

**CENTRE FOR DISTANCE AND ONLINE
EDUCATION**

**SHIVAJI UNIVERSITY,
KOLHAPUR**



NAAC "A++" Grade with CGP 3.52

PROGRAMME PROJECT REPORT (PPR)

of

Bachelor of Commerce (B. Com.)

Through Distance Mode

Under Choice Based Credit System (CBCS)

*(Structure and Syllabus in accordance with National Education
Policy to be implemented from Academic Year 2022-23)*

Bachelor of Commerce (B. Com.)

A. Programme's Mission & Objectives:

Vision:

Our vision is to produce competent business professionals and entrepreneurs with necessary managerial and research skills possessing decision making ability.

Mission:

- **To nurture the future business professionals and entrepreneurs through imparting high quality value based teaching, research and practical based training that meets industry expectations.**
- **To foster a passion for learning and creative thinking among the students.**
- **To prepare management professionals with global mindset having outstanding leadership quality and impeccable personality.**
- **To bridge the gap between theory and practical in the knowledge economy.**
- **To provide high quality career enhancing business education.**

Goals:

The Purpose of this programme has been designed to promote understanding of the issues confronting the business world and the economy as a whole. The program will help understand various systems, policy framework, and strategies needed to administer the rapid changes in an organization's globally-oriented environment. This program will instill in the students the knowledge and capability of understanding the business world and its complexities. It will also develop the ability and competence to have a problem-solving approach towards the issues which accompany the dynamism attached to the business world. This degree course intends to inculcate attitudes and character that will help students evolve into sensitive and technically sound future business leaders rather than managers and aims at enhancing the employability options of the students

B. Relevance of the Program with CDOE's Mission and Goals:

Vision

Developing human resource required for the Knowledge Society

Mission

Disseminate and facilitate Higher Education to marginalized and deprived masses

Goals

Access to higher education to

- ▶ All segments of the Society.
- ▶ Offer high quality, innovative programmes to all those who require them.
- ▶ The deprived class of society due to domestic responsibilities and social restrictions, especially women; working class, defense personnel and jail inmates with
 - ⇒ Self instructional material and e-content.
 - ⇒ Contact Sessions and
 - ⇒ Counseling facilities

C. Nature of Target Group of Learners;

B. Com. is a post graduate level course ideal for candidates who wish to make a career in banking, financial services, Co-operative and Rural Development, Taxation, Business Administration, accounting and commerce sectors.

- **Bachelor of Commerce (B. Com.) Through Distance Mode:** [*Under Choice Based Credit System (CBCS)*]

Programme Educational Objectives:

Program Objectives (POs) for the graduate (B.Com.) will

1. PO1: Build a strong foundation of knowledge in different areas of Commerce & Management.
2. PO2: Implement the skills of applying concepts and techniques used in Commerce & Management.
3. PO3: Expose students about entrepreneurship; become an entrepreneur who can provide solutions and develop products for Enterprise needs.
4. PO4: Be capable of making decisions at personal and professional level.
5. PO5: Evolve as globally competent Commerce professionals possessing leadership skills for developing innovative solutions in multidisciplinary domains.
6. PO6: Excel as socially committed individual having high ethical values and empathy for the needs of society.

Program Specific Outcomes:

After Completing Masters in Commerce (B.Com.) students are able to:

1. PSO1 – Programme facilitates the theoretical as well as practical knowledge about the different aspects of the business perspectives which prepare them to work in various entities
2. PSO2 – Attain the expert knowledge in various domain areas like management, economics, accounting, costing and taxation
3. PSO3 – Provide ability to work in various industries like manufacturing, service, retail, banking and finance etc.
4. PSO4. – Programme intends to make the students able to set up own business ventures and promote entrepreneurship.

B. Com. Programme Structure:

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

Under graduate Programme:			
Level	Programme		From Academic Year
Level 5	Undergraduate Certificate (One year or two semesters)	B. Com. Part-I	2022-23
Level 6	Undergraduate Diploma (Two years or four semesters)	B. Com. Part-II	2023-24
Level 7	Bachelor's Degree (Three years or six semesters)	B. Com. Part-III	2024-25

(If the candidate want to exit after a certain level, the Awards after completing specific level will be: Undergraduate Certificate in Commerce, Undergraduate Diploma in Commerce, B. Com. And B. Com. (Hon./Research) for Level-5, Lev16, Level-7 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

- 2. Eligibility:** The candidate 12th Commerce or Science completed.

As per Ordinance – O. B. Com.1

- 3. Pattern of B. Com. Programme:** Combination of internal assessment and semester-end examination for B. Com. will be 40:10 pattern shall be applicable for each theory paper in each semester wherein 40 marks shall be for University Semester end

examination and 10 marks for internal assessment except Environmental Studies. Only for Environmental Studies in Semester IV, 70 marks shall be for University examination for theory paper and 30 marks for project work.

4. Weightage: There shall be Three Year B. Com. Programme with 160 Credits. The candidate wish to attempt for Four Year B. Com. (Hon./Research) may opt for 4th 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).

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

Course Name	Total Courses	Total Credits	% of total credits
DSC: Discipline Specific Course	22	88	55%
AECC : Ability Enhancement Compulsory Courses	07	28	17.5%
GEC: Generic Elective Courses	04	16	10%
DSE: Discipline Specific Elective	04	16	10%
SEC: Skill Enhancement Courses	07	12	7.5%
TOTAL	44	160	100%

6. Scheme of Examination:

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

Total marks for each course	= 50
Internal Assessment	= 10
Semester-end Examination	= 40

Duration of Semester-end Examination for each theory paper:

The duration of Semester-end Examination for each theory course of 40 marks shall be of two hours except Environmental Studies (Semester IV, Examination) which shall be of 3 hours for 70 marks.

Standard of Passing:

The Standard of passing shall be 35%. For B. Com. (all Semesters) the student shall have to score 14 marks out of 40 in each theory course and 4 marks out of 10 in each course for internal assessment.

There shall be a separate head of passing in Theory and Internal Examination. However, ATKT rules shall be made applicable in respect of Theory courses (University examination) only. For Environmental Studies (Semester IV, Examination) the student

shall have to score marks 25 marks out of 70 in theory course and 10 marks out of 30 for project work.

