



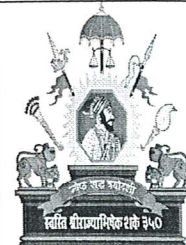
Estd. 1962
"A++" Accredited by
NAAC (2021)
With CGPA 3.52

**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 दुरध्वनी ०२३१-२६०९०९४



Ref./SU/BOS/Com & Mgmt./ 154

Date : 25/05/2026

The Principal
All Concerned Affiliated Colleges/ Institutions,
Shivaji University, Kolhapur

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

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised syllabi of **B. Com. Part-III Bank Management (Entire) (Sem. V & VI)** under the Faculty of Commerce & Management as per National Education Policy, 2020

This syllabi shall be implemented from the academic year **2026-2027** 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 programme will be set for the examinations to be held in October/November 2026 & March/ April, 2027. 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,


Dy. Registrar

Encl: As above

for Information and necessary action

Copy to:

1	The I/c Dean, Faculty of Commerce & Management	6	Appointment Section A & B
2	The Director, Board of Examinations and Evaluation	7	I.T.Cell /Computer Centre
3	The 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



NAAC A++ Grade

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

**(In accordance with National Education Policy
With effect from Academic Year 2026-27)**

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – V
Major VII: Corporate Banking
Credits: 4

COURSE OUTCOMES:

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

- Understand the concept and importance of corporate banking
- Executing the knowledge of corporate banking products in banking practices
- Become expert in corporate banking services
- Build corporate banking business

Unit no.	Contents	No. of Hours
I	Basics of Corporate Banking ▪ Meaning and Role of Corporate Banking in Economic Development ▪ Meaning, Features and Process of Factoring and Forfeiting services ▪ Meaning, Nature and sources of Working Capital Finance ▪ Nature and Importance of Business Advisory services	15
II	Corporate Finance & Forex Management ▪ Concept and Importance of Offshore Banking Services ▪ Corporate Debt Restructuring Services, IMF & IBRD ▪ Meaning and Importance of Forex Management, Exchange Rate ▪ Nature and Importance of Import-Export Finance	15
III	Investment Banking ▪ Meaning, Evolution and Scope of Investment Banking ▪ Meaning and Functions of Merchant Banks ▪ Meaning and Nature of Venture Capital ▪ Meaning and Importance of Loan Syndication	15
IV	Project and Infrastructure Finance ▪ Characteristics and sources of Project Finance. ▪ Project Report for Loan ▪ Infrastructure Finance Companies in India ▪ Problems Related to Project and Infrastructure finance	15

References:

1. Desai Vasant (2015) Bank Management, Himalaya Publishing House, New Delhi
2. Mathav S B. (2013) Financial Management, Mac-Millan Publications.
3. Yadhav S. S. (2010) Foreign Exchange Markets (Latest Edition) Mac-Millan Publications.
4. Indian Institute of Banking & finance –Corporate Banking (2015) Mac-Millan Publications.
5. IIBF – International Corporate Finance, Mac-Millan Publications.
6. Ramamurthy Natarajan (2016) Corporate Banking: A Guide Book for Novice, Create Space Independent Publishing Platform

SHIVAJI UNIVERSITY, KOLHAPUR Faculty of Commerce and Management Syllabus as per National Education Policy (NEP) 2020 B.Com. Bank Management SEMESTER – V Major VIII: Financial Markets and Services Credits: 4		
COURSE OUTCOMES: After studying this course, students will be able to.... • Associate with the nature and structure of Financial Market in India • Deconstruct business practices in money market and capital market • Understand functioning of different Intermediaries in Financial Markets		
Unit no.	Contents	No. of Hours
I	Introduction to Financial Markets in India ▪ Meaning, Importance & Types of Financial Services ▪ Structure of Financial Services, Finance Function. ▪ Role of RBI and SEBI in regulating financial markets ▪ Problem faced by the Indian Financial Market	15
II	Capital Market Operations ▪ Structure of capital Market, Meaning, Nature and Grading of IPO ▪ Pricing of IPO: Fixed Price Issue and Book Building Issue ▪ BSE and NSE: Role and functions, Listing of Securities ▪ Meaning and need of Credit Rating, Credit Rating Agencies in India	15
III	Money Market in India ▪ Meaning and Structure of Money Market in India ▪ Financial Instruments used in Indian Money Market ▪ Problems of Indian Money Market ▪ Role and functions of Depository Organizations: CDSL and NSDL	15
IV	International Finance ▪ Concept and Importance of International Finance ▪ Instruments of international finance- ADR, GDR, IDR ▪ Foreign Institutional Investors (FII)- meaning, importance ▪ Foreign Direct Investment (FDI)- meaning, importance, difference between FII and FDI	15

