

# Shivaji University, Kolhapur

## Bachelor of Commerce (B. Com.)

Under the Faculty of Commerce and Management

### Choice Based Credit System (CBCS)

(Regulations in accordance with National Education Policy with effect from Academic Year 2022-23)

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

Level	Programme		From Academic Year
<b>Undergraduate Programme:</b>			
<b>Level 5</b>	Undergraduate Certificate (One year or two semesters)	B. Com. Part-I	2022-23
<b>Level 6</b>	Undergraduate Diploma (Two years or four semesters)	B. Com. Part-II	2023-24
<b>Level 7</b>	Bachelor's Degree (Three years or six semesters)	B. Com. Part-III	2024-25
<b>Level 8</b>	Bachelor's Degree with Honours/ Research (Four years or eight Semesters)	B. Com. Part-IV	2025-26

(If the candidate want to exit after a certain level, the Awards after completing specific level will be: Undergraduate Certificate in Commerce, Undergraduate Diploma in Commerce, B. Com. And B. Com. (Hon./Research) for Level-5, Level-6, Level-7 and Level-8 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

**2. Eligibility Criteria:** As per Ordinance – O. B. Com.1

**3. Pattern of B. Com. Programme:** Combination of internal assessment and semester-end examination for B. Com. will be 40:10 pattern shall be applicable for each theory paper in each semester wherein 40 marks shall be for University Semester end examination and 10 marks for internal assessment except Environmental Studies. Only for Environmental Studies in Semester IV, 70 marks shall be for University examination for theory paper and 30 marks for project work.

- 4. Weightage:** There shall be Three Year B. Com. Programme with 160 Credits. The candidate wish to attempt for Four Year B. Com. (Hon./Research) may opt for 4<sup>th</sup> year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

**5. Credit distribution chart for B. Com. Programme:**

**For 3 year B. Com. Programme:**

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

**For 4year B. Com. Programme:**

Course Name	Total Courses (Papers)	Total Credits	% of total credits
DSC: Discipline Specific Courses	26	104	52.53
AECC : Ability Enhancement Compulsory Courses	07	28	14.14
GEC: Generic Elective Courses	04	16	8.08
DSE: Discipline Specific Electives- Dissertation	01	04	14.14
Other DSEs	06	24	
SEC: Skill Enhancement Courses	09	16	8.08
Internship/Apprenticeship	01	06	3.03
<b>TOTAL</b>	<b>54</b>	<b>198</b>	<b>100%</b>

**6. Scheme of Examination:**

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

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

Internal Assessment Process shall be as follows:

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

The outline for continuous internal assessment activities shall be as under:

**Outline for continuous internal assessment activities**

Level	Semester	Activities Per Semester	Marks
5	Semester – I	Assignment	10 marks
	Semester – II	Unit Test	10 marks
6	Semester – III	Group Activity	10 marks
	Semester – IV	Case Study/Oral examination	10 marks
7	Semester – V	Field Work/Project Work	10 marks
	Semester – VI	Field Work/Project Work/Seminar	10 marks
8	Semester – VII	Case Study/Field Work/Project Work	10 marks
	Semester – VIII	Case Study/Field Work/Project Work	10 marks

**Outline for continuous internal assessment activities for Distance Mode**

Level	Semester	Activities Per Semester	Marks
5	Semester – I	Assignment	10 marks
	Semester – II	Unit Test	10 marks
6	Semester – III	Group Activity / Assignment	10 marks
	Semester – IV	Case Study / Oral Examination	10 marks
7	Semester – V	Field Work / Project Work / Assignment	10 marks
	Semester – VI	Field Work / Project Work / Assignment	10 marks

**7. Ordinances regarding the examination :O. B.Com. 2, 3 and 4 shall prevail.**

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

## 9. 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-VI or VIII. 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.

**10. Standard of Passing:** The Standard of passing shall be 35%. For B. Com. (all Semesters) the student shall have to score 14 marks out of 40 in each theory course and 4 marks out of 10 in each course for internal assessment. There shall be a separate head of passing in Theory and Internal Examination. However, ATKT rules shall be made applicable in respect of Theory courses (University examination) only. For Environmental Studies (Semester IV, Examination) the student shall have to score marks 25 marks out of 70 in theory course and 10 marks out of 30 for project work.

