SHIVAJI UNIVERSITY, KOLHAPUR - 416004, MAHARASHTRA

PHONE:EPABX–2609000, www.unishivaji.ac.in, bos@unishivaji.ac.in

शिवाजी विद्यापीठ, कोल्हापूर -४१६००४,महाराष्ट्र

दूरध्वनी-ईपीएबीएक्स -२६०९०००, अभ्यासमंडळे विभाग दूरध्वनी ०२३१—२६०९०९४

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

Ref./SU/BOS/Com & Mgt./ **386**   Date : 08/07/2024

Additional Syllabi for OE

To,

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

Subject :Regarding syllabi of Open Electives (OE) subject syllabus for other faculties (B.A. & B. Sc) degree programme prepared by the Faculty of Commerce & Management as per National Education Policy, 2020 (NEP 2.0)

Ref. : SU/BOS/Com & Mgt./345 Date 20/06/2024

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 additional syllabi of **Open Electives (OE) Subject syllabus for other faculties (B.A. & B.Sc.)** Prepared by the Faculty of Commerce & Management as per National Education Policy, 2020 **(NEP 2.0) (with additional OE of Business Statistics)**

This syllabi shall be implemented from the academic **year 2024-2025** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website 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,

(Dr. S. M. Kubal)
Dy. Registrar

Encl : As above

Copy to,
1.   Dean, Faculty of Commerce & Management
2.   Chairman,   BOS under Faculty of
              Commerce & Management   } for information
3.   Director, BOEE
4.   Appointment Section
5.   P. G. Admission Section
6.   B. Com. Section
7.   Affiliation Section (U.G./P.G.)   for information and necessary action.
8.   Computer Center/I.T.
9.   Eligibility Section
10.   Distance Education
11.   P.G. Seminar Section

Ref./SU/BOS/Com & Mgt./ 345   Date : 20/06/2024

To,

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

Subject : Regarding syllabi of Open Electives (OE) subject syllabus for other faculties (B.A. & B. Sc) degree programme prepared by the Faculty of Commerce & Management as per National Education Policy, 2020 (NEP 2.0)

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that the University authorities have accepted and granted approval to the revised syllabi of **Open Electives (OE) Subject syllabus for other faculties (B.A. & B.Sc.)** Prepared by the Faculty of Commerce & Management as per National Education Policy, 2020 **(NEP 2.0)**

This syllabi shall be implemented from the academic **year 2024-2025** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website 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,

(Dr. S. M. Kubal)
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Encl : As above

Copy to,

1. Dean, Faculty of Commerce & Management
2. Chairman,   BOS under Faculty of Commerce & Management   } for information
3. Director, BOEE
4. Appointment Section
5. P. G. Admission Section
6. B. Com. Section
7. Affiliation Section (U.G./P.G.)   } for information and necessary action.
8. Computer Center/I.T.
9. Eligibility Section
10. Distance Education
11. P.G. Seminer Section

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SHIVAJI UNIVERSITY, KOLHAPUR

ESTD : 1962
'A++' Accredited by NAAC (2021
with CGPA 3.52

Syllabus of Open Elective subjects for B.A. and B.Sc. Students

Prepared by
Faculty of Commerce and Management

In accordance with National Education Policy with effect from Academic Year 2024-25

SHIVAJI UNIVERSITY, KOLHAPUR

Syllabus of Open Elective subjects for B. A. and B. Sc. students
prepared by Faculty of Commerce and Management in accordance with
National Education Policy With effect from Academic Year 2024-25

Shivaji University, Kolhapur
Programme: B.A. /B.Sc.
Level 4.5 Semester-I
Open Elective
For B.A. and B.Sc. Students
OE-I: Accounting for Small Business
(Introduced from June 2024-25)

Course Outcomes:

After studying this course, students will be able to

1. Understand the fundamental concepts and conventions of accounting,

2. Record the financial transactions in the books of accounts

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit-I	**Introduction to Accounting**	15 hours
	Book Keeping and Accounting – Introduction and Definitions, Basic Accounting Concepts and conventions, Introduction to Double Entry System. Important Terms – Transaction, Goods, Discount, Account (A/c), Journal, Entry, Ledger, Debit and Credit, Purchases and Purchase Returns, Sales and Sales Returns, Gross Profit, Revenues or Incomes and Gains, Expenses or Expenditures and Losses, Depreciation, Provisions, Adjustments, Net Profit, Capital, Liabilities, Assets.	
Unit-II	**Recording of Financial Data**	15 hours
	Types of Accounts, Rules for Debit and Credit, Preparation of Journal, Ledger Accounts, Trial Balance, Trading and Profit & Loss A/c and Balance Sheet	

Important Note – The medium of instruction may be English or Marathi language. However, language of answer should be English.

