



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

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

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

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

दूरध्वनी - ईपीएबीएक्स - २६०९०००, अभ्यासमंडळे विभाग दूरध्वनी विभाग ०२३१-२६०९०९३/९४



**Ref../SU/BOS/Com & Mgmt./ 89**

**Date : 25/11/2022**

**To,**

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

**Subject : Regarding Syllabi of M. Com. Part I (Sem I/II) Choice Based Credit System (CBCS) 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 **M. Com. Part I (Sem I/II) Choice Based Credit System (CBCS)** under the Faculty of Commerce & Management as per National Education Policy, 2020

This syllabi shall be implemented from the academic year **2022-2023** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website [www.unishivaji.ac.in](http://www.unishivaji.ac.in) (Online Syllabus).

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

Thanking you,

Yours faithfully,

Dy. Registrar

**Encl : As above**

**Copy to,**

1. Dean, Faculty of Commerce & Management
2. Chairman, Board of Studies

for information

3. Director, BOEE
4. Appointment Section
5. P. G. Admission Section
6. O. E. 1 Section
7. Affiliation Section (U.G./P.G.)
8. Computer Center/I.T.
9. Eligibility Section
10. Distance Education, SUK
11. P.G. Seminar Section

for information and necessary action.

# SHIVAJI UNIVERSITY, KOLHAPUR



ESTD. 1962  
NAAC A++ Grade

**Faculty of Commerce and Management**

**Master of Commerce (M. Com.)**  
**Under Choice Based Credit System (CBCS)**  
(Structure and Syllabus in accordance with National Education Policy to be  
implemented from Academic Year 2022-23)

**Shivaji University, Kolhapur**  
**Master of Commerce (M. Com.)**  
**Under the Faculty of Commerce and Management**  
**Choice Based Credit System (CBCS)**  
(Regulations in accordance with National Education Policy to be implemented from  
Academic Year 2022-23)

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

<b>Postgraduate Programme:</b>			
<b>Level 8</b>	Postgraduate Diploma (One year or two semesters)	M. Com. Part-I	2022-23
<b>Level 9</b>	Master's Degree (Two years or four semesters)	M. Com. Part-II	2023-24
<b>Level 9</b>	Master's Degree (One year or two semesters after obtaining a four-year Bachelor's Degree (Honours/Research))	M. Com. Part-II	2026-27

(If the candidate wants to exit after a certain level, the Awards after completing specific level will be: Postgraduate Diploma in Commerce and M. Com. for Level-8 and Level-9 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

**2. Eligibility:** The candidate completed Three Years B. Com. Degree (or Level-7 of NEP framework) will be eligible for M. Com. Part-I (Level 8). The candidate completed Four Year B. Com. (Hon./Research) (Level-8) will be eligible for M. Com. Part-II (Level 9) directly. R. M. Com 2 is applicable.

**3. Pattern of M. Com. Programme:** Combination of internal assessment and semester-end examination for M. Com. will be 80:20 pattern shall be applicable for each theory paper in each semester wherein 80 marks shall be for University Semester-end examination and 20 marks for internal assessment except Research Project and Internship. In that case Research Project will have 60 marks and Viva-voce will have 40 marks and for Internship total 150 marks will be their which will be assessed by internal guide and external mentor from industry or community engagement.

**4. Weightage:** There shall be Two Year M. Com. Programme with 74 Credits. The candidate wish to attempt for Four Year B. Com. (Hon./Research) may opt for 4<sup>th</sup> year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

**1. Structure:** The Structure of M. Com. Programme is given below:

Semester	Discipline Specific Course (DSC)	Discipline Specific Electives (DSE)	Field Work/ Internship/ Apprenticeship	Skill Enhancement Course (Multidisciplinary)	Credits required
<b>Level-8</b>					
I	DSC1 (4)	DSE1(4)		SEC-1 (2)	18
	DSC2 (4)	DSE2 (4)			
II	DSC3 (4)	DSE3 (4) (Research Methodology)	Internship/ Apprenticeship (6)	SEC-2 (2) Logic	20
		DSE4 (4) (Research Project)			
					<b>38</b>
<b>Level-9</b>					
III	DSC4 (4)	DSE5 (4)		SEC-3 (2)	18
	DSC5 (4)	DSE6 (4)			
IV	DSC6 (4)	DSE7 (4)		SEC-4 (2) Research Ethics	18
	DSC7 (4)	DSE8 (4)			
					<b>36</b>
					<b>74</b>

**1. List of Courses:**

List of Courses for M. Com. Part-I (Semester-I & II) is given in the annexure.

**2. Scheme of Examination:**

The Question paper in each Semester for each theory course (paper) for M. Com. (all Semesters) shall be of 80 marks. Total marks for each course shall be based on continuous assessments and semester-end examination. Combination of internal assessment and semester-end examination for M. Com. will be as follows:

Total marks for each course	= 100
Internal Assessment	= 20
Semester-end Examination	= 80

Internal Assessment Process shall be as follows:

- (a) The Internal Assessment (for 20 % Marks) shall be based on test, assignment, seminar, case study, field work, project work etc. This assessment process should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

Sr. No.	Regulations
<b>R. M. Com. 1</b>	<p>The M. Com. Course consists of Four Semesters Part-I &amp;II (Semester I to IV) of 16 papers of 100 marks and the duration of Theory examination will be 3 hours.</p> <p>M. Com. Part-I Semester-I (4 Papers) &amp; Semester-II (4 Papers)</p> <p>M. Com. Part-II Semester-III (4 Papers) &amp; Semester-IV (4 Papers)</p> <p>The pattern of M. Com. Programme includes papers as shown below: 8 Core Courses(CC) &amp; 8 Discipline Specific Electives (DSE) Courses</p>
<b>R. M. Com. 2</b>	<p>Any person who has taken the degree of the B. Com. (Bachelor of Commerce) or B. B. A. (Bachelor Business Administration) or B. M. S. (Bachelor of Management Studies) of this University or of any other University recognized by this University as equivalent thereto shall be admitted to the examination, for the Degree of M. Com. (Master of Commerce) in accordance with the relevant Regulations.</p> <ol style="list-style-type: none"> <li>1. The students qualified B. Com. will be eligible to option for any Discipline Specific Elective (DSE) in M. Com. Programme.</li> <li>2. The students qualified B. B. A. or B. M. S. will be eligible to take admission for M. Com. with DSE-Business Administration.</li> <li>3. The students qualified B. Voc. (Retail Marketing and Management) will be eligible to take admission for M. Com. with DSE- Retail Management.</li> <li>4. The students qualified B. Voc. (Accountancy) will be eligible to take admission for M. Com. with DSE- Advanced Accountancy.</li> </ol>
<b>R. M. Com. 3</b>	<p>Subject to the conditions in R. M. Com. 2 a candidate who has passed the examination for the Degree of M. Com. with any one subject from DSEs, will be permitted on submission of a new application and payment of a fresh fee, to appear at subsequent examination in any other DSEs without keeping any additional terms. A candidate who passes in additional DSEs in this manner shall be awarded a certificate to that effect.</p> <p>(Note: The students who have passed the M. Com. Examination under the old programme and desire to appear for the Revised M. Com. Programme under the provisions of R. M. Com.-2 are hereby allowed to appear for the DSEs of the Revised M. Com. Programme)</p>

<b>R. M. Com. 4</b>	<p>The students shall not be permitted to appear for the M. Com. Examination with Sixteen papers at one sitting examination. Students shall appear for Part-I &amp; II separately with four papers for each Semester of respective parts as per prescribed syllabus of the various subjects.</p> <p>Students shall appear for the respective semesters at the end of the respective terms provided they have kept the necessary terms for the concerned respective part(s).</p> <ol style="list-style-type: none"> <li>1. A student who has passed in Part-I or Part-II of respective Semesters shall not appear the examination in the same semester again.</li> <li>2. Passing the M. Com. Examination in parts will not disqualify a student for the award of class.</li> <li>3. Students passing the Examination by parts will be qualified for the award of prizes, scholarships etc. subject to the provisions of Ordinance 72.</li> </ol>
<b>R. M. Com. 5</b>	<ol style="list-style-type: none"> <li>1. The candidates registered for the M. Com. (on Distance Mode) Degree Examination shall be exempted from regular attendance and keeping of terms.</li> <li>2. The course of studies, the books prescribed or recommended, the standard of passing etc. at the examination for the M. Com. (on Distance Mode) Degree shall be the same as those for the regular students of the M. Com. Degree Examination of the University.</li> </ol> <p>N. B.: The students on distance mode will also be permitted to appear at the M. Com. Examination in parts provided, that they will not be allowed to complete the whole examination within a period of less than two years from the date of their passing the B. Com. or B. Com. (Distance Mode) Examination in the manner as laid down under O. M. Com.-2. They will have to register a fresh for each part.)</p>
<b>R. M. Com. 6</b>	<p>No candidate shall be admitted to the Examination for the Degree of Master of Commerce (External), unless candidate:</p> <ol style="list-style-type: none"> <li>a) has passed the B. Com. Or the B. Com. (on distance mode) Examination of this University or of any other Statutory University recognized as equivalent thereto.</li> <li>b) has registered as the student on distance mode for the Examination before the prescribed dates.</li> <li>c) has allowed an interval of at least two academic years between his passing the B. Com. Examination in two parts externally or one part as a regular student and the other part as an external student in the following manner. <ol style="list-style-type: none"> <li>i) candidate may appear at the M. Com. Part-I Examination as the student on distance mode after an interval of at least one academic year after passing the B. Com. Examination and candidate may appear at the M. Com. Part-II Examination either as the student on distance mode or regular candidate after an interval of at least two academic years after passing the B. Com. Examination.</li> <li>ii) candidate may appear at the M. Com. Part-I Examination as a regular candidate and after passing the Part-I Examination candidate may appear at the M. Com. Part-II examination as the student on distance mode after an interval of at least two academic years from passing the B. Com. Examination</li> </ol> </li> </ol> <p>Further a candidate who appeared as a regular student and fails in a paper/s at M. Com. Part-I examination can register this name as the student on distance mode for M. Com. Part-II examination and he may give the failing paper/s of M. Com. Part-I along with M. Com. Part-II examination instead of appearing for the remaining paper/s as an ex-student.</p> <p>Note: Candidates interchanging their status from the student on distance mode to regular students and vice-versa while completing their course of studies prescribed for M. Com. Part-I and II will be treated as the candidates on distance mode.</p> <p>The students on distance mode shall have to select only those subjects for which</p>

	tuition is provided for the regular Students of this University and for which practical work is not required. It is the primary responsibility of the student concerned to select the subjects and papers for which teaching provision is there as provided for regular students. The students should ascertain from the University Office the papers for which tuition is provided in the University.																														
R. M. Com. 7	<b>Standard of Passing</b> <b>A) i) Credit system implementation: as per the University norms</b> <b>Credit Grade Points: (10 point scale)</b> <table border="1"><tr><td>Marks</td><td>Grade</td><td>Grade Point</td></tr><tr><td>80-100</td><td>O Outstanding</td><td>10</td></tr><tr><td>70-79</td><td>A+: Excellent</td><td>9</td></tr><tr><td>60-69</td><td>A: Very Good</td><td>8</td></tr><tr><td>55-59</td><td>B+: Good</td><td>7</td></tr><tr><td>50-54</td><td>B: Above Average</td><td>6</td></tr><tr><td>45-49</td><td>C: Average</td><td>5</td></tr><tr><td>40-44</td><td>P: Pass</td><td>4</td></tr><tr><td>0-39</td><td>F: Fail</td><td>0</td></tr><tr><td>-----</td><td>Ab: Absent</td><td>0</td></tr></table>	Marks	Grade	Grade Point	80-100	O Outstanding	10	70-79	A+: Excellent	9	60-69	A: Very Good	8	55-59	B+: Good	7	50-54	B: Above Average	6	45-49	C: Average	5	40-44	P: Pass	4	0-39	F: Fail	0	-----	Ab: Absent	0
	Marks	Grade	Grade Point																												
	80-100	O Outstanding	10																												
	70-79	A+: Excellent	9																												
	60-69	A: Very Good	8																												
	55-59	B+: Good	7																												
	50-54	B: Above Average	6																												
	45-49	C: Average	5																												
	40-44	P: Pass	4																												
	0-39	F: Fail	0																												
-----	Ab: Absent	0																													
<b>ii) Final Grade:</b> <table border="1"><tr><td>Grade Point Average</td><td>Grade</td></tr><tr><td>09.00 – 10.00</td><td>O</td></tr><tr><td>08.50 – 08.99</td><td>A+</td></tr><tr><td>07.50 – 08.49</td><td>A</td></tr><tr><td>06.50 – 07.49</td><td>B+</td></tr><tr><td>05.50 – 06.49</td><td>B</td></tr><tr><td>04.25 – 05.49</td><td>C</td></tr><tr><td>04.00 – 04.24</td><td>P</td></tr><tr><td>00.00 – 03.99</td><td>F</td></tr></table> <p>Remark: B+ is equivalent to 55% marks and B is equivalent to 50% marks.</p> <p><b>B) A candidate who has passed in any of the paper/head of passing shall not be allowed to appear again for that paper/head.</b></p> <p>N. B.: A student will be allowed to keep term for M.Com. Part-II if he/she passes in all paper of Part I or fails in Part I in any of or all the heads of passing (Semester-I &amp; Semester-II) taken together.</p>	Grade Point Average	Grade	09.00 – 10.00	O	08.50 – 08.99	A+	07.50 – 08.49	A	06.50 – 07.49	B+	05.50 – 06.49	B	04.25 – 05.49	C	04.00 – 04.24	P	00.00 – 03.99	F													
Grade Point Average	Grade																														
09.00 – 10.00	O																														
08.50 – 08.99	A+																														
07.50 – 08.49	A																														
06.50 – 07.49	B+																														
05.50 – 06.49	B																														
04.25 – 05.49	C																														
04.00 – 04.24	P																														
00.00 – 03.99	F																														
<b>R. M. Com. 8</b>	If candidate has completed M. Com with one specialization (DSE) and those who want to complete it with another specialization (DSE), he/she will be allowed to do so on distance mode. In such cases, it is not necessary to complete again DSCs and SECs already attempted and passed. For this purpose they have to take admission at Centre for Distance and Online Education. The Candidates who have completed their M. Com as per Old Programme and they have passed in compulsory papers and optional papers, in that case, they have to attempt only DSEs Courses in another specialization.																														

**Master of Commerce (M. Com.)**  
Under Choice Based Credit System (CBCS)  
(Structure in accordance with National Education Policy to be implemented from  
Academic Year 2022-23)  
**Structure of M. Com. Part-I (Semester-I & II)**

Semester	Discipline Specific Course (DSC)	Discipline Specific Electives (DSE)	Field Work/ Internship/ Apprenticeship	Skill Enhancement Course (Multi-disciplinary)	Credits required
<b>Level-8</b>					
I	DSC1 (4) DSC2 (4)	DSE1(4) DSE2 (4)		SEC-1 (2)	18
II	DSC3 (4)	DSE3 (4) (Research Methodology) DSE4 (4) (Research Project)	Internship/ Apprenticeship (6)	SEC-2 (2) Logic	20
					38

**Semester- I**

Sr. No.	Course Type	Teaching Scheme						Examination Scheme					
		Theory			Practical			Semester end Exam.			Internal Assessment		
		No. of L	Hours	Credits	No. of P	Hours	Credits	Paper Hours	Max.	Min.	IA	Max.	Mio.
1	DSC-1	04	04	04	-	-	-	03	80	32	IA	20	08
2	DSC-2	04	04	04	-	-	-	03	80	32	IA	20	08
3	DSE-A-I	04	04	04	-	-	-	03	80	32	IA	20	08
4	DSE-A-II	04	04	04	-	-	-	03	80	32	IA	20	08
5	SEC-1	02	02	02	-	-	-	02	50	20	-	-	-
	<b>Total</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>370</b>				

**Semester- II**

Sr. No.	Course Type	Teaching Scheme						Examination Scheme					
		Theory			Practical			Semester end Exam.			Internal Assessment		
		No. of L	Hours	Credits	No. of P	Hours	Credits	Paper Hours	Max.	Min.	IA	Max.	Mio.
1	DSC-3	04	04	04	-	-	-	03	80	32	IA	20	08
2	DSE-A-III	04	04	04	-	-	-	03	80	32	IA	20	08
3	DSE-A-IV	04	04	04	-	-	-	03	80	32	IA	20	08
4	I/A	-	-	-	-	12	06	03	150	60	-	-	-
5	SEC-1	02	02	02	-	-	-	02	50	20	-	-	-
	<b>Total</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>12</b>	<b>06</b>		<b>370</b>				

DSC- Discipline Specific Course, DSE- Discipline Specific Elective,

I/A- Internship/ Apprenticeship, SEC- Skill Enhancement Course

IA- Internal Assessment, L- Lecture, P- Practical

Note: 1) For each course of 4 credits, requirement of hours for a semester will be 60 hours.