Graduation Chart:

Marks Obtained	Numerical Grade (Grade Point)	CGPA	Letter Grade
Absent	0 (zero)	-	-
0 – 34	0 to 4	0.0 – 4.99	F (Fail)
35 – 44	5	5.00 – 5.49	C
45 – 54	6	5.50 – 6.49	B
55 – 64	7	6.50 – 7.49	B+
65 – 74	8	7.50 – 8.49	A
75 – 84	9	8.50 – 9.49	A+
85 – 100	10	9.50 – 10.0	O (Outstanding)

**Note:**

1. Marks obtained  $\geq 0.5$  shall be rounded off to next higher digit.
2. The SGPA & CGPA shall be rounded off to 2 decimal points.

**Calculation of SGPA & CGPA:**

1. Semester Grade Point Average (**SGPA**)

**SGPA** =  $\frac{\text{Course credits} \times \text{Grade points obtained of a semester}}{\text{Course credit of respective semester}}$

## 2. Cumulative Grade Point Average (CGPA)

$$\text{CGPA} = \frac{\text{Total credits of a semester} \times \text{SGPA of respective semester of all semesters}}{\text{Total course credits of all semesters}}$$

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

**12. Revised Rules** - These revised rules shall be gradually implemented with effect from the academic year 2022-23 for B.Com. Degree programme. However the existing (i.e. pre-revised) rules shall remain in force for the students of old semester pattern during the transition period.

### Rules for B. Com. Programme:

#### R. B. Com. 1

The Three Year B. Com. Programme shall consist of 6 semesters. However, The candidate wish to attempt for Four Year B. Com. (Hon./Research) may opt for 4<sup>th</sup> year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

Examination shall be held at the end of each semester.

#### R. B. Com. 2

Structure of B. Com. Programme is given along with syllabus as shown below:

Structure - I for B. Com. Semester I & II

Structure - II for B. Com. Semester III & IV

Structure - III for B. Com. Semester V & VI

Structure- IV for B. Com. Semester VII & VIII

#### R. B. Com. 3

The List of courses which are included in the structure of B. Com. Programme is also given along with syllabus of the respective syllabus.

- (i) for B. Com. Semester I & II
- (ii) for B. Com. Semester III & IV
- (iii) for B. Com. Semester V & VI
- (iv) for B. Com. Semester VII & VIII

#### **R. B. Com. 4**

(A) Compulsory Civic Courses (CCC) (Non-Credit Courses) :

For Semester I and Semester V there shall be Compulsory Civic Courses under self-study mode which are as follows:

Semester I: CCC- I: Democracy, Elections and Good Governance

Semester- V: CCC- II: Constitution of India and Local Self Government

(B) Skill Enhancement Courses (SECs): For every semester, there will be 2 credit SECs as per the university regulations 2022.

#### **R. B. Com. 5**

**Equivalence of papers and chances for the students in previous- Semester pattern:** Two additional subsequent chances shall be provided for the repeater students of old B. Com. Part I- Semester I & II in the immediate next two sessions. After this the students concerned shall have to appear for the Examination as per this revised syllabus. Equivalence of papers shall be provided as per revised syllabus for this pattern according to NEP 2020.

#### **R. B. Com. 6**

The detailed syllabi for the various courses under this pattern shall be as shown in the appendix and shall be subject to such revision, modification etc. as may be made by the Academic Council from time to time on the recommendation of the Boards of Studies in different courses. The text-books and reference books for the various courses shall be those as prescribed by the Academic Council from time to time on the recommendations of the respective Boards of Studies.

#### **R. B. Com. 7**

The medium of instruction for the Three Year (Six Semester) B.Com./Four Year B. Com. Degree Programme may be either Marathi or English. A candidate shall have an option of answering question papers at B.Com. Examination will be either in English or in Marathi for all courses except English, Accountancy and Business Statistics. Courses on languages (Hindi, Marathi and Urdu) will be in the respective languages as a medium of instruction and for examination.