Result -

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

Fee Structure for the Year 2022-23

Fresh Students Fee Structure for the Year 2022-23						
S.N.	Particulars	B.Com.				
		Sem I & II	Sem III & IV	Sem V & VI		
1	Registration Fee	1410	1410	1410		
2	S.I.M. Fee	1065	1240	1065		
3	Exam Fee (Oct/Nov 2020 Exam)	385	385	385		
4	Exam Fee (Mar/ Apr 2021 Exam)	385	385	385		
5	Cost of Application Form	20	20	20		
6	Study Centre Fee	595	595	595		
7	Prospectus Charges	20	20	20		
8	E-Facility Fee	50	50	50		
9	Environment Studies Exam Fee (Mar/Apr 2019)	0	50	0		
10	Dhwaj Nidhi	10	10	10		
11	Student Welfare fund	100	100	100		
12	Youth Hostel fee	50	50	50		
13	Student Accident/ Medical Help Fund	20	20	20		
	Total of 1 to 10	4110	4335	4110		
14	*Eligibility Fee	a	Maharashtra State Board / Student of Shivaji University	75	0	0
		b	B.Ed / D.Ed	100	0	0
		c	Other than Maharashtra State Board / Student of Other University	300	0	0
		d	NRI / Foreign	500	0	0
15	Late Fee	50	50	50		
16	Super Late Fee	350	350	350		

Syllabus in accordance with NEP- 2020

With effect from Academic Year 2022-23
B.Com-I

Semester-I

Course Code: DSC-1 Discipline Specific Course

Financial Accounting Paper-I

Credits: 4

Course

Outcomes:

After completing this course, students will be able:

1. To get an idea about the basic of accounting, accounting concepts and conventions and accounting process.
2. To acquaint with skill of recording transactions related to amalgamation of partnership firm.
3. To apply skills of accounting for consignment transactions.
4. To make use of knowledge and skill for accounting of professionals.

Unit I: Basic Accounting Concepts and Conventions, Accounting Process.
Accounting Standards-Need & Procedure, Concept of IFRS (15 hours)

Unit II: Amalgamation of Partnership Firms (15 hours)

Unit III: Consignment Accounts-Important Terms and Accounting in the books of Consignor and Consignee. (15 hours)

Unit IV: Accounts of Professionals –preparation of Receipts and Expenditure Account and Balance sheet of Medical Practitioners and Professional Accountants. (15 hours)

Semester-II

Course Code: DSC-4 Discipline Specific Course

Financial Accounting Paper- II

Credits: 4

Course Outcomes:

After completing this course, students will be able:

4. To acquaint with skill of recording transactions related to single entry system.
5. To apply skills of accounting for conversion of partnership firm in to a limited company.
6. To make use of knowledge and skill for accounting of branches.
7. To understand the knowledge about computerized accounting.

Unit I: Single Entry System - Conversion Method only (15 hours)

Unit II: Conversion of Partnership Firm into a Limited Company-Accounting in the books of partnership Firm only. (15 hours)

Unit III: Branch Accounts - Dependent Branch- preparation of Branch Account, Branch Trading and Profit and Loss Account and Stock and Debtors Method (15 hours)

Unit IV: Computerized Accounting System: Introduction to Computerized Accounting. Accounting software's 'Tally'-preparation of Vouchers, Feeding of Data and Generating of various Reports (15 hours)

**Course Code: DSC-2: Discipline Specific Course
Management Functions and Application-Paper-I**

Course Outcomes:

To enable the student to-

1. Define the basic principles and functions of business management.
2. Explain basic management concepts, principles and practices.
3. Apply the professional management skills and utilize emerging horizons in the field of management.
4. Explain the concept of applied management interpret the functions of management.
5. Discuss the theories of management regarding motivation and leadership.

Management Functions and Applications -Paper-I

Unit 1: Introduction to the Management:

Meaning, Definition and Need for Study- Contribution towards development of Management Theory (15 hours)

Unit 2: Planning and Decision Making

Meaning and Definition of Planning - Types of Planning – Steps in Planning Process
Environmental Analysis and diagnosis (Internal and external environment) –
Definition,

Importance and SWOC Analysis.

Decision Making- concept- importance; Decision-making Process, Perfect Rationality and

bounded rationality, Techniques of Decision making -qualitative and quantitative

• Peter Drucker – M.B.O Different Approaches to Management its use and limitations-Behavioral Approach, Systems Approach, Contingency Approach (15 hours)

Unit 3: Organizing

Organizing – Meaning -The Process/steps of organization – Principles of organizing–
Organization Chart

Delegation of Authority – Meaning - Elements –Difficulties in delegation –
Guidelines for
making delegation effective.

Centralization and Decentralization - Meaning, Merits and Demerits

Organization Structure -line, line and staff, and functional, Network organization
structure. (15 hours)

Unit 4: Direction and Communication

Direction- Meaning, Elements, Principles & Techniques

Communication-Meaning, Importance /Process of Communication, Types of Communication, Barriers to Communication. Overcoming Barriers to Communication

DSC-5: Discipline Specific Course

Management Functions & Applications -Paper-II

Course Outcomes:

After completing this course, students will be able:

1. To get an idea about motivation concept and theories
2. To develop their leadership skill
3. To understand and utilize techniques of coordination and control
4. To understand various emerging issues in management like green management and to understand concept of Change

Unit 1: Motivation -

Motivation: Concept, Importance, extrinsic and intrinsic motivation;

Theories of Motivation - Maslow's Need-Hierarchy Theory; Herzberg's Two factor theory, Douglas McGregor's Theory X and Theory Y and William Ouchi's theory Z. (15 hours)

Unit 2: Leadership

Leadership - Concept, Importance, Theories of Leadership -Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory.

Leadership Styles- Autocratic, Democratic and Free rein. Leadership styles of Shivaji Maharaj, Mahatma Gandhi, Dr. Babasaheb Ambedkar. (15 hours)

Unit 3:Co-ordination and Control:

Co-ordination – Concept – Need – Techniques of establishing co-ordination.

