जा.क्र./शिवाजी वि./अ.मं./ **616**   दि. १४/०८/२०२३

प्रति,

मा. प्राचार्य/संचालक,
सर्व संलग्नित महाविद्यालये/मान्यताप्राप्त संस्था,
शिवाजी विद्यापीठ, कोल्हापूर

विषय : बी.कॉम. भाग २ सेमिस्टर ३ व ४ कोर्सच्या अभ्यासक्रम बाबत...

संदर्भ : या कार्यालयाचे पत्र SU/BOS/Com & Mgmt/ 535 दि.१९/०७/२०२३.

महोदय,

उपरोक्त संदर्भिय विषयास अनुसरुन आपणास आदेशान्वये कळविण्यात येते की, शैक्षणिक वर्ष २०२३—२४ पासून लागू करण्यात आलेल्या बी.**कॉम.भाग २ सेमिस्टर ३ व ४ कोर्सच्या** अभ्यासक्रमामध्ये किरकोळ दुरुस्ती करण्यात आलेली आहे. सोबत सदर अभ्यासक्रमाची प्रत जोडली आहे. तसेच विद्यापीठाच्या www.unishivaji.ac.in (Online Syllabus) या संकेतस्थळावर ठेवण्यात आला आहे.

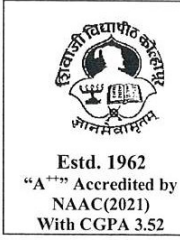सदर अभ्यासक्रम सर्व संबंधित विद्यार्थी व शिक्षकांच्या निदर्शनास आणून द्यावी ही विनंती.

कळावे,

आपला विश्वासू,

डॉ. स. मो. कुबल
(उपकुलसचिव)

सोबत : अभ्यासक्रमाची प्रत.

प्रत : १. अधिष्ठाता,आतंरविद्याशाखा अभ्यास विद्याशाखा.
२. समन्वयक, शिक्षणशास्त्र अभ्यास मंडळ.
३. संचालक,परीक्षा व मुल्यमापन मंडळ कार्यालयास.
४. परिक्षक नियुक्ती ए व बी विभागास.
५. बी.कॉम परीक्षा विभागास.
६. संगणक केंद्र/आय. टी. सेल विभागास.
७. दूरस्थ व ऑनलाईन शिक्षण विभाग.
माहितीसाठी व पुढील कार्यवाहीसाठी.

Ref./SU/BOS/Com & Mgt./ 535   Date : 19/07/2023

To,

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

Subject :Regarding syllabi of B.Com. Part-II(CBCS)(Sem. III & IV) degree programme under the Faculty of Commerce & Management as per National Education Policy, 2020

Sir/Madam,

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

This syllabi shall be implemented from the academic **year 2023-2024** 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. Seminer Section

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SHIVAJI UNIVERSITY, KOLHAPUR

Estd. 1962

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

Faculty of Commerce and Management

Revised Syllabus in accordance with NEP, 2020

Syllabus for

B. Com. Part II (Sem. III & IV)

(Revised Syllabus to be implemented from June, 2023 onwards)

Shivaji University, Kolhapur
B.Com (NEP) Part-II (Semester-III)

Corporate Accounting Paper - I
Core Course

Introduced from June-2023-24

Course Outcomes:

Students will be able to -

1. Demonstrate accounting for issue of bonus shares, rights shares and sweat equity.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Explain the accounting of profit/loss prior to and after incorporation.
4. Practice the fundamental accounting process on Tally ERP.

Syllabus Contents

Unit I: Issue of Bonus Shares, Rights Shares and Sweat Equity.   (15 Periods)

Unit II: Issue of Debentures, Interest on Debentures and Amortisation of Discount and loss on Issue of Debentures. Redemption of Debentures (Sinking Fund Method only)   (20 Periods)

Unit III: Profit /Loss Prior to Incorporation. (in vertical format only)   (15 Periods)

Unit IV: Practical of Fundamental Computerised Accounting   (10 Periods)

a) Introduction to Tally ERP.9, Technological Advantages, Getting Functional with Tally ERP.9, Tally ERP.9 Start-up, Mouse/Keyboard Conventions, Switching between Screen Areas, Quitting Tally ERP.9, Setting up of Company in Tally ERP.9,
b) Create a Company- Select a Company, Alter a Company, Shut a Company, Creating Accounting Masters in Tally ERP.9, Chart of Accounts,
c) Pre-defined Groups of Accounts, Groups- Creating Single Group, Creating Multiple Group, Displaying Group, Altering Group,
d) Ledgers, Creating Single Ledger, Creating Multiple Ledger, Displaying Ledger, Altering Ledger, Voucher Entry in Tally ERP.9,
e) Accounting Vouchers- Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Purchase (F9), Sales (F8), Debit Note (Ctrl + F9), Credit Note (Ctrl + F8),
f) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance,
g) Accounting Books and Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register and Day Book.

Notes:

1) College should make a provision of necessary computers and accounting software for commerce department to train the students in Computerised Accounting as prescribed in the syllabus.
2) A visit should be arranged for increasing awareness of students regarding Corporate Accounting either in any Company Office or the Office of any Chartered Accountant/ Professional Accountant.

Reference Books:-

1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
4) Gupta, R. L. andRadhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
6) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co.
7) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.
8) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
9) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
10) Chougule,Rajan (2011). Computerized Accounting, Kolhapur.
11) Tulsian, P. C. and Tulsian, Bharat (2015). Corporate Accounting, New Delhi: S. Chand Publishing.

Nature of Question Paper for Paper I

Instructions:

1) Question number 1 and 2 are compulsory.
2) Attempt any Three questions from question number 3 to 6
3) Use of simple calculator is allowed.

Total Marks : 40

Q.No	Nature of Question	Marks
1.	MCQ (8 MCQs each for one mark)	08
2.	Short Notes (2 out of 3)	08
3.	Problem based question	08
4.	Problem based question	08
5.	Problem based question	08
6.	Problem based question	08

Note : Two problems will be asked on Unit No.II

Corporate Accounting Paper - II
Core Course

Introduced from June-2023-24

Course Outcomes:

Students will be able to -

1. Demonstrate accounting for redemption of Preference Shares.
2. Compute the value of shares as per distinct methods and differentiate between them.
3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act, 2013.
4. Practice the store accounting through Tally ERP.