Reference Books Recommended:
1. Gupta R. L. and Radhaswamy M, 'Financial Accounting' 2006- Sultan Chand and sons, New Delhi
2. Shukla M.C., Grewal T. S. and Gupta S.C. 'Advanced Accountancy, S Chand and Company, New Delhi.
3. Jain and Narang – 'Advanced Accountancy' Kalyani Publications New Delhi.
4. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – 'Financial Accounting' Sixth Edition 2018, Vikas Publication House Pvt. Ltd..
5. M.S.Shukla, T.S. Grewal, S.C.Gupta, - 'Advanced Accounts' Volume one 2022- S. Chand and Company Ltd.

Nature of Question Paper

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective (Other than Commerce Faculty)
For B.A. and B.Sc. Students
OE-I: Accounting for Trading Business
(Introduced from June 2024-25)

Time: 90 Minutes   Total Marks 40

Instructions:

1. Question No. 1 and Question No.2 are compulsory

2. Attempt any **three** questions from Question No. 3 to 6

3. Use of calculator is allowed

QuestionNo.1	a) Choose the appropriate alternative	05Marks
	b) State True or False	03Marks
QuestionNo.2	Write Short Notes (Any Two out of Four)	08Marks
QuestionNo.3	Practical Problem	08Marks
QuestionNo.4	Practical Problem	08Marks
QuestionNo.5	Practical Problem	08Marks
QuestionNo.6	a) Short Practical Problem	04Marks
	b) Short Practical Problem	04Marks

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective
For B.A. and B.Sc. Students
OE I –Income Tax for Business Persons
(Introduced from June 2024-25)

Course Outcomes:

After studying this course, students will be able to

1. Understand the basics of Income Tax and important concepts, provisions regarding income from business and profession
2. Compute income from Business and Profession

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit-I	**Introduction to Income Tax and Income from Business/Profession**	15 hours
	Brief introduction to Income Tax Act 1961and concerned Finance Act, Definitions of Assessee, Assessment Year, Previous Year, Sources of Income Meaning of Business and Profession, meaning of Profit, Basis of Charge, Expenses expressly allowed for deduction, Expenses expressly disallowed , Losses allowed and disallowed	
Unit-II	**Computation of Income and Tax**	15 hours
	a) Computation of Income from Business and Profession b) Computation of Income Tax of Business Persons	

Reference Books Recommended:

1. Singhania V K: Students Guide to income tax, Tax Publication, New Delhi
2. Manoharan T N: Direct Taxes: Snow White Publications, New Delhi.
3. Singhania Monica: Students Guide to Income tax and GST, Taxman, New Delhi
4. The Institute of Chartered Accounts of India, Study Material for C A Inter/Final for Taxation.
5. Prasad Bhagwati : Income Tax Law & Practice, VishwaPrakashan, New Delhi
6. Meharotra H. C. : Income Tax Law & Accounts, Sahityhavan Publication, Agra
7. Dr. Vinod K. Singhania : Direct Taxes Law & Practice, Taxman Publication Pvt. Ltd. Pune
8. T. N. Manoharan : Direct Taxes, Snow White Publications Pvt. Ltd., Mumbai
9. Dinkar Pagare : Income Tax Law & Practice, S Chand Publication, New Delhi

Nature of Question Paper

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective
For B.A. and B.Sc. Students
OE I – OE I –Income Tax for Business Persons
(Introduced from June 2024-25)

Time – 90 Minutes   Total Marks- 40

Instructions:

1. Question No. 1 is**compulsory**
2. Attempt any **Four** questions from Question No. 2 to Question No.6
3. Use of calculator is allowed

QuestionNo.1	a) Choose Correct Alternative	5 Marks
	b) State True or False	3 Marks
QuestionNo.2	Computation of Income from Business - Practical	8 Marks
QuestionNo.3	Computation of Income from Business - Practical	8 Marks
QuestionNo.4	Computation of Income from Business - Practical	8 Marks
QuestionNo.5	Computation of Income from Profession(Doctors) - Practical	8 Marks
QuestionNo.6	Computation of Income from Profession(Lawyers) - Practical	8 Marks

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective
For B.A. and B.Sc. Students
O.E. I -Financial Literacy
(Introduced from June 2024)

Course Outcomes:
1. Understand the concept of financial literacy
2. Apply the knowledge of financial literary