Control- Concept, Process, Limitations .Principles of Effective Control. Techniques of Control –Traditional Modern. (15 hours)

Unit 4: Emerging issues in Management: Lectures: 10

Social and Ethical Issues in Management - Corporate Social Responsibility- Meaning and Importance. Concept & Social Responsibility – Corporate Social Responsibility – Meaning – Importance. Green Management – Management & Change – Concept, Need for Change –Lewins Kurtz's three Stages& Plane Change. Resistance to Change – Overcoming Resistance to Change. (15 hours)

DSC-3: Discipline Specific Course

Subject– Micro Economics Paper I

Course Outcomes:

To enable the student to-

1. Relate the concepts of micro economics with consumer behavior.
2. Illustrate the supply side of the market through the production and the cost behavior of firm.

3. Able to apply tools of consumer behavior and firm theory to business situation.
4. Motive regarding the changing picture and needs of economy.
5. Design tools of consumer behavior and firm theory to business situation.

MICRO ECONOMICS Paper I

Unit I: Demand and Consumer behavior

Concept of demand. Indifference Curve Analysis – Meaning, indifference curve map, Characteristics, Marginal rate of substitution (MRS) - Consumer's equilibrium- Income effect, Substitution effect, Price effect. Application of indifference curve. Engle curve. (15 hours)

Unit II: Demand forecasting:

Meaning- Importance of demand forecasting in Business decision making. Methods of Demand Forecasting – Market Survey, Time series and Graphical method. (15 hours)

Unit III: Production function-

Concept of production function - fixed and variable inputs. – Law of variable proportions and Law of Returns to scale- Internal and External economies of scale. Isoquants- Concept, Marginal Rate of Technical Substitution (MRTS), Economic region of production, optimal combination of resources, Expansion path. (15 hours)

Unit IV: Cost of production and Revenue:

Cost of production – Money and Real cost, Private and Social cost, Opportunity cost. Short and long run cost curves. Modern approach of cost curves. Revenue – Total, Average and Marginal revenue - Revenue curves in perfect competition and imperfect competition. (15 hours)

DSC-6: Discipline Specific Course

MICRO ECONOMICS Paper II

Objective:

1. Objective of the course is to acquaint students with the concepts of microeconomics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and the cost behaviour of firm.

Course Outcomes: The student should be able to apply tools of consumer behavior and firm theory to business situation.

Unit I: Perfect competition: Meaning -Equilibrium of firm in short run and long run. Equilibrium of industry in short run and long run. Measuring producer's surplus under perfect competition. (15 hours)

Unit II: Monopoly: Meaning. Price determination under monopoly. Concept and types of price discrimination. Measurement of monopoly power. (15 hours)

Unit III : Monopolistic competition and Oligopoly

Monopolistic competition – Characteristics- Equilibrium of firm in short run and long run. Oligopoly market- Characteristics. Price determination in Oligopoly market - Price war, Price leadership and kinky demand curve. (15 hours)

Unit IV: Factor Pricing - Rent- Meaning - Ricardo's & Modern theory of rent
Wage- Meaning -Money and Real wage. Wage differentials. Interest –Meaning.
Liquidity preference theory of interest Profit – Meaning. Gross and Net profit – Risks
–Bearing and Uncertainty theories of profit. (15 hours)

**AECC-C1: Ability Enhancement Compulsory Course
Business Communication Paper-I
(English for Business Communication)**

Course Outcomes:

To enable the student to-

1. To acquaint students with communication skills.
2. To inculcate human values among the students through poems and prose.
3. To improve the language and business competence of the students.
4. To apply skills about different techniques used for business communication in 21st century.
5. To built human values among the students through poems and prose.

Course Syllabus

Business Communication Paper-I

Unit - I (15 hours)

- A) Developing Vocabulary
- B) On Smiles – A. G. Gardiner

Unit - II (15 hours)

- A) Description
- B) The Unknown Citizen - W. H. Auden

Unit - III (15 hours)

- A) Narration
- B) Panch Parameshvar – Premchand

Unit - IV (15 hours)

- A) Kabuliwala - Rabindranath Tagore
- B) Offering in the Temple - Desika Pillai
- C) Felling of the Bunyan Tree - Dilip Chitre

Business Communication Paper-II

Unit – I (15 hours)

- A) Business Correspondence
- B) Why does the child Cry – Mulk Raj Anand

Unit – II (15 hours)

- A) Telephonic Communication
- B) The Necklace - Guy de Maupassant

Unit - III (15 hours)

- A) English for Specific Purposes
- B) I Thank You God – Bernard Dadie

Unit – IV (15 hours)

- A) War - Luigi Pirandello
- B) The Cuckoo - William Wordsworth
- C) Let Me Not.... - William Shakespeare

GEC-AA1: General Elective Course Principles of Marketing Paper-I

Course Outcomes:

To enable the student to-

1. Define the need of marketing and marketing research.
2. Explain the concepts and principles of Marketing.
3. Apply basic knowledge of practical market as well as tools and techniques of marketing to the students.
4. Analyze basic knowledge of 4P's of marketing and retailing.
5. Discuss marketing research process and marketing information system.

Course Syllabus

Principal of Marketing Paper-I

Unit: I Introduction: Nature, Scope and importance of marketing; Evolution of marketing concepts; marketing environment. (15 hours)

Unit: II- a) Consumer Behaviour – An Overview: consumer buying process; factors influencing consumer buying decisions.

b) Market Selection: Market segmentation – concept, importance and bases: Target market selection; positioning concept and importance product differentiation vs. market segmentation.

Unit: III – Rural marketing: Growing importance; Distinguishing Characteristics of rural marketing; Understanding rural consumers and rural markets. Marketing mix planning for rural markets. (15 hours)

Unit: IV- Recent developments in marketing: Social Marketing, Online marketing, green marketing. Marketing Information System-concept and components: Marketing Research and its process. (15 hours)

GEC-AA2: General Elective Course

Principal of Marketing Paper-II

Objective:

1. To understand 4 Ps of marketing in detail.
2. To know management of retailing and changing scenario of retailing business.

Course Outcomes:

1. The students will be aware with four basic elements of marketing i.e.4Ps in detail and he will be armed with various Skills about branding, labeling and advertisement.
2. The students will know about management of retailing operations and changing scenario of retail business in India.