Unit -I: Redemption of Preference Shares.   **(15 Periods)**

Unit-II: Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value.   **(15 Periods)**

Unit III: Preparation of Final Accounts of Companies.   **(20 Periods)**

Unit-IV: Store Accounting with Practical using Tally.   **(10 Periods)**

Theory:

a) Basic Concepts of Store Accounting- Importance of Material Management and Inventory Control, Objectives of Inventory Control System, Functions and Duties of Store-keeper,
b) Key Terms- Stock items, Category of item, Item Name, Unit of Measurement- Purchase Rate per Unit, Current Stock Quantity, Current Valuation Rate, Opening Stock Quantity, Opening Valuation Rate, Purchase Returns, Sales Returns
c) Stock Valuation Methods- Source document, Types of Source documents, Purchase Invoice, Goods Received Note, Sales Invoice, Delivery Challan

d) Tally Reports of Store Accounting- Bill-wise List of Stock Items, Stock Statement, Material Receipts/ Purchases Register, Material Issues/ Sales Register, Material Return Report, Slow Moving Items Report, Fast Moving Items Report.

Practical:

a) Creating Inventory Masters in Tally. ERP 9, Stock Groups- Creating Single Stock Group, Creating Multiple Stock Group, Displaying Stock Group, Altering Stock Group,
b) Units of Measure- Simple Units, Creating Simple Units, Displaying Units of Measure, Deleting Units of Measure
c) Stock Items- Creating Single Stock Items, Creating Multiple Stock Items, Displaying Stock Items, Altering Stock Items,
d) Voucher Entry in Tally. ERP 9- Purchase Voucher (F9), Sales Voucher (F8),

Credit Note Voucher (Ctrl + F8), Debit Note Voucher (Ctrl + F9)
e) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance,
f) Accounting Books & Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Day Book, Statistics,
g) Inventory Books & Reports- Stock Summary, Stock Item Summary, Stock Group Summary, Exception Reports- Negative Stock, Negative Summary.

Notes:

1) College should make a provision of necessary computers and accounting software for commerce department to train the students in Computerised Accounting as prescribed in the syllabus.
2) A visit should be arranged for increasing awareness of students regarding Corporate Accounting either in any Company Office or the Office of any Chartered Accountant/ Professional Accountant.

Reference Books:-

12) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
13) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
14) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
15) Gupta, R. L. andRadhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
16) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
17) Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co.
18) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.
19) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
20) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
21) Chougule,Rajan (2011). Computerized Accounting, Kolhapur.
22) Tulsian, P. C. and Tulsian, Bharat (2015). Corporate Accounting, New Delhi: S. Chand Publishing.

Equivalence

Sr.No.	Old Name	New Name
1	Corporate Accounting Paper I	Corporate Accounting Paper I
2	Corporate Accounting Paper II	Corporate Accounting Paper II

Q.No	Nature of Question	Marks
1.	MCQ (8 MCQs each for one mark)	08
2.	Short Notes (2 out of 3)	08
3.	Problem based question	08
4.	Problem based question	08
5.	Problem based question	08
6.	Problem based question	08

Total Marks : 40

Nature of Question Paper for Paper II

Instructions:
1. Question number 1 and 2 are compulsory.
2. Attempt any Three questions from question number 3 to 6
3. Use of simple calculator is allowed.

Note : Two problems will be asked on Unit No.III

Shivaji University, Kolhapur
B.Com (NEP)
Part – II Semester-III
Fundamentals of Entrepreneurship- Paper-I
Discipline Specific Elective - 8
Introduced from June-2023-24

Credits-4

Objectives-

1. To impart theoretical knowledge of Entrepreneurship
2. To develop Entrepreneurship qualities and skills
3. To acquaint students with Steps involved in the formation of SmallEnterprises
4. To enlighten students with Recent Trends and Concepts in Entrepreneurship

Unit-I	**Entrepreneur:-** Evolution, Meaning and Definition, Functions, Qualities of successful entrepreneur, Types of Entrepreneur, Obstacles to become an Entrepreneur, Challenges before existing entrepreneur in modern era.	15 Hours
Unit-II	**Entrepreneurship and Entrepreneurship Development:** Concept, Definitions, Importance, Theories- Joseph Schumpeter's Theory of Innovation, Hagen's theory of Status Withdrawal, David McClelland's Need for Achievement theory, Knight's Risk-Taking theory, Entrepreneurship Development- Concept and Process. Introduction, Functions and Performance of – EDI, MCED And DIC	15 Hours
Unit-III	**Micro, Small and Medium Enterprises (MSME):** Definition, Importance, Problems of MSME and Remedies, Government Policy and Support, Steps involved in the formation of Small Enterprises- Location, Clearances, Permits required, Formalities, Licensing and Registration Procedure.	15 Hours
Unit-IV	**Recent Trends and Concepts in Entrepreneurship:** Recent Trends- Start up, Stand up, Skill India, Make in India, Incubation Centre- Concept and Importance. Concepts- Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur(Only concept and Characteristics)	15 Hours

Note − Group Activity should be taken for 10 marks as Internal Evaluation

Shivaji University, Kolhapur
B.Com (NEP)
Part -II Semester- IV
Fundamentals of Entrepreneurship- Paper-II
Discipline Specific Elective - 8
Introduced from June-2023-24

Credits-4

Objectives-

1. To acquaint students with family business in India
2. To impart conceptual knowledge of Service and Agro Entrepreneurship
3. To aware students about Business Plan and Project Report
4. To inspire the students through successful stories of Entrepreneurs

Unit-I	**Family Business:** Meaning, Types, Advantages and Disadvantages of Family Business, Challenges before family business in India, Business Succession Planning, Making family business moreeffective.	15 Hours
Unit-II	**Service and Agro Entrepreneurship:** A) Service Entrepreneurship- Meaning and Concept, Role of Service sector in National Economy, Opportunities in Servicesector. B) Agro Entrepreneurship- Meaning and Concept, Importance, Entrepreneurial Opportunities in Agro Sector,Challenges before Agro Entrepreneurship	15 Hours
Unit-III	**Business Plan and Project Report:** Meaning and Concept of Business Plan, Key elements of business plan Meaning, Concept and classification of project. Project for Retail store, Beauty parlor, Oil Mill, Cold Storage,Eco friendly Bag production- Reasons for failure of project.	15 Hours
Unit-IV	**Women Entrepreneurship and Successful Entrepreneurs** Women Entrepreneur- Concept and causes of limited growth of women entrepreneurs in India. Successful Entrepreneurs- Male- Jeff Bezos(Amazon), Hanmantrao Gaikwad (BVG), Chitale Brothers (Chitale Dairy), Ramdas Mane (Mane Groupof Industries) Female- Aditi Gupta (Whisper Girl), Chetana Gala-Sinha (Manadeshi Foundation), Vandana Luthra (VLCC),	15 Hours

Note – Case Study/Oral Exam. should be taken for 10 marks as Internal Evaluation.

