practices of Modern Management-Global Academic Publishers and Distributors
4. J.S. Chandan, Management Theory and Practice-Vikas Publishing House
5. R.K. Sharma, Shashi K. Gupta, Rahul Sharma, Business Management, Kalyani Publications, New Delhi

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
DSC- VI: Human Resource Management Paper I
Credits: 4
(Marks: Semester End:80 Internal Assessment:20 Total Marks: 100)

COURSE OUTCOMES:

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

- Associate basic concepts of human resource management
- Procure process of human resources planning
- Estimate employee training and appraisal
- Summarizing recent trends in HRM and green HRM

| Unit no. | Contents | No. of Hours |
|------------|--|--------------|
| I | Introduction to Human Resource Management (HRM) <ul style="list-style-type: none"> ▪ Nature, Objectives and Importance of Human Resource Management. ▪ Functions of Human Resource Management. ▪ HR Manager- Meaning, Role ▪ Responsibilities of HR Manager. | 15 |
| II | Procurement of Human Resource Planning <ul style="list-style-type: none"> ▪ Meaning, Concept, Objectives and Benefits of HRP ▪ Job Analysis-Concept, Job Description and Job Specification. ▪ Recruitment-Meaning, importance and sources of recruitment. ▪ Selection-Meaning, concept and Selection Procedure. | 15 |
| III | Employee Training and Appraisal <ul style="list-style-type: none"> ▪ Employee Training –Need of training and Methods of training. ▪ Concept- Job Evaluation, Promotion, Transfer, Job Rotation and Job enrichment ▪ Performance Appraisal - Meaning and purpose of performance appraisal | 15 |
| IV | Recent Trends in HRM <ul style="list-style-type: none"> ▪ HRIS, Flexi time, Dual career, moonlighting of employees. ▪ International HRM and Cross Culture ▪ Employee Engagement & Employer Branding. ▪ Green HRM | 15 |

References:

1. Human Resource Management - Dr. C.B Gupta, Sultan chand and sons publications
2. Personnel Management - Edwin Flippo publisher- McGraw- Hill Inc.US
3. Human Resource Management- McGraw- Hill, Text and Cases, - K. Aswathappa
4. Human Resource Management -P. Subba Rao, Macmillan

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
DSM II: Advance Accounting
Credits: 4

(Marks: Semester End:80 Internal Assessment:20 Total Marks: 100)

COURSE OUTCOMES:

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

- Equipped with the knowledge and skills required to tackle complex accounting concepts and practices.
- Acquaint with essential financial tools and contextualize their application for meaningful analysis.
- Analyze the financial performance of an organization through its financial statements
- Identifying procedures related to issue of shares

| Unit no. | Contents | No. of Hours |
|------------|--|--------------|
| I | Accounting for Non -Profit Organizations <ul style="list-style-type: none"> ▪ Non-Profit Entities- Meaning, Features of Non-Profit Entities ▪ Preparation of Accounting Records - Receipts and Payments Account, Income and Expenditure Account. Balance Sheet ▪ Difference between Receipt and Payment Account and Income and Expenditure account ▪ Accounting problems of not-for-profit concerns | 15 |
| II | Rectification of Errors <ul style="list-style-type: none"> ▪ Rectification of Errors: concept and types ▪ Classification of errors ▪ Suspense account ▪ Rectifying Accounting problems | 15 |
| III | Final Accounts <ul style="list-style-type: none"> ▪ Concept and Importance of final accounts ▪ Trading account, Profit and loss A/c ▪ Profit and loss appropriation A/c, Balance Sheet. ▪ Difference between profit and loss A/c and Profit and Loss ▪ Appropriation A/c., problems on final A/c (sole trader) | 15 |
| IV | Company Accounts <ul style="list-style-type: none"> ▪ Share capital: Concept and types of share capital, ▪ Issue of shares for cash and consideration ▪ Over subscription, under subscription and forfeiture of shares ▪ Practical problems on company accounts | 15 |