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit-I	**Introduction : Financial Literacy**	15 hours
	Concept of income, savings, insurance and investment, Time value of money, Concept and application of debit cards, credit cards, ATMs, Net banking, UPI payments, wallets, Spending discipline, Precautions to avoid online financial frauds	
Unit-II	**Financial Products and Services**	15 hours
	Loan : Housing loan, business loan, consumer loan, difference between term loan and cash credit Investment : Avenues of investment : Fixed deposit, Recurring deposit, Introduction to mutual fund and share market, Difference between investment and insurance	

Reference Books Recommended:
1. RamitSethi (2009) : I will teach you to be rich
2. Robert Kiyoaki (1997) : Rich Dad Poor Dad
3. Morgan Housel (2016): Psychology of Money
4. Abhijeet Kolapkar (2023) : Money Works (Penguin Business)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective
For B.A. and B.Sc. Students
O.E. I -Financial Literacy
(Introduced from June 2024)

Time: 90 Minutes   Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment   **10 Marks**

Assignment/ Seminar/ Poster Presentation/ Wall paper/ Role play/ Group discussion/ Unit test/ Tutorials/ Visits/ Group Project

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective
For B.A. and B.Sc. Students
O.E. I –Marketing Skills
(Introduced from June 2024)

Course Outcomes:

1. Develop understanding of basic concepts of marketing, marketing philosophies and environmental conditions effecting marketing decisions of a firm.

2. Analyse the process of marketing decisions involving product development and its role in value creation.

2 Credits	50 marks	Total 30
	(Semester end examination 40 and internal evaluation 10)	hours
Unit-I	**Introduction to Marketing**	10 hours
	Marketing - Meaning, Nature, Scope and Importance; Core concepts of marketing; Marketing Philosophies; Services Marketing: Meaning and distinctive characteristics; Marketing Mix. Marketing Environment: Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio- cultural.	
Unit-II	**Marketing Mix Decisions -Product**	20 hours
	Product Decisions: Concept and classification; Levels of Product. Designing value- Product-mix dimensions, strategies and types; Branding- functions, strategies, types and qualities of good brand name; Packaging and Labelling- functions, types and ethical aspects; Product support services. New Pricing Decisions: Objectives; Factors affecting the price of a product; Pricing methods; Pricing strategies; Ethical issues in pricing decisions. Distribution Decisions: Channels of distribution- types and functions. Delivering value- factors affecting choice of distribution channel; Distribution strategies; Distribution logistics – concept, importance and major logistics decisions; Wholesaling and retailing; Types of retail format	

Reference Books Recommended:
1. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). Marketing. New York: McGraw Hill.
2. Grewal, D., & Levy, M. (2017). Marketing. New York: McGraw Hill Education.
3. Kotler, P., Armstrong, G., & Agnihotri, P. (2018). Principles of Marketing. London: Pearson Education.
4. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). Principles of Marketing: A South Asian Perspective. London: Pearson Education.
5. Mahajan, J. P., & Mahajan, A. (2014). Principles of Marketing. Delhi: Vikas Publications.
6. Saxena, R. (2006). Marketing Management. Delhi: Tata McGraw Hill Education.
7. Sharma, K., & Aggarwal, S. (2018). Principles of Marketing. Delhi: Taxmann Publication.

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Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective
For B.A. and B.Sc. Students
O.E. I –Marketing Skills
(Introduced from June 2024)

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Time: 90 Minutes   Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment   **10 Marks**

Assignment/ Seminar/ Poster Presentation/ Wall paper/ Role play/ Group discussion/   Unit test/ Tutorials/ Visits/ Group Project

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- I
Open Elective
OE-I Basics of Management
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to…

1. Understand the basics of management

2. Explain the various functions of Management

3. Apply techniques of decision making in various field of business

4. Demonstrate the process of the controlling

2 Credits	50 marks	Total 30 hours
	(Semester end examination 40 and internal evaluation 10)	
Unit-I	**Introduction to Management**	15 hours
	Evolution of Management, Meaning, Definitions and Characteristics of Management, Nature of Management, Need for Management Study, Levels of Management, Principles of Management,	
Unit-II	**Functions of Management**	15 hours
	Planning: Concept, Definition and Process	
	Decision Making: Concept, Definition and Process	
	Organising: Concept, Definition and Process	
	Motivation: Concept, financial and non financial motivation	
	Leadership: Concept, Definition, Qualities of Leader	
	Controlling: Concept, Process and Techniques	

Reference Books Recommended:

1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.

2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.

3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.

4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.