References:

1. Dynamics of Entrepreneurial Development and Management- by VasantDesai
2. Udyojakata- by Prabhakar Deshmukh
3. Entrepreneurship Development in India- by C.B. Gupta and N.P. Shrinivasan
4. Entrepreneurship and Small Business Management- by Shukla M.B.
5. Entrepreneurial Development- by Dr. S.S. Khanka
6. Entrepreneurial Development- by Godron E. and Natrajan K.
7. Entrepreneurial Development- by Taneja Satish and Gupta S.L.
8. Current Trends in Entrepreneurship - by Mohan S. Elangovan R.
9. Project Preparation Appraisal, Implementation- by Prasanna Chandra
10. Formulation of a Project Report- by Vinod Gupta

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B.Com.II (NEP)

Semester III and IV

Fundamentals of Entrepreneurship Paper I
& II

Nature of Question Paper

Total Marks: 40

Instructions:
1. All questions carry equal marks.
2. All questions are compulsory.

Q.1	Multiple Choice Questions (Eight Questions for 1 mark each)	08 Marks
Q.2	Broad Question	08 Marks
	OR	
	Broad Question	08 Marks
Q.3	Broad Question	08 Marks
	OR	
	Broad Question	08 Marks
Q.4	Write answers in Short (Any Two out of Three)	08 Marks
	A)	04 marks
	B)	04 marks
	C)	04 marks
Q.5	Short Notes (Any Two out of Three)	08 Marks
	A)	(04 marks)
	B)	04 marks
	C)	04 marks

Equivalence

Sr.No.	Old Name	New Name
1	Fundamentals of Entrepreneurship Paper - I	Fundamentals of EntrepreneurshipPaper - I
2	Fundamentals of Entrepreneurship Paper - II	Fundamentals of EntrepreneurshipPaper - II

Shivaji University, Kolhapur

B.Com. Semester-III **NEP**
Syllabus to be introduced from June 2023
Money and Financial System

B.Com. II SEM III Money and Financial System (DSC 09) (Paper No – 1)

Course Outcomes:
1. Students explain the concept of money, its new incarnations and flow in to the economy
2. Students understood the financial system and its operation
3. Students understand the nature of banking business and practices

Marks : 50		Credits : 4
Unit No	**Unit Name**	**Lectures**
Unit 1	**Introduction to Money** Evolution, Meaning and Functions of Money Meaning and Features of Crypto Currency, Digital Rupee Approaches to the Measurement of Money supply; RBI's Measures of Money Supply Factors affecting Money Supply	15
Unit 2	**Financial System** Structure and Importance of Financial System Features and structure of Money Market in India Features and structure of Capital Market in India Important Reforms in Indian Money and Capital Market	15
Unit 3	**Introduction to Banking** Meaning and Functions of Commercial Banks Types and Features of Banks - Commercial, Cooperative, Public and Private, Foreign. Payment Banks, Small Finance Banks Process of Credit Creation and its limitations	15
Unit 4	**Banking Business and Practices** Meaning, Types and Features of Bank Deposits Meaning, Types and Features of Bank Loans Sources of Funds and Income for Banks Changing nature of Banking Business	15

References
1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. Bhasin Nitin (2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi
3. Berg Braam van den (2015),Understanding Financial Markets & Instruments, Academy of Financial Market, https://eagletraders.com/books/afm/afm4.php
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
5. Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Research and Development
6. Sethi Jyotsna and Bhatia Nishwan (2003),Elements of Banking and Insurance, Prentice Hall of 4 India,New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.
9. Vyuptakesh Sharan (2009) India's Financial Sector: An Era of Reforms, SAGE Publications

India Pvt Ltd

10. Prabhu Ghate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGE Publications India Pvt Ltd

11. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house

12. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press

13. Pathak Bharati (2018) Indian Financial System, Pearson Education

14. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, Pearson Education

15. Anil Varma & Pramod Rao (2007) Globalization: Indian Financial Sector Reforms, Prabhat Prakashan

16. Durgadas Roy (2009) Financial Intermediation In Economic Development: The Indian Perspective, Rajat Publications

17. Charles A.E. Goodhart (1995) The Central Bank and the Financial System, Palgrave Macmillan

Shivaji University, Kolhapur

B.Com. (Semester IV) **NEP**
Syllabus to be introduced from June 2023
Money and Financial System

B.Com. II SEM IV Money and Financial System (DSC 13) (Paper No – 2)

Course Outcomes:
1. Students understand the changing nature of financial system
2. Students equipped explain and make use of the E- Banking services
3. Students enable to analyse the stance of RBI's monetary policy

Marks : 50		Credits : 4
Unit No	**Unit Name**	**Lectures**
Unit 1	**E-Banking Services** Internet Banking: Meaning, Features and Services Credit and Debit Card : Features, Importance &Precautions NEFT, RTGS, IMPS, UPI & Cheque Truncation System Mobile Banking: Meaning, Features and Services	15
Unit 2	**Recent Developments in Indian Financial System** Micro Finance Institutions: Functions and Importance Licensing and functioning of Payment Banks and Small Finance Banks NBFCs: Meaning, Features and Types Mutual Funds : Meaning, Types	15
Unit 3	**Reserve Bank of India** Organizational Structure and Functions of RBI Meaning and Objectives Monetary Policy Instruments of Monetary Policy Monetary Policy Committee; RBI's Autonomy & Section-7 of RBI Act 1934	15
Unit 4	**All India Financial Institutes and Issues in Indian Banking** Administrative Structure and Functions of NABARD and SIDBI Administrative Structure and Functions of NHB and EXIM Bank Meaning, Causes and Remedies for NPA, Prompt Correctives Action, Asset Reconstruction Companies Consolidation in Indian Banking – Meaning and Forms	15

References
1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. Bhasin Nitin(2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi
3. Berg Braam van den (2015),Understanding Financial Markets & Instruments, Academy of Financial Market, https://eagletraders.com/books/afm/afm4.php
4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.
5. Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Research and Development
6. Sethi Jyotsna and Bhatia Nishwan (2003),Elements of Banking and Insurance, Prentice Hall of 4 India,New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.