### **R. B. Com. 8**

- i. The Principal of the college may permit a student to change his optional subject/ subjects in the first term only before submission of dully filled University Examination form.
- ii. If a candidate wishes to change the elective (DSE) course (subject) at the B.Com. Semester V examination, student will have to keep one additional terms for the changed course(subject).
- iii. If a candidate fails in the elective (DSE) course (subject) at the B.Com. Semester V & VI examination and wish to change elective (DSE) course (subject), student will have to keep two additional terms for the changed course (subject).

### **R. B. Com. 9**

The Principal of the college has to certify the attendance and the examination form of the candidate as per the Ordinance O. 31 and O. 37. A candidate has to submit University examination form as per the schedule and dates prescribed by the University for every Examination.

### **R. B. Com. 10**

The Scheme of the Physical Education has been made operative for B. Com. Part-I. The benefit of marks, obtained by the students in Physical Education Tests (of 10 marks) conducted by the University authorities shall be as under:

1. If a student fails in up to four heads of passing of University examination (Theory / Practical) and having passed in all the remaining heads of passing, the marks obtained by him in the Physical Education Test shall be added to maximum up to four heads of passing in which he has failed as the case may be. A student getting the benefit of Physical Education marks should not be given advantage of any other Ordinance. The Physical Education Marks shall not be considered for the award of Class and for deciding merit.
2. If as a result of addition of Physical Education marks a student does not pass the examination the marks obtained by him in Physical Education shall not be considered.
3. The marks of Physical Education obtained by the unsuccessful students at the B. Com. Part-I semester Examination shall be carried forward for their

subsequent attempt/s.

4. The marks obtained in Physical Education shall not be considered for earning exemption in a subject of head of passing, but the marks will be carried forward for availing the benefit at the subsequent attempts.
5. The marks secured by the students under the Physical Education scheme shall be added to the total of his marks in the Examination irrespective of the fact of his passing or failure in the examination. The Physical Education marks shall be shown as "Total +P. E.Marks".
6. The Physical Education Test shall be conducted in the Second Semester.

### **R. B. Com. 11**

All Semester-end Examinations for B. Com. Part-I, II, III and IV shall be held twice in a year in two sessions i.e. April / May and October / November.

### **R. B. Com. 12**

- a) A candidate desires to seek B. Com. Degree in another course (subject), shall be permitted to do so. Such candidate may appear at B. Com. Semester V & VI Examination on the submission for fresh admission. Such a candidate need not appear again for Discipline Specific Courses (DSCs).
- b) The Candidate as above (in clause 'a') shall not be eligible for a second degree and a class, prize, scholarship, medal or any other award. The candidate will get the benefit of new degree in new course (subject) only if candidate surrenders his first degree.

### **R. B. Com. 13**

- a) The result of the B.Com. Semester I & II examination shall be declared publicly in two categories (i) candidates who have passed the B. Com. Semester-I & II examination and (ii) candidates who are allowed to proceed to the B.Com. Semester- III & IV.
- b) The result of the B.Com. Semester III & IV examination shall be declared publicly in two categories. (i) Candidate who have passed the B.Com. Semester-III & IV examination in addition to the remaining papers, if any of previous examination, (ii) candidates who are allowed to proceed to the next Semester.
- c)



- (i) If a candidate fails in all the courses (subject heads) of passing of Semester-I shall be allowed to proceed to Semester II.
- (ii) If a candidate fails in all the courses (subject heads) of passing of Semester-III shall be allowed to proceed to Semester-IV.
- (iii) If a candidate fails in all the courses (subject heads) of passing of Semester-V shall be allowed to proceed to Semester-VI.
- (iv) No candidate shall be allowed to proceed to Semester-V unless candidate has cleared Semester-I & II in all courses (Subjects).
- (v) ATKT rules are applicable for 2<sup>nd</sup> and 4<sup>th</sup> Sem.

#### **R. B. Com. 14**

- (A) The Results of the Examination will be declared on the basis of marks obtained, Grade points obtained, Credit points, Status, Percentage of marks, Result, SGPA & CGPA with numerical grade point and letter grade. The list of Courses, course code, Paper number of programme, numerical grade & letter grade table and calculation of SGPA and CGPA table shall be mentioned on the backside of mark-sheet.
- (B) The result of B. Com. Program (Semester-I to VI) shall be declared in Grades by considering SGPA & CGPA (with percentage) based on the performances of all the courses at respective semesters. The award of scholarships and prizes for the B.Com. Program shall be determined on the basis of the aggregate performance of the candidate at Semester-I to VI examination.