References:

1. Advanced Accounts -Shukla. M.C., Grewal T.S., and Gupta, - S. Chand & Co. New Delhi.
2. Accounting & Finance for Bankers: Abhinash Kumar Mandilwar- R.Gupta
3. Principles of Financial Accounting: Lt Bhupinder-Cengage
4. Introduction to Accountancy: T.S.Grewal, S.C. Gupta S. Chand & Co. New Delhi
5. Financial Accounting: S.N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari- Vikas Publication

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
OE- V: Business Statistics Paper I
Credits: 2
(Marks: Semester End:40 Internal Assessment:10 Total Marks: 50)

COURSE OUTCOMES:

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

- Associate basic knowledge of business statistics
- Acquaint them with knowledge of data classification and representation

| Unit no. | Contents | No. of Hours |
|-----------|---|--------------|
| I | Introduction to Business Statistics <ul style="list-style-type: none"> ▪ Meaning and Scope of Business Statistics ▪ Meaning of Primary and Secondary Data, Qualitative and Quantitative Data ▪ Frequency Distribution, Meaning and Need of Sampling ▪ Simple and Stratified Sampling Methods, Application of Business Statistics in Industry | 15 |
| II | Statistical data and representation <ul style="list-style-type: none"> ▪ Introduction, Attributes and Variables of Data Condensation ▪ Meaning, objectives and types of Classification ▪ Objectives and types of Tabulation ▪ Distinguish between Classification and Tabulation | 15 |

References:

1. Business Mathematics and Statistics-I, Dr. Mangesh P. Waghmare and Ravikiran Prafull Kakade, Thakur Publication Pvt. Ltd. Pune
2. Business Mathematics- Pinky Agarwal, Thakur Publication Pvt. Ltd. Pune
3. Business Mathematics and Statistics- Ravikiran Kakade, Dr. M. Waghmare
4. Fundamentals of Statistics- S. P. Gupta, Himalaya Publishing House.
5. Introduction to Statistics- m. Girija and V. Girija ad Statistics for Management- P. N. Arora and S. Arora

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
OE- V: Environmental Science Paper I
Credits: 2
(Marks: Semester End:40 Internal Assessment:10 Total Marks: 50)

COURSE OUTCOMES:

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

- Acquaint with interaction between people and environment.
- Retrieving about various environment issues such as ecosystem, etc.

| Unit no. | Contents | No. of Hours |
|-----------|--|--------------|
| I | Introduction to Environmental Science <ul style="list-style-type: none"> ▪ Definition, Principles & Scope of environmental science. ▪ Structure and composition of atmosphere ▪ Troposphere, Stratosphere, Mesosphere, Thermosphere, Hydrosphere, Lithosphere- horizon ▪ Nutrients in soil, Nitrogen pathways and Biosphere | 15 |
| II | Environmental Education <ul style="list-style-type: none"> ▪ Definition and background of environmental education ▪ Need and Objectives of environmental education ▪ Role of Government and NGO in protection of environment | 15 |

References:

1. Principles of environmental science by watt, K.E.F., McGraw-Hill Book Company
2. Environmental Science by Nobel, B.J. and Kormandy, E.J., The way the world works, Prentice-Hall Inc., N.J.
3. Environmental Science by Turk A., Turk, J. Wittes J. T. and Wittes, R. E.
4. Environmental Science: An Introduction by G. T. Miller
5. Ecology & Environment by P. D. Sharma

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
VSC III: Quantitative Techniques
Credits: 2
(Marks: Semester End:40 Internal Assessment:10 Total Marks: 50)

COURSE OUTCOMES:

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

- Acquaint basic knowledge of quantitative techniques
- Instill the practical knowledge about calculation of interest

| Unit no. | Contents | No. of Hours |
|-----------|--|--------------|
| I | Introduction to Quantitative Techniques <ul style="list-style-type: none"> ▪ Introduction, Meaning and Definition of Quantitative Techniques ▪ Classification and Functions of Quantitative Techniques ▪ Uses of Quantitative Techniques ▪ Limitations of Quantitative Techniques | 15 |
| II | Interest <ul style="list-style-type: none"> ▪ Simple Interest- Meaning and Calculation of Simple Interest ▪ Compound Interest- Meaning and Calculation of Compound Interest ▪ Difference between Simple Interest and Compound Interest | 15 |

References:

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

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
AEC III: Business Communication III
Credits: 2
(Marks: Semester End:40 Internal Assessment:10 Total Marks: 50)

COURSE OUTCOMES:

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

- Design business correspondence that would require in professional lives
- Learn the rules of language and how to deduce language structure and usage

| Unit no. | Contents | No. of Hours |
|-----------|---|--------------|
| I | Part of Speech <ul style="list-style-type: none"> ▪ Parts of Speech, Tenses Articles ▪ Prepositions and Linkers ▪ Punctuation, Common Mistakes ▪ Polite Expression, Affixes | 15 |
| II | Application Letter <ul style="list-style-type: none"> ▪ Application Letters Meaning, Types- Guidelines to write ▪ Covering Letter ▪ Resumes - Form and content of an application letter | 15 |

References:

1. Business Communication- Shirley Taylor, Pearson Publication Ltd.
2. Business Communication- Shivaji University, Kolhapur
3. Practical usage in English- Michael Swan
4. Writing that works, 3E: How to communicate effectively in business
5. Essential of Business Communication- Rajendra Pal

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
FP – I- Field Project I
Credits: 2
(Total Marks: 50)

COURSE OUTCOMES:

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

- Understand domain knowledge of organization.
- Identify the features of organization.

| | |
|--|---|
| Guidelines for project | <p>1. A group of maximum two to four students prepare a Field project under the guidance of internal teacher.</p> <p>2. Students should adopt Field Visit approach</p> <p>3. Students should visit any type of bank and collect the information about different features of bank and products and services offered by the bank.</p> <p>4. Number of Copies: The student should submit one Spiral copy of the Field Project Report to College /University & also prepare one individually spiral copy.</p> <p>5. The Field project report is duly signed by Principal or Head of Department, Project Guide and Student</p> |
| Guidelines for submission of the Project Report | <p>a. Paper: The Report shall be typed on white paper, A4 size, for the final submission. The report to be submitted must be original and subsequent copies may be photocopied on any paper.</p> <p>b. Typing: The typing shall be of standard letter size, 1.5 spaced and on both side of the paper. (Normal text should have Times New Roman, Font size 12. Headings can have bigger size)</p> <p>c. Margins: The typing must be done in the following margins: Left 1.5 inch, Right ----- 1 inch Top ----- 1 inch, Bottom 1 inch</p> <p>d. Front Cover: The front cover should contain the following details: TOP: The title in block capitals of 6mm to 15mm letters. CENTRE: Full name in block capitals of 6mm to 10mm letters.</p> |

| | |
|---------------------------------|--|
| | BOTTOM: Name of the University, Course, Year of submission -all in block capitals of 6mm to 10mm letters on separate lines with proper spacing with center alignment |
| Documentation Format | a) Cover Page b) Institute/College Recommendation c) Guide Certificate d) Declaration e) Acknowledgement f) Index g) Chapter Scheme <ol style="list-style-type: none"> 1)Introduction 2) Company Profile 3)Data Analysis & Interpretation 4)Findings & Conclusion 5) References 6)Annexure |

Field Project Evaluation

Total Marks: 50

| Sr. No. | Norms | Marks |
|----------|----------------------|-----------|
| 1 | Project Report | 20 |
| 2 | Project Presentation | 15 |
| 3 | Question/ Answer | 15 |
| | TOTAL | 50 |

Field Project Examination should be conducted by the University appointed examiner panel