9. Vyuptakesh Sharan (2009) India's Financial Sector: An Era of Reforms, SAGE Publications India Pvt Ltd
10. Prabhu Ghate (2007) Indian Microfinance: The Challenges of Rapid Growth, SAGE Publications India Pvt Ltd
11. H.R. Machiraju (2019) Indian Financial System, Vikas Publishing house
12. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
13. Pathak Bharati (2018) Indian Financial System, Pearson Education
14. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, Pearson Education
15. Anil Varma & Pramod Rao (2007)Globalization: Indian Financial Sector Reforms, Prabhat Prakashan
16. Durgadas Roy (2009)Financial Intermediation In Economic Development: The Indian Perspective, Rajat Publications
17. Charles A.E. Goodhart (1995) The Central Bank and the Financial System, Palgrave Macmillan

Shivaji University, Kolhapur
Nature of Question Paper for B.Com. II for paper III and IV (NEP)
Money & Financial System

Semester-end Examination Marks: 40		Internal Marks: 10

Instructions:	1. All questions are compulsory.	
Q 1	MCQ (8 MCQs with each carrying one mark)	(8 Marks)
Q 2	Long Answer Question OR Long Answer Question	(8 Marks)
Q 3	Long Answer Question OR Long Answer Question	(8 Marks)
Q 4	Short Answer Question (2 out of 3)	(8 Marks)
Q 5	Short Notes (2 out of 3)	(8 Marks)

EQUIVALENCE OF THE PAPERS / COURSES (B. Com. Part -II) Sem III & IV

Sr.	Existing title of the Paper	Revised Title of the paper
1	Money and Financial System (Paper - I)	Money and Financial System (Paper – I)
2	Money and Financial System (Paper - II)	Money and Financial System (Paper – II)

****

<table>
<tr><td colspan="3" align="center">SHIVAJI UNIVERSITY,KOLHAPUR
Syllabus B.COM. SEMESTER - III
MACRO ECONOMICS – PAPER- I
Under NEP2020 (CBCS) Credits : 4
Introduced from June 2023</td></tr>
</table>

SHIVAJI UNIVERSITY,KOLHAPUR Syllabus B.COM. SEMESTER - III MACRO ECONOMICS – PAPER- I Under NEP2020 (CBCS) Credits : 4 Introduced from June 2023		

COURSE OUTCOMES:

Studentsenable to explain…

1. The macro variables and nature and scope of macro economics.
2. The relevance of national income concepts and their applications.
3. Process of value of money determination.
4. Theory of output and employment generation.

Unit No.	Unit	Periods
UNIT I	**Introduction to Macro Economics** 　Meaning, Nature and Scope 　Difference between Micro and Macro Economics 　Significance andLimitations of Macro Economics 　Macro Economic Variables	15
UNIT II	**National Income** 　Meaning and concepts- GDP, GNP, NNP, Personal and Disposable income, Per capita Income-Circular Flow of National Income 　Methods of computing National Income- Product, Income and Expenditure methods 　Difficulties in computing National Income 　Applications of National Income Data	15
UNIT III	**Value of Money** 　Concept of Value of Money 　Quantity Theory of Money-, Transaction Approach, Cash Balance Approach 　Inflation: Causes and Remedies, Deflation: Causes and Remedies,Social cost of Inflation 　Index Number : Construction of Simple and Weighted Index Numbers, Importance of Index Number	15
UNIT IV	**Theory ofOutput and Employment** J.B. Say's Law of Market 　Keynesian Theory of Employment 　Consumption Function –APC and MPC, Factors influencing consumption function Investment Function- Marginal Efficiency of Capital, Investment Multiplier	15

References –

1. Agarwal H.S. (2013), Principles of Economics, Global Professional Publishing

2. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.

3. Branson William H. (1997), Macro Economics Theory and Policy, harper Collins India Pvt. Ltd.

4. Crowther Geoffrey (1940),An Outline of Money, Thomas Nelson and sons Ltd. London

5. Duesenberry James,S. Business Cycles and national Income, Georg Allen and Union London

6. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York

7. Dewtt K.K.,(2006),Modern Economic Theory, S. Chand and Company.

8. Gupta G.S.(2008),Macro Economics: Theory and Applications, TATA McGraw Hill

Education

9. Gupta S.B.(2010),Monetary Economics, S. Chand and Company.

10. Hanson J.L. An Outline of Monetary Theory, McDonalds and Evans Ltd.London

11. Haberler Gottfried (1968), Theory of International Trade, William Hodge and Company

12. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication

13. Hanson J.L.(1970),Monetary Theory and Practice, McDonalds and Evans Ltd.London

14. Hicks U.K.(1968), Public Finance, James Nisbet and Company, London

15. Lindauer John (2012) Macro Economics,4thEd. I University Inc. Bloomington USA

16. Jinghan M.L. Macro Economic Theory,Vinda Publication Pvt. Ltd. New Delhi

17. Lekhi R.K,(2015)Public Finance, Kalayani Publishers New Delhi

18. Mithani D.M. (2012), Money, Banking, International Trade and Public Finance,Himalaya
Publishing House

19. Musgrave Richard,(2004), Public Finance, McGraw Hill Publication

20. Shapiro Edward (2013),Macro Economic Analysis, Galgotia Publication

21. Samuelsson Paul A .& Nordhaus W.D.(2010),Macro Economics, McGraw Hill Publication

22. Schumpeter J.A.(1939), Business Cycles, McGraw Hill Publication

23. Seth M.L. (2017),Macro Economics, Laximinarayan Agarwal Publication

24. Singh S.B. Macro Economics, Vishvbharti Publication New Delhi

25. Taygi B.P. &Singh H.P(2016), Public Finance, Jayprakash Nath Co.

26.Vaish M.C.(2009).Monetary Policy, Vikas Publishing House New Delhi

SHIVAJI UNIVERSITY,KOLHAPUR
Syllabus B.COM. SEMESTER – IV
MACRO ECONOMICS – PAPER- II
(Under NEP 2020 – (CBCS)
Credits : 4
Introduced from June 2023