Unit: I – Product: Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product- Support; Product life-cycle; New Product Development. (15 hours)

Unit: II –a) Pricing: Significance. Factors affecting price of a product. Pricing policies and Strategies.

b) Nature and Importance of **promotion**; promotion tools: advertising, personal selling, public relation & sales promotion –concept and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. (15 hours)

Unit: III –Distribution: Channels of distribution – meaning and importance; Types of distribution channels; Wholesaling and Retailing; Factors affecting choice of distribution channel; Physical Distribution. Direct marketing and Services marketing-concept and characteristics. (15 hours)

Unit : IV – Retailing ; Types of retailing – store -based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations; an overview; Retailing in India : changing Scenario. (15 hours)

GEC-BB1: General Elective Course

Insurance Paper-I / II

Course Outcomes:

To enable the student to-

1. Explain the fundamental principles of Insurance.
2. Identify procedural part and documentation in Life Insurance business and General Insurance business.
3. Discover the skills required to become a life Insurance Agent.
4. Evaluate the fundamentals, need and procedure of General Insurance.
5. Discuss the further development of insurance sector and its diversification.

Course Syllabus

INSURANCE Paper- I

Unit-1: Introduction to Insurance - Definition, characteristics and need of insurance. Economic and commercial significance of insurance. Insurance as a social security tool. Types of insurance in brief. Principles of insurance. Insurance contract and wagering contract. (15 hours)

Unit-2: Life Insurance – Meaning and Nature of life insurance. Life insurance products, -whole life, endowment, term plans, pension and annuity plans , unit linked Insurance plans. (15 hours)

Unit-3: Life Insurance Policy – Meaning, Procedure of taking life insurance policy-policy conditions –settlement of claims. (15 hours)

Unit-4: Life Insurance Business in India – Growth of life insurance business after privatization. Evaluation of performance of LIC of India and private companies. Insurance Regulatory and Development Authority Act, 1999- structure.organiizational set up and functions. (15 hours)

INSURANCE Paper- II

Unit - 1: Fire Insurance - Meaning - Procedure of taking fire Insurance policy -policy conditions- kinds of policies - cancellation and forfeiture of policy - Renewal of policy - settlement of claims. (15 hours)

Unit-2: Marine Insurance - Meaning - Procedure of taking marine insurancepolicy - Difference between fire and marine Insurance - clauses of marine insurance policy - marine losses and perils - Types of policies (15 hours)

Unit - 3: Miscellaneous Insurance (only nature & cover) (15 hours)

- a. Personal Accident insurance
- b. Health insurance
- c. Motor Insurance
- d BurglaryInsurance
- e Liability Insurance
- d. Fidelity guarantee Insurance
- e. Cattle Insurance
- f. Crop Insurance

Unit - 4: General Insurance Business in India: Growth of general insurance business after privatization . Evaluation of performance of public and private companies- Foreign Direct Investment (FDI) in insurance business- merits and demerits, current scenario - Bancassurance.

**GEC-BA1: Generic Elective Course
Business Mathematics Paper-I/II**

Course Outcomes:

To enable the student to-

1. Define business mathematics concepts that are encountered in the real world.
2. Understand and be able to communicate the underlying business concepts and mathematics involved to help another person gain insight into the situation.
3. Apply of basic Calculus in Business on the basis of mathematics.
4. Explain the fundamental principles arising from the mathematical ideas associated to business applications.
5. Discuss second and third order, square matrix, Singular and non – singular matrix.

Course Syllabus

Business Mathematics Paper-I

Unit-I Progression (15 hours)

- 1.1 Introduction.
- 1.2 Definition: Sequence, Arithmetic Progression (A.P.).
- 1.3 General term (nth term) of an A.P., Sum of the first ' n ' terms of an A. P. and simple examples.
 - 1.3.1 Examples based on the application of Arithmetic Progression to Business.
- 1.4 Definition: Geometric Progression (G.P.).
- 1.5 General term (nth term) of an G.P., Sum of the first ' n ' terms of an G. P. and simple examples.
 - 1.5.1 Examples based on the application of Geometric Progression to Business.

Unit-II Matrices and Determinants (15 hours)

- 2.1 Introduction.
- 2.2 Definition of Matrix
- 2.3 Types of matrices: Rectangular matrix, Row matrix, Column matrix, Square matrix, Diagonal matrix, Scalar matrix, Unit matrix (Identity matrix), Upper triangular matrix, Lower triangular matrix, Null matrix (Zero matrixes).
- 2.4 Algebra of matrices: Equality of matrices, Addition and Subtraction of matrices. Scalar multiplication of a matrix, Multiplication of matrices Transpose of a matrix and examples.
- 2.5 Minor, cofactor, Ad joint, Inverse of a square matrix. Finding inverse of a matrix by using ad joint method.
- 2.6 Determinants of second and third order. Determinant of a square matrix, Singular and non –singular matrix. Properties of determinants (without proof), Examples.

2.6.1 Cramer's rule, Solution of system of linear equations by Cramer's rule.

Unit-III Ratio, Proportion, Percentage and Interest (15 hours)

3.1 Introduction.

3.2 Ratio and Proportion.

3.2.1 Simple and compound proportion.

3.2.2 Simple examples on ratio and proportion.

3.3 Percentage, simple examples.

3.4 Interest: Simple Interest, Compound Interest

3.4.1 Simple examples based on simple and compound interest.

3.5 Annuity: Types of annuity, Present value of an annuity, Future value of an annuity. Examples

Unit- IV Linear Programming Problems (L. P. P.) (15 hours)

4.1 Introduction.

4.2 Definition: Linear Programming, Objective function, Decision variables, Constraints.

4.3 Formulation of L.P.P (Two variables only)

4.4 Definition: Solution to L.P.P., Feasible solution, optimal solution.

4.5 Solution of L.P.P. by graphical method. (Cases having no solution, multiple solutions, unbounded solution) Examples.

Business Mathematics Paper-II

Unit- I Functions Of Real Variables (15 hours)

1.1 Introduction.

1.2 Linear, Quadratic, Exponential ($y = ax$), Inverse functions and their graphs. Illustrative examples.

1.3 Limit of Function.

1.3.1 Definition of Limit, Standard limits.

1.3.2 Algebra of limits: If $f(x)$ and $g(x)$ are two Functions of x and k is any scalar, then

$$(i) [f(x) \pm g(x)]_{x \rightarrow a} \lim = f(x)_{x \rightarrow a} \lim \pm g(x)_{x \rightarrow a} \lim .$$

$$(ii) k f(x)_{x \rightarrow a} \lim = k f(x)_{x \rightarrow a} \lim .$$

1.4 Simple examples.

Unit-II Differentiation (15 hours)

2.1 Definition: Derivative of a function.

2.2 Derivative of some standard functions from first 6 principle ($y = xn$, $y = ex$, $y = ax$, $y = c$, where c is a constant function.