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – IV
DSC- VII: Modern Management
Credits: 4
(Marks: Semester End:80 Internal Assessment:20 Total Marks: 100)

COURSE OUTCOMES:

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

- Make students aware about the thoughts propounded by management experts in the modern scenario
- Associating concept of TQM and Quality standards
- Expose students to quality control and SWOT analysis techniques
- Understand the Japanese management practices

| Unit no. | Contents | No. of Hours |
|------------|--|--------------|
| I | Contribution to Modern Management Practices <ul style="list-style-type: none"> ▪ Concept of Modern Management ▪ Modern Management Techniques ▪ Mary Parker Follett contribution to Management ▪ Contribution of C.K. Pralhad: Core Competencies | 15 |
| II | Total Quality Management (TQM) <ul style="list-style-type: none"> ▪ Concept and evolution of TQM ▪ Elements of TQM, Principles of guiding TQM ▪ Quality standards: ISO Quality standards meaning ▪ Importance and Elements of Quality standards | 15 |
| III | SWOT Analysis and Benchmarking <ul style="list-style-type: none"> ▪ Concept of SWOT analysis ▪ Advantages and limitations of SWOT analysis ▪ Benchmarking-meaning, its types and advantages ▪ Benchmarking in Strategic Management | 15 |
| IV | Japanese Management Practice <ul style="list-style-type: none"> ▪ Concept of Japanese Management ▪ 5-S System- meaning and importance ▪ Kaizen-meaning and importance ▪ Poka-Yoke- meaning and importance | 15 |

References:

1. Principles of Management- P.C.Tripathi& P.N Reddy, Tata McGraw, Hill, Noida.
2. Modern Management Practices- Dr. A.K.Gavai
3. Principles of Management-L.M. Prasad, S.Chand& Sons Co. Ltd, New Delhi.
4. Business Organisation and Management-M.C. Shukla
5. Principles and Practices of Modern Management: Dr. Pankaj Madan. Dr Ashutosh Priya.
- Global Academic Publishers and Distributors

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – IV
DSC- VIII: Human Resource Development Paper II
Credits: 4

(Marks: Semester End:80 Internal Assessment:20 Total Marks: 100)

COURSE OUTCOMES:

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

- Associating basic concepts of Human Resource Development
- Procurement planning of human resources development
- Highlighting human resource development system
- Summarizing recent trends and working about HRD development

| Unit no. | Contents | No. of Hours |
|------------|---|--------------|
| I | Introduction to HRD <ul style="list-style-type: none"> ▪ The evolution of Human Resource Development ▪ The relationship between HRD and HRM ▪ Functions of Human Resource Development ▪ Challenges to organizations and to HRD professionals | 15 |
| II | HRD System <ul style="list-style-type: none"> ▪ process of designing HRD system ▪ HRD system and sub system its process and outcomes ▪ HRD culture and climate ▪ factors effecting in HRD system | 15 |
| III | Planning for HRD <ul style="list-style-type: none"> ▪ Meaning and concept of career planning ▪ Objective and nature of career planning, ▪ Process of career planning, functions of career planning, ▪ Succession planning-meaning, concept and scope of succession planning. | 15 |
| IV | Recent trends in HRD and HRD department <ul style="list-style-type: none"> ▪ Emerging trends of HRD, ▪ Line managers and HRD ▪ Principals of designing HRD system ▪ Providing physical and financial resources and facilities. | 15 |

References:

1. Human Resource Management: A Managerial Perspective by Cengage Learning EMEA; 2nd edition,
2. Human Resource Management - Dr.C.B Gupta, Sultan chand and sons publications
3. HRD Audit- T. V. Rao, SAGE Response business books 2nd edition.
4. Human Resource Management- McGraw- Hill, Text and Cases, - K. Aswathappa

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – IV
DSM III: Basic Cost Accounting
Credits: 4
(Marks: Semester End:80 Internal Assessment:20 Total Marks: 100)

COURSE OUTCOMES:

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

- Interpret cost behavior and its impact on management decisions
- Navigate the budgeting process, including performance evaluation
- Distinguish financial information constructively
- Estimate Marginal costing, BEP concepts effectively

| Unit no. | Contents | No. of Hours |
|------------|--|--------------|
| I | Cost Accounting: An Overview <ul style="list-style-type: none"> ▪ Meaning of Costing and Cost Accounting ▪ Objectives of Cost Accounting ▪ Differences between Financial Accounting and Cost Accounting ▪ Advantages and Limitations of Cost Accounting ▪ Costing Methods and Techniques | 15 |
| II | Statement of Cost <ul style="list-style-type: none"> ▪ Preparation and Presentation of Cost Data and Information ▪ Tabulation of Cost Data ▪ Preparation of Cost Sheets | 15 |
| III | Marginal Costing <ul style="list-style-type: none"> ▪ Marginal Costing: concept, importance ▪ Profit – Volume Ratio, Break – Even Point, ▪ Margin of Safety, Application of Break-even Analysis. ▪ Practical problems | 15 |
| IV | Budget and Budgetary Control <ul style="list-style-type: none"> ▪ Concept, characteristics of Budget and Budgetary Control ▪ Classification of budgets ▪ Preparation of Cash Budget ▪ Preparation of Flexible Budget | 15 |

References:

1. Cost Accounting-Jawahar Lal Tata McGraw Hill
2. A textbook of financial, cost and Management accounting- Dr. P. Periasamy-Himalaya Publishing House
3. Problems in Cost Accounting- Maheswari S.N., Mahaveer Publications
4. Cost Accounting M.N Arora., Priyanka Kalyal-Vikas Publishing
5. Cost Accounting- R.S. N Pillai., V.Bagavati-S.Chand

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – IV
OE VI: Business Statistics Paper II
Credits: 2
(Marks: Semester End:40 Internal Assessment:10 Total Marks: 50)

COURSE OUTCOMES:

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

- Associate basic knowledge of Correlation
- Acquaint them with knowledge of Index Number

| Unit no. | Contents | No. of Hours |
|-----------|--|--------------|
| I | Correlation <ul style="list-style-type: none"> ▪ Meaning of correlation and application of correlation. ▪ Types of correlation and degree of correlation. ▪ Methods-III Scatter Diagram, Karl Pearson's Coefficient of Correlation ▪ Spearman's Rank Coefficient of Correlation | 15 |
| II | Index Number <ul style="list-style-type: none"> ▪ Meaning, Types and Uses of Index number. ▪ Methods of constructing Price Index Number, Fixed – Base Method, Chain-Base Method ▪ Consumer Price Index Number and Fisher's Ideal Index Number, Reversibility Test- Time and Factor. | 15 |

References:

1. Business Mathematics and Statistics- Ravikiran Kakade, Dr. M. Waghmare
2. Fundamentals of Statistics- S. P. Gupta, Himalaya Publishing House.
3. Business Mathematics and Statistics-I, Dr. Mangesh P. Waghmare and Ravikiran Prafull Kakade, Thakur Publication Pvt. Ltd. Pune
4. Business Mathematics- Pinky Agarwal, Thakur Publication Pvt. Ltd. Pune

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – IV
OE VI: Environmental Science Paper II
Credits: 2
(Marks: Semester End:40 Internal Assessment:10 Total Marks: 50)

COURSE OUTCOMES:

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

- Acquaint with interaction between people and environment.
- Awareness about various environment issues such as ecosystem, natural resources etc.

| Unit no. | Contents | No. of Hours |
|-----------|--|--------------|
| I | Ecosystem structure <ul style="list-style-type: none"> ▪ Concept of ecosystem, Functions of ecosystem ▪ Types of ecosystems- Terrestrial, Fresh water, Marine. ▪ Trophic levels in ecosystem | 15 |
| II | Natural Resources <ul style="list-style-type: none"> ▪ Definition, Concept & classification of resources ▪ Land Resources ▪ Energy Resources ▪ Forest Resources | 15 |