COURSE OUTCOMES:

Studentsenable to understand…

1. Theories of trade cyclein connection with business.
2. Theory of Public finance relating to economy, business and citizens.
3. The trade and business practices through international trade theories.
4. The determination of rate of exchange.

Unit No.	Unit	Periods

Unit I	**Theory ofTrade Cycles**
	  Meaning Features and Types
	  Phases of Trade Cycles
	  Theories of Trade Cycles – Hawtrey and Schumpeter
	  Control of Trade Cycles
		15

Unit II	**Theory of Public Finance**
	Meaning, Nature, Scope and Importance
	  Public Revenue: Sources-Tax Revenue-Direct and Indirect Taxes
	- Merits and Demerits, Non-Tax Revenue Sources
	Public Expenditure- Causes of growth
	  Public Debt – Forms and Effects, Deficit Financing- Objectives
	and Importance.
		15

Unit III	**Theory of International Trade**
	  Concept of Trade, Internal and International Trade
	  Advantage and Disadvantage of International Trade, Ricardian
	Theory of International Trade, Terms of Trade:Concept and Types
	  Balance of Payments: Causes of disequilibrium and Measures.
	  Free Trade and Protective Trade: Arguments for and Against.
		15

Unit IV	**Rate of Exchange**
	  Concept of Rate of Exchange
	  Types – Fixed, Flexible, Spot and Future rate of exchange
	  Purchasing Power Parity Theory
	  Modern Theory of rate of exchange
		15

References –

1. Agarwal H.S. (2013), Principles of Economics, Global Professional Publishing

2. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.

3. Branson William H. (1997), Macro Economics Theory and Policy, Harper Collins India Pvt. Ltd.

4. Crowther Geoffrey (1940),An Outline of Money, Thomas Nelson and sons Ltd. London

5. Duesenberry James,S. Business Cycles and National Income, Georg Allen and Union London

6. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York

7. Dewtt K.K.,(2006), Modern Economic Theory, S. Chand and Company.

8. Gupta G.S.(2008),Macro Economics: Theory and Applications, TATA McGraw Hill Education

9. Gupta S.B.(2010),Monetary Economics, S. Chand and Company.

10. Hanson J.L. An Outline of Monetary Theory, McDonalds and Evans Ltd.London

11. Haberler Gottfried (1968), Theory of International Trade, William Hodge and Company

12. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication

13. Hanson J.L.(1970),Monetary Theory and Practice, McDonalds and Evans Ltd.London

14. Hicks U.K.(1968), Public Finance, James Nisbet and Comp.London

15. Lindauer John (2012) Macro Economics,4[th]Ed. I UniversityIncorporated, Bloomington USA

16. Jinghan M.L. Macro Economic Theory,Vinda Publication Pvt.Ltd. New Delhi

17. Lekhi R.K,(2015)Public Finance, Kalayani Publishers New Delhi

18. Mithani D.M. (2012), Money, Banking, International Trade and Public Finance,Himalaya Publishing House

19. Musgrave Richard,(2004), Public Finance, McGraw Hill Publication

20. Shapiro Edward (2013),Macro Economic Analysis, Galgotia Publication

21. Samuelsson Paul A. & Nordhaus W.D.(2010),Macro Economics, McGraw Hill Publication

22. Schumpeter J.A.(1939), Business Cycles, McGraw Hill Publication

23. Seth M.L. (2017),Macro Economics, Laximinarayan Agarwal Publication

24. Singh S.B. Macro Economics, Vishvbharti Publication New Delhi

25. Taygi B.P. &Singh H.P.(2016), Public Finance, Jaypraksh Nath Co.

26.Vaish M.C.(2009), Monetary Policy, Vikas Publishing House New Delhi

Nature of Question Paper for paper III and IV

Semester-end Examination Marks: 40 Internal Marks: 10

All questions are compulsory.

MCQ (8 MCQs each for one mark) (8 Marks)
Long Answer Question (8 Marks)
OR
Long Answer Question
Long Answer
Question (8
Marks)OR
Long Answer Question
Short Answer Question (2 out of 3) (8 Marks)
Short Notes (2 out of 3) (8 Marks)

Equivalence

Semester-III			
Courses as per Pre-revised Syllabus		**Courses as per Revised Syllabus**	
DSC 10	Macro Economics Paper I	**DSC 10**	Macro Economics Paper I
Semester-IV			
DSC 14	Macro Economics Paper II	**DSC 14**	Macro Economics Paper II

Shivaji University, Kolhapur

Syllabus in accordance with NEP- 2020

With effect from Academic Year 2023-24

AECC- C3: Ability Enhancement Compulsory Course

Business Communication Paper-III (C)

(English for Business Communication)

60 hours Course	Course Content	Total 50 Marks
Course Outcomes	1) To enable the students to develop communication skills in English 2) To equip the students with the language skills for use in their personal, academic and professional lives 3) To develop students' employability skills 4) To help students to enter the job market with confidence and develop their ability to work effectively 5) To help students to learn and practice language skills and soft skills 6) To facilitate and help the students to acquire communication skills 7) To enable the students to cultivate a broad, humane and cultured outlook.	(Marks: 40 for Semester-end Examination &Marks 10 for Internal Assessment)
Module I	A) Oral Skills B) Phenomenal Woman – Maya Angelou	16 hours
Module II	A) Conversation Skills B) The Childless One – Jai Nimbkar C) Those Winter Sundays – Robert Hayden	20 hours
Module III	A) English for Competitive Examination – I B) Four Minutes that Get You Hired –Connie Brown Glaser and Barbara Steinberg Smalley	16 Hours
Module IV	A) Stormy Arrival in South Africa – Mohandas Karamchand Gandhi B) The Road Not Taken – Robert Frost	8 hours