#### **R. B. Com. 15**

##### **Standard of Passing:**

- A) To pass the B.Com. Degree Examination, a candidate shall be required to pass in Semester I, II, III, IV, V & VI Examinations.
  - a) To pass the each semester of B.Com. Semester-I & II Examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head of passing i. e. 18 marks out of 50.
  - b) To Pass each Semester of the B. Com. Semester-II & IV Examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head of passing i.e. 18 marks out of 50 (except Environmental Studies).
  - c) For Environmental Studies a candidate shall be required to obtain minimum 25 marks out of 70 for theory paper examination & minimum 10 marks out of 30 for Project work. There shall be separate head of passing for Theory and Project work examinations.
  - d) To pass each Semester Examination a candidate shall be required to obtain a

minimum of 35% of the totalmarks.

- e) A Candidate shall have to obtain 14 marks out of 40 for university examination
- f) i.e. theory and 4 marks out of 10 in the internal examination in Semester-V & VI.  
If the candidate fails/absent in internal examination then candidate has to pass the internal examination, the provision in the university regulations 2022 is applicable.

B) For Three Year B. Com. Degree: Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II& III semester Examinations, (i.e. Semester-I to VI aggregate) shall be declared to have passed the B.Com. Degree Examinations in Second Class and those obtaining 60% or more of the aggregate marks in Parts-I, II & III Examinations (i.e. Semester-I to VI aggregate) shall be declared to have passed the B.Com. Degree Examinations in First Class and those obtaining 70% or more of the aggregate marks in Parts-I, II & III (i.e. Semester-I to VI aggregate) shall be declared to have passed the B.Com. Degree Examination in First Class with Distinction.

C) For Four Year B. Com. with (Hon./Research) Degree: Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B.Com. with (Hon./Research)Degree Examinations in Second Class and those obtaining 60% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B.Com.with (Hon./Research) Degree Examinations in First Class and those obtaining 70% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B.Com.with (Hon./Research) Degree Examination in First Class with Distinction.

D) A.T.K.T.: ATKT rules as per the university Regulations 2022 will be applicable.

### **R. B. Com. 17**

A candidate who has satisfactorily completed all courses at Semester-I of B. Com. of the Universities in the State of Maharashtra shall be allowed to join for the Semester II of the B.Com. Programme in this university. However, a candidate who has satisfactorily kept one term in any of the Universities in the State of Maharashtra for B.Com.Semester-I examination shall not be allowed to join for the Semester II of the B.Com. Programme in this university unless and until the candidate has to clear all the courses (papers) of Semester-I from that university.

### **CBCS R. B. Com. 18**

- (a) A candidate passing Part-I or II Semester Examinations of the B.Com. Degree programme under CBCS of the other Statutory Universities in State of Maharashtra can take admission to next semester of Shivaji University and the marks of earlier semesters of previous Statutory University be converted in proportion to Shivaji University, Marks structure and grades be awarded accordingly.
- (b) Multiple entry and exit rules as per university Regulations 2022 and Academic Bank of Credit Regulations are applicable.

### **CBCS R. B. Com. 19**

#### **Exemption of courses (subjects):**

- a) A candidate who wish to admit for B.Com. and already passed Bachelor of Arts and Bachelor of Science of this University with English, Marathi or Kannada or Urdu or Hindi courses (subjects) are not necessary to appear B.Com. Examination again for same subject.
- b) A candidate who has passed Bachelor of Law (L.L.B.) of any other statutory University in the State of Maharashtra passing candidate be exempted for the course Business Regulatory Framework at B.Com. Semester-V &VI.
- c) A candidate claiming exemptions as stated above shall not be eligible for a Class, however a candidate appearing for all the courses (papers) of B.Com. Semester-I to VI shall be eligible for a class.
- d) However, the above mentioned rule shall not be applicable for other University student.