5. Robbins& Coulter (2013). Management. New Delhi: Prentice Hall.

6. Robbins, S.P. &Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.

7. Luthans, F. (2010). Organizational Behaviour. New York: McGraw-Hill

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective
For B.A. and B.Sc. Students
OE-I Basics of Management
(Introduced from June 2024)

Time: 90 Minutes   Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment   **10 Marks**
Assignment/ Seminar/ Poster Presentation/ Wall paper/ Role play/ Group discussion/   Unit test/
Tutorials/ Visits/ Group Project

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- I
Open Elective
OE-I Indian Economy - I
(Introduced from June 2024)

Course Outcomes:

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

1. Familiarize with Indian Economy.
2. Understand profile of Indian Population.
3. Analyze the relationship between population growth and Economic development.

2 Credits	50 marks	Total 30
	(Semester end examination 40 and internal evaluation 10)	hours
Unit-I	**Introduction to Indian Economy**	15 hours
	1.1 Major Features of Indian Economy	
	1.2 Structural Changes in Indian Economy	
	1.3 Inclusive Growth in India	
	1.4 Sustainable Development	
Unit-II	**Population in India**	15 hours
	2.1 Features of Indian Population	
	2.2 Size and Causes of growth of population in India	
	2.3 Population Growth and Economic Development	
	2.4 Recent Indian Population Policy	

Reference Books Recommended:

1. Puri V.K., Misra S.K. (Latest Edition) Indian Economy, Himalaya Publishing House, Mumbai.
2. Agrawal A.N. (Latest Edition) Indian Economy, New Age International Publishers, New Delhi.
3. Datt and K.P.M. Sundharam, (Latest Edition) Indian Economy, S.Chand and Company Ltd., New Delhi.
4. Chatterjee and Mani N. (2012-13), Economic Survey of India its states, New Century Publications, New Delhi.
5. India 2014-15. 8. Handbook of Indian Statistics - 2015.
6. Economic Survey of India - Various issues
7. World Development Report - Various issues

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-I
Open Elective (Other than Commerce Faculty)
For B.A. and B.Sc. Students
OE-I Indian Economy - I
(Introduced from June 2024)

Time: 90 Minutes   Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment   **10 Marks**
Assignment/ Seminar/ Poster Presentation/ Wall paper/ Role play/ Group discussion/   Unit test/
Tutorials/ Visits/ Group Project

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- II
Open Elective
For B.A. and B.Sc. Students
OE-II Accounting for Agriculture
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to

1. Understand the nature of Agriculture and Agriculture Accounting
2. Maintain accounts related to agriculture

2 Credits	50 marks	Total 30
	(Semester end examination 40 and internal evaluation 10)	hours
Unit-I	**Introduction to Agricultural Accounting**	15 hours
	Meaning of Farm, Farming and Farm Accounting, objectives of Agricultural Accounting, features of agricultural transactions, necessity of agricultural accounting and difficulties in agricultural accounting.	
Unit-II	**Maintaining Farm Accounts**	15 hours
	Preparation of Farm Account or Crop Account including multiple crops, Preparation of Live stock Account, Dairy Account and Poultry Account Preparation of accounts of multiple agricultural activities including inter activity transfers Preparation of Cash Account and Profit and Loss Account	

Important Note – The medium of instruction and language of answer may be English or Marathi or mixed form of both the languages.

Reference Books Recommended:

1. Gupta L. and Radhaswamy M, 'Financial Accounting' 2006- Sultan Chand and sons, New Delhi
2. Gupta R.L. Radhaswamy M. 'Advanced Accountancy' 2018 Sultanchand and Sons, New Delhi.
3. Shukla M.C., Grewal T. S. and Gupta S.C. 'Advanced Accountancy, S Chand and Company, New Delhi.
4. Jain and Narang – 'Advanced Accountancy' Kalyani Publications New Delhi.
5. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – 'Financial Accounting' Sixth Edition 2018, Vikas Publication House Pvt. Ltd.
6. S. N. Maheshwari, Suneel K. Maheshwari, Sharad K. Maheshwari – 'Advanced Accountancy' Volume one Eleventh Edition 2022, Vikas Publication House Pvt. Ltd.

7. M. S. Shukla, T.S. Grewal, S. C. Gupta, - 'Advanced Accounts' Volume one 2022- S. Chand and Company Ltd.

Time – 90 Minutes   Total Marks- 40

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

Question No.1	a) Choose Correct Alternative	05 Marks
	b) State True or False	03 Marks
Question No.2	Short Answer Questions (Any Two out of Four)	08 Marks
Question No.3	Practical Problem	08 Marks
Question No.4	Practical Problem	08 Marks
Question No.5	Practical Problem	08 Marks
Question No. 6	a) Short Practical Problem	04 Marks
	b) Short Practical Problem	04 Marks

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- II
Open Elective
For B.A. and B.Sc. Students
OE-II–Income Tax for Salaried Person
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to