Division of teaching hours (Total 60Periods): 1. Communication Skills: 3X12= 36periods

2. Reading Comprehension: 6X4=24periods

Note: Internal Evaluation of 10marks: Group Activity

Pattern of Question Paper

B.COM. PART II

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC: C-3)

(NEP 20)

Business Communication Paper III (ENGLISH

FOR BUSINESS COMMUNICATION)

Semester III (Paper III- C)   Total Marks: 40

Que. No.	Sub. Q.	Type of Question	Based on	Marks
Q.1.	A	Four multiple choice questions with four alternatives to be set	Prose& Poetry	4
	B	Answer in one word/Phrase/Sentence each(4Questions)	Prose& Poetry	4
Q2	A	Answer the following questions in 3 - 4 sentences each (3 out of 5)	3 on Prose and 2 on Poetry	6
	B	Write short notes on the following in about 7 - 8 sentences each (2 out of 3)	1 on Prose and 2 on Poetry	6
Q3	A	Question to be set on ORAL SKILLS	Module I A	4
	B	Question to be set on ORAL SKILLS	Module I A	3
Q4	A	Question to be set on CONVERSATION SKILLs	Module II A	3
	B	Question to be set on CONVERSATION SKILLs	Module II A	3
Q5	A	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – I	Module III A	4
	B	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – I	Module III A	3

Note: Internal Evaluation of 10marks: Group Activity

Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020

With effect from Academic Year 2023-24

AECC- C6: Ability Enhancement Compulsory Course

(English for Business Communication)

60 hours Course	Course Content	Total 50 Marks
Course Outcomes	1) To enable the students to develop communication skills in English 2) To equip the students with the language skills for use in their personal, academic and professional lives 3) To develop students' employability skills To help students to enter the job market with confidence and develop their ability to work effectively 4) To help students to learn and practice language skills and soft skills 5) To facilitate and help the students to acquire communication skills 6) To enable the students to cultivate a broad, human and cultured outlook.	(Marks: 40 for Semester-end Examination & Marks 10 for Internal Assessment)
Module V	A) E-Communication B) Breathing Spaces – Rana Nayar	16 hours
Module VI	A) English for Competitive Examination – II B) My Financial Career – Stephen Leacock	16 hours
Module VII	A) English for Banking and Industries B) Senor Payroll – William E. Barrett	16 Hours
Module VIII	A) The Verger – Somerset Maugham B) I Am the People, the Mob – Carl Sandburg C) One Day I Wrote Her Name – Edmund Spenser	12hours

Division of teaching hours (Total 60 Periods): 1. Communication Skills: 3X12= 36periods

2. Reading Comprehension: 6X4=24periods Note:

Internal Evaluation of 10 marks: Case Study / Oral examination

Pattern of Question Paper

B.COM. PART II

ABILITY ENHANCEMENT COMPULSORY COURSE (AECC: C-6)

(NEP 20)

Business Communication Paper IV(D)

(ENGLISH FOR BUSINESS

COMMUNICATION)

Semester IV (PaperIV- D)   Total Marks: 40

Que. No.	Sub. Q.	Type of Question	Based on	Marks
Q.1.	A	Four multiple choice questions with four alternatives to be set	Prose& Poetry	4
	B	Answer in one word/Phrase/Sentence each(4Questions)	Prose& Poetry	4
Q2	A	Answer the following questions in 3 - 4 sentences each (3 out of 5)	3 on Prose and 2 on Poetry	6
	B	Write short notes on the following in about 7 - 8 sentences each (2 out of 3)	1 on Prose and 2 on Poetry	6
Q3	A	Question to be set on E-Communication	Module V A	4
	B	Question to be set on E-Communication	Module V A	3
Q4	A	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – II	Module VI A	3
	B	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – II	Module VI A	3
Q5	A	Question to be set on English for Banking and Industries	Module VII A	4
	B	Question to be set on ENGLISH FOR Banking and Industries	Module VII A	3

Note: Internal Evaluation of 10 marks: Case Study / Oral examination

Equivalence of papers and chances for the students in previous semester pattern:

Two additional chances shall be provided for the repeater students of old B. Com. immediate after their Semester-III or IV. After that the students concerned shall have to appear for the Examination as per this revised pattern. Equivalence of papers shall be provided as per revised syllabus for the pattern in accordance with NEP.

Equivalence

Semester-III			
Courses as per Pre-revised Syllabus		**Courses as per Revised Syllabus**	
AECC-C3	Business Communication Paper III (C)	AECC- C3	Business Communication Paper III (C)
Semester-IV			
AECC-C4	Business Communication Paper IV (D)	AECC: C-6	Business Communication Paper IV (D)

B. Com. Part – II: Semester – III

BUSINESS STATISTICS–I

Theory:60Hrs. Marks:40(Credits:04)

Course Outcomes:

After completion of this course, the students enable

i) to explain the scope of statistics in business and apply sampling techniques in real life.

ii) to summarize data by means of measures of central tendency and dispersion.

iii) to explain the merits and demerits of various measures of central tendency and dispersion.

iv) to carryout analysis of bivariate data using simple correlation and simple linear regression.

CONTENTS:

Unit 1: Introduction to Statistics (15)

1.1 Meaning of Statistics, Scope of Statistics in business.

1.2 Primary and secondary data, Discrete and continuous variables, Classification and its basis, Frequency and frequency distribution, Tabulation. Illustrative problems

1.3 Diagrammatic representation: pie-chart, simple bar diagram, Graphical representation: histogram, ogive curves. Illustrative problems.

1.4 Sampling: Definitions of population, sample, sampling, and census, Principle steps in sample survey, Advantages of sampling over census, Methods of sampling: simple random sampling (with and without replacement), stratified random sampling. Illustrative Examples.

Unit 2: Measures of Central Tendency (15)

2.1 Concept of central tendency, Requirements of a good average.

2.2 Arithmetic mean (A. M.): Definition, Properties of A. M. (without proof), Combined A.M., Merits and demerits. Numerical problems.