2) For internship/apprenticeship, requirement of hours for a semester will be minimum 180 hours.

3) Internal Assessment will include internal test (10 marks) and seminar (10 marks) for all DSC and DSE courses.



Semester-I		Semester-II	
Course Code	Course (Subject)	Course Code	Course (Subject)
DSC-1	Business Management	DSC-3	Organizational Behaviour
DSC-2	Managerial Economics		
DSE-A-I	Advanced Accountancy Paper –I	DSE-A-III	Advanced Accountancy Paper - III (Research Methodology)
DSE-A-II	Advanced Accountancy Paper –II (Auditing)	DSE-A-IV*	Advanced Accountancy Paper – IV (Research Project)
DSE-B-I	Advanced Costing Paper –I	DSB-B-III	Advanced Costing Paper - III (Research Methodology)
DSE-B-II	Advanced Costing Paper -II	DSE-B-IV*	Advanced Costing Paper - IV (Research Project)
DSE-C-I	Taxation Paper –I (Income Tax)	DSE-C-III	Taxation Paper - III (Income Tax) (Research Methodology)
DSE-C- II	Taxation Paper –II (Income Tax)	DSE-C- IV *	Taxation Paper - IV (Research Project)
DSE-D -I	Advanced Banking and Financial System Paper -I (Law and Practice of Banking in India)	DSE-D –III	Advanced Banking and Financial System Paper - III (Law and Practice of Banking in India) (Research Methodology)
DSE-D -II	Advanced Banking and Financial System Paper –II (Bank Management)	DSE-D –IV*	Advanced Banking and Financial System Paper - IV (Research Project)
DSE-E -I	Business Administration Paper –I (Introduction to Business Administration)	DSE-E -III	Business Administration Paper-III (Functional Areas of Management: HR and Operations) (Research Methodology)
DSE -E-II	Business Administration Paper –II (Functional Areas of Management: Marketing and Finance)	DSE -E-IV*	Business Administration Power – IV (Research Project)
DSE-F- I	Insurance Paper –I (Fundamentals of Insurance)	DSE-F- III	Insurance Paper - III (Principles & Practice of Life Insurance) (Research Methodology)
DSE-F-II	Insurance Paper - II (Fundamentals of Insurance)	DSE-F-IV*	Insurance Paper - IV (Research Project)
DSE -G-I	Advanced Statistics Paper –I (Mathematical Methods)	DSE -G-III	Advanced Statistics Paper - III (Design of Experiments) (Research Methodology)
DSE -G -II	Advanced Statistics Paper - II (Operations Research)	DSE-G-IV*	Advanced Statistics Paper - IV (Research Project)
DSE-H-I	Cooperation and Rural Development Paper - I (Principles of Cooperation)	DSE-H-III	Cooperation and Rural Development Paper-III (Rural Management) (Research Methodology)
DSE -H- II	Cooperation and Rural Development Paper - II	DSE -H- IV *	Cooperation and Rural Development Paper - IV

	(Rural Economy of India)		(Research Project)
DSE-I- I	Marketing Management Paper –I (Principles of Marketing)	DSE-I- III	Marketing Management Paper - III (Sales and Distribution Management) (Research Methodology)
DSE-I- II	Marketing Management Paper –II (Consumer Behaviour)	DSE-I- IV*	Marketing Management Paper - IV (Research Project)
DSE-J-I	Small Business and Entrepreneurship Paper-I	DSE-J-III	Small Business and Entrepreneurship Paper-III (Research Methodology)
DSE-J- II	Small Business and Entrepreneurship Paper-II	DSE-J- IV *	Small Business and Entrepreneurship Paper – IV (Research Project)
DSE -K-I	Secretarial Practice Paper-I	DSE -K-III	Secretarial Practice Paper-III (Research Methodology)
DSE-K- II	Secretarial Practice Paper -II	DSE-K- IV *	Secretarial Practice Paper – IV (Research Project)
DSE-L-1	Retail Management Paper -I	DSE-L-III	Retail Management Paper – III (Research Methodology)
DSE-L-II	Retail Management Paper -II	DSE-L-IV*	Retail Management Paper - IV (Research Project)
DSE-M-I	International Business Paper-I	DSE-M-III	International Business Paper – III (Research Methodology)
DSE-M-II	International Business Paper - II	DSE-M-IV*	International Business Paper – IV (Research Project)
DSE-N-I	E-Commerce Paper-I	DSE-N-III	E-Commerce Paper-III (Research Methodology)
DSE-N-II	E-Commerce Paper-II	DSE-N-IV*	E-Commerce Paper-IV (Research Project)
DSE-O-I	Information Technology Paper-I	DSE-O-III	Information Technology Paper-III (Research Methodology)
DSE-O-II	Information Technology Paper-II	DSE-O-IV*	Information Technology Paper-IV (Research Project)
DSE-P-I	Business Economic Paper-I	DSE-P-III	Business Economic Paper-III (Research Methodology)
DSE-P-II	Business Economic Paper-II	DSE-P-IV*	Business Economic Paper-IV (Research Project)
SEC-1	Skill Enhancement Course-1	SEC-2	Skill Enhancement Course-2
		I/A	Internship/ Apprenticeship

**\*For students registered under distance mode, Paper IV for all specialization shall be Project Planning and Quantitative Techniques instead of Research Project**

**Syllabus of M. Com.**  
**Under Faculty of Commerce and Management**

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
Introduced from Academic Year 2022-23

M.Com. -I Semester- I  
**DSC-1: Discipline Specific Course**  
**Business Management**

**4 Credits**

<b>Course</b>	<b>Course Content</b>	<b>Total 100 Marks</b>
<b>Course Outcomes:</b>	1. Understand the theoretical aspects of management and strategic management 2. Describe the theoretical aspects of management and strategic management 3. Understand the contemporary issues in management.	(Marks: 80 for Examination & 20 Internal Evaluation)
<b>Unit-I:</b>	<b>Introduction to Management:</b>	<b>15Hours</b>
<b>Theory:</b>	Definition, Nature, Significance, Managerial Skills, Mitzberg's Role, Management as a Profession, Code of Conduct for Managers. Functional areas of Management - Human Resource, Finance, Production and Marketing.	
<b>Practical:</b>	Visit any organization and study the role of managers. Visit and study the functional activities of the companies. Submit the hand-written report to the College/ Institution/ Department.	
<b>Unit-II</b>	<b>Contribution towards Management Thought:</b>	<b>15Hours</b>
<b>Theory:</b>	Frank and Lilian Gilbreth, Tom Peters and Robert Waterman Organizational Learning Approach- Need and Evaluation. Virtual Organization - Features and Implications.	
<b>Practical:</b>	Visit any organization and study the management thought of concern organization and submit the hand-written report to the College/ Institution/ Department.	
<b>Unit-III</b>	<b>Strategic Management:</b>	<b>15Hours</b>
<b>Theory:</b>	Concept, Importance, Levels of Strategy, Strategic Intent, Different type of Strategies, Strategic Analysis and Choice - Corporate Level Analysis (GAP analysis, BCG Matrix), Industry Level Analysis (Porter's 5 Forces Model). Strategy Implementation and Control- Techniques of Strategy Evaluation - Functional Issues, Behavioural Issues and McKinsey's 7-S Model. Strategic Control Technique.	
<b>Practical:</b>	Visit to Company, Bank, NGO's etc. and study the adopted strategies by the same. Develop strategies for the companies. Submit the best suggested strategies for the visited company to the College/ Institution/ Department.	
<b>Unit-IV</b>	<b>Contemporary Issues in Management:</b>	<b>15Hours</b>
<b>Theory:</b>	<b>Ethical Issues-</b> Social, Cultural, Financial, Marketing and Environment related Issues. <b>Management of 21st Century Organization</b> - Challenges and Opportunities in E-Commerce, M-Commerce	

<b>Practical:</b>	Visit to company, social organizations etc. for collecting 21st Century issues in management and submit the hand written report about ethical issues and challenges before the organization to the College/ Institution/ Department.	
-------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

Note: Practical should be considered for Internal Examination for 5 (Five) Marks (Out of 10 Internal Marks)

Reference Books:

1. In Search of Excellence - Tom Peters and Robert H. Waterman,
2. Strategic management – AzharKazmi
3. Principles of management – P.C.Tripathi and P.N.Reddy
4. Principles of Management – Koontz, O'Donnell and Weihrich

### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Business Management	Business Management

<p style="text-align: center;">Distribution of Marks: 100 Marks  Internal Work: 20 Marks  Theory Paper: 80 Marks  Nature of Question Paper for paper I and II</p> <p>Total Marks: 80 <span style="float: right;">Duration: 3 hours</span></p>	
<p>Instructions: 1) Que. 1 and 2 are compulsory  2) Attempt any three questions form Que. No 3 to 6</p>	
Q. 1 Case Study	16
Q. 2 Short answer type question (Any two out of three)	16
Q. 3 Long question /Problem	16
Q. 4 Long question /Problem	16
Q. 5 Long question /Problem	16
Q. 6 Write Short Notes (Any two out of three)	16

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. -I Semester- I  
**DSC-2: Discipline Specific Course**  
**Managerial Economics**

**COURSE OUTCOMES:**

1. Understand the variables and components of Managerial Economics.
2. Study the applications of demand analysis and concepts relate consumer behaviour.
3. Get awareness regarding production, price determination and pricing practices and they should able to apply these in business decision making policies.
4. Understand the business cycle phenomenon and inflation for business decision making.

**4 credits**

<b><u>UNIT – 1</u></b>	<b><u>Introduction to Managerial Economics</u></b> 1.1 Meaning, Nature, Scope and Importance 1.2 Economic Theory and Managerial Theory 1.3 Role and Responsibilities of manager – managerial Economics and Decision making 1.4 Techniques or methods of managerial Economics	15 Hrs.
<b><u>UNIT – 2</u></b>	<b><u>Demand Analysis and Consumer Behavior</u></b> 2.1 Demand Function Concept and Types of Elasticity of Demand 2.2 Measurement of Price Elasticity of Demand – Applications of Elasticity of Demand in Managerial Decision 2.3 Demand Forecasting: Meaning and Methods 2.4 Indifference Curve – Meaning, properties and Consumers equilibrium Revealed preference theory	15 Hrs.
<b><u>UNIT – 3</u></b>	<b><u>Theory of Productions, Price Determination and Pricing Practices</u></b> 3.1 Productions function: Short run, Long run and Cob- Douglas –Break Even Analysis 3.2 Price Discrimination – Dumping 3.3 Price and Output Determination Under Monopolistic competition and Oligopoly, - Price leadership kinked demand curve price rigidity. 3.4 Pricing Practices: Cost Plus, Multiple and Transfer	15 Hrs.
<b><u>UNIT – 4</u></b>	<b><u>Business Cycles and Inflation</u></b> 4.1 Meaning, Phases of Business Cycles 4.2 Theories of Business Cycles. Cob-Web, Hicks 4.3 Theories of Inflation: Friedman theory mark-up theory, by Ackley and Bottleneck theory by Eckstim. 4.4 The Philips curve – The Relation between Unemployment and Inflation.	15 Hrs.

**References –**

1. Branson, William H. macroeconomic theory and Policy. Harper Collins India Pvt. Ltd.
2. Oliver J. Blanchard, Macroeconomics, Pearson Education
3. G.S.Gupta, Macroeconomics : theory and Applications, MacGraw- Hill Education
4. Shapiro, Macroeconomic Analysis
5. Paul A samuelson, William D Nordhaus, and Sudip chaudhuri, Macroeconomic, Mc Graw- Hill Education
6. Mithani D.M. Money, Banking, International Trade and Public finance,
7. Vaish M.C. Monetary Theory
8. Agarwal H.S. Principles of Economics
9. Haberler, Theory of International trade
10. K.K> Dewett. Monetary theory
11. H.L.Ahuja, Macro Economics : Theory and Policy
12. Jhingan M.L. Macro Economic Theory
13. Gupta S.b. Monetary Economics
14. D.N. Dwivedi, Managerial Economics.
15. H. C. Ahuja Modern Micro Economics.

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Managerial Economics	Managerial Economics

<p style="text-align: center;">Distribution of Marks: 100 Marks          Internal Work: 20 Marks          Theory Paper: 80 Marks          Nature of Question Paper for paper I and II</p>	
Total Marks: 80	Duration: 3 hours
<p>Instructions: 1) Que. 1 and 2 are compulsory          2) Attempt any three questions form Que. No 3 to 6</p>	
Q. 1 Case Study	16
Q. 2 Short answer type question (Any two out of three)	16
Q. 3 Long question	16
Q. 4 Long question	16
Q. 5 Long question	16
Q. 6 Write Short Notes (Any two out of three)	16

14

<p style="text-align: center;"><b>Shivaji University Kolhapur</b>  <b>Syllabus in accordance with NEP- 2020</b>          Introduced from Academic Year 2022-23          M.Com. -I Semester- I  <b>DSE-A-1: Discipline Specific Elective</b>  <b>Advanced Accountancy I</b></p>			
Course Outcomes	<ol style="list-style-type: none"> <li>1. Understanding concept of accounting standards and practical implication of AS-1 and AS-2</li> <li>2. Familiarity with preparing final accounts of service industries.</li> <li>3. Perfection in preparing the consolidated financial statements of holding company and its subsidiaries.</li> <li>4. Understanding of preparation of financial statements of insurance companies with schedules.</li> </ol>		
Expected Skills Impartation (Through theory and Practical)	<ol style="list-style-type: none"> <li>1. Identifying accounting policies and making valuation of inventories.</li> <li>2. Preparation of accounts of hotels and hospitals.</li> <li>3. Preparation of consolidated financial statements of group of companies.</li> <li>4. Application of accounting process for insurance companies.</li> </ol>		
Marks: 80			Total 60 Hours
Syllabus Content:		4 Credits	
Unit 1: a) Theory	Introduction to Accounting Standard-  (a) Meaning, Objectives and Need of Accounting Standard, Introduction to IFRSs, Distinction between GAAPs and IFRSs,  (b) Disclosure of Accounting Policies (AS-1) and Valuation of Inventories (AS-2)		15 Hours
b) Practical	(1) Visit Chartered Accountant's Office and discuss the ideas of accounting standards, IFRSs and GAAPs  (2) Arrange students group discussion or seminar on AS-1 and AS-2		
Unit 2: a) Theory	Accounting for Service Industries:  (a) Accounting of Hotel: Nature of Hotel business, Sources of Revenue and Heads of Expenditures of Hotel, Visitors' ledgers and Preparation of Final Accounts  (b) Accounting of Hospitals: Introduction, Introduction, Incomes and Expenditure, Capital and Revenue, OPD and IPD register		15 Hours

b) Practical	(1) Visit to any Hotel and arrange discussion with hotel's manager regarding hotel's accounting process  (2) Visit to any Hospital and arrange discussion with hospital manager regarding hospital's accounting process	
Unit 3: a) Theory	Accounting for Holding Company: Group Accounts up to two subsidiaries-AS-21	15 Hours

b) Practical	(1) Collect consolidated financial statements from the website of any group of companies and arrange group discussion on it.  (2) If possible, visit the holding company of any group and try to understand consolidation process of financial statements.	
Unit 4: a) Theory	Accounting of Insurance Companies: General and Life Insurance, Introduction, Accounting forms, Financial Statements with schedules, IRDA Regulations related to financial statements of insurance companies.	15 Hours
b) Practical	(1) Download financial statements of insurance company and discuss on them in the classroom.  (2) Arrange visit to insurance company branch office to know their accounting process	
Note:	Questions on theory as well as problems should be asked in university examinations on each unit.	

**Reference Books:**

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.
- 6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts; S.Chand and Co. New Delhi.