References:

1. Bhole I.M. (2009). Financial Institutions and Market, 5th edition, 2nd reprint in 2009 Tata McGraw Hill.
2. Benson Kunjukunju Et Al. (2012). Financial Markets and Financial Services in India, New Century Publication, New Delhi.
3. Preeti Singh (2016). Investment Management, Himalaya Publishing House Pvt. Ltd.,
4. PawanJhabak(2016). Securities Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd.
5. Braam van den Berg (2015). Understanding Financial Markets & Instruments Academy of Financial Market.

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – V
Major IX: Credit Risk Management
Credits: 2

COURSE OUTCOMES:

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

- Associate with risk management in banking sector
- Assess the tools and techniques of risk management

Unit no.	Contents	No. of Hours
I	Introduction to Risk Management and Basel Norms ▪ Risk Management in Banks, Types of Risk Management ▪ Nature and Importance, Essential Techniques of Risk Management. ▪ Basel- I, II and III Norms ▪ CAMELS Rating & its Factors	15
II	Credit Risk Management and Ratio Analysis ▪ Meaning, Importance and Types of Credit Risk Management ▪ Challenges, Steps of Credit Risk Management ▪ Meaning and Types of Ratios ▪ Applications of Ratio Analysis in Banking (Practical Problem)	15

References:

1. Diriba C., Girmay F. (2012). Credit Risk Management, LAP Lambert Academic Publishing
2. IIBF (2012). Credit and Risk Management, McMillan Publications
3. Sethi J., Bhatia N. (2013). Elements of Banking and Insurance, Prentice Hall of India, New Delhi.
4. Singh S., Singh Yogesh (2008). Risk Management in Banks: Concepts and Applications, The Challenges Ahead, Response Books, New Delhi.
5. Viacheslav K. (2014). Credit Risk Management, LAP Lambert Academic Publishing

SHIVAJI UNIVERSITY, KOLHAPUR Faculty of Commerce and Management Syllabus as per National Education Policy (NEP) 2020 B.Com. Bank Management SEMESTER – V Major E- I: Fundamentals of Entrepreneurship Credits: 4		
COURSE OUTCOMES: After studying this course, students will be able to.... • Summarize the concept of Entrepreneurship Development. • Acquaint students with different theories of Entrepreneurship. • Develop knowledge and understanding in creating and managing new venture. • Estimate about Recent Trends and Concepts in Entrepreneurship.		
Unit no.	Contents	No. of Hours
I	Entrepreneur ▪ Meaning, Evolution and Functions of Entrepreneur ▪ Qualities of successful entrepreneur, Types of Entrepreneurs ▪ Obstacles to become an entrepreneur. ▪ Challenges before existing entrepreneur in modern era	15
II	Entrepreneurship and Entrepreneurship Development ▪ Meaning, Need & Importance of Entrepreneurship ▪ Meaning, Objectives, Steps & Structure of Entrepreneurship Development ▪ Introduction, Functions and Performance of - EDI, MCED And DIC ▪ Theories of entrepreneurship- Joseph Schumpeter's Theory of Innovation, Hagen's theory of Status Withdrawal, David McClelland's Need for Achievement theory, Knight's Risk-Taking theory	15
III	Micro, Small and Medium Enterprises (MSME) ▪ Meaning, Importance of MSME ▪ Problems and Remedies of MSME ▪ Government Policy and Support to MSME ▪ Steps involved in the formation of Small Enterprises- Location, Clearances, Permits required, Formalities, Licensing and Registration Procedure	15
IV	Recent Trends in Entrepreneurship ▪ Concepts and Characteristics Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur ▪ Incubation Centre - Concept and Importance ▪ Recent Trends - Start up, Stand up, Skill India, Make in India ▪ Government Financial Assistance for new ventures	15