2.3 Rules of Differentiation: Sum, Difference, Product and Quotient of two functions.

2.3.1 Simple examples.

2.4 Second order derivative and examples.

Unit-III Integration (15 hours)

- 3.1 Integration - An anti derivative process.
- 3.2 Standard Integrals.
- 3.3 Algebra of integrals: If $f(x)$ and $g(x)$ are two integrable functions and k is any constant, then
- (i) $\int k \cdot f(x) dx = k \cdot \int f(x) dx$.
- (ii) $\int [f(x) \pm g(x)] dx = \int f(x) dx \pm \int g(x) dx$.
- 3.3 Methods of integration: (i) Substitution method
(ii) Integration by parts.
- 3.3.1 Examples.
- 3.4 Definite integrals and their properties, examples.

Unit- IV Application of Calculus in Business (15 hours)

- 4.1 Maxima and minima, Case of one variable involving second order derivative.
- 4.2 Cost function, Average cost, Marginal cost, Revenue function, Profit function , Elasticity of demand.
- 4.3 Consumer's surplus and producer's surplus.
- 4.4 Examples based on (4.1), (4.2) and (4.3)

Course: GEC-B5/ B6: COMMERCIAL GEOGRAPHY- Paper I / II

Course Outcomes:

To enable the student to

1. Define Commercial Geography, Conservation of Resources & sustainable economic development.
2. Classify economic activities regarding Indian Economy and Globalization.
3. Identify the bases of commercial and marketing activities related to the earth.
4. Analyze Conservation of Resources & sustainable economic development.
5. Discuss nature and approaches to the study of agricultural marketing.

Course Syllabus

COMMERCIAL GEOGRAPHY- Paper I

Unit. 1. Introduction to Commercial Geography. (15 hours)

- 1.1 Meaning of Commercial Geography
- 1.2 Nature of Commercial Geography
- 1.3 Scope of Commercial Geography
- 1.4 Significance of Commercial Geography.

Unit.2. Resources - (15 hours)

- 2.1 Meaning & importance of Resources
- 2.2 Classification of Resources
- 2.3 Conservation of Resources & sustainable economic development.
- 2.4 Major Bio-Resources & their international trade.

Unit.3. Economic Activities. (15 hours)

- 3.1 Classification of Economic activities.
- 3.2 Factors affecting Economic activities.
- 3.3 Economic activities & National economy.

Unit.4. Globalization (15 hours)

- 4.1 Meaning of Globalization
- 4.2 Impact of Globalization.
- 4.3 Globalization & Indian Economy.
- 4.4 Trade Organizations – WTO, OPEC, EEC.

INTRODUCTION TO MARKETING GEOGRAPHY- Paper II

Unit.1 .Introduction to Marketing Geography (15 hours)

- 1.1 Marketing Geography -Concept & Meaning.
- 1.2 Marketing Geography - Nature
- 1.3 Marketing Geography - Scope.
- 1.4 Marketing Geography- Significance
- 1.5 Marketing Geography- Primary Components.

Unit.2. Market System (15 hours)

- 2.1 Definition of Market
- 2.2 Structure & Significance of Markets.
- 2.3 Geographical factors affecting Market system.
- 2.4 Classification of Markets.

Unit.3. Agricultural Marketing. (15 hours)

- 3.1 Definition Meaning of and Significance of Agricultural Marketing.
- 3.2 Nature and approaches to the study of Agricultural Marketing.
- 3.3 Process and system of Agricultural Marketing.
- 3.4 Functions and channels of Agricultural Marketing.

Unit.4. Tourism Marketing in India. (15 hours)

- 4.1 Meaning & Importance of Tourism in India.
- 4.2 Tourism in Modern Period in India.
- 4.3 Major tourism centers in
 - a) Jammu & Kashmir,
 - b) Delhi.
 - c) Uttaranchal.
 - d) Maharashtra.
 - e) Goa.
 - f) Kerala.

GEC-AC1: General Elective Course

Marathi Paper-I

Course Outcomes:

१. साहित्यकृतीतील भाषेचे, विशेष वर्णन करण्यास विद्यार्थी सक्षम होईल.
२. साहित्याचे स्वरूप स्पष्ट करेल.
३. साहित्यातील विविध कलाकृतींचे विश्लेषण करेल.
४. साहित्यभाषेचे वेगळेपण, वैशिष्ट्ये यांचे मूल्यमापन करेल.
५. विद्यार्थ्यांचा व्यक्तिमत्व विकास घडवून विविध परीक्षा आणि स्पर्धा परीक्षांची पूर्व तयारी होईल.

GEC-AC2: General Elective Course

Marathi Paper-II

Course: GEC- Hindi Paper-I (HIN-I) Paper-II (HIN-II)

Course Outcomes:

१. हिंदी भाषा तथा व्याकरण का अध्ययन कराना।
२. सृजनात्मक लेखन की विविध विधाओं (कविता, कहानी, यात्रावृत्त,
३. रिपोर्ताज, साक्षात्कार, दृश्य-साहित्य, पत्रकारिता) से परिचित कराना। सृजनात्मक लेखन के विविध क्षेत्रों का परिचय कराना।
४. सृजनात्मक लेखन के विविध क्षेत्रों के महत्त्व तथा उपयोगिता से परिचित कराना।

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

**CENTRE FOR DISTANCE AND ONLINE
EDUCATION**

**SHIVAJI UNIVERSITY,
KOLHAPUR**



NAAC "A++" Grade with CGP 3.52

PROGRAMME PROJECT REPORT (PPR)

of

Master of Commerce (M. Com.)