1. Understand the basics of income from salary and provisions in concerned Finance Act regarding salary
2. Compute taxable amount of each element of salary and income from salary

2 Credits	50 marks	Total 30
	(Semester end examination 40 and internal evaluation 10)	hours
Unit-I	**Income From Salary**	15 hours
	Meaning of Salary, Basis of charge, Taxability of Allowances, Valuation of Perquisites, Deductions under section 16	
Unit-II	**Computation of Income and Tax**	15 hours
	Computation of Taxable Income from Salary Computation of Tax on Income from Salary	

Reference Books Recommended:

1. Singhania V K: Students Guide to income tax, Tax Publication, New Delhi
2. Manoharan T N: Direct Taxes: Snow White Publications, New Delhi.
3. Singhania Monica: Students Guide to Income tax and GST, Taxman, New Delhi
4. The Institute of Chartered Accounts of India, Study Material for C A Inter/Final for Taxation.
5. Prasad Bhagwati : Income Tax Law & Practice, VishwaPrakashan, New Delhi
6. Meharotra H. C. : Income Tax Law & Accounts, Sahityhavan Publication, Agra
7. Dr. Vinod K. Singhania : Direct Taxes Law & Practice, Taxman Publication Pvt. Ltd. Pune
8. T. N. Manoharan : Direct Taxes, Snow White Publications Pvt. Ltd., Mumbai
9. Dinkar Pagare : Income Tax Law & Practice, S Chand Publication, New Delhi

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- II
Open Elective
For B.A. and B.Sc. Students
OE-II - Income Tax for Salaried Person
(Introduced from June 2024)

Time – 90 Minutes   Total Marks- 40
Instructions:
1. Question No. 1 is **compulsory**
2. Attempt any **Four** questions from Question No. 2 to Question No.6
3. Use of calculator is allowed

Question No. 1	a) Choose Correct Alternative	5 Marks
	b) State True or False	3 Marks
Question No.2	Computation of Taxable Portion of Allowances - Practical	8 Marks
Question No.3	Valuation of Perquisites- Practical	8 Marks
Question No.4	Computation of Taxable amount of RetirementBenefits- Practical	8 Marks
Question No.5	Computation of Gross Income from Salary- Practical	8 Marks
Question No. 6	Computation of Taxable Income from Salary- Practical	8 Marks

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- II
Open Elective
For B.A. and B.Sc. Students
OE-II – Financial Planning
(Introduced from June 2024)

Course Outcomes:
After studying this course, students will be able to…
1. Understand the need of financial planning
2. Prepare financial plan for a working individual for his retirement

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit-I	**Financial Planning : Need**	15 hours
	Time value of money, Need for planning the future finances, investment avenues (Bank/Post office FDs, Mutual Funds, Shares), Concept of insurance, life insurance and general insurance	
Unit-II	**Personal Financial Planning**	15 hours
	Collecting data, developing assumptions, assessing financial needs for the future, analyzing alternative investment avenues, preparing financial plan, planning for retirement, Impact of tax on financial planning,	

Reference Books Recommended:
1. Sid Mitra, Shailendra Kumar Rai (2015) : Financial Planning (Sage Publications)
2. Morgan Housel (2016): Psychology of Money
3. Abhijeet Kolapkar (2023) : Money Works (Penguin Business)
4. SEBI (2010) : Lessons on Financial Planning (Published by SEBI for investor awareness)

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- II
Open Elective
For B.A. and B.Sc. Students
OE-II – Financial Planning
(Introduced from June 2024)

Time: 90 Minutes   Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment   **10 Marks**

Assignment/ Seminar/ Poster Presentation/ Wall paper/ Role play/ Group discussion/   Unit test/ Tutorials/ Visits/ Group Project

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- II
Open Elective
For B.A. and B.Sc. Students
OE-II – Digital Marketing
(Introduced from June 2024)

Course Outcomes:
After completion of the course, learners will be able to:
1. Identify and assess the impact of digital technology in transforming the business environment and also the customer journey;
2. Explain the way marketers think, conceptualize, test continuously to optimize their product search on digital platforms;
3. Illustrate the measurement of effectiveness of a digital marketing campaign;
4. Demonstrate their skills in digital marketing tools such as SEO, Social media, and Blogging for engaging the digital generation;