References:

1. Vasant Desai- "The Dynamics of entrepreneurship Development and Management, Himalaya Publishing House, Mumbai, Sixth Edition, 2010.
2. Khanka S.S "Entrepreneurship Development", Chand and Company Ltd, New Delhi, Third Revised Edition, 2001."
3. N.P. Singh, "Entrepreneurship Development", -Theories & practices.
4. Entrepreneurship Development in India-Dr. C.B.Gupta & Dr. N. P. Srinivasan, Sultan Chand & Sons, New Delhi.
5. M. Gangadhar Rao, "Entrepreneurship & Entertainment Development.

SHIVAJI UNIVERSITY, KOLHAPUR Faculty of Commerce and Management Syllabus as per National Education Policy (NEP) 2020 B.Com. Bank Management SEMESTER – V Major E- I: Human Resource Management Credits: 4		
COURSE OUTCOMES: After studying this course, students will be able to.... • Associate with basic concepts, principles & functions of Human Resources Management. • Summarize the Procurement process of human resources • Understand Importance of training and development for the employees • Estimate the recent trends in HRM		
Unit no.	Contents	No. of Hours
I	Introduction to Human Resource Management (HRM) ▪ Nature, Objectives and Importance of Human Resource Management ▪ Functions of Human Resource Management ▪ HR Manager- Role and Responsibilities	15
II	Procurement of Human Resource Planning ▪ Meaning, Objectives, Benefits and HRP at different levels, ▪ Job Analysis-Concept, Uses, Job Description and Job Specification. ▪ Recruitment-Meaning, Objectives, importance, sources of recruitment ▪ Selection-Meaning, Selection Procedure, Concept of Placement and Induction	15
III	Employee Training and Appraisal ▪ Employee Training – Meaning and need of training, Methods of training ▪ Job Evaluation, Promotion, Transfer ▪ Job Rotation and Job enrichment ▪ Performance Appraisal - Meaning and purpose of performance appraisal	15
IV	Recent Trends in HRM ▪ HR in Virtual organization, ▪ HRIS, Flexi time, Dual career, Glass ceiling of employees, Moonlighting of employees ▪ International HRM and Cross Culture ▪ Emerging concepts like Employee Engagement & Employer Branding. Green HRM	15

References:

1. Human Resource Management - Dr. C.B Gupta, Sultan Chand & sons.
2. Personnel Management - Edwin Flippo, McGraw Hill.
3. Human Resource Management -Gary Dessler, Pearson Publishing
4. Human Resource Management- Text and Cases- K. Aswathappa, McGraw -Hill Com
5. Human Resource Management -P. Subba Rao, Himalaya Publishing.

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – V
Minor III: Auditing
Credits: 4

COURSE OUTCOMES:

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

- Associate the knowledge about audit
- Articulate the knowledge of audit errors and frauds
- Assessing the information of internal control and check
- Acquaint them with knowledge of Audit Report

Unit no.	Contents	No. of Hours
I	Introduction to Auditing ▪ Meaning, definition and Features of Audit ▪ Advantages and Disadvantages of Audit ▪ Type of Audits ▪ Auditor- Qualities, Role of Auditor	15
II	Audit Errors and Frauds ▪ Meaning, Definition of Errors and Frauds ▪ Types of Error, Types of Frauds ▪ Difference between Errors and Fraud ▪ Responsibilities and Duties of Auditor	15
III	Internal Control and Check ▪ Internal Control- Components, Features, Advantages, Disadvantages ▪ Internal Check- Fundamental Principles, Advantages, Disadvantages ▪ Difference Between Internal Check and Internal Control ▪ Audit of Bank and Audit of Insurance Company	15
IV	Audit Report ▪ Meaning and Importance of Audit Report ▪ Content of Audit Report ▪ Types of Audit Report ▪ Long Form Audit in case of Bank Branches/ Head Office	15