Through Distance Mode

Under Choice Based Credit System (CBCS)

*(Structure and Syllabus in accordance with National
Education Policy to be implemented from Academic Year
2022-23)*

Master of Commerce (M. Com.)

A. Programme's Mission & Objectives:

Vision:

To provide students with an extensive knowledge by the subjects of accounting, banking, costing, taxation, cooperation, commerce and management in a practical way so they can become effective professionals, entrepreneurs, managers, finance experts, etc.

Mission:

Empowering students with commerce and management knowledge and direction they need in the areas of commerce and management to help disseminate and facilitate Higher Education to marginalized and deprived masses.

Goals:

1. To make a foundation to pursue career in teaching and for advance studies.
2. To be ready for employment in functional areas like Accounting, Costing, Taxation, Banking, Business Administration, Corporative and Rural Development.
3. To budding students as a successful entrepreneurs and professionals in the field of Accounting, Costing, Banking, Co-opetrative and Rural Development, Taxation, Business Administration, Commerce and manufacturing Industries
4. To different sections of the society, who are for some reason unable to pursue education and bring them into the main stream.
5. To offer courses of study along with Self Instructional Material, contact sessions, counseling facilities, library and internet facilities through designated Study Centers.
6. As per National Educational Policies requirement we need to increase Gross Enrollment Ratio.

B. Relevance of the Program with CDOE's Mission and Goals:

Vision

Developing human resource required for the Knowledge Society

Mission

Disseminate and facilitate Higher Education to marginalized and deprived masses

Goals

Access to higher education to

- ▶ All segments of the Society.
- ▶ Offer high quality, innovative programmes to all those who require them.
- ▶ The deprived class of society due to domestic responsibilities and social restrictions, especially women; working class, defense personnel and jail inmates with
 - ⇒ Self instructional material and e-content.
 - ⇒ Contact Sessions and
 - ⇒ Counseling facilities

C. Nature of Target Group of Learners;

M. Com. is a post graduate level course ideal for candidates who wish to make a career in banking, financial services, Co-operative and Rural Development, Taxation, Business Administration, accounting and commerce sectors.

- **Master of Commerce (M. Com.) Through Distance Mode:** [*Under Choice Based Credit System (CBCS)*]

Programme Educational Objectives:

Program Educational Objectives (PEOs) The Post graduate (M.Com.) will

1. PO1 – Identify the business management skills and inculcate the ability to apply these skills.
2. PO2- Develop students who intent to take up start up or grow existing business.
3. PO3 –Demonstrate the skills of analyzing the data and facilitate solution to managerial problems.
4. PO4 - Identify the contemporary business problems, exploring the opportunities, designing business solutions and demonstrate ethical standards in organizational decision making.

5. PO5 - Develop a research aptitude among the students to understand and overcome various business and social issues
6. PO6 - Collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the uses of diverse skill of team members in the related context.
7. PO7–Application of knowledge of accounting, costing and taxation to analyze and solve business problems.

Program Specific Outcomes:

After Completing Masters in Commerce (M.Com.) students are able to:

1. PSO1 – Programme facilitates the theoretical as well as practical knowledge about the different aspects of the business perspectives which prepare them to work in various entities
2. PSO2 – Attain the expert knowledge in various domain areas like management, economics, accounting, costing and taxation
3. PSO3 – Provide ability to work in various industries like manufacturing, service, retail, banking and finance etc.
4. PSO4. – Programme intends to make the students able to set up own business ventures and promote entrepreneurship.

M. Com. Programme Structure:

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

Postgraduate Programme:			
Level 8	Postgraduate Diploma (One year or two semesters)	M. Com. Part-I	2022-23
Level 9	Master's Degree (Two years or four semesters)	M. Com. Part-II	2023-24
Level 9	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.

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 4th 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
Level-8					
I	DSC1 (4)	DSE1(4)		SEC-1 (2)	18
	DSC2 (4)	DSE2 (4)			

II	DSC3(4)	DSE3 (4) (Research Methodol ogy)	Internship/ Apprenticeship (6)	SEC-2 (2) Logic	20
		DSE4 (4) (Research Project)			
					38
Level-9					
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)			
					36
					74

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:

		L			P	s	s	Hours					
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	-	-	-
	Total	18	18	18	-	-	-		370				

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	Hour s	Credit s	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	-	-	-
	Total	14	14	14	-	12	06		370				

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
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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 (Project Planning and Quantitative Techniques)
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 (Project Planning and Quantitative Techniques)
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 (Project Planning and Quantitative Techniques)
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 (Project Planning and Quantitative Techniques)
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 Paper – IV (Project Planning and Quantitative Techniques)
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 (Rural Economy of India)	DSE -H- IV *	Cooperation and Rural Development Paper - IV (Project Planning and Quantitative Techniques)
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.*

Question Paper Structure:

Existing Title of the Paper	Revised Title of the Paper
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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)

1. Medium of instructions:

M.Com. Programme is available in English medium only.

2. Fee Structure:

S.N.	Particulars	M.Com	
		Sem I & II	Sem III & IV
1	Registration Fee	1770	1770
2	S.I.M. Fee	1475	1475
3	Exam Fee (Oct/Nov 2022Exam)	630	630
4	Exam Fee (Mar/ Apr 2023 Exam)	630	630
5	Cost of Application Form	20	20
6	Study Centre Fee	885	885
7	Prospectus Charges	20	20
8	E-Facility Fee	50	50
9	Environment Studies Exam Fee(Mar/Apr 2023)	0	0
10	Dhwaj Nidhi	10	10
11	Tution / Course Fee	0	0
12	Student Welfare fund	100	100
13	Youth Hostel fee	50	50
14	Student Accident/Medical Help fund	20	20
	Total of 1 to 14	5660	5660

1) Additional fee for eligibility is to be paid at the time of first registration.

Within Maharashtra	Outside Maharashtra	Foreign students
Rs. 50/-	Rs.100/-	Rs. 500/-

2) In case of any change in fees, revised fees will be charged at the

time of admission in June/July. This will be notified on website.