References:

1. Environmental resources by Mathur
2. Environmental Science by Nobel, B.J. and Kormandy, E.J., The way the world works, Prentice-Hall Inc., N.J.
3. Tyner, WE: Energy resources & economic development in India, Allied pub. Pvt. Ltd.
4. Environmental Science: An Introduction by G. T. Miller
5. Ecology & Environment by P. D. Sharma

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – IV
SEC II: Quantitative Skills
Credits: 2
(Marks: Semester End:40 Internal Assessment:10 Total Marks: 50)

COURSE OUTCOMES:

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

- Acquire basic quantitative skills
- Instill the practical knowledge about calculation of mean, median, mode and dispersion

| Unit no. | Contents | No. of Hours |
|-----------------|---|---------------------|
| I | Measures of Central Tendency <ul style="list-style-type: none"> ▪ Mean, Median, Mode ▪ Relation of Mean, Median, Mode ▪ Comparison of Mean, Median, Mode ▪ Merits and Demerits of Measures of Central Tendency | 15 |
| II | Measures of Dispersion <ul style="list-style-type: none"> ▪ Measures of Dispersion- Meaning, Methods ▪ Range, Quartile Deviation ▪ Mean Deviation, Standard Deviation | 15 |

References:

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

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – IV
AEC IV: Business Communication IV
Credits: 4
(Marks: Semester End:80 Internal Assessment:20 Total Marks: 100)

COURSE OUTCOMES:

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

- Design business correspondence required in their professional lives
- Familiarized with written and oral communication skills to enable letter preparation and participation in recruitment process

| Unit no. | Contents | No. of Hours |
|-----------|---|--------------|
| I | Report Writing <ul style="list-style-type: none"> ▪ Report writing – Features, Types of Reports, ▪ Organization of a Business Report, ▪ Preparation of Report – Long and Short Report ▪ Report by Individuals and Committees | 15 |
| II | Resume <ul style="list-style-type: none"> ▪ Resume, Preparation of Resume ▪ Interview: Meaning, Interview Preparation ▪ Objectives and Techniques of Facing Interviews ▪ Types of Interviews, Creating & maintaining Digital Profile | 15 |

References:

1. Business Communication- Shirley Taylor, Pearson Publication Ltd.
2. Business Communication- Shivaji University, Kolhapur
3. Practical usage in English- Michael Swan
4. Writing that works, 3E: How to communicate effectively in business
5. Essential of Business Communication- Rajendra Pal

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Business Management Major
SEMESTER – III
Community Engagement Programme (CEP): I
Credits: 2

1. INTRODUCTION:

New generation of students are increasingly unaware of local, rural and peri-urban realities surrounding their HEIs, as rapid urbanization has been occurring in India. A large percentage of Indian population continues to live and work in rural and peri-urban areas of the country. While various schemes and programs of community service have been undertaken by HEIs, there is no singular provision of a well- designed community engagement course that provides opportunities for immersion in rural realities. Such a course will enable students to learn about challenges faced by vulnerable households and develop an understanding of local wisdom and lifestyle in a respectful manner.

2. OBJECTIVES:

- To promote a respect for rural culture, lifestyle, and wisdom among students.
- To learn about the present status of agricultural and development initiatives.
- Identify and address the root causes of distress and poverty among vulnerable households.
- Improve learning outcomes by applying classroom knowledge to real-world situations.

To achieve the objectives of the socio-economic development of New India, HEIs can play an important role through active community engagement. This approach will also contribute to improve the quality of both teaching and research in HEIs in India. India is a signatory to the global commitment for achieving Sustainable Development Goals (SDGs) by 2030. Achieving these 17 SDG goals requires generating locally appropriate solutions. Community engagement should not be limited to a few social science disciplines alone. It should be practiced across all disciplines and faculties of HEIs. These can take the forms of enumerations, surveys, awareness camps and campaigns, training, learning manuals/films, maps, study reports, public hearings, policy briefs, cleanliness and hygiene teachings, legal aid clinics, etc. For example, students of chemistry can conduct water and soil testing in local areas and share the results with the local community. Students of science and engineering can undertake research in partnership with the community on solid and liquid waste disposal. Therefore, students are being encouraged to foster social responsibility and community engagement in their teaching and research.