2 Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit-I	**Introduction to Digital Marketing**	10 hours
	(a) Digital Marketing: Concept, scope, and importance of digital marketing. Traditional marketing versus digital marketing. (b) Digital Marketing Management: Digital-marketing mix. Segmentation, Targeting, Differentiation, and Positioning: Concept, levels, and strategies in a digital environment; Digital technology and customer-relationship management. Digital consumers and their buying decision process.	
Unit-II	**Digital Marketing Practices**	20 hours
	(a) Digital Marketing Presence: Concept and role of Internet in marketing. Online marketing domains. The P.O.E.M framework (Paid-Owned-Earned Media Framework). Website design and Domain name branding. Search engine optimization: stages, types of traffic, tactics. Online advertising: types, formats, requisites of a good online advertisement. Buying models. Online public relation management. Direct marketing: scope and growth. Email marketing, Facebook marketing, YouTube and Video marketing, Twitter Marketing, Instagram Marketing: types and strategies. (b) Interactive marketing: concept and options. Social media marketing: concept and tools. Online communities and social networks. Blogging: types and role. Video marketing: tools and techniques. Mobile marketing tools. PPC (pay-per-click) marketing. Payment options.	
	Practical Exercises: The learners are required to:	

| | 1. Prepare a report on the difference between the popularity of any brand using both digital advertising as well as traditional advertising tools; versus any one brand still focusing most of funds on traditional advertising tools.
2. Create a hypothetical advertising tools using Google Ads.
3. Prepare a report on all the possible sources of digital marketing like, Facebook, Instagram, etc. | |

Reference Books Recommended:
1. Chaffey, D., Chadwick, F. E., Johnston, K., & Mayer, R. (2008). Internet Marketing: Strategy, Implementation, and Practice. New Jersey: Pearson Hall.
2. Frost, R. D., Fox, A., & Strauss, J. (2018). E- Marketing. Abingdon: Routledge.
3. Gupta, S. (2018). Digital Marketing. Delhi: Tata McGraw Hill Education.
4. Kapoor, N. (2018). Fundamentals of E-Marketing. Delhi: Pinnacle India.
5. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). Digital Marketing: 4.0 Moving from Traditional to Digital. New Jersey: John Wiley & Sons.
6. Ryan, D., & Calvin, J. (2016). Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation. London: Kogan page.
7. Blanchard, O. A. (2011). Social Media ROI: Managing and Measuring Social Media Efforts in Your Organisation. Indianapolis: Que Publishing.
8. Charlesworth, A. (2018). Digital Marketing: A Practical Approach. Abingdon: Routledge.
9. Gay, R., Charlesworth, A., & Esen, R. (2007). Online Marketing: A Customer-led Approach. Oxford: Oxford University Press.
10. Tasner, M. (2015). Marketing in the Moment: The Digital Marketing Guide to generating more sales and reaching your customer first. London: Pearson.
11. Note: Learners are advised to use latest edition of text books.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-II
Open Elective
For B.A. and B.Sc. Students
OE-II – Digital Marketing
(Introduced from June 2024)

Time: 90 Minutes   Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment   **10 Marks**

Assignment/ Seminar/ Poster Presentation/ Wall paper/ Role play/ Group discussion/   Unit test/ Tutorials/ Visits/ Group Project

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- II
Open Elective
For B.A. and B.Sc. Students
OE-II -Management Thinkers
(Introduced from June 2024)

Course Outcomes:

After studying this course, students will be able to…

1. Understand the top management guru
2. Explain the contribution of Indian Management guru
3. Apply three box solution for problem solving
4. Demonstrate the core competence

2 Credits	50 marks	Total 30 hours
	(Semester end examination 40 and internal evaluation 10)	
Unit-I	**Management Thinkers from Foreign Countries**	15 hours
	F.W Talyor: Personal Life, Contribution: Scientific Management	
	Henri Fayol: Personal Life, Contribution: 14 principles	
	Peter Drucker: Personal Life, Contribution: MBO	
	Elton Mayo: Personal Life, Contribution: Hawthorne Experiment	
	Michael Porter: Competitive Advantages	
Unit-II	**Indian Management Thinkers**	15 hours
	C. K. Prahlad: Personal Life, Contribution: Core Competence	
	Vijay Govindrajan: Personal Life, Contribution: Three Box Solution and Reverse Innovation	
	S. K. Chakraborty: Personal Life, Contribution: Ethics in Management	
	Ram Charan: Personal Life and Contribution:	
	Anil Gupta: Personal Life and Contribution:	

Reference Books Recommended:

1. Koontz, H & O'Donnell, Cryril, Principles of Management, 3rd Ed., McGraw-Hill Series
2. L. M. Prasad, Principles and Practices of Management-, Sultan Chand & Sons New Delhi (2019)
3. Naveen Mathur, Management Gurus: National Publishing House, New Delhi.
4. Mathur Navin; Management Gurus - Ideas and Insights, National Publishing House, Jaipur

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-II
Open Elective
For B.A. and B.Sc. Students
OE-II -Management Thinkers
(Introduced from June 2024)

Time: 90 Minutes   Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment   **10 Marks**
Assignment/ Seminar/ Poster Presentation/ Wall paper/ Role play/ Group discussion/   Unit test/
Tutorials/ Visits/ Group Project

Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester- II
Open Elective
For B.A. and B.Sc. Students
OE-II -Indian Economy - II
(Introduced from June 2024)

Course Outcomes:

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

1. Understand the major challenges before Indian economy.
2. Familiarized with causes of major problems before Indian Economy.
3. Able to suggest for measures on major challenges.