References:

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

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – V
OE- V (Open Elective): Will be selected from other faculties
Credit: 2

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – V
FP: Field Project
Credits: 2
(As per the Guidelines of Shivaji University)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – VI
Major X: Banking & Cyber Security
Credits: 4

COURSE OUTCOMES:

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

- Summarize Banking Framework in India
- Associate the knowledge of cyber security
- Relate the cybercrimes in practical world
- Annotate provisions under cyber-laws and cyber safety

Unit no.	Contents	No. of Hours
I	Introduction to Banking ▪ Evolution, functions and types Banks ▪ Banking Operations and Services ▪ Meaning, Importance of Central Banking ▪ Concept of Modern Banking	15
II	Introduction to Cyber Security ▪ Meaning and importance of cyber security ▪ Cyberspace and cyber threats ▪ Need for cyber security in banking ▪ Cyber Security Tools and Measures	15
III	Cyber Crimes ▪ Meaning and nature of cyber crimes ▪ Types of cyber crimes ▪ Cybercrimes in banking sector ▪ Impact of cyber-crimes on individuals and organizations	15
IV	Cyber Laws and Cyber Safety ▪ Information Technology Act, 2000: Objectives, Important provisions ▪ Cyber Safety and Best Practices ▪ Cyber security awareness and education ▪ Emerging Trends in Cyber Security	15

References:

1. Cyber Laws: Intellectual Property & E-Commerce Security by Kumar K, Dominant Publishers
2. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd
3. Cyber Crime Impact in the New Millennium, by R. C Mishra, Author Press. Edition 2010
4. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform
5. Fundamentals of Network Security by E. Maiwald, McGraw Hill

SHIVAJI UNIVERSITY, KOLHAPUR Faculty of Commerce and Management Syllabus as per National Education Policy (NEP) 2020 B.Com. Bank Management SEMESTER – VI Major XI: Project Appraisal and Monitoring Credits: 4		
COURSE OUTCOMES: After studying this course, students will be able to.... • Able to understand Project and Project Design • Able to apply principle of project management • Able to analyze project proposal for loan sanctioning • Able to monitor and supervise the project financed by the banks		
Unit no.	Contents	No. of Hours
I	Introduction to Project and Project Design ▪ Concept and types of Projects: Different Classifications ▪ Project Identification: Criteria and Procedure ▪ Selection of Projects Under Risk - Project Lifecycle ▪ Prerequisites for Successful Project Implementation	15
II	Project Proposals ▪ Project formulation: Objectives, Stages and Significance ▪ Projects Proposal for Existing Product and New Product ▪ Components of Project Proposal - Financial and Non-Financial ▪ Cost of the Project (Manufacturing & Service)- Contents and calculations	15
III	Aspects of Project Appraisal ▪ Importance of Project Appraisal for Banker ▪ Financial, Technical and Legal Feasibility: Nature and Importance ▪ Economic, Managerial and Environmental Feasibility: Nature and Importance ▪ Project Appraisal under Inflationary Conditions	15
IV	Project Analysis and Monitoring ▪ Social-cost benefit analysis - Break Even Point Analysis ▪ Project Appraisal Methods - NPV, ARR, PI, IRR, Pay Back Period ▪ Objectives and Significance of Project Monitoring in Bankers Perspective ▪ Project Monitoring by Banker: Problems and Precautions	15

References:

1. Jason Charvat, 2003, Project Management Methodologies: Selecting, Implementing, and Supporting Methodologies and Processes for Projects, John Wiley & Sons,
2. Bruce T. Barkley, 2007, Project Management in New Product Development, McGraw Hill Professional
3. K. Nagarajan, 2004, Project Management, New Age International, 2004
4. Subhash Chandra Das, 2011, Project Management And Control, PHI Learning Pvt. Ltd.
5. R. C. Mishra, Tarun Soota, 2006, Modern Project Management, New Age International (P) Limited, Publishers

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – VI
Major XII: Information Technology
Credits: 2

COURSE OUTCOMES:

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

- Identify the concept of information technology and system.
- Estimate about internet and security issues.
- Articulate about various office management applications.