7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Kalyani Publishers, New Delhi. 8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
Suggested Additional Readings: (if web source then provide url) 1) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press 2) Original documents of Accounting Standards issued by ICAI 3) Companies Act 2013
Suggested Research Journal: 1) Indian Journal of Accounting 2) Indian Journal of Commerce 3) The Chartered Accountant 4) Management Accountant

### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Advanced Accountancy Paper I	Advanced Accountancy Paper I

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. -I Semester- I  
**DSE-A-2: Discipline Specific Elective**  
**Advanced Accountancy-II (Auditing)**

**Course Outcomes:**

After Studying this course, students shall be able to:

1. Understand the basic concepts and objectives of audit
2. Gain working knowledge of generally accepted auditing procedures
3. Identify the skills and techniques of conducting audit of various entities
4. Know the recent trends in practice of audit

**4 Credits**

Unit	Contents:	No. of Hours
I	<b>Basic Concepts of Audit:</b> Meaning of Audit, Scope of Audit, True and Fair View, Basic Principles Governing an Audit (AAS 1), Independence of Auditor, Difference between Audit and Investigation <b>Practical:</b> Group discussion on 'True and Fair View' and 'Independence of Auditor'	15
II	<b>Dividend and Divisible Profit:</b> Concept of Dividend, Methods of Payment of Dividend, Financial, Legal and Policy Considerations in Dividend Decision <b>Practical:</b> Review dividend policy of any company on the basis of its annual report	15
III	<b>Types of Audit and Audit of Various Entities</b> Cost Audit, Tax Audit, Management Audit, Social Audit Audit of Insurance Companies, Audit of Educational Institutions, Audit of Companies as per Companies Act, 2013 Adverse Opinion and Disclaimer of opinion Audit of Computerized Accounting <b>Practical:</b> Visit any company or educational institute and understand the process of conducting an audit.	15
IV	<b>Auditing and Assurance Standards</b> AAS 2: Objectives and Scope of Audit of Financial Statements AAS 3: Documentation AAS 5: Audit Evidence AAS 6 (Revised): Risk Assessment and Internal Control AAS 8: Audit Planning AAS 13: Audit Materiality AAS 15: Audit Sampling AAS 28: Auditor's Report on Financial Statements <b>Practical:</b> Write an assignment on any one of the AAS with reference to its importance in audit.	15

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Advanced Accountancy Paper I I (Auditing)	Advanced Accountancy Paper II (Auditing)

Shivaji University, Kolhapur	
Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Reference Books:**

1. A Handbook of Practical Auditing: Dr. B.N. Tandon, Dr. Sudharsanam, Dr.Sundarbhai, S.Chand Publications
2. Auditing and Assurance: Sanjib Kumar Basu, Pearson Publishing House
3. Advanced Auditing and Professional Ethics: CA Vinodkumar Agarwal, CA Aarati Lahoti, A.S. Foundation
4. Auditing and Assurance Services: Karen Hooks, Wiley Publishers
5. Auditing and Assurance: CA Surabhi Bansal, Bestword Publications
6. Audit and Assurance Standards in India: M P Vijaykumar, Snow White Publication
7. Fundamentals of Auditing: Kumar and Sharma, Prentice Hall (India) Publishers
8. Study Material of CA (IPCC and Final): The Institute of Chartered Accountants of India

**Journals**

1. The Chartered Accountant, The Institute of Chartered Accountants of India
2. Journal of Accounting, Auditing and Finance, Sage Publications
3. International Journal of Auditing, Wiley Publishers

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. -I Semester- I  
**DSE-B-1: Discipline Specific Elective**  
**Advanced Costing –I (Introduction to Cost Accounting)**

**Course Outcomes:**

After studying this course, students shall be able to:

1. Understand the basic concepts of cost accounting
2. Classify the costs and apply the same for cost determination
1. Apply the cost accounting principles in cost accounting of materials
2. Know the application of cost accounting in calculation of labour cost and overheads

Unit	Contents:	No. of Hours
I	<b>Introduction to Cost Accounting:</b> Concepts of Cost, Value, Price, Sale, Profit, Cost Accounting, Costing, CostAccountancy Objectives of Cost Accounting, Difference between Financial and Cost Accounting <b>Practical:</b> Group discussion on various concepts related to cost and cost accounting	15
II	<b>Cost Classification and Preparation of Cost Sheet</b> Classification of Cost on various bases, Preparation of Cost Sheet and Quotation <b>Practical:</b> Visit any manufacturing unit and prepare cost sheet	15
III	<b>Cost Accounting of Material</b> Methods of Pricing of Issue of Material (FIFO, LIFO, Simple Average, WeightedAverage), Determination of various stock levels and EOQ <b>Practical:</b> Write an assignment on stock levels and its impact on management of inventory.	15
IV	<b>Cost Accounting of Laboure and Overheads</b> Methods of Remuneration, Piece Rate and Time Rate System, Taylor's Differential Piece Rate System, Halsey Premium Plan, Rowan Plan, Merrick's Multiple Piece RateSystem Overheads: Allocation, Apportionment, Reapportionment, Absorption Rate <b>Practical:</b> Visit any organization and understand its method of remuneration	15

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Advanced Costing Paper I	Advanced Costing Paper I

<p style="text-align: center;">hivaji University, Kolhapur</p> <p style="text-align: center;">Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 <span style="float: right;">Duration: 3 hours.</span></p> <p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. -I Semester- I  
**DSE-B-II: Advanced Costing- II**  
**(Methods of Cost Accounting)**

**Course Outcomes:**

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

1. Identify the methods of cost accounting and its practical application
2. Understand the different methods of cost accounting applied in various entities
3. Demonstrate the determination of cost in various types of organizations
4. Apply cost accounting methods for determining selling price or identifying loss/profit

**Credits :4**

Unit	Contents:	No. of Hours
I	<b>Job and Batch Costing:</b> Features and Objectives of Job Costing, Preparation of Job Cost Sheet Features and procedure of Batch Costing, Economic Batch Quantity <b>Practical:</b> Visit any manufacturing concern and prepare job/batch cost sheet	15
II	<b>Contract Costing:</b> Feature and procedure of Contract Costing, Architect's Certificate, Work in Progress, Retention Money, Profit on Incomplete Contract, Notional Profit, Escalation and De-escalation Clause, Preparation of Contract Accounts <b>Practical:</b> Visit any Construction site/office and prepare contract account for one year.	15
III	<b>Process Costing:</b> Characteristics of Process Costing, Normal Loss, Abnormal Loss and Abnormal Gain and their accounting treatment, Equivalent Production, Evaluation of Equivalent Production, Preparation of Process Accounts (With and without opening as well as closing Work in Process), Process Accounts (with Inter-process Profit) Joint Products and By Products: Joint cost and subsequent costs, Decision regarding further processing, Limitations of joint cost analysis <b>Practical:</b> Visit any manufacturing unit where process costing is applicable and prepare process accounts	15
IV	<b>Operating Costing (Service Costing)</b> Characteristics of Operating Costing, Cost Unit, Transport Costing, Log Sheet, Pricing Based on Operating Costing, Canteen or Hotel Costing, Boiler House Costing, Hospital Costing, Theatre Costing, Electricity Costing <b>Practical:</b> Visit a service enterprise and determine cost of service	15

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Advanced Costing Paper II	Advanced Costing Paper II
<p style="text-align: center;">Shivaji University, Kolhapur</p> <p style="text-align: center;">Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 <span style="float: right;">Duration: 3 hours.</span></p>	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. -I Semester- I  
**DSE-C-1: Discipline Specific Elective**  
**DSE-C-I: Taxation- I (Income-Tax)**

**Course Outcomes:**

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

1. Understand the basic concepts of income-tax
2. Get insight about exemptions and deductions
3. Understand the clubbing and set-off provisions of income-tax
4. Compute taxable income of individual and HUF

**Credits :4**

Unit	Contents:	No. of Hours
I	<b>Basic Concepts:</b> Definitions under Income-Tax Act, Residential Status, Scope of Income, Exemptions, Heads of Income <b>Practical:</b> Prepare the power point presentation on examples of residential status, scope of income and heads of income	15
II	<b>Taxability of Individual and HUF:</b> Computation of taxable income and tax liability in respect of individuals and HUF, Deductions under chapter VI A <b>Practical:</b> Visit any household and compute the taxable income and tax liability of an individual or HUF	15
III	<b>Taxability of Firm and Company</b> Provisions applicable to compute the taxable income of partnership firms and companies, Computation of taxable income and tax liability of firm as well as company. <b>Practical:</b> Visit the office of a firm/ company/ tax consultant and compute the taxable income and tax liability of a Firm or a Company	15
IV	<b>Clubbing and Set-off:</b> Provisions relating to clubbing of income of one person in the hands of others, Provisions relating to Set-off and carry forward of losses under different heads of income  <b>Practical:</b> Write an assignment on set-off and carry forward of losses Arrange a lecture of tax consultant on clubbing/set-off/carry forward of losses	15



<p style="text-align: center;">Shivaji University, Kolhapur</p> <p style="text-align: center;">Nature of Question Paper for M.Com. (CBCS)</p>	
Marks: 80	Duration: 3 hours.
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Taxation Paper I	Taxation Paper I

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. -I Semester- I  
**DSE-C-II: Discipline Specific Elective**  
**Taxation – II (Income Tax)**

**Course Outcomes:**

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

1. Understand the procedure of filing of income tax returns
2. Get insight about appeals, revision, search, survey and rectification
3. Understand the provisions of TDS and TCS
4. Calculate relief under section 89(1)

**Credits :4**

Unit	Contents:	No. of Hours
I	<b>Returns and Assessment</b> Forms of income-tax returns, Filing of income-tax returns, online filing of returns, online payment of taxes, Assessment by the Income-Tax Authorities <b>Practical:</b> Visit the website of the Income-Tax Department and understand the procedure of online filing of return of income-tax ( <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> )	15
II	<b>Appeals, Revision:</b> Provisions relating to appeals, revision, rectification of mistakes, Powers and Duties of authorities regarding appeals and revisions, Types of assessment <b>Practical:</b> Prepare power point presentation on various types of appeals	15
III	<b>TDS and TCS</b> Tax Deduction and Tax Collection at Source, Provisions relating to TDS and TCS, Procedure of filing of return of TDS <b>Practical:</b> Visit the website of the Income-Tax Department and understand the procedure of filing of TDS returns ( <a href="http://www.incometaxindiaefiling.gov.in">www.incometaxindiaefiling.gov.in</a> )	15
IV	<b>Tax Audit, Search, Survey and Relief</b> Provisions relating to Tax Audit under section 44 AB, Provisions relating to Search, Survey and Relief, Powers and Duties of the Authorities of Income Tax <b>Practical:</b> Visit office of any Chartered Accountant and understand the manner of preparation of Tax Audit Report Arrange a guest lecture of a Chartered Accountant on different aspects of tax	15

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Taxation Paper II	Taxation Paper II

<p style="text-align: center;">Shivaji University, Kolhapur</p> <p style="text-align: center;">Nature of Question Paper for M.Com. (CBCS)</p>	
Marks:	80 Duration: 3 hours.
<b>Instructions:</b> <ol style="list-style-type: none"> <li>Question number 1, 2 and 3 are compulsory</li> <li>Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

<p style="text-align: center;"><b>Shivaji University, Kolhapur</b>  <b>Syllabus in accordance with NEP – 2020</b>  Introduced from Academic Year 2022-23  M.Com. Part-I; SEM-I  <b>DSE-D-I Discipline Specific Elective</b>  <b>Advanced Banking and Financial System (Paper-I)</b>  <b>(Law and Practice of Banking in India)</b></p>		
<b>Course Outcomes:</b> <ol style="list-style-type: none"> <li>1. Explain Regulatory Framework for Banking in India</li> <li>2. Understand the Legal Aspects of Banking Operations</li> <li>3. Apply the knowledge of legal provisions for banking business practices</li> <li>4. Understand different provisions under cyber Laws</li> </ol>		
<b>Expected Skills Impartation</b> <ol style="list-style-type: none"> <li>1. Ability to apply legal provisions in banking business</li> <li>2. Ability to understand the legal applications in banking sector</li> <li>3. Ability to conduct proper banking activities as per legal provisions</li> </ol>		
Marks: 100		Credits: 4
<b>Unit-1:</b>	<b>Regulatory Framework for Banking in India</b> <ol style="list-style-type: none"> <li>1.1. RBI Act 1934 &amp; Amendments</li> <li>1.2. Banking Regulation Act 1949 &amp; Amendments</li> <li>1.3. <b>Indian Coinage Act, 2011</b></li> <li>1.4. <b>Reserve Bank of India -Note Refund Rules, 2009 &amp; Further (Amendments)</b></li> </ol>	12 Lectures
<b>Unit-2:</b>	<b>Legal Aspects of Banking Operations</b> <ol style="list-style-type: none"> <li>2.1. The Bankers' Books Evidence Act–1891- Important Provisions</li> <li>2.2. Payment and Settlement Systems Act, 2007- Important Provisions</li> <li>1.5. Negotiable Instruments Act 1881 &amp; Amendments</li> <li>2.3. Prevention of Money Laundering Act, 2002 &amp; Bankers Responsibilities</li> </ol>	18 Lectures
<b>Unit-3:</b>	<b>Laws Related to Banking</b> <ol style="list-style-type: none"> <li>3.1. The Credit Information Companies (Regulation) Act, 2005</li> <li>3.2. Foreign Exchange Management Act, 1999</li> <li>3.3. <b>Prudential norms on Income Recognition, Asset Classification and Provisioning</b></li> <li>3.4. Revised Guidelines in Lead Bank Scheme - DCC, LDM, SLBC, PLP etc</li> </ol>	13 Lectures
<b>Unit-4:</b>	<b>Cyber Laws and Financial Crimes</b> <ol style="list-style-type: none"> <li>4.1. Meaning and Types of Financial Cyber Crimes</li> <li>4.2. Information Technology Act, 2000: Authorities, Powers, Offences and Penalties</li> <li>4.3. <b>Important Sections of Indian Penal Code, 1860 (IPC) and Cyber Crime</b></li> <li>4.4. Cyber Security Framework for Primary (Urban) Cooperative Banks (UCBs)</li> </ol>	17 Lectures

**References :**

1. M.L.Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa & Company, Nagpur
2. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
3. S. R. Bhansali, Information Technology Act, 2000, University Book House Pvt. Ltd., Jaipur (2003).
4. Vasu Deva, Cyber Crimes and Law Enforcement, Commonwealth Publishers, New Delhi, 2003).
5. Foreign Exchange Management Act, 1999
6. The Maharashtra Regional and Town Planning Act, 1966
7. The Bankers' Books Evidence Act-1891
8. The Banking Companies (Acquisition and Transfer of Undertakings) Act-1970
9. Lead Bank Scheme (2021)  
[https://rbi.org.in/Scripts/BS\\_ViewMasCircularDetails.aspx?id=12064](https://rbi.org.in/Scripts/BS_ViewMasCircularDetails.aspx?id=12064)
10. Payment and Settlement Systems Act, 2007  
[https://rbi.org.in/scripts/FS\\_FAQs.aspx?Id=73&fn=9](https://rbi.org.in/scripts/FS_FAQs.aspx?Id=73&fn=9)
11. The Credit Information Companies (Regulation) Act, 2005

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Advanced Banking and Financial System Paper I	Advanced Banking and Financial System Paper I

Shivaji University, Kolhapur	
Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Syllabus in accordance with NEP – 2020**  
Introduced from Academic Year 2022-23  
M.Com. Part-I; SEM-I  
**DSE-D-II Discipline Specific Elective**  
**Advanced Banking and Financial System (Paper-II)**  
**(Bank Management)**

**Course Outcomes:**

1. Understand bank management system and practices
2. Understand the nature of Bank Management
3. Get aware about recent technologies required for efficient Banking and Marketing.
4. Understand legal provisions for customer services and banking frauds

**Expected Skills Impartation**

1. Ability to understand bank management and administration
2. Ability to handle bank and bank branch management practices
3. Ability to conduct bank audit and manage audit compliances

Marks: 100

Total Lectures of Teaching: 60

Credits: 4

<b>Unit-1:</b>	<b>Administrative Structure of the Banks</b> 1.1. Administrative Structure of Commercial Bank- Committees and Departments 1.2. Administrative Structure of Cooperative Bank –Committees and Authorities 1.3. <b>Structure and Role of Treasury and Loan Recovery Department of the Bank</b> 1.4. Duties and Responsibilities of CEO of the Bank	18 Lectures
<b>Unit-2:</b>	<b>Bank Branch Management</b> 2.1. Structure and Staffing Pattern of the Bank Branch 2.2. Control on Cash, Strong room and Lockers 2.3. Role and Responsibilities of Branch Manager 2.4. Importance and Techniques of Customer Relationship Management at branch	12 Lectures
<b>Unit-3:</b>	<b>Bank Management Practices</b> 3.1. Allocation of duties and monitoring and Branch office 3.2. Target allocation and Planning – Deposit and Loans 3.3. Sources of Deposits - Factors influencing the mobilization of deposits 3.4. Information System Audit – Importance, Process and its compliance	15 Lectures
<b>Unit-4:</b>	<b>Bank Administration</b> 4.1. Structure of Board of Directors of <b>Public, Private</b> and Cooperative Banks 4.2. Responsibilities and Code of Conduct for Board of Directors 4.3. Bank Audit –Internal Audit System, Statutory Audit and its Importance 4.4. <b>Human Resource Management in the Banks - Recruitment, Training and Promotions</b>	15 Lectures

**References:**

1. Francis Buttle (2004): Customer Relationship Management: Concepts and Tools, Customer relationship management: concepts and tools, Elsevier Butterworth Heinemann, Volume 13, 2004
2. George H. Hempel, Donald G. Simonson (2018). Bank Management: Text and Cases, Wiley, 2020 ISBN 0471410918
3. IIBF (2005). General Bank Management: (For CAIIB Examinations), Indian Institute of Banking and Finance, Macmillan, 2005
4. Kanhaiya Singh (2013). Commercial Bank Management, Tata McGraw-Hill Education, 2013
5. Peter S. Rose, Sylvia C. Hudgins (2008). Bank Management and Financial Services, McGraw-Hill Education, 2008
6. Timothy W. Koch, S. Scott MacDonald (2014). Bank Management, Cengage Learning, 2014,
7. Timothy W. Koch, Steven Scott MacDonald, Vic Edwards, Randall E. Duran (2014). Bank Management: A Decision-Making Perspective, Cengage Learning Asia, 2014
8. V.S.P. Rao (1999). Bank Management, Discovery Publishing House, 1999 ISBN 8171415105,

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Advanced Banking and Financial System Paper II	Advanced Banking and Financial System Paper II

Shivaji University, Kolhapur	
Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions:	
3. Question number 1, 2 and 3 are compulsory	
4. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23

M.Com. I (Semester –I)  
**DSE E-I Discipline Specific Elective**  
**Business Administration- Paper-I**  
**Introduction to Business Administration**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcome:**

1. Understand the meaning and concept to business administration.
2. Understand analysis of business environment.
3. Get acquainted with concept of LPG and current scenario of business in India.
4. Get aware about businesses thick and corporate culture.