### **CBCS R. B. Com. 20**

#### **Exemption of courses (subjects):**

- a) A candidate who wish to admit for B.Com. and already passed Bachelor of Arts of this University with Economics course (subject) are not necessary to appear B.Com. Examination again for same subject.
- b) A candidate claiming exemptions as stated above shall not be eligible for a Class, however a candidate appearing for all the courses (papers) of B.Com. Semester-I to VI shall be eligible for a class.
- c) However, the above mentioned rule shall not be applicable for other University student.

(Note: The concessions given above are on reciprocal basis).

### **CBCS R. B. Com. 21**

- a) A candidate who has successfully completed the B.Com. Semester-I & II or Semester-III & IV Examination (of any HEIs registered on ABC portal) as an external/distance mode will be allowed for B. Com. Semester III & IV or Semester-V & VI respectively to join the college as a regular candidate as per the provisions of ABC regulation and the university Regulations 2022. A candidates as an external/distance mode from HEIs which are not registered on ABC portal, will not be allowed to join the college as a regular candidate.
- b) A candidate who has appeared for the B.Com. Semester-I & II or Semester-III & IV Examination of this or any other University as a regular candidate will be allowed for B. Com. Semester-III & IV or Semester-V & VI respectively to join distance mode. Such candidate shall be treated as an external/distance mode candidate.
- c) A Candidate who has passed in any of the heads of passing will be allowed to appear again in that head provided the conditions given in the university Regulations 2022 are fulfilled.
- d) 'Practical' will have a separate head of passing.
- e) For the students from distance mode, the same syllabi, examination system (such as semester system, scheme of marking, schedule of examination and nature of question paper) shall be made applicable as per regular B.Com. Programme. Those students registered as external/distance mode candidate shall have to submit **one home assignment** for each course (paper) (in each semester) carrying 10 marks as a part of internal evaluation system, to the respective Study Centre notified and approved by the university.

**CBCS R. B. Com. 22**

- a) The course of studies and syllabi and books prescribed/ recommended under it and the standard for passing at the examination for the Degree of Commerce for candidates appearing for the same as external/distance mode candidates shall be identical with those for the regular students of the University appearing for the examination.
- b) An external/distance mode student shall not offer at an examination any of the courses(subjects)forwhichthereisnoteachingprovisioninanyoftheaffiliated colleges of the University.

## B. Com. Programme Semester-I & II

STRUCTURE For Level 5 of B. Com.											
SEMESTER-I											
Sr. No.	TEACHING SCHEME					EXAMINATION SCHEME					
	THEORY (TH)				PRACTIAL (PR)	Semester-end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX
1	DSC-1	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Seminar	10	04
2	DSC-2	4	3.2 + 0.8*	4		2	40	14		10	04
3	DSC-3	4	3.2 + 0.8*	4		2	40	14		10	04
4	GEC-A1	4	3.2 + 0.8*	4		2	40	14		10	04
5	GEC-B1	4	3.2 + 0.8*	4		2	40	14		10	04
6	AECC-1	4	3.2 + 0.8*	4		2	40	14		10	04
7	SEC-1 (VBC-1)	2	2*	2		1	25	18			
8		-	-	-		-	-	-			
<b>Total</b>		26	20.2 + 5.8* = 26	26		-	265	-	60 SEE + IA = 265 + 60 = 325		
SEMESTER-II											
Sr. No.	TEACHING SCHEME					EXAMINATION SCHEME					
	THEORY (TH)				PRACTICAL (PR)	Semester-end Examination			Internal Assessment		
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX
1	DSC-4	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Internal	10	04
2	DSC-5	4	3.2 + 0.8*	4		2	40	14		10	04
3	DSC-6	4	3.2 + 0.8*	4		2	40	14		10	04
4	GEC-A2	4	3.2 + 0.8*	4		2	40	14		10	04
5	GEC-B2	4	3.2 + 0.8*	4		2	40	14		10	04
6	AECC-2	4	3.2 + 0.8*	4		2	40	14		10	04
7	SEC-2 (VBC-2)	2	2*	2		1	25	9			
<b>Total</b>		26	19.2 + 6.8* = 26	26		-	265	-	60 SEE + IA = 265 + 60 = 325		
<b>Grand Total</b>		52	52	52	-	-	530	-	SEE + IA = 530 + 120 = 650		
<b>For completing Level-5 Total Credits</b>				52							