2.3 Median and quartiles: Definitions, Merits and demerits of median. Numerical problems.

2.4 Mode: Definition, Merits and demerits, Empirical relation among mean, median, and mode. Numerical problems.

Unit 3: Measures of Dispersion (15)

3.1 Concept of dispersion, Requirements of a good measure of dispersion, Absolute and relative measures of dispersion.

3.2 Range, Coefficient of range, Merits and demerits of range. Numerical problems.

3.3 Quartile deviation (Q. D.), Coefficient of Q. D., Merits and demerits of Q. D. Numerical problems.

3.4 Variance, Standard deviation (S. D), Coefficient of S. D., Coefficient of variation, Merits and demerits of S. D. Numerical problems

Unit-4: Analysis of Bivariate Data: Correlation and Regression (15)

4.1 Concept of correlation, Types of correlation.

4.2 Methods of studying correlation: Scatter plot, Karl Pearson's correlation coefficient (r),Spearman's Rank correlation coefficient (R), Interpretation of r (with special cases r = −1, 0, and 1), Numerical problems on computation of r and R (with and without ties) for ungrouped data.

4.3 Concept of regression, Lines of regression.

4.4 Regression equations, regression coefficients, relation between correlation coefficients and regression coefficient. Numerical problems on ungrouped data.

References:

1. Gupta S. C. (2017) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd.
2. Gupta S. P. (2018) *Statistical Methods*, Sultan Chand and Sons.
3. Gupta C. B. and Gupta Vijay (2004) *An Introduction to Statistical Methods*, Vikas Publishing House Pvt Limited.
4. Agrawal B. M. (2014) *Essentials of Business Statistics*, Ane Books Pvt. Ltd.
5. B. L. Agarwal (2006) Basic Statistics, New Age International

B. Com. Part – II: Semester – IV

BUSINESSSTATISTICS: PAPER– II

Theory:60Hrs.   Marks: 40(Credits:04)

Course Outcomes

After completion of this course, the students enable to

i)understand discrete and continuous random variables, their respective probability distributions.

ii) Identify the applications of Binomial, Poisson and normal distributions.

iii) Measure trend and seasonal variations in time series data.

iv) Compute and interpret simple and weighted index numbers.

v) Construct and apply variable and attribute control charts.

CONTENTS:

Unit 1: Probability Distributions   (15)

1.1 Definition of discrete random variable and continuous random variable. Definition of probability mass function (p.m.f.) and probability density function (p.d.f.). Mean and variance ofrandom variable. Illustrative Examples.

1.2 Binomial distribution: Probability mass function, Mean and variance (without proof),Simple numerical problems to find probability and parameters.

1.3 Poisson distribution: Probability mass function, Mean and variance (without proof),Simple numerical problems to find probability and parameters.

1.4 Normal   distribution: Probability   density   function,   Mean   and   variance   (without proof),Properties of normal curve, Standard normal distribution, numerical problems to find probabilities for given area under standard normal curve.

Unit 2: Time Series Analysis **(15)**

2.1 Definition and uses of time series.

2.2 Components of time series.

2.3 Methods of measuring trend: progressive averages method, moving averages methodand least squares method, Numerical problems.

2.4 Measurement of seasonal variations using simple average method. Numerical problems.

Unit 3: Index Numbers **(15)**

3.1 Need, meaning, and uses of index numbers.Problems involved in construction of index numbers. Applications of index numbers in share market, price, quantity, and value index numbers.

3.2 Simple index numbers by simple aggregate method and simple average of relatives method (using A. M.). Numerical problems.

3.3 Weighted index numbers by Laspeyre's, Paasche's, and Fisher's formulae. Numerical problems.

3.4 Consumer Price Index (C.P.I.) and Purchasing power of money. Numerical Examples.

Unit 4: Statistical Quality Control **(15)**

4.1 Concept of statistical quality control (SQC), Advantages of SQC, Types of variability: chance cause variability and assignable cause variability.

4.2 Shewhart control chart and its construction.

4.3 Variable control charts: mean $(\bar{X})$ and range (R) charts. Numerical problems.

4.4 Attributes control charts: control chart for number of defectives (np-chart) for fixed sample size and control chart for number of defects per unit (c-chart). Numerical problems.

References:

1. Gupta S. C. (2017) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd.
2. Gupta S. P. (2018) *Statistical Methods*, Sultan Chand and Sons.
3. Gupta C. B. and Gupta Vijay (2004) *An Introduction to Statistical Methods*, Vikas Publishing House Pvt Limited.
4. Montgomery D. C. (2010) *Statistical Quality Control: A Modern Introduction*, Wiley.
5. Agrawal B. M. (2014) *Essentials of Business Statistics*, Ane Books Pvt. Ltd.
6. Kirchgässner G., Wolters J., Hassler U. (2012) *Introduction to Modern Time Series Analysis (Springer Texts in Business and Economics),* Springer.
7. Parimal Mukhopadhyay (1999) Applied Statistics, Books & Allied(p) l.t.d.

Equivalence

Semester-III			
Courses as per Pre-revised Syllabus		**Courses as per Revised Syllabus**	
AECC-4	Business Statistics Paper I	AECC- 4	Business Statistics Paper I

Semester-IV			
AECC-7	Business Statistics Paper II	AECC: 7	Business Statistics Paper II

(ii)   For B. Com. Semester-III &IV (Level-7)

Semester III		Semester IV	
Course Code	**Course (Subject)**	**Course Code**	**Course (Subject)**
GEC-CA1	Tax Procedure and Practice Goods and Service Tax (CGST, SGST and IGST) Paper- V	**GEC-CA3**	Tax Procedure and Practice Goods and Service Tax (CGST, SGST and IGST) Paper- VII
GEC-CA2	Tax Procedure and Practice Income Tax Paper- VI	**GEC-CA4**	Tax Procedure and Practice Income Tax Paper- VIII

Shivaji University, Kolhapur

B.com. Semester-III NEP

Syllabus to be introduced from June 2023

Tax Procedure and Practice

Goods and Service Tax (CGST, SGST and IGST) Paper- V

Course outcomes		
1) To enhance the knowledge of students with latest amendments in GST Act, 2017. 2) To clarify the technical aspects , procedure and provisions in GST Act, 2017.		