Units	Name of the unit	No. of Hourss
<b>Unit-I</b>	<b>A) Business Administration:-</b> Concept, Definitions, Nature, scope Characteristics, Objectives of business. Challenges and opportunities before today's business. E-Business Concept Definitions, features, significance in present scenario. <b>B) Administration:-</b> Concept, definitions, features <b>C) Business Administration:-</b> Concept, definitions, features, and importance of business administration	15
<b>Practical:</b>	Visit business organization and get information about business administration and Prepare report on it.	
<b>Unit-II</b>	<b>Business Environment:-</b> Concept, Macro and Micro elements. Environment Analysis - Process-spot analysis, Industry analysis, Situation analysis, SWOC analysis.	15
<b>Practical I</b>	Visit and make environmental analysis of any business Organization and present seminar on it in the classroom	
<b>Unit-III</b>	<b>Government and Business:-</b> Changing role of Government in business, Public Private and Joint Sector. Social Responsibility of Business, Business and society, Liberalization, Privatization and Globalization Business. Social Audit- Nature, Evolution, status In India.	15
<b>Practical I</b>	Make a social audit of any business organization in your area and prepare social audit report.	
<b>Unit-IV</b>	<b>Business Ethics:-</b> Concept and definitions, nature, sources, Ethical dilemmas, Managing Ethical dilemmas, Corporate Culture and ethics, methods to improve ethical decisions, factors that Raise ethical Standard, Code of Ethics.	15



<b>Practical I</b>	Visit to any business organization and get the information about business ethics followed by the organization and present seminar on it.	
<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1) Knootz Weiandrich, Essentials of Management, Mc Graw Hill International,</li> <li>2) Kazmi, Business Policy, Tata Mc Graw Hill,</li> <li>3) Tripathi Reddy Principles of Management, Tata Mc Graw Hill,</li> <li>4) Francis Cherunilam, Business Environment, Himalaya Publishing House.</li> <li>5) Balsubramanian, Corporate Governance.</li> <li>6) Aswathappa K. Legal Environment of Business, Himalaya Publishing House.</li> <li>7) Trivedi M.L. Government and Business, Bombay Multitech.</li> <li>8) Amarchand D., Government and Business, Tata Mc Graw Hill</li> <li>9) Guleek William F., Strategic Management and Business Policy, Mc Graw Hill.</li> </ol>		

#### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Business Administration Paper I	Business Administration Paper I

<b>Shivaji University, Kolhapur</b> <b>Nature of Question Paper for M.Com. (CBCS)</b>	
<b>Marks: 80</b>	<b>Duration: 3 hours.</b>
<b>Instructions:</b> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

<p style="text-align: center;"> <b>Shivaji University, Kolhapur</b>  <b>Syllabus in accordance with NEP – 2020</b>          Introduced from Academic Year 2022-23          M.Com. I (Semester –I)  <b>DSE E-II Discipline Specific Elective</b>  <b>Business Administration- Paper-II</b>  <b>Functional Areas of Management: Marketing and Finance</b>          Marks: 100                      Lectures: 60                      Credits: 04       </p>		
<b>Course Outcome:</b> <ol style="list-style-type: none"> <li>1. Get aware about conducting the interview of HR Manager;</li> <li>2. Prepare mini project report;</li> <li>3. Acquire and develop the thinking power and project preparation skills</li> </ol>		
Unit	Syllabus	No. of Hours
1.	<b>HUMAN RESOURCEMANAGEMENT(HRM):</b> 1.1. Meaning and Definition 1.2. Difference between Personnel Management and Human Resource Management 1.3. Objectives of HRM 1.4. Scope and Functions OF HRM 1.5. Evolution and Development of HRM 1.6. Environment of HRM: Internal and External <b>PRACTICAL:</b> 1. Visit to Human Resource Department of near by industrial unit and prepare a visit report on that department. Prepare Mini Project on HRM of the Industry.	15
2.	<b>RECENTTRENDSINHUMAN RESOURCE MANAGEMENT</b> <b>A. MANAGING HUMAN RESOURCESIN VIRTUALORGANIZATION(VO)</b> 2.1. Meaning, Features and Types of VOs 2.2. Difference between Traditional and Virtual Organization 2.3. HRM in VOs <b>B. HUMAN RESOURCE INFORMATION SYSTEM(HRIS)</b> 2.4. Concept and need for HRIS 2.5. Advantages and Uses of HRIS 2.6. Designing of HRIS <b>PRACTICAL:</b> From the internet download the articles, research articles, newspaper reports on virtual organization. Study the scenario of virtual organization focusing on human resource. Prepare a review report and submit.	15
3.	<b>OPERATIONMANAGEMENT(OM)</b> 3.1. Concept and Scope 3.2. Objectives of OM 3.3. Role of Operational Management in Organization 3.4. Differences and Similarities between Goods and Services 3.5. Typical Decision Areas within OM 3.6. Trends encouraging focus on Operations 3.7. Material Handling 3.8. Principles of Material Handling 3.9. Equipment's used in Material Handling <b>PRACTICAL:</b> Visit a manufacturing unit nearby and study the functioning of operations management. Study the machines, tools in use, flow of job and the like prepare a report and	15

	submit.	
4.	<b>RECENT TRENDS IN OPERATIONS MANAGEMENT</b> 4.1. CAD (Computer Aided Design) 4.2. CAM (Computer Aided Manufacturing) 4.3. Robotics 4.4. Automation 4.5. Flexible Manufacturing System 4.6. Just In Time Manufacturing 4.7. Lean Manufacturing 4.8. Factor affecting Technology Change <b>PRACTICAL:</b> from the website download the articles and news appeared in the newspaper regarding recent trends in operations management. Prepare a view report. Mention in the report which units are applying These concepts.	15
	<b>Reference Books:</b> <ol style="list-style-type: none"> <li>1. S.SKhanna: Human Resource Management: Text and Cases, S. Chand Publication, New Delhi</li> <li>2. P. Subba Rao: Human Resource Management, Himalaya Publishing Company, Mumbai.</li> <li>3. K.Ashwathappa: Production and Operation Management, Himalaya Publishing House, Mumbai.</li> <li>4. Danny Samson and Prakash J. Singh: Operation Management: An Integrated Approach, CAMBRIDGE University Press.</li> <li>5. D'Cenzo Robinson: Human Resource Management</li> </ol>	

#### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Business Administration Paper II	Business Administration Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions: <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com-I(Semester-I)

**DSE F-I Discipline Specific Elective**  
**Insurance Paper – I**  
**(Fundamentals of Insurance)**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Understand the risk management.
2. Study the insurance procedure.
3. Understand the insurance contract.
4. Know the insurance market.

<b>Unit No. 1</b>	<b>Risk Management:</b> Concept of Risk, Uncertainty, Perils and Hazards, Definition of Risk – classification of risk- Personal, Property & Liability Risk, Insurance and Risk Management Technique-Risk sharing and Risk Transfer, Risk prevention & avoidance.	15 Hours
<b>Unit No. 2</b>	<b>Insurance:</b> Meaning, definition, nature, evolution of insurance, Types of Insurance, Importance of Insurance, Insurance as a social security tool, Role of Insurance in economic growth.	15 Hours
<b>Unit No. 3</b>	<b>Principles of Insurance &amp; Insurance Contract:</b> Primary principles- principle of co-operation, Theory of probability, Utmost good faith, Insurable Interest, Indemnity. Secondary Principles- Principle of Subrogation, Mitigation of loss, Principle of Contribution, Principle of Casua Proxima. Insurance Contract-Meaning, nature, essentials of Insurance Contract, Types of Insurance contract, Insurance & wagering contract.	15 Hours
<b>Unit No. 4</b>	<b>Insurance Marketing:</b> Concept & Features of Insurance Marketing, Users of insurance services, behavioral aspects of insurance marketing, Distribution Channels – Marketing intermediaries, Financial Institutions and Direct Response, National Dimensions of distribution system in India, Information Technology application in insurance marketing, Insurance marketing in Indian Environment, Developing and Maintaining Marketing Programme in India.	15 Hours

**References-**

- 1- M. N. Mishra- Insurance Principles and Practices –S. Chand & Company, New Delhi.
- 2- Insurance Regulatory Development Act 1999
- 3- Life Insurance Corporation Of Indi Act,19564- Insurance Act- 1938
- 5- M. Arif Khan – Theory and Practice of Insurance – Educational Book House, Aligrah.

- 6- S. Balachandran- Life Insurance – Insurance Institute of India, Mumbai.  
 7- G. S. Panda- Principles and Practices of Insurances, Kalyani Publishers, Ludhiyana.  
 8- Kothari & Bahal- Principles and Practices of Insurance, Sahitya Bhavan, Agra  
 9- Dr. Inderjit Singh, Katyal, Sanjay Arora- Insurance Principles & Practices, Kalyani Publishers, Ludhiyana.  
 10- K. C. Mishra & C. S. Kumar- Life Insurance Principle & Practice- Cengage Learning India Pvt. Ltd. Delhi

### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Insurance Paper I	Insurance Paper I

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com-I(Semester-I)

**DSE F-II Discipline Specific Elective**  
**Insurance Paper – II**

**Fundamentals of Insurance - II**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Understand the legislative framework.
2. Know the IRDA.
3. Know the insurance business in India.
4. Know the insurance business ; current scenario and future.

<b>Unit No. 1</b>	<b>Insurance Legislative Framework:</b> Insurance Act 1938, Life Insurance Corporation of India Act-1956, General Insurance Business Nationalization Act,1972-(Only Salient Features)	15 Hours
<b>Unit No. 2</b>	<b>Insurance Regulatory and Development Authority Act,1999 (IRDA) :</b> Definition, Establishment, Composition of Authority, Powers, Functions& Duties of IRDA. Ombudsman.	15 Hours
<b>Unit No. 3</b>	<b>Other Legislations Applicable to Insurance Business in India:</b> Motor Vehicles Act 1988, Marine Insurance Act 1963, Consumer Protection Act 1986, Public Liability Insurance Act 1991, Foreign Exchange Regulation Act 1973 (Important provisions applicable to Insurance Business).	15 Hours
<b>Unit No. 4</b>	<b>Insurance Business Current Scenario &amp; Future:</b> Privatization, Foreign Direct Investment in India, Status of Indian Insurance Industry in the context of International Insurance Market, Challenges & Future of Insurance Business in India.	15 Hours

**References-**

- 1- M. N. Mishra- Insurance Principles and Practices –S. Chand & Company, New Delhi.
- 2- Insurance Regulatory Development Act 1999
- 3- Life Insurance Corporation Of India Act,1956
- 4- Insurance Act- 1938
- 5- M. Arif Khan – Theory and Practice of Insurance – Educational Book House, Aligrah.
- 6- S. Balachandran- Life Insurance – Insurance Institute of India, Mumbai.
- 7- G. S. Panda- Principles and Practices of Insurances, Kalyani Publishers, Ludhiyana.
- 8- Kothari & Bahal- Principles and Practices of Insurance, Sahitya Bhavan, Agra
- 9- Dr. Inderjit Singh, Katyal, Sanjay Arora- Insurance Principles & Practices, Kalyani Publishers,Ludhiyana.
- 10- K. C. Mishra & C. S. Kumar- Life Insurance Principle & Practice- Cengage Learning India Pvt. Ltd. Delhi

--

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Insurance Paper II	Insurance Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE G-I Discipline Specific Elective**  
**Advanced Statistics- Paper-I**  
**Mathematical Methods**

**Course outcomes:** After successful completion of this course, students will be able to

1. Perform determinant and matrix calculations.
2. Determine a solution of a system of linear equations.
3. Explain and apply the concepts of derivative and integration.

**Credits : 4**

<b>Unit-1</b>	<b>Determinants and Systems of Linear Equations</b> i. Definition of determinant, Evaluation of determinants of order 2 and 3. ii. Properties of determinant (statements only), Verification of properties by Illustrations. iii. Concept of a system of linear equations. iv. Solution to system of linear equations by Cramer's rule (up to 3 variables). <b>Practical 1:</b> Evaluation of determinants and solution of system of linear equations by Cramer's Rule.	<b>15Hrs.</b>
<b>Unit-2</b>	<b>Matrices</b> i. Definition, Difference between matrix and determinant, Types of matrices. ii. Algebra of Matrices. iii. Rank of a matrix and its determination. iv. Inverse of a matrix by adjoint method and by row and column transformations. v. Applications of matrices in business. <b>Practical 2:</b> Algebra, rank, and inverse of matrices	<b>15Hrs.</b>
<b>Unit-3</b>	<b>Derivative and its Applications</b> i. Definition, Derivative by first principle. ii. Derivative of sum, difference, product, and quotient. iii. Derivative of composite, inverse, exponential, logarithmic, parametric, and implicit functions. iv. Second order derivative. v. Applications of derivative to obtain maxima and minima of the functions such as average cost, marginal cost, marginal revenue, and elasticity of demand.	<b>15Hrs.</b>



	<b>Practical 3:</b> Applications of derivative	
<b>Unit-4</b>	<b>Integration and its Applications</b> i. Integration as an anti-derivative process. ii. Standard forms of integration. iii. Methods of integration by substitution and by parts. iv. Definite integrals and their properties with proofs. v. Determination of cost revenue and demand functions, consumer's surplus and producer's surplus. <b>Practical 4:</b> Applications of integration	<b>15Hrs.</b>
<b>Reference Books</b> 1. Kapoor V. K. and Sancheti D. C. (2019) Business Mathematics, Sultan Chand & Sons. 2. Narayan Shanti and Mittal P.K. (2010) Text book of Matrices, S. Chand. 3. Soni R. S. (1996) Business Mathematics with Applications in Business and Economics, Pitambar Publishing. 4. Veena G. R. (2004) Business Mathematics, Galgotia Publications.		

#### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Advanced Statistics Paper I	Advanced Statistics Paper I

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
<b>Instructions:</b> 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
Introduced from Academic Year 2022-23  
M.Com. I (Semester –I)  
**DSE G-II Discipline Specific Elective**  
**Advanced Statistics Paper II**  
**Operations Research**

**Course outcomes**

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

1. Explain the concept, scope, and limitations of operations research.
2. Formulate and solve linear programming problems, transportation problems, and assignment problems.
3. Apply these techniques in practice.