Unit no.	Contents	No. of Hours
I	Introduction to Information Technology ▪ Introduction, Definition and meaning of Information technology ▪ Characteristics and types of Computers, Block Diagram ▪ Computer Systems- Hardware -I/O devices, Memory devices ▪ Processors-Software - classification of software- systems software, Application software- Operating Systems- Definition- Types of OS	15
II	Office management Application and Internet ▪ Elements of office suit and area of use, features of offered by office suit software. MS- Word, MS Power Point and MS- Excel ▪ Internet – History- Internet Addressing and architecture-WWW, LAN, MAN, WAN. ▪ Internet Services- Email, Social Networking- Internet in Business ▪ Types of online business security, issues in internet	15

References:

1. Introduction to Information Technology, Rajaraman V. third edition 2015, Khanna Publication House
2. Introduction to Information Technology, Pearson Education India; 2nd edition (1 January 2012); Pearson India
3. Learning Microsoft Office 2013 by Ramesh Bangia, Khanna Publishers
4. Excel 2016 for Dummies Greg Harvey
5. Principles of Internet, Dr. Harisha naik T., Dr. Nagaraju R., Kamna R. Choudhary, Himalaya Publication house, 2021-22

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – VI
Major E- II: Entrepreneurship Development
Credits: 4

COURSE OUTCOMES:

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

- Summarize the details of Family Business.
- Acquaint students with different types of Entrepreneurships.
- Interpret the knowledge about business plan
- Know about Successful Entrepreneurs and Women Entrepreneurs.

Unit no.	Contents	No. of Hours
I	Family Business ▪ Meaning, Types of Family Business ▪ Advantages and Disadvantages of Family Business ▪ Challenges before family business in India ▪ Business Succession Planning, Making family business more effective	15
II	Agro and Service Entrepreneurship ▪ Meaning and Importance of Agro Entrepreneurship ▪ Entrepreneurial Opportunities in Agro Sector, Challenges before Agro Entrepreneurship ▪ Meaning and Importance of Service Entrepreneurship ▪ Role of Service sector in National Economy, Opportunities in Service sector	15
III	Business Plan ▪ Concept and importance of Business Plan ▪ Business planning process, Business Model Canvas ▪ Reasons for failure of business ▪ Business plan ideas for-Beauty Salon, Oil Mill, Cold Storage, Eco friendly Bag production, Retail store, etc.	15
IV	Successful Entrepreneurs and Women Entrepreneurship ▪ Successful Entrepreneurs in India Vithal Kamat (Kamat Hotels), Chitale Brothers (Chitale Dairy), Radhakishan Damani (DMart), Sanjay Kirloskar (Kirloskar Group) ▪ Concept of Women Entrepreneur, Government support for women entrepreneurship, ▪ Problem & challenges faced by women entrepreneurs in India ▪ Successful Women Entrepreneurs in India- Aditi Gupta (Whisper Girl), Falguni Nayar (Nykaa), Vandana Luthra (VLCC), Leena Nair (Chanel)	15

References:

1. Family Business Management-Authors: Dr. Mayanka Sharma and Prof. M. R. Mundada, Publication: Shashwat Publication.
2. Entrepreneurship in Agricultural Development- Author: Dipak De, Basavaprabhu Jirli, & N.R. Gangadharappa, Publication: Daya Publishing House.
3. Entrepreneurship Development by Dr. R.K. Singal and Sruti Singal, published by S.K. Kataria & Sons.
4. Entrepreneurship Development and Small Business Enterprises by Poornima M. Charantimath, published by Pearson Education.