Marks- 50		Credit-4
Unit No.	Unit Name	Periods
Unit-I	Schedules under the Act (Schedule I, II & III under GST Act 2017)	(15 hours)
Unit- II	Levy & Collection of Tax (Scope of supply, Composite & mix supply, levy & collection)	(15 hours)
Unit-III	Time & value of supply (Time of supply of goods, Time of supply of service, Value of Taxable supply schedules)	(15 hours)
Unit-IV	Basic Problems – Problems to calculate SGST & CGST	(15 hours)

Reference Books:

1) A Birds eye view- Jha and Singh
2) GST made simple- Taxman
3) Basics of GST- Taxman
4) GST guide for students – CA Vivek Agarwal

Shivaji University, Kolhapur

B.com. Semester-III NEP

Syllabus to be introduced from June 2023

Tax Procedure and Practice

Income Tax Paper- VI

Course outcomes		
1) To enhance the knowledge of students with latest amendments in Income Tax Act, 1961. 2) To clarify the technical aspects , procedure and provisions in Income Tax Act, 1961.		

Marks- 50		Credit-4
Unit No.	Unit Name	Periods
Unit-I	Income Tax Payment and fine of interest – a) Advance Tax b) Interest payble under section 234 ABC	(15 hours)
Unit- II	Assessement Procedure – Inquiring before Assessment – Assessment U/S 143(1), Regular Assessment of U/S 143(2), Best Judgement Assessment, Income escaped Assessment, issue of notice where income has escaped assessment, Time Limit for notice, Time limit for completion of Assessment, Re-assessment	(15 hours)
Unit-III	Post Assessment Procedure – a) Refund – who can claim refund, form no 16 for refund, Time limit for claiming refund, refund on appeal interest refund b) Rectification of mistake c) Appeals and revisions – when an assessee can file appeal appellate authorities, procedure for filling appeal, filling appeal, Revision by Income Tax commissioner d) Penalties and Procedure – Procedure for impressing penalties, Waiver of penalty nature of default and panlties impossible.	(15 hours)
Unit-IV	TDS provisions and Procedure – including TDS Tax collection of source provision and procedures.	(15 hours)

Reference Books:

1) Income Tax Act- P. M. Herekar
2) Taxmann's – Income Tax Act
3) Income Tax Act- V. Singhania
4) Income Tax Act, 1961- Ajit Prakashan

Shivaji University, Kolhapur

B.com. Semester-IV NEP

Syllabus to be introduced from June 2023

Tax Procedure and Practice

Goods and Service Tax (CGST, SGST and IGST) Paper- VII

Course outcomes
   1) To enhance the knowledge of students with latest amendments in GST Act, 2017.
   2) To clarify the technical aspects , procedure and provisions in GST Act, 2017.

Marks- 50		Credit-4
Unit No.	Unit Name	Periods
Unit-I	Composition levy (Conditions, applicability, Composition rate of tax etc.	(15 hours)
Unit- II	Reverse Charge Mechanisum (RCM) – Applicability, Conditions	(15 hours)
Unit-III	Input Tax Credit (Eligibility & conditions for taking Input Tax credit apportionment of credit & blocked credit)	(15 hours)
Unit-IV	Basic Problems- Calculation of Net GST liability	(15 hours)

Reference Books:

   1) A Birds eye view- Jha and Singh
   2) GST made simple- Taxman
   3) Basics of GST- Taxman
   4) GST guide for students – CA Vivek Agarwal

Shivaji University, Kolhapur

B.com. Semester-IV NEP

Syllabus to be introduced from June 2023

Tax Procedure and Practice

Income Tax Paper- VIII

Course outcomes
1) To enhance the knowledge of students with latest amendments in Income Tax Act, 1961.   2) To clarify the technical aspects , procedure and provisions in Income Tax Act, 1961.

Marks- 50		Credit-4
Unit No.	Unit Name	Periods
Unit-I	**TDS** – Meaning & concept of TDS, deduction of tax from salaries, interest other than interest on securities, winnings from horse races, from payments to contractors or sub contractors, from insurance commission, from commission or brokerage, from income by way of rent, on purchase of immovable property and on professional fees.	(15 hours)
Unit- II	**TCS** – Scheme of tax collection at sourse, applicability, persons liable to collect TCS, rates of TCS and relevant provisions.	(15 hours)
Unit-III	**PENALTIES & PROSECUTIONS** – Penalties for default in brief, penalty for concealment / under-reporting of Income, procedure for imposition of penalty and time-limit for completion of penalty proceedings.	(15 hours)
Unit-IV	**PRACTICAL PROBLEMS ON TDS & TCS** – Problems on calculation of TDS & TCS	(15 hours)

Reference Books:

1) Income Tax Act- P. M. Herekar
2) Taxmann's – Income Tax Act
3) Income Tax Act- V. Singhania
4) Income Tax Act, 1961- Ajit Prakashan

Shivaji University, Kolhapur
Nature of Question Paper for B.com II for Paper V and VII (NEP)
Paper- GST

Semester -end Examination Marks:- 40 marks   Internal Marks- 10 marks

Instructions:-
1) Question number 1 and 2 are compulsory.
2) Attempt any 3 questions from question number 3 to 6.

Question 1	MCQ (8 MCQs each for one mark)	8 marks
Question 2	Short Notes (2 out of 3)	8 marks
Question 3	Problem based question	8 marks
Question 4	Problem based question	8 marks
Question 5	Problem based question	8 marks
Question 6	Problem based question	8 marks

Shivaji University, Kolhapur
Nature of Question Paper for B.com II for Paper VI and VIII (NEP)
Paper- Income Tax

Semester -end Examination Marks:- 40 marks   Internal Marks- 10 marks

Instructions:-
1) Question number 1 and 2 are compulsory.
2) Attempt any 3 questions from question number 3 to 6.

Question 1	MCQ (8 MCQs each for one mark)	8 marks
Question 2	Short Notes (2 out of 3)	8 marks
Question 3	Problem based question	8 marks
Question 4	Problem based question	8 marks
Question 5	Problem based question	8 marks
Question 6	Problem based question	8 marks