3) Additional fees for failed subject/s for repeater students

1. Course Structure - M. Com. Part-I (Sem.-I & II):

Subject offered as per Syllabus, which is available at university website

<http://www.unishivaji.ac.in/syllabusnew/On-Campus-commerce>

80 : 20 with CBCS

M.Com. Part - I/ Semester- I

Paper No.	Course Code	Subject	Credits required	Internal Marks	University Exam	Total
1	DSC-1	Business Management	4	20	80	100
2	DSC-2	Managerial Economics Paper-I	4	20	80	100
3	DSE-A-I	Advanced Accountancy Paper I	4	20	80	100
4	DSE-A-II	Advanced Accountancy Paper II	4	20	80	100
5	DSE-B-I	Advanced Costing Paper I	4	20	80	100
6	DSE-B-II	Advanced Costing Paper II	4	20	80	100
7	DSE-C-I	Taxation Paper-I	4	20	80	100
8	DSE-C-II	Taxation Paper-II	4	20	80	100
9	DSE-D-I	Advanced Banking & Financial System Paper-I	4	20	80	100
10	DSE-D-II	Advanced Banking & Financial System Paper-II	4	20	80	100
11	DSE-E-I	Business Administration Paper-I	4	20	80	100
12	DSE-E-II	Business Administration Paper-II	4	20	80	100
13	DSE-H-I	Cooperation and Rural Development Paper-I	4	20	80	100
14	DSE-H-II	Cooperation and Rural Development Paper-II	4	20	80	100
15	SEC 1	Marketing in Digital World	2			

M.Com. Part - I/ Semester- II

Paper No.	Course Code	Subject	Credits required	Internal Marks	University Exam	Total
1	DSC-3	Organisational Behaviour Paper II	4	20	80	100
2	DSE-A-III	Advanced Accountancy Paper III	4	20	80	100
3	DSE-A-IV	Advanced Accountancy Paper IV	4	20	80	100
4	DSE-B-III	Advanced Costing Paper III	4	20	80	100
5	DSE-B-IV	Advanced Costing Paper IV	4	20	80	100
6	DSE-C-III	Taxation Paper-III	4	20	80	100

7	DSE-C-IV	Taxation Paper-IV	4	20	80	100
8	DSE-D-III	Advanced Banking & Financial System Paper-III	4	20	80	100
9	DSE-D-IV	Advanced Banking & Financial System Paper-IV	4	20	80	100
10	DSE-E-III	Business Administration Paper-III	4	20	80	100
11	DSE-E-IV	Business Administration Paper-IV	4	20	80	100
12	DSE-H-III	Cooperation and Rural Development Paper-III	4	20	80	100
13	DSE-H-IV	Cooperation and Rural Development Paper-IV	4	20	80	100
14	SEC 2	Optional	2	50	-	50
15	I/A	Internship / Apprenticeship	6	150	-	150

2. Self-Instructional Material (SIM):

2.1 Self-Instructional Material (SIM) are available for M. Com. Part-I Sem. I & II for following Subjects only

Course Code	Subject Name	English Medium
Compulsory Papers		
DSC-1	Business Management	✓
DSC-1	Managerial Economics	✓
DSC-1	Organisational Behaviour	✓
Optional Papers		
Group-A : Advanced Accountancy		
DSE-A-I	Advanced Accountancy Paper-I	✓
DSE-A-II	Advanced Accountancy Paper-II (Auditing)	✓
DSE-A-III	Advanced Accountancy (Research Methodology) Paper-III	✓
DSE-A-IV	Advanced Accountancy Paper-IV (Project Planning and Quantitative Techniques) [All optional Paper]	✓

Note:-

1. Study Material (SIM) of Optional Paper is not available except DSE A: Advanced Accountancy, Students may choose **Group – DSE - A** as their optional paper.
2. If Students choose another optional paper instead of DSE A: Advanced Accountancy, Students will be charged all SIM's fees as per university rules, which is not refundable.

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 & II

Course Outcome

Semester-I		Semester-II	
Course Code and Course (Subject)	Course Outcome	Course Code and Course (Subject)	Course Outcome
DSC-1: Business Management	<ol style="list-style-type: none"> 1. Understand the theoretical aspects of management and strategic management 2. Describe the theoretical aspects of management and 3. strategic management <p>Understand the contemporary issues in management.</p>		
DSC-2: Managerial Economics	<ol style="list-style-type: none"> 5. Understand the variables and components of Managerial Economics. 6. Study the applications of demand analysis and concepts relate consumer behaviour. 7. Get awareness regarding production, price determination and pricing practices and they should able to apply these in business decision making policies. 8. Understand the business cycle phenomenon and inflation for business decision making. 	DSC-3: Organizational Behaviour	<ol style="list-style-type: none"> 1. Describe theoretical concepts of organizational Behaviour. 2. Classify types of personalities 3. Summarize types of conflicts. 4. Summarize adoption of organizational culture.
DSE-A-I: Advanced Accountancy Paper –I	<ol style="list-style-type: none"> 1. Understanding concept of accounting standards and practical implication of AS-1 and AS-2 2. Familiarity with preparing final accounts of service 	DSE-A-III: Advanced Accountancy Paper - III (Research	<ol style="list-style-type: none"> 1. Understand the theoretical aspects of management and strategic management 2. Describe the theoretical aspects of management and