**Credits : 4**

<b>Unit-1</b>	<b>Introduction to Operations Research</b> i. Origin and development of operations research (OR). ii. Definition and Characteristics of OR. iii. Phases of OR. iv. Applications and scope of OR. v. Limitations of OR.	<b>15Hrs.</b>
<b>Unit 2</b>	<b>Linear Programming Problems</b> i. Concept of linear programming problem (LPP) ii. Mathematical formulation of LPP, Definitions of solution, feasible solution, basic feasible solution, optimal solution, degenerate and non- degenerate solutions of LPP. iii. Solution of LPP by graphical method. iv. Definitions of slack and surplus variables, Simplex method, definition of artificial variable, Big-M method. v. Numerical examples. <b>Practical 1:</b> Formulation and solution of LPP using graphical method <b>Practical 2:</b> Solution of LPP using simplex and Big M methods	<b>15Hrs.</b>
<b>Unit-3</b>	<b>Transportation Problem</b> i. Definition and mathematical formulation of transportation problem (TP), balanced and unbalanced TP. ii. Methods of finding initial basic feasible solution: north-west corner rule, least cost method, Vogel's approximation method.	<b>15Hrs.</b>

	iii. Concepts of degenerate and non-degenerate TP. iv. Method for optimal solution: MODI method. v. Numerical examples. <b>Practical 3:</b> Solution of TP using MODI method (for non-degenerate TPs only)	
<b>Unit-4</b>	<b>: Assignment Problem</b> i. Definition and mathematical formulation of assignment problem (AP). ii. Relation between AP and TP. iii. Balanced and unbalanced AP. iv. Solution of AP using Hungarian method. v. Numerical examples. <b>Practical 4:</b> Solution of AP using Hungarian method	<b>15Hrs.</b>

**Reference Books:**

1. Sharma S. D. and Sharma H. (2010) Operations Research: Theory, Methods and Applications, Kedar Nath Ram Nath.
2. Sharma J.K. (2012) Operations Research: Theory and Applications, Laxmi Publications
3. Shenoy G. V. Shrivastava U. K., and Sharma S. C. (2018) Operations Research for Management, New Age International Publishers.
4. Swarup Kanti, Gupta P. K., and Man Mohan (2010) Operations Research, Sultan & Chand publishers.

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Advanced Statistics Paper II	Advanced Statistics Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE H-I Discipline Specific Elective**  
**Co-operation and Rural Development Paper I**  
**Principles of Co-operation**

**Credits : 4**

**COURSE OUTCOMES:**

1. Get aware about co-operation at Global, National and Local for the post graduate students will be created.
2. Get equipped with the development of cooperative movement in India.
3. Get acquainted with the cooperative legislation in India.
4. Get familiar with the cooperative institutions in India.

UNIT -1	<b>Introduction to Co-operation</b> 1.1 Meaning, Origin and Development and <b>Structure of Co-operation</b> 1.2 <b>Principles of Cooperation</b> 1.3 <b>Problems of Cooperative Societies in India</b> 1.4 Role of Co-operation in Economic Development.	<b>15Hrs.</b>
UNIT -2	<b>Co-operative movement in India</b> 2.1 Origin and Development of Co-operative Movement Before 1991 2.2 Co-operative Development after new economic policy 1991 2.3 Challenges and Remedies to strengthen the co-operative movement. 2.4 High Powered Committee Co-operatives 2009	<b>15Hrs.</b>
UNIT -3	<b>Co-operative Legislation in India</b> 3.1 <b>Need and importance of Cooperative Laws in India</b> 3.2 Role of State in Co-operative Development 3.3 <b>Maharashtra Co-operative Act. 1960 Recent Amendments</b> 3.4 Co-operative Amendment Act 2013	<b>15Hrs.</b>
UNIT -4	<b>Co-operative Institutions in India</b> 4.1 National Bank for Agriculture and Rural Development 4.2 National Co- operative Development Corporation 4.3 Agriculture Co-operative Marketing Federation 4.4 National Co-operative Union of India	<b>15Hrs.</b>

**References**

- 1 Principles, problems and practice of cooperation - T.N. Hajela, shivalal, Agarawala and company, Agra.
- 2 Theory History and practice of cooperation R.D. Bedi, Loyal Book Dept. Meerut
- 3 Cooperation in India- H.R. Mukhi New Heights publishers, New Delhi
- 4 Cooperation in India- B.S. Mathur, SanityaBhawan, Agra.
- 5 Agricultural cooperation in India- Johan Mitthal, ReliancePublishing House, New Delhi.
- 6 Law and Management of Cooperatives - B.B. Trivedi
- 7 Fundamentals of cooperation - Krishna Swami, Schand and Company, Ltd. Ramanagar, New Delhi.
- 8 Theory and practice of cooperation in India and Abrod.Vols. I, II, & III - K.R. Kulkarni

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Co-operation and Rural Development Paper I	Co-operation and Rural Development Paper I

<p style="text-align: center;">Shivaji University, Kolhapur</p> <p style="text-align: center;">Nature of Question Paper for M.Com. (CBCS)</p>	
Marks:	80 Duration: 3 hours.
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE H-II Discipline Specific Elective**  
**Co-operation and Rural Development Paper II**  
**Rural Economy of India**

**Credits : 4**

**COURSE OUTCOMES:**

1. Understand the features and problems of rural economy and will be able to find out the solutions to these problems.
2. Get equipped with proper knowledge, abilities and skills of cooperative credit system
3. Learn the functions and mechanism of rural cooperative financial and agro based institutions.
4. Be informed with the infrastructural potential for development in rural economy.

<b>UNIT -1</b>	<b>Rural Development in India.</b> 1.1 Nature, features of Rural Economy & <b>Principles of Rural Economic Development</b> 1.2 Problems of Rural Economy- <b>Rural Natural Resources and Sustainable Development</b> 1.3 <b>Women Empowerment through Cooperatives</b> 1.4 Government Policy towards rural development.	15 Hrs.
<b>UNIT -2</b>	<b>Credit Co-operatives and Rural Economy</b> 2.1 Credit Co-operatives in India. 2.2 Short term Agricultural Co-operatives 2.3 Long term Agricultural Co-operatives. 2.4 Khurso and Baidynathan Committee Recommendations.	15 Hrs
<b>UNIT -3</b>	<b>Agriculture Co-operatives and Rural Development</b> 3.1 Functions and Problems of Agriculture Co-operatives. 3.2 Co –Operative Marketing. 3.3 Co-operative Farming. 3.4 <b>Success Stories of Cooperatives (Amul, Gokul etc.)</b>	15 Hrs
<b>UNIT -4</b>	<b>Infrastructure in Rural Economy</b> 4.1 Rural Health & <b>Community Buildings (Hospitals, Schools, Community Halls etc.)</b> 4.2 Rural Electrification, <b>Drinking Water, Sanitation, Drainage and Toilets</b> 4.3 Rural Roads and Transport 4.4 Information and Communication Technology	15 Hrs

**References –**

1. Bedi R. D. “Theory History and Practice of Co-operation in Foreign Countries”.
2. Dr. R.C. Dwidwadi (1997). “C-Operative Identity, Concept and Reality”, M/S
3. Govt. of Maharashtra Co-operative Movement at Glance.
4. Hajela T. N. (2007). “Co-operation Principles Problems and Practice of Co-operation”, New Delhi.
5. Jugale, V. B., Koli, P. A., “Reasserting the Co-operative Movement”, Serials
6. Kamat, G. S., “New Dimensions in Cooperatives”, Himalaya Publishing House
7. Mathur B.S. (1999), “Cooperation In India”, SahityaBhavan Publications, Agra 55
8. Paramount Publishing House, New Delhi
9. Patil, J. F. & Patil, V. S., “Problems and Prospects of Co-operative Movement”, Publications, New Delhi, (2005)

- 10.Ramkishan.Y (2003), “Management of Cooperatives” Jaico Publishing House, Mumbai  
 11.Report of High Powered Committee on Cooperatives (2009)

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Co-operation and Rural Development Paper II	Co-operation and Rural Development Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE I-I Discipline Specific Elective**  
**MARKETING MANAGEMENT-Paper-I**  
**Principles of Marketing**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Know basic concepts like need, wants and demand along with marketing environment and marketing planning
2. Enable with market segmentation techniques.
3. Know various product related decisions like branding and packaging.
4. Get acquainted with product launching and advertisement techniques.

Units	Name of the unit	No. of Hours
Unit 1	<b>Basics of Marketing:</b> Introduction to marketing–Nature and scope of marketing, the core concepts of marketing, Company orientation towards market place, marketing environment: Micro and Macro marketing environment, Marketing Planning and Marketing Planning process, Differentiation between Sales and Marketing, Introduction to Services Marketing <b>Practical</b> -Undertake group discussion on need, want and demand. Discussion around statements Needs pre-exist market – marketer creates the needs. Submit the discussion report. If possible record the discussion and hoist on college web site.	15
Unit 2	<b>Market segmentation</b> – Meaning and concept, benefits of segmentation, Bases for market segmentation – consumer goods market segmentation; industrial goods market segmentation, Market targeting - Selection of segments, Product positioning. <b>Practical</b> -Select any product and study its Segmentation, Targeting, Differentiation and Positioning. Submit a report.	15
Unit 3	<b>Product &amp; Pricing Strategy</b> Product decision and strategies – Meaning of product, Types of products, levels of product, product mix decisions, Product life cycle concept, new product development, Branding and packaging decisions – Concept of Brand ing and packaging, advantages and disadvantages of branding and packaging, features and functions of packaging. Pricing decision – Pricing objectives, pricing methods, factors influencing pricing decision, setting the price, price determination policies. <b>Practical</b> -Online exercise: Visit any website of organization marketing its FMCG products and study the different elements related to products. Submit a report.	15



Unit 4	<p><b>A. Marketing communication</b> – promotion mix- Advertising, personal selling, sales promotion and publicity, Marketing communication mix decisions: characteristics, factors and measurement. Advertising and publicity</p> <ul style="list-style-type: none"> <li>– 5 M's of advertising. Personal selling – nature and process. Sales promotion</li> <li>– nature, importance and techniques.</li> </ul> <p><b>B. Distribution</b> - Importance of channels of distribution, Alternative channel of distribution, channel design decision and channel management decision.</p> <p><b>Practical</b> -a. Select any organization and study its distribution system. b] Select any newly launched product and design a promotional campaign and present it in the class.</p>	15
	<p>Reference Books:</p> <ol style="list-style-type: none"> <li>1. Marketing Management – a south Asian perspective: Kotler Phillip, Keller Kevin Lane, Koshy Abraham and Jha Mithileshwar, Pearson.</li> <li>2. Marketing Management – Ramswamy V. S., Namakumari S., Macmillan Publishers India Ltd.</li> <li>3. Marketing Management – Rajan Saxena, Tata McGraw Hill</li> <li>4. Marketing Management: Text and Cases – Tapan Panda, Excel Books</li> <li>5. Marketing – Etzel, Walker B., Stanton W., Pandit A., Tata McGraw Hill</li> <li>6. Marketing Management - Karunakarn K — Himalaya Publication, New Delhi.</li> </ol>	

### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Marketing Management Paper I	Marketing Management Paper I

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE I-II Discipline Specific Elective**  
**MARKETING MANAGEMENT-Paper-II**  
**Consumer Behaviour**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcome:**

1. Reproduce the concepts of consumer behavior
2. Summarize the data behavior al data collected from samples.
3. Construct the data collection instrument
4. Be familiar with analyzing and concluding the data

Units	Name of the unit	No. of Hours.
<b>Unit 1</b>	<p>a. <b>Introduction to consumer Behavior</b> – Diversity of consumer behavior – Concept and need for studying consumer behavior and marketing management, factor sinfluencing consumer buying behaviour, consumer buying process.</p> <p>b. <b>Consumer Modeling:-</b> The economic model – Learning model-psychoanalytic model – The sociological model- The Howard Sheth model of buying behavior– The Nicosia model-The Engel–Kollat-Black well Model.</p> <p><b>Practical-</b>Take the interview of 10 chief wageearners of family who have recently purchased any white goods viz. television, electronic gadgets, washing machine, mixer, refrigerator and the like. Understand their buying process in detail. Understand what factor sinfluences the while taking buying decisions. How many people have in fluencies the buying decision. Write a detail edreportand submit.</p>	15

<b>Unit 2</b>	<p><b>Individual Determinants of Consumer behavior-</b></p> <p><b>A) Perception,</b> Meaning of perception-the perceptual process-Factor responsible for perceptual Distortion,. Learning –what is Learning?-component so relements of learning process.</p> <p><b>B) Personality-</b> Meaning and Nature- Characteristics of Personality-Stages in the development of personality, personality influences and consumer behavior–self-concept or self-image. Attitude and behavior-The concept of Attitude-Relationship between Attitude and behavior-Factors in volve din Attitude formation-Motivation-What is Motivation? Needs And goals-The Dynamic Characteristic of Motivation.</p> <p><i><b>Practical</b>-Narrate your own experience regarding recent purchase of any high involvement product at your home or of your neighbor eror relative and understand the role played by individual determinants while making purchase decisions. While selecting the product, brand, model, distributor and the like.</i></p>	15
<b>Unit 3</b>	<p>a. <b>Influence of Social class</b>–Definition and meaning of social stratification–factors responsible for social stratification–character is ticfeatures of social classes-Social in fluence on consumer behavior.</p> <p>b. <b>Group Dynamics and Consumer Reference Groups</b>- Definition And Meaning of Group-Reasons For formation of group–Types of Groups relevant to consumer behavior – Family life cycle- Friendship Group Formal social clubs-Shopping Friends groups- Work group-Reference group</p> <p><i><b>Practical</b> -Understand the concept of family life cycle. Interview the sample families nearby and ask chief wage earner regarding their buying preferences at different life cycles.</i></p>	15
<b>Unit 4</b>	<p><b>Industrial \ Organizational Buying Behavior</b> – Participants in Industrial marketing- Buying decisions involved in industrial buying process- Factors influencing industrial buying behavior – Stages of Industrial buying process.</p> <p><i><b>Practical</b> -Visit industrial unit or service unit nearby viz. banks, insurance company and the like. These units purchase their requirements. Study their buying process in detail, prepare a report in a flow chart type with detailed description below the chart and submit.</i></p>	15

**Reference Books:**

1. Consumer Behaviour – Schiffman and Kanuk , Pearson Publication
2. Consumer Behaviour – David L. Loudon and Albert J. Della Bitta. , Tata McGraw-Hill.
3. Consumer Behavior in Indian Perspective – Sujua R. Nair Himalaya Publishing House (Reference this book for in depth study of the subject in a practical perspective).
4. Marketing Management- William Stanton.
5. Marketing Management- Philip Kotlar.

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Marketing Management Paper II	Marketing Management Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
Introduced from Academic Year 2022-23  
M.Com. I (Semester –I)

**DSE J-I Discipline Specific Elective**  
**SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT-Paper-I**  
**Principles of Entrepreneurship Management**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Get familiar with conceptual aspects of Entrepreneurship.
2. Get aware about entrepreneurship spirit among students
3. Prepare Entrepreneurial Development Programmes.

<b>Unit</b>	<b>Contents</b>	<b>No of. Hrs.</b>
<b>Unit 1</b>	<b>Introduction to Entrepreneurship:</b> Concept of Entrepreneurship, Enterprise and Entrepreneurship-Difference between Entrepreneur, Entrepreneur and Manager-Types of entrepreneurs, Functions of Entrepreneurs. Concept and characteristics of Net-preneurs. Entrepreneurial competencies. <i><b>Practical:</b> Visit any nearest organization &amp; interview the Entrepreneur.</i>	<b>15</b>
<b>Unit 2</b>	<b>Entrepreneurship Theories and Process:</b> Theories of Entrepreneurship-Joseph Schumpeter's Theory of Innovation, David McClelland's Need for Achievement Theory, Hagen's Theory of Status Withdrawal, Knight's Risk Taking Theory, John Kunkel's Theory, Max Weber's Theory of Social Change, Hoselitz's Theory, Theory of Frank Young, Cochran's Theory, Leibenstein's Theory, Peter Drucker's view on Entrepreneurship Entrepreneurship Process-Discovery, Developing a business plan, Resourcing, Managing Company and Harvesting. <i><b>Practical:</b> Find and Apply any one theory of Entrepreneurship to your local business enterprise.</i>	<b>15</b>
<b>Unit 3</b>	<b>Entrepreneurship Development Programmes (EDP):</b> Concept, need and objectives of Entrepreneurship Development Programmes (EDP)-Phases of EDP. Evaluation of Entrepreneurship Development Programmes in India-Features and functioning of Make in India, Start-up India, Stand-up India. <i><b>Practical:</b> Take survey of ED in nearest industrial state and check the outcome of the Entrepreneurship development programme.</i>	<b>15</b>

<b>Unit 4</b>	<b>Institutional Support to Entrepreneurship:</b> Need of institutional support. Entrepreneurship Development Institute of India (EDII), National Institute for Entrepreneurship and Small Business Development (NIESBUD), National Institute for Small Industries and Extension Training (NISIET), National Small Industries Corporation (NSIC), Technical Consultancy Organization (TCO), Small Industrial Development Bank of India (SIDBI), Maharashtra Centre for Entrepreneurship Development (MCED), District Industrial Centre (DIC), their organizational role and workings. <i><b>Practical:</b> Visit any supporting institution and record its functioning.</i>	<b>15</b>
-------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------

#### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Small Business and Entrepreneurship Paper I	Small Business and Entrepreneurship Paper I

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE J-II Discipline Specific Elective**  
**SMALL BUSINESS AND ENTREPRENEURSHIP MANAGEMENT-Paper-II**  
**Management of Small Business**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Illustrate nature and function of family business and small enterprises.
2. Understand the Micro, Small and Medium Enterprises Development Act, 2006.
3. Be familiar with small enterprises location, ownership form and financial management.