3. LEARNING OUTCOMES:

After completing this course, students will be able to

- Gain an understanding of rural life, Indian culture, and social realities.
- Develop empathy and bonds of mutuality with the local community.

- Appreciate the significant contributions of local communities to Indian society and economy.
- Learn to Value local knowledge and wisdom.
- Identify opportunities to contribute to the community's socioeconomic improvement.

4. Credits: Two credit Course; Students are expected to complete 60 hours of participation

5. COURSE STRUCTURE:

| Sr. No. | Module Title | Module Content | Teaching/Learning/ Methodology |
|----------------|--|--|---|
| 1 | Appreciation of Rural Society | Rural lifestyle, rural society, joint family, caste and gender relations, rural values with respect to community, rural culture nature and public resources, ponds and fisheries, elaboration of soul of India lies in villages' rural infrastructure, | Classroom discussions Field visit Individual /Group conference Report/journal submission & VIVA |
| 2 | Understanding rural and local economy and livelihood | Agriculture, farming, land ownership, water management, animal husbandry, non-farm livelihood and artisan's rural entrepreneurs, rural markets, migrant labour, social innovation projects | Classroom discussions Field visit Individual /Group conference Report/journal submission & VIVA |
| 3 | Rural and local Institution | Traditional rural and community organization, self-help groups, decentralized planning, panchayat raj institutions Gram panchayat, Nagarpalika and Municipalities, local Civil Society, Local administration, National rural, Livelihood Mission [NRLM], Mahatma Gandhi National Rural Employment. Guarantee [MGNREGA]. | Classroom discussions Field visit Individual /Group conference Report/journal submission & VIVA |
| 4 | Rural and National development programmers | History of rural development and current National Programms in India: Sarva shiksha Abhiyan, Beti Bachao Beti Padhao, Ayushman Bharat, eShram Swachh Bharat, PM Awas yojana, Skill India, Digital India, Start-Up India, Stand-Up India, Scheme of Fund for Regeneration of Traditional Industries (SFURTI), Jal Jeevan Mission, Mission Antyodaya, ATMANIRBHAR Bharat, etc. | Classroom discussions Field visit Individual /Group conference Report/journal submission & VIVA |

Note: Faculty can make addition in the list of activities as per domain content:

Recommended field-based activities (Tentative):

- Participate in Gram Sabha meetings, and study community participation;
- Visit to Swachh Bharat Mission project sites, conduct analysis and initiate problem-solving measures;
- Interaction with Self Help Groups (SHGs) women members, and study their functions and challenges; planning for their skill-building and livelihood activities;
- Visit Mahatma Gandhi National. Rural Employment Guarantee Act 2005 (MGNREGS) project sites, interact with beneficiaries and interview functionaries at the work site;
- surveys on Mission Antyodaya to support under Gram Panchayat Development Plan
- Visit Rural Schools/mid-day meal centers, study academic and infrastructural resources, digital divide and gaps;
- Associate with Social audit exercises at the Gram Panchayat level, and interact with programme beneficiaries;
- Visit to local Nagarpalika office and review schemes for urban informal workers and migrants;
- Attend Parent Teacher Association meetings, and interview school drop outs;
- Visit local Anganwadi and observe the services being provided;
- Visit local NGOs, civil society organizations and interact with their staff and beneficiaries;
- Organize awareness programmes, health camps, Disability camps and cleanliness camps;
- Conduct soil health test, drinking water analysis, energy use and fuel efficiency surveys and building solar powered village;
- Understanding of people's impacts of climate change, building up community's disaster preparedness;
- Organize orientation programmes for farmers regarding organic cultivation, rational use of irrigation and fertilizers, promotion of traditional species of crops and plants and awareness against stubble burning;
- Formation of committees for common property resource management, village pond maintenance and fishing;
- Identifying the small business ideas (handloom, handicraft, khadi, food products, etc.) for rural areas to make the people self-reliant.
- Interactive with local leaders, panchayat functionaries, grass-root officials and local institutions regarding village development plan preparation and resource mobilization;
- Financial Literacy Awareness Programme
- Digital Literacy Awareness Programme
- Education Loan Awareness Programme
- Entrepreneurship Awareness Programme
- Awareness Programmes on Government Schemes
- Products Market Awareness
- Services Market Awareness
- Consumer Awareness Programme
- Accounting Awareness Programme for Farmers
- Accounting Awareness Programme for Street Vendors etc.