2 Credits	50 marks	Total 30
	(Semester end examination 40 and internal evaluation 10)	hours
Unit-I	**Major Challenges before Indian Economy**	15 hours
	1.1Unemployment- Meaning and Types	
	1.2 Unemployment- Causes and Measures	
	1.3 Poverty- Meaning and Types	
	1.4 Poverty- Causes and Measures	
Unit-II	**Major Problems in Indian Economy**	15 hours
	2.1 Economic and Social Inequality – Concept and Causes	
	2.2. Measures to correct Economic and Social Inequality	
	2.3 Regional Imbalance – Meaning , Indicators and Causes	
	2.4 Remedies for decrease Regional Imbalance in India	

Reference Books Recommended:

1. Puri V.K., Misra S.K. (Latest Edition) Indian Economy, Himalaya Publishing House, Mumbai.
2. Agrawal A.N. (Latest Edition) Indian Economy, New Age International Publishers, New Delhi.
3. Datt and K.P.M. Sundharam, (Latest Edition) Indian Economy, S.Chand and Company Ltd., New Delhi.
4. Chatterjee and Mani N. (2012-13), Economic Survey of India its states, New Century Publications, New Delhi.
5. India 2014-15. 8. Handbook of Indian Statistics - 2015.
6. Economic Survey of India - Various issues
7. World Development Report - Various issues

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B.A. / B.Sc.
Level 4.5 Semester-II
Open Elective
For B.A. and B.Sc. Students
OE-II -Indian Economy - II
(Introduced from June 2024)

Time: 90 Minutes   Total Marks: 40 Marks

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternatives each)	6 Marks
	b) Match the following (Two columns-Four pairs)	2 Marks
	c) Two statements (Answering true or false)	2 Marks
Question No. 2	Write Short Notes (Any four out of six)	20 Marks
Question No. 3	Answer the following (Any one out two)	10 Marks

Internal Assessment   **10 Marks**
Assignment/ Seminar/ Poster Presentation/ Wall paper/ Role play/ Group discussion/   Unit test/
Tutorials/ Visits/ Group Project

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Shivaji University, Kolhapur
Faculty of Commerce and Management

Open Elective Course for Part I Semester – I of the UG Programmes of the Faculties Other Than Faculty of Commerce and Management

Course Name: Business Statistics (MS Excel/Linux Practical– I) Paper I
Practical:60 Hrs.Marks:50(Credits:02)

Course Outcomes:
After completing this course, the student will be able to:
  i. perform the visual analysis of data by means of simple diagrams and graphs, also to locate outliers using Excel functions
  ii. get basic knowledge of descriptive statistics for data analysis
  iii. get the basic knowledge of concepts of spread of data and exhibit variation in data by computing measures of dispersion.
  iv. get the knowledge of type and shape of frequency distribution using skewness and kurtosis measures

List of Practicals:
1. Construction of Frequency Distribution and Graphical representation of data: Histogram, Frequency Polygon, Frequency Curve and Ogive Curves
2. Diagrammatical representation of data: Simple and Multiple Bar Diagram, Pie Chart, Stem and Leaf Plot
3. Computation of Measures of Central Tendency: Mean, Mode, Median, quartiles for ungrouped data
4. Computation of Measures of Central Tendency: Mean, Mode, Median, quartiles for grouped Data
5. Computation of Measures of Dispersion: Range, Quartile Deviation, Standard Deviation, Variance and their respective relative measures along with Coefficient of Variation (C.V.) for ungrouped data
6. Computation of Measures of Dispersion: Range, Quartile Deviation, Standard Deviation and their respective relative measures along with Coefficient of Variation (C.V.) for grouped data
7. Computation of Moments: first four raw and central moments for ungrouped data
8. Computation of Moments: first four raw and central moments for grouped data
9. Computation of Measures of Skewness and Kurtosis based on moments
10. Case study of at least 3 out of above practicals using primary data obtained by survey

Note:
- All practicals should conducted on Computer using MS Excel/Libre Office Calc (Linux) software.
- Computer printout of each practical with output to be attached to the journal.
- Student must complete the entire practical to the satisfaction of the teacher concerned.
- Student must produce the laboratory journal along with the completion certificate signed by the Head of the department, at the time of practical examination.