<b>Unit</b>	<b>Contents</b>	<b>No of. Hrs.</b>
<b>Unit 1</b>	<b>Family Business:</b> Meaning, types, Advantages and disadvantages Family business in India. Challenges faced by family business, Remedies for making family business more effective. <i><b>Practical:</b> Visit nearest family business unit and enlist its problems and suggest remedies for its growth.</i>	<b>15</b>
<b>Unit 2</b>	<b>Micro, Small and Medium Enterprises (MSME):</b> Small Industry Policy in India-Main provisions of MSME Act 2006. Small and medium enterprises in Japan, China, South Korea. <i><b>Practical:</b> Prepare a poster on Small Industry Policy in India.</i>	<b>15</b>
<b>Unit 3</b>	<b>Location and Ownership Issues:</b> Need, Importance, steps in enterprise location-Selection of ownership pattern-Individual, Corporate and Cooperative ownership – Legal issues involved information of small enterprise. <i><b>Practical:</b> Conduct field study for assessment of Location and Ownership Pattern of your nearest small business unit.</i>	<b>15</b>
<b>Unit 4</b>	<b>Financial Management:</b> Financial plan, Sources of finance- owned finance, bank finance and state finance. Working capital management in small enterprises- Role of MUDRA bank. Financial problems of MSME. <i><b>Practical:</b> Visit nearest small enterprise and find out its financial problems.</i>	<b>15</b>

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Small Business and Entrepreneurship Paper II	Small Business and Entrepreneurship Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks:	80 Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)



**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE K-I Discipline Specific Elective**  
**SECRETARIAL PRACTICE -Paper-I**  
**Introduction to Secretarial Practice**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Get aware about secretarial practice as a professional career.
2. Understand and familiarize the rights, duties and liabilities of company secretary.
3. Get aware to students about secretarial standards for good governance.

<b>Unit</b>	<b>Course Contents</b>	<b>No. of Hrs.</b>
<b>Unit1</b>	<p><b>Secretary:</b>                      Meaning &amp; definition, Qualities of a good secretary, Importance of secretary, Need of secretary in commercial institutions,</p> <p><b>Types of secretary:</b> Personal/ Private secretary, Company secretary, Secretary of co-operative society &amp; local bodies, Secretary in govt. departments. Duties &amp; functions of secretary, Role of secretary, Secretarial skills, Challenges before secretary.</p> <p><b>Practical:</b> Visit the near by co-operative society/local body and enlist the Functions performed by its secretary</p>	<b>15</b>
<b>Unit2</b>	<p><b>Company Secretary:</b>                      Definition, Qualification, Procedure of appointment, resignation and removal/dismissal of company secretary, Duties, rights&amp; liabilities of Company Secretary, Legal position of Company Secretary, Stages of becoming a Company Secretary, Relationship of company secretary with Chairman and Directors of a company, Role of company secretary as adviser to the Chairman &amp; Board of Directors</p> <p><b>Practical:</b> Visit the nearest company in your area and enlist the duties And liabilities of its secretary</p>	<b>15</b>
<b>Unit3</b>	<p><b>Secretarial Standards:</b>                      Concept, scope and advantages, Secretarial Standards prescribed by the Institute of Company Secretaries of India (ICSI), Compliance of secretarial standards for good governance, Ethics in secretarial profession</p> <p><b>Practical:</b> Prepare a poster on secretarial standards prescribed by ICSI</p>	<b>15</b>

<b>Unit4</b>	<b>Company Secretary in Practice:</b> Career prospects for company secretary, Provisions of Company Secretary Act, 1980 relating to practicing company secretary, Institute of Company Secretaries of India regulations relating to practicing company secretary, Key components of company secretary in practice, <b>Services rendered by company secretary in practice:</b> Professional Consultancy and Certification Services, Corporate Services and Management Consultancy Services <b>Practical:</b> Visit the office of practicing company secretary and enlist the Services rendered by him/her	<b>15</b>
--------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------

#### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Secretarial Practice Paper I	Secretarial Practice Paper I

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE K-II Discipline Specific Elective**  
**SECRETARIALPRACTICE -Paper-II**  
**Secretarial Correspondence**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Understand the business correspondence and communication skill.
2. Prepare report writing and documents filing
3. Get aware of financial statements and its contents analysis.

<i>Unit</i>	<i>Course Contents</i>	<i>No. of Hrs.</i>
<b>Unit1</b>	<b>Secretarial Correspondence:</b> Meaning, Importance of Secretarial Correspondence, <b>Business Correspondence:</b> Characteristics of a good business letter, Layout of a business letter, Types of business letter, Internal & external correspondence, <b>Corporate Correspondence:</b> Correspondence with Registrar of Companies, Department of Company Affairs, Company Law Board and other Government agencies. <i><b>Practical:</b> Observe the correspondence of the nearest business unit And prepare the specimen of business letters</i>	<b>15</b>
<b>Unit2</b>	<b>Correspondence with Stake holders:</b> Meaning and types of stake holders, Need & instances of correspondence with share holders, bankers, directors, employees, media & public, Structural elements of press release. <i><b>Practical:</b> Collect the press releases of companies and prepare a report on their structural elements</i>	<b>15</b>
<b>Unit3</b>	<b>Computers &amp; Communication:</b> Role of Computers in Communication, Advantages of limitation on use of computers for communication, Business uses of computer communication, <b>Internet, Intranet and Extranet:</b> Concepts and features, <b>Communication Networks:</b> Concepts and features of Local Area Networks (LAN), Metropolitan Area Network (MAN) Wide Area Networks (WAN), Electronic mail, Interactive video, Video conferencing, On-line information services, Electronic bulletin board systems, Emerging in formation technologies in new millennium <i><b>Practical:</b> Prepare the concept map on LAN, MAN and WAN</i>	<b>15</b>

<b>Unit4</b>	<b>Preparation of Reports:</b> Meaning of Report, Characteristics of a good report, Precautions to be taken in report writing, Preparation of Financial Statements, Auditors Report, Directors Report and Report on Corporate Governance, <b>E-forms and online filling of documents:</b> Filling of annual accounts, compliance certificate and annual return <b>Practical:</b> <i>Collect the financial statements, various reports and use them by companies and analyze their contents</i>	<b>15</b>
--------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	-----------

#### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Secretarial Practice Paper II	Secretarial Practice Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)

**DSE L-I Discipline Specific Elective**

**Retail Management Paper I**

**Introduction to Retail Management**

**Credits : 4**

Course outcomes	1. Understand the concept Retailing 2. Predict retail environment 3. Interpret Indian and global retailing	
Unit1:	<b>Introduction to Retail</b> – Meaning and Definition, Characteristics of retailing, Evolution of retailing in India, Role and functions of retailer, Retailing principles, Reasons for retail growth, Retailing Environment  <i><b>Practical:</b> Select any one organized retailer and study its evolution and growth</i>	15 Hours
Unit2:	<b>Formats in Retail</b> – Theories of retail development, Concept of life cycle in retail, Store based retail formats, Non store based retail formats, Other emerging retail formats  <i><b>Practical:</b> Study the different formats of retail organization in your region.</i>	15 Hours
Unit3:	Economic Significance of Retailing – Economies of scale, Economies of experience and scope, Retailing Management Decision Process, Product Retailing vs. Service Retailing  <i><b>Practical:</b> Select any retail organisation and study its retail environment</i>	15 Hours
Unit4:	Retail in India–Traditional business model in Indian retail, Size of retail in India, Drivers of retail change, Key sectors in Indian retail. Retail in key Regions of the world-Retailing in US, Europe, Asia-Pacific. Indian vs Global Scenario in retailing. <b>Practical:</b> Study the growth of any one global retailer.	15 Hours

Reference Books	<ol style="list-style-type: none"> <li>1. Swapna Pradhan–Retailing Management: Text and Cases, Tata Mc Graw Hill Education Pvt. Ltd.</li> <li>2. Harjit Singh–Retail Management: A Global Perspective, S. Chand and Company Ltd.</li> <li>3. Roger Cox, Paul Brittain–Retailing: An Introduction, Pearson Education Ltd.</li> <li>4. Gibsol G. Vedamani–(2017) ‘Retail Management’, Pearson Education Ltd.</li> <li>5. Michael Levy &amp; Others –(2008) ‘Retailing Management’, Tata McGraw Hill Education</li> <li>6. Kuldeep Singh (2014)‘ Retail Management in New Dimension’, Global Vision House</li> <li>7. Paresh kumar M. Thakor (2012) ‘Commerce &amp; Retail Management’, Create space Independent Publishing Platform</li> </ol>	
-----------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Retail Management Paper I	Retail Management Paper I

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions: <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE L-I Discipline Specific Elective**  
**Retail Management Paper II**  
**Retail Store Management**

**Credits : 4**

Course Outcomes :	1. Explain the Retail operations 2. Asses the different element of store design 3. Develop the private labels	
Unit1:	<b>Retail Store Operations</b> – Concept, Components of retail store operations, Management of retail outlet, 5S's of retail operations, Role of store manager, Store maintenance, Store security  <i><b>Practical:</b> Visit any one retail out let and study its store operations</i>	15 Hours
Unit2:	<b>Store Design and Visual Merchandising</b> – Principles of store design, Elements of store design, Visual Merchandising, Planning Merchandise assortment, Presenting merchandise  <i><b>Practical:</b> Visit any retail store and study the irvisual merchandise.</i>	15 Hours
Unit3:	<b>Merchandise Planning</b> – Concept, types, process of merchandise planning, Merchandises ourcing, Retail pricing strategy, Concept and need of private label, Process of private label creation  <i><b>Practical:</b> Study the different private labels offered by any one retailer</i>	15 Hours
Unit4:	<b>Human resource management in retail–</b> Significance of HRM inretail, HR functions in retailing, Creating organisation structures, Organisation structures in retail  <i><b>Practical:</b> Analyse the job description of the vacancies in the retail or ganisations</i>	15 Hours

Reference Books	<ol style="list-style-type: none"> <li>1. Swapna Pradhan–Retailing Management: Text and Cases, Tata McGraw Hill Education Pvt. Ltd.</li> <li>2. HarjitSingh–Retail Management: A Global Perspective, S. Chand and Company Ltd</li> <li>3. Ibsol G. Vedamani– (2017) ‘Retail Management’, Pearson Education</li> <li>4. Michael Levy &amp; Others– (2008) ‘Retailing Management’, Tata Mc Graw Hill Education</li> <li>5. Kuldeep Singh (2014) ‘Retail Management in New Dimension’, Global Vision House</li> <li>6. Paresh kumar M. Thakor (2012) ‘Commerce &amp; Retail Management’, Create speace Independent Publishing Platform</li> </ol>	
-----------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	--

### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Retail Management Paper II	Retail Management Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
<b>Instructions:</b> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)



**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE M-I Discipline Specific Elective**  
**International Business-Paper-I**  
**Principles of International Business**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Understand the elements of international business
2. Analyse the business environment and its relation with globalization.
3. Identify the theories of international trade and their applicability in present situation.
4. Know the international economic associations and role in international business.

Unit	Contents:	No. of Hours
I	<b>Introduction to International Business:</b> Concept, Nature, Scope and Principles of International Business, Elements of International Business, Methods of entry in International Business, Impact of Globalization on International Business  <i><b>Practical:</b> Visit any business organization and study impact of globalization on it</i>	15
II	<b>International Business Environment:</b> Cultural, Political, Social, Legal, Technological, Economic and Demographic Environment and their implication on International Business Environment, SWOT analysis of International Business Environment and its techniques, Environmental Constraints in International Business <i><b>Practical:</b> Visit any business organization and conduct its SWOT analysis</i>	15
III	<b>Theories of International Trade:</b> Theories of International trade- mercantilism, Absolute advantage, Comparative advantage, Heckscher-Ohlin, Product life cycle theory and Porter's diamond model.  <i><b>Practical:</b> Apply any one of the theories mentioned above on any one business unit.</i>	15

IV	<b>WTO, Economic Cooperation and Contemporary International Business:</b> Organisation of WTO, Objective sand Functions of WTO; Contribution of WTO in International Business, Co-operation and Integration between Countries; Different levels of integration between Countries; European Union, NAFTA, ASEAN, EFTA, SAARC, SAPTA  <b><i>Practical:</i></b> Write an assignment on any one of the associations mentioned above in the development of International Business	15
----	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
International Business Paper I	International Business Paper I

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE M-II Discipline Specific Elective**  
**International Business-Paper-II**  
**Practice of International Business**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Know the various practices of international trade.
2. Analyse the EXIM policy with reference to export promotion.
3. Understand the documentation and processes in international business
4. Get an insight of financing and logistics management in international business

nit	Contents:	No. of Hours
I	<b>EXIM Policy:</b> EXIM Policy (2015-2020), Legal Framework, General Provisions regarding Import and Export, Export from India, Duty Exemption, Export Promotion, Export Oriented Units, Deemed Exports, Quality Complaints and Trade Disputes  <i><b>Practical:</b> Write an assignment on India's EXIM Policy 2015-2020 with reference to Export Promotion</i>	15
II	<b>Documentation of Export and Import:</b> Licensing, IEC, Import without IEC, Proforma Invoice, Packing List, Airway Bill, Shipping Bill, Delivery Terms and Payment Terms, Ordering and Final Inspection, Bill of Landing, Certificate of Origin, CE Certificate, Freight Insurance Certificate  <i><b>Practical :</b> Visit any business organisation engaged in import/export business and take the interview of the concerned person</i>	15
III	<b>Financing of International Business:</b> EXIM Bank, Foreign Direct Investment in India, Role of International Financing Institutions in International Business : International Monetary Fund, International Bank Reconstruction and Development, International Finance Corporation, International Development Association, Asian Development Bank, United Nations Conference on Trade And Development; Working Capital Management and Capital Budgeting of International Business, Globalisation and Financial	15

	Deregulation <b>Practical</b> : Prepare Poster Presentation on any one of the International Financing Institution	
IV	<b>International Supply Chain and Logistics Management:</b> Supply Chain: Definition – scope and importance of supply chain – supply chain driver and metrics- efficient and responsive supply chain-Designing supply chain network: Distribution network – Factors influencing distribution – Transportation decision in supply chain management Logistics Management: Concepts–Importance–Elements of the logistic System–Marketing and logistic mix – Logistics and marketing interface – Value-chain and production efficiency. <b>Practical:</b> Conduct Group Discussion on Supply Chain and Logistics Management	15

#### Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper
International Business Paper II	International Business Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE N-I Discipline Specific Elective**  
**E-Commerce Paper - I**  
**Introduction to E-Commerce**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Get acquainted with the basic concepts of E-Commerce
2. Know the concept of internet and its role in E-Commerce
3. Understand the application of portal in E-Commerce
4. Know the E-Commerce infrastructure

Unit	Contents:	No. of Hours
I	<b>E-Commerce:</b> Introduction, Overview of E-Commerce, Scope, Activities and Goals of E-Commerce, E-Commerce Applications, Prospects of E-Commerce, Framework of E-Commerce, Growth of E-Commerce in India <b>Practical:</b> Prepare the power point presentation on 'Growth of E-Commerce in India'	15
II	<b>Internet and E-Commerce:</b> Evolution of internet, Components of internet world, Internet domain, Server, Establishing connectivity, Constituents of internet protocol, Types of internet providers, IP addressing, Over view of TCP/IP, Significance of internet in E-Commerce <b>Practical:</b> Write and assignment on 'Use of internet in E-Commerce'	15
III	<b>Portals and E-Commerce:</b> Introduction to Portals, Difference between portal and website, Portal technologies, E-Commerce portals, B2B portals, Enterprise information portal, Payment gateways, Content management on the portals <b>Practical:</b> Visit any online business organization and understand the concept of portal.	15
IV	<b>E-Commerce Revolution</b> E-Commerce opportunity framework, Developing and E-Commerce strategy, International E-Commerce, Information super highway, ERP vendors and E-Commerce <b>Practical:</b> Arrange a group discussion on 'E-Commerce Strategy'	15