	<p>industries.</p> <p>3. Perfection in preparing the consolidated financial statements of holding company and its subsidiaries.</p> <p>4. Understanding of preparation of financial statements of insurance companies with schedules.</p>	Methodology)	<p>strategic management</p> <p>3. Understand the contemporary issues in management.</p>
DSE-A-II: Advanced Accountancy Paper –II (Auditing)	<p>1. Understand the basic concepts and objectives of audit</p> <p>2. Gain working knowledge of generally accepted auditing procedures</p> <p>3. Identify the skills and techniques of conducting audit of various entities</p> <p>4. Know the recent trends in practice of audit</p>	DSE-A-IV*: Advanced Accountancy Paper – IV (Project Planning and Quantitative Techniques)	<p>1. To study Project Planning and its formulation with new idea generation and networking analysis.</p> <p>2. To know business plan with guidelines of planning commission and its content and feasibility report.</p> <p>3. To study feasibility techniques analysis and identify risk as well as use of financial techniques analysis.</p> <p>4. To know techniques of data analysis with descriptive and standard statistics test.</p>
DSE-B-I: Advanced Costing Paper –I	<p>1. Understand the basic concepts of cost accounting</p> <p>2. Classify the costs and apply the same for cost determination</p> <p>3. Apply the cost accounting principles in cost accounting of materials</p> <p>4. Know the application of cost accounting in calculation of labour cost and overheads</p>	DSB-B-III: Advanced Costing Paper - III (Research Methodology)	<p>1. Understand the theoretical aspects of management and strategic management</p> <p>2. Describe the theoretical aspects of management and strategic management</p> <p>3. Understand the contemporary issues in management.</p>
DSE-B-II: Advanced Costing Paper -II	<p>1. Identify the methods of cost accounting and its practical application</p> <p>2. Understand the different methods of cost accounting applied in various entities</p> <p>3. Demonstrate the determination of cost in various types of</p>	DSE-B-IV*: Advanced Costing Paper - IV (Project Planning and Quantitative Techniques)	<p>1. To study Project Planning and its formulation with new idea generation and networking analysis.</p> <p>2. To know business plan with guidelines of planning commission and its content and feasibility report.</p> <p>3. To study feasibility techniques analysis and</p>

	<p>organizations</p> <ol style="list-style-type: none"> 4. Apply cost accounting methods for determining selling price or identifying loss/profit 		<p>identify risk as well as use of financial techniques analysis.</p> <ol style="list-style-type: none"> 4. To know techniques of data analysis with descriptive and standard statistics test.
DSE-C-I: Taxation Paper –I (IncomeTax)	<ol style="list-style-type: none"> 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 	DSE-C-III: Taxation Paper - III (IncomeTax) (Research Methodology)	<ol style="list-style-type: none"> 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.
DSE-C- II: Taxation Paper –II (Income Tax)	<ol style="list-style-type: none"> 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) 	DSE-C- IV *: Taxation Paper – IV (Project Planning and Quantitative Techniques)	<ol style="list-style-type: none"> 1. To study Project Planning and its formulation with new idea generation and networking analysis. 2. To know business plan with guidelines of planning commission and its content and feasibility report. 3. To study feasibility techniques analysis and identify risk as well as use of financial techniques analysis. 4. To know techniques of data analysis with descriptive and standard statistics test.
DSE-D –I: Advanced Banking and Financial System Paper -I (Law and Practice of Banking in India)	<ol style="list-style-type: none"> 1. Explain Regulatory Framework for Banking in India 2. Understand the Legal Aspects of Banking Operations 3. Apply the knowledge of legal provisions for banking business practices 4. Understand different provisions under cyber Laws 	DSE-D –III: Advanced Banking and Financial System Paper - III (Law and Practice of Banking in India) (Research Methodology)	<ol style="list-style-type: none"> 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.
DSE-D –II: Advanced Banking and Financial System	<ol style="list-style-type: none"> 1. Understand bank management system and practices 2. Understand the nature of Bank Management 3. Get aware about recent 	DSE-D –IV*: Advanced Banking and Financial System Paper - IV	<ol style="list-style-type: none"> 1. To study Project Planning and its formulation with new idea generation and networking analysis. 2. To know business plan with guidelines of planning

<p>Paper –II (Bank Management)</p>	<p>technologies required for efficient Banking and Marketing.</p> <p>4. Understand legal provisions for customer services and banking frauds</p>	<p>(Project Planning and Quantitative Techniques)</p>	<p>commission and its content and feasibility report.</p> <p>3. To study feasibility techniques analysis and identify risk as well as use of financial techniques analysis.</p> <p>4. To know techniques of data analysis with descriptive and standard statistics test.</p>
<p>DSE-E –I: Business Administration Paper –I (Introduction to Business Administration)</p>	<p>1. Understand the meaning and concept to business administration.</p> <p>2. Understand analysis of business environment.</p> <p>3. Get acquainted with concept of LPG and current scenario of business in India.</p> <p>4. Get aware about businesses thick and corporate culture.</p>	<p>DSE-E –III: Business Administration Paper-III (Functional Areas of Management: HR and Operations) (Research Methodology)</p>	<p>1. Understand the theoretical aspects of management and strategic management</p> <p>2. Describe the theoretical aspects of management and strategic management</p> <p>3. Understand the contemporary issues in management.</p>
<p>DSE -E-II: Business Administration Paper –II (Functional Areas of Management: Marketing and Finance)</p>	<p>1. Get aware about conducting the interview of HR Manager;</p> <p>2. Prepare mini project report;</p> <p>3. Acquire and develop the thinking power and project preparation skills</p>	<p>DSE -E-IV*: Business Administration Power – IV (Project Planning and Quantitative Techniques)</p>	<p>1. To study Project Planning and its formulation with new idea generation and networking analysis.</p> <p>2. To know business plan with guidelines of planning commission and its content and feasibility report.</p> <p>3. To study feasibility techniques analysis and identify risk as well as use of financial techniques analysis.</p> <p>4. To know techniques of data analysis with descriptive and standard statistics test.</p>
<p>DSE-H-I: Cooperation and Rural Development Paper - I (Principles of Cooperation)</p>	<p>1. Get aware about co-operation at Global, National and Local for the post graduate students will be created.</p> <p>2. Get equipped with the development of cooperative movement in India.</p> <p>3. Get acquainted with the cooperative legislation in</p>	<p>DSE-H-III: Cooperation and Rural Development Paper-III (Rural Management) (Research Methodology)</p>	<p>1. Understand the theoretical aspects of management and strategic management</p> <p>2. Describe the theoretical aspects of management and strategic management</p> <p>3. Understand the contemporary issues in management.</p>

	India. 4. Get familiar with the cooperative institutions in India.		
DSE -H- II: Cooperation and Rural Development Paper - II (Rural Economy of India)	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.	DSE -H- IV *: Cooperation and Rural Development Paper - IV (Project Planning and Quantitative Techniques)	1. To study Project Planning and its formulation with new idea generation and networking analysis. 2. To know business plan with guidelines of planning commission and its content and feasibility report. 3. To study feasibility techniques analysis and identify risk as well as use of financial techniques analysis. 4. To know techniques of data analysis with descriptive and standard statistics test.
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.***