Reference Books:
    1. Agarwal B. L. (2019) *Basic Statistics*, New Age International (P) Limited.
    2. Gupta S. C. (2019) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd.
    3.*A First Course in Probability* by Sheldon Ross (2022), Pearson pub.
    4.*Statistical Methods* (An introductory text by J. Medhi), New Age International (P) Limited.
    5.*Business Statistics: A First Course* by David Levine, Katherene szabat, Pearson Pub.
    6. Sharma V. K. (2012) *Elements of Statistics*, Gullybaba Publishing House Pvt. Ltd.

Practical Examination:
    1. Practical Examination will be conducted at the end of each Semester.
    2. Each practical paper carries 50 Marks.
    3. Duration of Practical Examination: 4 Hrs.

Nature of Question Paper:
    i. There will be four questions of 18 marks each.
    ii. In each question there are two sub questions (a) and (b) each carrying 09 marks
    iii. Students have to attempt any two out of four questions.
    iv. The distribution of practical paper's marks:
- Two questions each of 18 marks (Total 18 x 02 = 36 Marks)
- Certified Journal: 05 Marks,
- Viva voce: 04 Marks
- Case study: 05 marks
- Total Marks: 50

Shivaji University, Kolhapur
Faculty of Commerce and Management

Open Elective Course for Part I Semester – II of the UG Programmes of the Faculties Other Than Faculty of Commerce and Management

Course Name: Business Statistics (MS Excel/Linux Practical – II) Paper II
Practical: 60 Hrs.Marks:50(Credits:02)

Prerequisite:
The student opting this course must have opted Statistics using MS Excel/Linux Practical-I course in semester I

Course Outcomes:
After completion of this practical course, the student will be able to:
  i. get the basic knowledge of bivariate data analysis by computing correlation coefficient and performing linear regression analysis.
  ii. get the knowledge of discrete probability distributions.
  iii. implement the probability distribution concepts using model sampling.
  iv. acquire the insights of time series and index number theories with its application.

List of Practicals:
  1. Computation of Correlation Coefficient and Scatter Diagram (ungrouped Data)
  2. Fitting of linear and non-linear regression: Obtaining Linear Regression Equations and estimation of dependent variable using least square method when bivariate data is given. (ungrouped data)
  3. Computation of index numbers by using i) Simple Method – Aggregative and Relative
                                            ii) Weighted Method – Aggregative and Relative
                                            iii) Laspeyre's and Paasche's method
                                            iv) Fisher's ideal method
  4. Computation of trend by using i) Moving average method
                                    ii) Progressive average method
                                    iii) Least square method
  5. Fitting of discrete Uniform Distribution
  6. Fitting of Binomial distribution
  7. Model sampling from Binomial distribution
  8. Fitting of Poisson Distribution
  9. Model sampling from Poisson Distribution
  10. Case study of at least two of first four practicals using the secondary data obtained from government sites

Note:
- Test of goodness of fit is not necessary for the practical of fitting of distribution.
- All practicals should conducted on Computer using MS Excel/Libre Office Calc (Linux) software.
- Computer printout of each practical with output should be attached to the journal.
- Student must complete the entire practical to the satisfaction of the teacher concerned.
- Student must produce the laboratory journal along with the completion certificate signed by the Head of the department, at the time of practical examination.

Reference Books:
1. Agarwal B. L. (2019) *Basic Statistics*, New Age International (P) Limited.
2. Gupta S. C. (2019) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd.
3. *A First Course in Probability* by Sheldon Ross (2022), Pearson pub.
4. *Statistical Methods* (An introductory text by J. Medhi), New Age International (P) Limited.
5. *Business Statistics: A First Course* by David Levine, Katherene szabat, Pearson Pub.
6. Sharma V. K. (2012) *Elements of Statistics*, Gullybaba Publishing House Pvt. Ltd.

Practical Examination:
1. Practical Examination will be conducted at the end of each Semester.
2. Each practical paper carries 50 Marks.
3. Duration of Practical Examination: 4 Hrs.

Nature of Question Paper:
i. There will be four questions of 18 marks each.
ii. In each question there are two sub questions (a) and (b) each carrying 09 marks
iii. Students have to attempt any two out of four questions.
iv. The distribution of practical paper's marks:
- Two questions each of 18 marks (Total 18 x 02 = 36 Marks)
- Certified Journal: 05 Marks,
- Viva voce: 04 Marks
- Case study: 05 marks
- Total Marks: 50