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
E-Commerce Paper I	E-Commerce Paper I

<p style="text-align: center;">Shivaji University, Kolhapur</p> <p style="text-align: center;">Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 <span style="float: right;">Duration: 3 hours.</span></p>	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE N-II Discipline Specific Elective**  
**E-Commerce Paper - II**  
**E- Commerce Infrastructure**

Marks: 100

Lectures: 60

Credits: 04

**Course Outcomes:**

1. Understand the concept of network infrastructure
2. Get insight about building own website
3. Understand the concept of e-commerce infrastructure
4. Know the concept of EDI and its significance in e-commerce

Unit	Contents:	No. of Hours
I	<b>Network Infra structure</b> Network infrastructure: Introduction, Overview of network infrastructure, Hierarchy of internet, Basic blocks of E-Commerce, Network layers and TCP/IP protocols, Advantages of internet in E-Commerce <b>Practical:</b> Visit the office of an organization providing internet or hardware services to know the infrastructure of E-Commerce	15
II	<b>E-Commerce Infra structure:</b> E-Commerce infrastructure: Introduction, Hardware, Server, Software, Operating system, Technical components of E-Commerce, <b>Practical:</b> Prepare power point presentation on ‘E-Commerce Infrastructure’	15
III	<b>Building Own Website</b> Own website: Significance, Reasons for having own website, Cost-time and reach, Registering domain name, web promotion, target mail, Internet- intranet and extranet <b>Practical:</b> Visit the website of any online business organisation to understand the features and need for having own website	15
IV	<b>Electronic Data Interchange</b> Introduction, Features of EDI, History of EDI, Limitations of EDI, Applications of EDI, EDI model, Difficulties in implementing EDI, Financial EDI, EDI and internet <b>Practical:</b> Arrange a group discussion on ‘Application of EDI in E-Commerce’	15

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
E-Commerce Paper II	E-Commerce Paper II

<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 <span style="float: right;">Duration: 3 hours.</span></p>	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)



**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE O-I Discipline Specific Elective**  
**Information Technology Paper I**  
**Emerging Trends in Information Technology**

**Course Outcomes:**

Students who complete this course should be able to:

1. **Make use of** social media for the different functional areas in the business.
2. **Explain** the design and architecture of mobile based applications for the business.
3. **Determine** the role of Expert Systems and Big Data Management for the Business Intelligence.
4. **Examine** Cloud Computing Architecture for transformation, development and agility in the business.

Marks : 100			Credits : 4
UNIT I•  Social Networking a) Theory	<b>Social Networking:</b> Definition, Types of Social Networking Sites <b>Examples of Social Networking Sites:</b> Facebook, Twitter, WhatsApp <b>Social Networking Analysis:</b> Attributes and Metrics of Social Networking Models, Security and Privacy Issues of Social Networking Sites <b>Business Applications:</b> Marketing and HR, Educational Applications, Social and Political Application		15 Hrs.
b) Practical	Case Study on usage of Social net working for Marketing with special reference to Face book and Twitter.		
UNIT II•  MOBILE COMPUTING a) Theory	<b>Mobile Computing Applications:</b> Characteristics of Mobile computing, Structure of Mobile Computing Application <b>Mobile Computing Platforms:</b> Special Constrains & Requirements, Commercial Mobile Operating Systems: iOS, Android, Black Berry, Windows <b>M. Commerce Applications:</b> Structure, Pros & Cons, Mobile Banking Services, Mobile Payment Systems, Security Issues in M. Commerce		15 Hrs.
b) Practical	Case Study to explain Mobile Payment system with special reference to Paytm and m Pesa		
UNIT III•  DATA ANALYTICS a) Theory	<b>Business Intelligence-</b> Introduction to Artificial Intelligence and Expert System, Components of Expert System, Implementing Expert System for Banking and Finance sector. <b>Introduction to Big Data:</b> Definition, Sources of Big Data, Characteristics of Big Data, Applications of Big data		15 Hrs.

	<b>Big Data Analytics:</b> Introduction to Hadoop, Features, Architecture, Components of Hadoop, Map-Reduce Architecture, Examples of Map-Reduce.	
<b>b) Practical</b>	Case Study to determine the role of Expert System with special reference to Credit Risk Analysis for Banking and Finance Sector.	
<b>UNIT IV</b> <b>CLOUD COMPUTING</b> <b>a) Theory</b>	<b>Cloud Models:</b> NIST Cloud Computing Reference Architecture, IaaS, PaaS, SaaS, Publicv/sPrivate Cloud, <b>Basics of Virtualization:</b> Types of Virtualization, Implementation Levels of Virtualization, Virtualization For Datacenter, <b>Programming Support:</b> Google App Engine, Amazon, AWS, <b>Security in the Cloud:</b> Data Security, Application Security, Virtual Machine Security	<b>15 Hrs.</b>
<b>b) Practical</b>	Case Study to examine Saas Applications for Business with special reference to Business Productivity tool of Amazon AWS.	

### Reference Books

1. Karabi Band opadhyay, Mobile Commerce, PHI-2013
2. Shuen Shroff, Web 2.0: A Strategy Guide, O'Reilly
3. Eva Foucher, Social Networking: The Top Social Networking Websites That Help
4. You Build an Online Presence Quickly, Create Space Independent Publishing Platform
5. John W. Ritting house and James F. Ransome, "Cloud Computing: Implementation, Management, and Security", CRC Press, 2010.
6. Toby Velte, Anthony Velte, Robert Elsenpeter, "Cloud Computing, A Practical Approach", Tata Mac Graw Hill, 2009.
7. JyLiebowitz, "Big Data and Business analytics", CRC press, 2013.
8. Tom White, Hadoop: The Definitive Guide, O'Reilly, 3<sup>rd</sup> edition
9. Decision Support Systems and Data Warehouse, B. Ravinath, New Age International Publishers

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Information Technology Paper I	Information Technology Paper I

<p style="text-align: center;">Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)</p> <p>Marks: 80 <span style="float: right;">Duration: 3 hours.</span></p>	
<p>Instructions:</p> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University, Kolhapur**  
**Syllabus in accordance with NEP – 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. I (Semester –I)  
**DSE O-II Discipline Specific Elective**  
**Information Technology Paper II**  
**Data Warehousing And Data Mining**

**Course Outcomes:**

Students who complete this course should be able to:

1. Understand concept and components of data warehouse.
2. Illustrate data warehouse applications in business.
3. Understand process and importance of data processing in datamining.
4. Learn implementation and application of data mining techniques.

Marks : 100			Credits : 4
Unit I a) Theory	<b>Data Warehouse:</b> Basic Concepts and Definition, Need and significance of Data Warehouse, Component architecture of Data Warehouse. <b>Data Warehousing:</b> Concept, Dimensional data Modeling-Star and Snowflake schema, Data Cube, OLAP.		15 Hrs.
b) Practical	Case study on Data warehouse for Bank and Insurance company		
Unit II a) Theory	<b>Data Warehouse Design and Usage:</b> A Business Analysis Framework for Data Warehouse Design, Data Warehouse Design Process, Data Warehouse Usage for Information Processing, Data Warehouse Implementation.		15 Hrs.
b) Practical	Case study on Data warehouse design for manufacturing business unit and finance ministry of state government		
Unit III a) Theory	<b>Data Mining:</b> Introduction to Data Mining, Data Mining Functionalities, Classification of Data Mining Systems, Major Issues in Data Mining. KDD. <b>Getting to know your data:</b> Data Objects and Attribute Types, Basic Statistical Descriptions of Data, Measuring Data Similarity and Dissimilarity. <b>Data Preprocessing:</b> An Overview, Data Cleaning, Data Integration, Data Reduction, Data Transformation		15 Hrs.
b) Practical	DM Applications in Customer Relationship Management (CRM), Retail, Telecommunication		
Unit IV a) Theory	<b>Data Mining techniques</b> – Classification, Clustering, Decision Trees, Association Rule Mining, Sequence Mining Benefits of Data mining.		15 Hrs.
b) Practical	DM Applications in Banking and Finance etc.		

### Reference Books:

1. Data Mining: Concept and Techniques Han Elsevier ISBN: 978938031913
2. Margaret H. Dunham, S. Shridhar Data Mining- Introductory and advanced topics Pearson education
3. Tom Mitchell- machine learning McGraw hill 1997
4. Data Mining Techniques-Arun k Pujari, 2<sup>nd</sup> edition, Universities Press.
5. Data Warehousing in the Real World-Sam Aanhory & Dennis Murray Pearson Edn Asia..
6. Pang-Ning Tan, Michael Steinback, Vipin Kumar, "Introduction to Data Mining", Pearson Education, 2008.
7. M.Humphires, M.Hawkins, M.Dy, "Data Warehousing: Architecture and Implementation", Pearson Education, 2009.
8. Anahory, Murray, "Data Warehousing in the Real World", Pearson Education, 2008.
9. Kargupta, Joshi, etc., "Data Mining: Next Generation Challenges and Future Directions", Prentice Hall of India Pvt Ltd, 2007.

### Equivalence of the paper

Existing Title of the Paper	Revised Title of the Paper
Information Technology Paper II	Information Technology Paper II

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

<p style="text-align: center;"><b>Shivaji University, Kolhapur</b>  <b>Syllabus in accordance with NEP – 2020</b>          Introduced from Academic Year 2022-23          M.Com. I (Semester –I)  <b>DSE P-I Discipline Specific Elective</b>  <b>Business Economics Paper I</b></p> <p style="text-align: right;"><b>Credits : 4</b></p>		
<b>Course Outcomes:</b>	1. Apply tools of consumer behavior. 2. Make use of forecasting technique for estimation of demand in business. 3. Understand the concept of production function. 4. Develop economic decision making ability.	
<b>Unit - I</b>	<b>Introduction to Business Economics</b> 1.1 Meaning, Nature and Scope of Business Economics 1.2 Business Economics and Business Decisions 1.3 Features of Business Economics 1.4 Goals of Business Firm	<b>15 Hours</b>
<b>Unit - II</b>	<b>Theory of Consumer Choice</b> 2.1 Assumptions and Defects of Cardinal Utility Approach 2.2 Consumer equilibrium under Indifference Curve Analysis 2.3 Revealed Preference Analysis of Consumer's Demand 2.4 Advancement in Demand Theory	<b>15 Hours</b>
<b>Unit - III</b>	<b>Demand Forecasting</b> 3.1 Meaning and Importance of Demand Forecasting 3.2 Methods of Demand Forecasting 3.3 Statistical Methods of Demand Forecasting - Least Squares Method 3.4 Demand Estimation for Consumer Durable and Non-Durable Products	<b>15 Hours</b>
<b>Unit - IV</b>	<b>Theory of Production</b> 4.1 Meaning and Features of Production Function 4.2 Short Run Production Function 4.3 Long Run Production Function 4.4 Internal and External Economies and Diseconomies of Scale	<b>15 Hours</b>
<b>References:</b> 1. Ahuja H.L., (1985), 'Advanced Economic Theory', S. Chand and Company Ltd, New Delhi 2. Anderson W.H., Putallaz, Shepherd (1986) 'Economics' Prentice Hall of India Ltd, New Delhi. 3. Barthwal R.R., (1991), Microeconomic Analysis, Wiley Eastern Ltd, New Delhi. 4. Bilas R.A., (1971), Micro Economic Theory, Mcgraw-Hill Kogakusha, Ltd. Tokyo. 5. Boulding K.E., (1969), Economic Analysis, Harper & Row, New Yark. 6. Chopra P.N., (1981), 'Micro Economics', Kalyani Publishers, New Delhi. 7. Dwivedi D.N. (1985), 'Principles of Economics', Vani Educational Books, New Delhi. 8. Lipsey R.G. Steiner P.O. (1969), 'Economics', Harper & Row, New York. 9. Misra S.K., Pari V.K. (1997), 'Business Economics' Himalaya Publishing House, New Delhi 10. Peterson. W.L., (1983), Micro, Principles of Economics Richard D. Irwin, Inc,		

Illinois.
-----------

### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Business Economics Paper I	Business Economics Paper I

<b>Shivaji University, Kolhapur</b> <b>Nature of Question Paper for M.Com. (CBCS)</b> <b>Marks: 80</b> <span style="float: right;"><b>Duration: 3 hours.</b></span>	
<b>Instructions:</b> 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

<b>Shivaji University, Kolhapur</b> <b>Syllabus in accordance with NEP – 2020</b> Introduced from Academic Year 2022-23 M.Com. I (Semester –I) <b>DSE P-II Discipline Specific Elective</b> <b>Business Economics Paper II</b> <span style="float: right;"><b>Credits : 4</b></span>	
<b>Course Outcomes:</b>	1 Understand the major concepts of micro economics relating to the behavior of individual, firm and markets. 1 Get equipped with the knowledge of price discrimination, market structure, theories of distribution and theories of factor pricing. 2 Get familiar with the analysis of various models developed by different economists.

<b>Unit - I</b>	<b>Price and Output Determination under Monopoly</b> 1.1 Price & output determination under Discriminatory Monopoly 1.2 Price & output determination under Dumping 1.3 Price & output determination under monopsony 1.4 Price & output under bilateral monopsony	<b>15 Hours</b>
<b>UNIT - II</b>	<b>Oligopoly Market</b> 2.1 Oligopoly – Cartel's - price leadership - kinked demand curve 2.2 Duopoly – Cournot's, Chamberlain's, Edgeworth, and Stacklberg models. 2.3 Sales maximisation model of Oligopoly 2.4 Theory of games and competitive strategy	<b>15 Hours</b>
<b>UNIT - III</b>	<b>Theories of Distribution</b> 3.1 Marginal productivity theory 3.2 Factor pricing under perfect & imperfect competition 3.3 Euler's theorem 3.4 Product Exhaustion problem.	<b>15 Hours</b>
<b>UNIT - IV</b>	<b>Theory of Factor Pricing</b> 4.1 Rent: Ricardian Theory - Quasi Rent – modern theory of rent. 4.2 Wages: Subsistence Theory – Standard of living theory-wages fund theory –Marginal Productivity theory. 4.3 Interest: Classical Theory – Loanable Funds Theory – Liquidity Preference theory – Modern theory. 4.4 Profit: Dynamic Theory – Innovation theory, Risk & uncertainty theory.	<b>15 Hours</b>

□ **References:**

1. H.L. Ahuja (2006), Modern Microeconomics Theory & Application – S. Chand & Company Ltd, New Delhi
2. H.L. Ahuja (2008), Advanced Economic Theory – S. Chand & Company Ltd, New Delhi
3. K. K. Dewtt (2010), Modern Economic Theory – S. Chand & Company Ltd, New Delhi
4. M. L. Jhingan (1990), Micro Economic Theory – Vikas Publishing House Pvt Ltd
5. Misra & Puri (2001), Advanced Micro Economic Theory – Himalaya Publishing House New Delhi
6. M. John Kennedy (2012), Micro Economics – Himalaya Publishing House New Delhi.
7. Kreps, David M.(1190), A Course in Microeconomic Theory, Princeton University Press, Princeton.
8. Koutsoyiannis, A. (1979), Modern Microeconomics (2nd Edition), Macmillan Press, London.
9. Sen, A. (1999), Microeconomics: Theory and Applications, Oxford University Press, New Delhi.
10. Stigler, G. (1996), Theory of Price, (4th Edition), Prentice Hall of India, New Delhi.