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – VI
Major E- II: Organizational Behaviour
Credits: 4

COURSE OUTCOMES:

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

- Associate the Concept of Organizational Behaviour.
- Relate the foundation of Individual Behaviour and Group Behaviour.
- Relate the concept of Organizational Conflict.
- Associate the concept of Organizational Culture and Development.

Unit no.	Contents	No. of Hours
I	Introduction to Organisational Behaviour ▪ Meaning, Nature and scope of OB ▪ Disciplines that contributing to the field of OB ▪ Key elements of OB and Models of OB ▪ Challenges for OB	15
II	Determinants of Organisational Behaviour ▪ Individual Behavior: Influencing factors- Personal, Psychological, Organizational system and resources and Environmental Factors ▪ Personality: Meaning, Key determinants of personality, Types ▪ Value & Attitude: Meaning, Definitions and types ▪ Motivation: Definition, Importance and types	15
III	Group Interaction & Organisational Behaviour ▪ Group Dynamics: Meaning, definition and types, Reasons for forming groups, Stages in group Development and group behavior ▪ Conflict: Meaning, definition, Traditional and modern view of conflicts, Organizational performance and conflict, Conflict Management	15
IV	Dynamics of Organization ▪ Organizational Culture: Meaning, definition, levels, formation and sustaining organizational culture ▪ Organizational Change: Meaning, definition and types. Forces for change in organization, Resistance to change and Management of change	15

References:

1. Management of Organizational Behavior- Kenneth H. Blanchard and Dewey E. Johnson.
2. Essentials of Management- Koontz, Harold, Cyril O'Nonnell, and Heinz Weihrich
3. Organizational Behavior- Luthans, Fred
4. Organizational Behavior- Human Behavior- Newstrom, John W. and Keith Davis

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – VI
Minor IV: Taxation
Credits: 4

COURSE OUTCOMES:

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

- Associate sources of public revenue and Indian tax system
- Understand knowledge on different classification of taxes
- Determine information about GST
- Annotate about Tax Administration

Unit no.	Contents	No. of Hours
I	Public Revenue and Introduction to Taxation ▪ Meaning and Sources of public revenue – Tax revenue and Non-tax revenue ▪ Different Terms used – Tax, Price, Fees, Fine, Penalty, Gift, Grants ▪ Meaning and importance of taxation, Principles of taxation ▪ Overview of Indian tax system	15
II	Classification of taxes ▪ Meaning of direct tax — Features – Advantages – Disadvantages ▪ Basic Concepts: Assessee – Assessment Year - Previous Year – Person – Income - Gross Total Income - Total Income. ▪ Meaning of Indirect Taxes – Features – Advantages – Disadvantages ▪ Distinction between Direct and Indirect Taxes.	15
III	Goods and Services Tax (GST) ▪ Evolution of GST in India, GST concepts and objectives ▪ Types of GST, Levy and collection of GST, Registration under GST ▪ Supply of goods and services, Value of taxable supply, Input Tax Credit ▪ Payment of GST GST refund (basic overview)	15
IV	Tax Administration ▪ PAN, Filing of returns, Advance tax ▪ Tax deducted at source (TDS) ▪ Assessment procedure ▪ Penalties and offences (basic overview)	15

References:

1. Systematic Approach to Income Tax, Girish Ahuja & Ravi Gupta, Bharat Law House Pvt. Ltd, New Delhi.
2. Income Tax, Vinod K. Sinhanian & Monica Sinhanian, Taxmann Publications Pvt. Ltd, New Delhi.
3. Taxation Law & Practice, Mehtrotra & Goyal, Sahitya Bhavan Publication, Agra.
4. Direct Taxes, Lal B.B, Konark Publishing House, New Delhi
5. Sharma. K.K. “A Guide on Goods and Service Tax – An Introductory Study”, Sterling House, New Delhi.

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. Bank Management
SEMESTER – VI
OJT: On Job Training
Credits: 2
(As per the Guidelines of Shivaji University)

Nature of Question Paper and Scheme of Marking

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 question options from above 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

(Any question options from above three)

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