The above list of activities is not exhaustive. The college may add more activities of CEP related to the subjects under Faculty of Commerce and Management. The college may identify such areas for CEP as per the demand by the students as well as concerned teachers.

6. IMPORTANT RULES AND REGULATIONS FOR CEP:

Concurrent Fieldwork:

Students must conduct comprehensive studies on various challenges that they face in their chosen field. Every work relevant to the subject matter should be compiled and documented. Students should keep separate fieldwork diary or maintain journal in order to record their fieldwork experiences i.e. reading, e- contents, tasks, planning and work hours have to be recorded in the diary. Detailed work records report on students' fieldwork experiences and activities to be submitted and should be presented. The fieldwork conference is part of the timetable and is mandatory. Faculty should hold a fieldwork conference FOREIGHTNIGHTLY for all students.

In addition to the principal curriculum, the students engage in a variety of community development- related activities. They are encouraged to plan and carry out programs, processions, and events for social causes. These activities seek to enhance students' personal and professional skills as well as foster self- development. "Rural Camp" should be embedded in the curriculum for first-year students to be held in the backward and neglected areas of District's.

Concurrent Fieldwork is the core curriculum activity in the CEP course. Hence, 100% attendance of the students is mandatory in case of absence on any student, supplementary fieldwork must be arranged and accomplished with the approval of the faculty supervisor.

7. EVALUATION/ASSESSMENT SCHEME:

Students should keep a Field Diary / journal to record, content, readings and field visit planning. The assessment pattern is internal and external i.e. 40+10.

Internal continuous Assessment: Participation in concurrent field visits 40%; individual/group field project conference, report/journal submission 40%.

External Assessment: Presentation of field project findings (VIVA) should be assigned 20%.

Nature of Question Paper and Scheme of Marking (Proposed)

A) For Four Credits

Total marks: 80

Note: following pattern is given by taking nature of course in management and commerce course into consideration

Question No: 1 Multiple Choice Question/ Fill in the blanks/ True or False.

(Any two question options from three) 20 marks

Question No: 2 Short Notes Questions (any four out of six) 20 marks

Answer limit 150-200 words

Question No: 3 Short Answer Questions (any four out of six) 20 marks

Answer limit 150-200 words

Question No: 4 Long Answer Questions (any two out of Four) 20 marks

Answer limit 300-400 words

B) For two Credits

Total marks: 40

Question No: 1 Multiple Choice Question/ Fill in the blanks/ True or False.

10 marks

Question No: 2 Short Notes Questions (any Two out of Four) 10 marks

Answer limit 150-200 words

Question No: 3 Short Answer Questions (any Two out of Four) 10 marks

Answer limit 150-200 words

Question No: 3 Long Answer Questions (any one out of two) 10 marks

Answer limit 300-400 words

C) Internal Assessment

20 Marks/ 10 Marks

1. Assignments
 2. Seminar
 3. Poster Presentation
 4. Role Play/ Case Study
 5. Group Discussion
 6. Unit Tests
 7. Visits
 8. Group project
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