Existing Title of the Paper	Revised Title of the Paper
Business Economics Paper II	Business Economics Paper II

<p style="text-align: center;">Shivaji University, Kolhapur</p> <p style="text-align: center;">Nature of Question Paper for M.Com. (CBCS)</p>	
Marks: 80	Duration: 3 hours.
<b>Instructions:</b> 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
 M.Com. -I Semester- II  
**DSC-3: Discipline Specific Course**  
**Organizational Behavior**

**4 Credits**

<b>60 hours Course</b>	<b>Course Content</b>	<b>Total 100 Marks</b>
<b>Course Outcomes:</b>	1. Describe theoretical concepts of organizational Behaviour. 2. Classify types of personalities 3. Summarize types of conflicts. 4. Summarize adoption of organizational culture.	(Marks: 80 for Examination & 20 Internal Evaluation)
<b>Unit-I</b>	<b>Introduction to Organizational Behaviour:</b>	<b>15 Hours</b>
<b>Theory:</b>	Concept, Significance, Nature and Scope of OB, Contributing disciplines to OB, Relationship between Management and organizational Behaviour, Ethical issues in OB	
<b>Practical:</b>	Visit any nearby organization and observe management functions perform therein and report. Submit handwritten report.	
<b>Unit-II</b>	<b>Individual and Group Behaviour:</b>	<b>15 Hours</b>
<b>Theory:</b>	<b>Foundations of Individual Behaviour</b> – Personality (Concepts, Determinants and Types), Perception (Meaning,	

	Process, Factors affecting Perception)., Attitude (Concept, Formation and Types), Values (Concept, Types and Formation) and Learning (Meaning, Determinants, Principles) <b>Foundations of Group Behaviour:</b> Definition and Importance of Group, Types of Group, Process of Group Development, Group Behaviour (Norms, Cohesion, Role, intergroup Conflicts), Group performance factors, Work Teams.	
Practical:	Classify the Types of Personality of sample employees in nearby organization.	
<b>Unit-III</b>	<b>Organizational Conflict and Negotiation</b> <b>Organizational Conflict:</b>	<b>15 Hours</b>
Theory:	Concept, Types, Sources and Levels of Organizational Conflict, Traditional and Modern approach to Conflict, Functional and Dysfunctional Organizational Conflict, Conflict Process, Resolution of Conflict. <b>Negotiation:</b> Bargaining strategies, the Negotiation Process, Individual differences in Negotiation Effectiveness, Third Party Negotiations.	
Practical:	Prepare a Poster on organizational conflicts and their resolution.	
<b>Unit-IV</b>	<b>Organizational Culture:</b>	<b>15 Hours</b>
Theory:	Definition, types, functions, creating, sustaining and changing culture. Quality of Work Life (QWL): Concept, Constituents of QWL, QWL in Indian context. Managing work life <b>conflicts</b> in organizations, Work Life Balance, Hybrid Work Culture.	
Practical:	Prepare a report on organizational culture adopted in hereby organization	
<b>List of Reference books:</b> <ol style="list-style-type: none"> <li>1. Management and Organizational Behavior – P. Subbarao</li> <li>2. Organizational Behavior – Keith Davis</li> <li>3. Organizational Behavior – Stephen Robbins</li> <li>4. Organizational Behavior – Dr. Anjali Ghanekar</li> <li>5. Organizational Behavior – Dr. C.B. Gupta</li> <li>6. Organizational Behavior – Dr. S.S. Khanka</li> <li>7. Organizational Behavior – Stephen Robbins &amp; Timothy Judge, 15th Edition, Pearson, Prentice Hall</li> </ol>		

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Organisational Behaviour	Organisational Behaviour

Shivaji University, Kolhapur	
Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
<b>Instructions:</b> <ol style="list-style-type: none"> <li>1. Question number 1, 2 and 3 are compulsory</li> <li>2. Attempt any two questions from question number 4 to 6</li> </ol>	

Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23

**Paper-III: DSE-III : All Specialisations**

**(Research Methodology)**

Course Outcomes	<ol style="list-style-type: none"><li>1. Understand the basics of research.</li><li>2. Design research protocol for research problem.</li><li>3. Prepare the instruments for data collection.</li><li>4. Analyse and interpret the ata.</li></ol>	
Expected Skills Impartation (Through theory and Practical's)	<ol style="list-style-type: none"><li>1. Identifying and selecting research problem,</li><li>2. Preparing research design.</li><li>3. Preparing questionnaire/schedule and collecting data.</li><li>4. Analyzing and interpreting data and writing research report.</li></ol>	
Marks: 80	Total 60 Hours	Credits : 4
Syllabus Contents:		
Unit 1: a) Theory	<b>Basics of Research:</b>  Meaning and objectives of research, research in commerce andManagement, Types of research, review of literature, researchprocess, methods of research: Case study and survey method.	15 Hours
b) Practical	(a) Identification of research problem.  (b) Classification of research problem according to types.  (c) Formulation of research questions and objectives.	
Unit 2: a) Theory	Meaning and components of research design, exploratory research design, descriptive research design, diagnostic research design and experimental research design, Hypothesis: Meaning and Types of Hypothesis, process of formulating hypothesis. Sample Design- sampling techniques: random and non-random sampling methods.	

b) Practical	(a) Preparation of Research Design.  (b) Formulation of Hypothesis.  (c) Selection of appropriate sampling design.	
Unit 3: a) Theory	Meaning of Data, Types of data-quantitative and qualitative, sources- Primary and secondary, methods of primary data collection-questionnaire method, interview method, observation method, focus group interview method, types of questions in questionnaire, sources of secondary data, classification, tabulation and graphical presentation.	15 Hours
b) Practical	(a) Preparation of questionnaire (b) Preparation of interview schedule/observation schedule (c) Extraction of data from secondary sources (RBI, Government websites, national and international apex bodies etc.) (d) Classification of data and tabulation.	
Unit 4: a) Theory	Analysis and Interpretation of Data using various descriptive statistical tools (measure of central tendency, measures of dispersion, correlation and regression) Hypothesis testing by suitable methods. (Parametric and non-parametric tests), Chi-square test, One Sample 't' test and independent sample 't' test, layout of research project, steps involved in report writing, requisites of good research report.	15 Hours
b) Practical	(a) Analysis and interpretation of classified data by using statistical tools. (b) Testing of hypothesis by using appropriate test.  (c) Report writing according to objectives and hypothesis. [Use any suitable software for the purpose of (a) and (b)]	
Note:	Questions on theory as well as problems/case on each unit should be asked in university examinations.	

Reference Books:

1. Michael V. P. 'Research Methodology in Management, Himalaya Publishing House, New Delhi
2. Krishnasawami O. R. and Ranganathan M., 'Methodology of Research in Social Sciences', Himalaya Publishing House, New Delhi
3. Kothari C. R., 'Research Methodology-Methods and Techniques', New Age International Publisher
4. Pauline V. Young, 'Scientific Social Surveys and Research', Prentice-Hall of India

Pvt. Ltd., New Delhi. 5. Sachdeva J. K., Business Research Methodology, Himalaya Publishing House, New Delhi 6. Gupta S. C., “Fundamentals of Statistics”, Himalaya Publishing House. 7. Gupta S. P. “Statistical Methods”, Sultan Chand and Sons, New Delhi
<b>Suggested Additional Readings:</b> 1) Chawla, Deepak and Sondhi, Neena (2018). Research Methodology Concept and Cases, Noida: Vikas Publishing House Pvt. Ltd. 2) Kishore, Ravi M. (2018). Business Statistics,
<b>Suggested Research Journal :</b> 1) Indian Journal of Commerce 2) Indian Journal of Accounting 3) Indian Journal of Marketing 4) Management Accountant 5) Vikalp 6) Decision 7) IIMB Review

### **Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Paper IV for All Specialisations (Research Methodology)	Paper III for All Specialisations (Research Methodology)

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
<b>Instructions:</b> 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23

**DSE-IV: All Specializations**  
**(Research Project)**

**(Note: Not for students on Distance Mode)**

Course Outcomes	<ol style="list-style-type: none"> <li>1. Identify the research problem and formulate objectives</li> <li>2. Choose appropriate methodology with proper tools and techniques</li> <li>3. Analyze and interpret the data collected from different sources.</li> <li>4. Make decision or find out conclusions on the basis of data analysis.</li> </ol>
Marks: 60 (Research Project); 40 (Project Viva): Total 100 Credits: 4	
<b>Guidelines for the Project Work</b>	
<ol style="list-style-type: none"> <li>1. Project report can be prepared on any compulsory or respective optional subject.</li> <li>2. However, it is better to select any topic from their own specialization because it should be their worthwhile experience in their own specialized subject.</li> <li>3. Students are required to prepare the Project Report based on the field work. If Project Report is based on secondary data, it should be supplemented by primary data.</li> <li>4. The project report should be prepared under the guidance of the Project Guide. The Project Report shall contain at least five chapters as follows:               <ul style="list-style-type: none"> <li>Chapter I: Introduction and Research Methodology</li> <li>Chapter II: Conceptual or Theoretical Background</li> <li>Chapter III: Profile of the Study Area/ Organization</li> <li>Chapter IV: Analysis and Interpretation of Data</li> <li>Chapter V: Conclusion (Findings, Suggestions and Conclusion)</li> </ul> </li> <li>5. Project Work will be done by the student individually.</li> <li>6. The Project report shall consist of at least typed 50 Pages.</li> <li>7. Two Copies of typed Project Report should be submitted through the concerned college before commencement of semester-end examination.</li> <li>8. All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to work as Project Guide.</li> <li>9. The Responsibility of guiding the projects will be shared by all recognized and P.G. Teachers in proportion.</li> <li>10. Project viva shall be conducted by the panel of examiners as decided by the University. For this purpose, the following points may be kept in mind while assessing the project reports:               <ol style="list-style-type: none"> <li>a. The panel of experts should try to verify that the candidate has done the project on his own and also identify his/her insight in the research problem concerned. The quality of the work should be evaluated on the basis of novelty, contribution to the society or business and developing critical thinking, analytical thinking and decision-making skills of students.</li> <li>b. Panel of viva-voce examination will consist of three experts (one expert is internal and two are external, the chairman will be one of senior most from external experts. The university will appoint these experts and the remuneration as well as TA/DA will be paid by the university to all three experts as per the university rules.</li> <li>c. The evaluation of Project Work-Viva Voce for 100 marks will be made collectively by Internal and External Examiners and the average of these marks will be taken as final marks. The Chairman has to submit final marks to the university.</li> <li>d. The viva voce examination shall be conducted during at the end of the second semester, preferably immediately after the theory examination.</li> </ol> </li> </ol>	

**Equivalence of the paper**

Existing Title of the Paper	Revised Title of the Paper
Paper VI for All Specialisations (Project Work)	Paper IV for All Specialisations (Research Project)

**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
**I/A : Internship/Apprenticeship**

Course Outcomes	<ol style="list-style-type: none"> <li>1. Expose the students to the real life situation</li> <li>2. Develop an ability of critical thinking</li> <li>3. Analyse the problem in an organisation and suggest remedial actions</li> <li>4. Gain working knowledge of the job/profession to get insights of the business</li> </ol>
Marks: 150	Credits : 6
Guidelines for the Internship	
<ol style="list-style-type: none"> <li>1. Internship/Apprenticeship is to be completed by the student at any commercial organisation/NGO. For this purpose, the organisations may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant, Government or Semi-Government organisation, cooperative society, bank, local authority etc. (The list is for reference only; not exhaustive; other similar organisations can be considered for I/A)</li> <li>2. Internship/Apprenticeship is to be completed by the student under the guidance of mentor from the college as well as industry/organisation guide where he/she is doing internship/apprenticeship.</li> <li>3. Internship/Apprenticeship Report is to be prepared which shall be based on the field work and a copy of it has to be submitted to the college/ university department before commencement of semester end examination.</li> <li>4. The Internship Report shall consist of the following:        Title page should cover the following:       <ol style="list-style-type: none"> <li>a. Name of the intern (student)</li> <li>b. Name of the internal guide and external guide</li> <li>c. Name of the college/university department</li> <li>d. Organisation where internship is conducted</li> <li>e. Duration in which internship was completed</li> </ol>       The main text of the report should consist of:       <ol style="list-style-type: none"> <li>a. Profile of the organisation</li> <li>b. Details of work done during the internship</li> <li>c. Key learning/takeaways/ skills acquired during the internship</li> <li>d. Responsibilities handled during the internship</li> <li>e. Problems faced during the internship</li> <li>f. Any significant contribution/solution provided to the organisation during the internship</li> <li>g. Conclusion</li> <li>h. Attendance sheet (day-wise) signed by industry/organisation guide.</li> </ol> </li> <li>5. Internship/Apprenticeship report shall consist of around 40 to 50 typed pages.</li> <li>6. All recognized P.G. Teachers under the Faculty of Commerce and Management are eligible to</li> </ol>	

work as mentor or guide of the intern/apprentice.

7. Total duration of Internship/Apprenticeship shall be of 180 hours. The college/university department has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester, but the report of I/A has to be submitted before commencement of semester end examination.
8. In case of **students registered on distance mode** and who are already working/employed, they have to submit the Internship/Apprenticeship report. However, they can complete I/A in the same organisation where they are working/employed. Those students who are registered on distance mode, but not working/employed anywhere, have to complete Internship/Apprenticeship as per the guidelines given to the regular students.
9. Evaluation of Internship/Apprenticeship  
There shall be evaluation of a maximum of 150 marks for Internship/Apprenticeship on the following criterion:

Sr. No.	Criterion for Evaluation	Maximum Marks
1	Attendance and Engagement	20
2	Relevance of Internship/Apprenticeship with curriculum	20
3	Responsibilities handled during Internship/Apprenticeship	30
4	Skills acquired during Internship/Apprenticeship	30
5	Contribution of Intern/Apprentice to the organisation	20
6	Internship/Apprenticeship Report	30
<b>Total</b>		<b>150</b>



**Shivaji University Kolhapur**  
**Syllabus in accordance with NEP- 2020**  
 Introduced from Academic Year 2022-23  
**DSE-IV: All Specializations**  
**(Note: Only for students on Distance Mode)**  
**M.Com. -I Semester- II**  
**All DSE (A to P) Paper-VI**  
**Project Planning and Quantitative Techniques**

**Credits: 4**

### **Unit-1 Project Planning and Formulation**

- A. Project: Meaning, Characteristics, Classification, Project Cycle.
- B. Project Idea Generation: Sources of idea generation; New product development process; Product planning and development strategy
- C. Project Formulation: Meaning; Stages of project formulation; Risk and uncertainty in investment decisions; Project Profitability Projection.
- D. Project Design and Network Analysis: Importance of network analysis

### **Unit-2 Project Report Preparation**

- A. Business Plan: Contents, formulation of business plan
- B. Planning commission's guidelines for formulating project report:
- C. Project Report: Contents of project report; Format of project report
- D. Preparation of Feasibility Report on innovative business plan.

### **Unit-3 Techniques for Feasibility Analysis**

- A. Feasibility Analysis: Organizational, Marketing, Financial, Technical, Economic
- B. The process of Risk Management and Application
- C. Identify, determine, and evaluate the risk of the preferred option
- D. Financial analysis techniques: Non-discounting methods and Discounting methods, Net Present Value, Internal Rate of Return.

### **Unit-4 Techniques for Data Analysis**

- A. Introduction to testing of Hypothesis; Null and Alternative Hypothesis, Level of Significance, Types of Errors – I and II, Size and Power of Test.
- B. Steps involved in Testing of hypothesis; Small and Large Sample, One and Two Sample tests;
- C. Parametric Tests: Z-test and t-test for testing equality of means.
- D. Non-parametric Tests: Run Test, Sign test and Chi-square test for independence.

### **References:**

1. Thomas W. Zimmerer and Norman M. Scarborough (2008). Essentials of Entrepreneurship and Small Business Management; Pearson/Prentice Hall
2. David H. Holt (2016) Entrepreneurship- New Venture Creation; Prentice Hall
3. S. S. Khanka (2006) Entrepreneurship Development; S. Chand Publishing
4. Vasant Desai (2017) The Dynamics of Entrepreneurial Development and Management; Himalaya Publishing House
5. R.V. Badi and N. V. Badi (2014) Entrepreneurship; Vrinda Publications
6. Vasant Desai (2011) Theories of Entrepreneurship; Himalaya Publishing House
7. Bhavesh M Patel (2000). Project Management, Vikas Publishing House Pvt. Ltd., New Delhi
8. Nagarajan. K (2001). Project Management, New age international (P) Ltd. New Delhi
9. Prasanna Chandra (2020). Projects: Planning, Analysis, Financing, Implementation and Review, Tata MC Graw Hill publishing Company Ltd, New Delhi.

10. Gupta S. C. and Kapoor V. K. (2011): Fundamentals of Mathematical Statistics, Sultan Chand and Sons, New Delhi
11. Gupta S. C. (2004): Fundamentals of Statistics, Himalaya Publishing House
12. Gupta S. P. (2018): Statistical Methods, Sultan Chand and Sons, New Delhi.

Shivaji University, Kolhapur Nature of Question Paper for M.Com. (CBCS)	
Marks: 80	Duration: 3 hours.
Instructions:	
1. Question number 1, 2 and 3 are compulsory	
2. Attempt any two questions from question number 4 to 6	
Q. 1 a. Choose the appropriate alternative	(10)
b. True or false	(6)
Q.2 Case Study/Problem	(16)
Q.3 Short Notes (any 4 out of 6)	(16)
Q.4 Long answer question/practical problem	(16)
Q.5 Long answer question/practical problem	(16)
Q. 6. a. Short answer question/ problem	(8)
b. Short answer question/ Problem	(8)

\*\*\*\*\*