(\* Independent students' workload)

## B. Com. Programme Semester-III & IV

STRUCTURE For Level 6 of B. Com.											
SEMESTER-III											
Sr. No.	TEACHING SCHEME				PRACTIAL (PR)	EXAMINATION SCHEME					
	THEORY (TH)					Semester-end Examination			Internal Assessment		
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX
1	DSC-7	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Seminar	10	04
2	DSC-8	4	3.2 + 0.8*	4		2	40	14		10	04
3	DSC-9	4	3.2 + 0.8*	4		2	40	14		10	04
4	DSC-10	4	3.2 + 0.8*	4		2	40	14		10	04
5	AECC-3	4	3.2 + 0.8*	4		2	40	14		10	04
6	AECC-4	4	3.2 + 0.8*	4		2	40	14		10	04
7	AECC-5 (EVS)	-	-	-		-	-	-	-	-	-
8	SEC-3	2	2	2		1	25	9			
<b>Total</b>		<b>26</b>	<b>19.2 + 6.8* = 26</b>	<b>26</b>			<b>265</b>			<b>60</b>	
											SEE + IA = 265 + 60 = 325
SEMESTER-IV											
Sr. No.	TEACHING SCHEME				PRACTICAL (PR)	EXAMINATION SCHEME					
	THEORY (TH)					THEORY			Internal Exam		
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX
1	DSC-11	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Internal	10	04
2	DSC-12	4	3.2 + 0.8*	4		2	40	14		10	04
3	DSC-13	4	3.2 + 0.8*	4		2	40	14		10	04
4	DSC-14	4	3.2 + 0.8*	4		2	40	14		10	04
5	AECC-6	4	3.2 + 0.8*	4		2	40	14		10	04
6	AECC-7	4	3.2 + 0.8*	4		2	40	14		10	04
7	AECC-8 (EVS)	4	3.2 + 0.8*	4		3	70 + 30#	25 + 10			
8	SEC-4	2	2	2		1	25	9			
<b>Total</b>		<b>30</b>	<b>22.4 + 7.6* = 30</b>	<b>30</b>			<b>365</b>			<b>60</b>	
											SEE + IA = 365 + 60 = 425
<b>Grand Total</b>		<b>56</b>	<b>56</b>	<b>56</b>	-	-	<b>750</b>	-	SEE + IA = 630 + 120 = 750		
<b>For completing Level-6 Total Credits</b>				<b>108</b>							

(\* Independent students' workload, # 30 Marks Project Total 100 Marks)

<b>DSCs:</b> Discipline Specific Courses: All courses (subjects) are compulsory.
<b>AECC:</b> Ability Enhancement Compulsory Course: All courses (subjects) are compulsory.
<b>AECC (EVS):</b> Ability Enhancement Compulsory course- Environmental Studies.
<b>. SEC/VBC:</b> Skill Enhancement Courses/Value Based Course -A candidate has to complete SEC/VBC has 2 credit course at every semester- For first semester-I Democracy, Election and good governance. And for second semester constitution of India and local Self Government

## B. Com. Programme Semester-V & VI

STRUCTURE For Level 7 of B. Com.												
SEMESTER- V												
Sr. No.	TEACHING SCHEME				PRACTIAL (PR)	EXAMINATION SCHEME						
	THEORY (TH)					-	Semester-end Examination			Internal Assessment		
	Course Type	No. of lectures	Hours	Credits			PAPER HOURS	MAX	MIN	Internal	MAX	MIN
1	DSC-15	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Seminar	10	04	
2	DSC-16	4	3.2 + 0.8*	4		2	40	14		10	04	
3	DSC-17	4	3.2 + 0.8*	4		2	40	14		10	04	
4	DSC-18	4	3.2 + 0.8*	4		2	40	14		10	04	
5	DSE-1	4	3.2 + 0.8*	4		2	40	14		10	04	
6	DSE-2	4	3.2 + 0.8*	4		2	40	14		10	04	
7	SEC-5	2	2	2		1	25	9				
<b>Total</b>		<b>26</b>	<b>19.2 + 6.8 = 26</b>	<b>26</b>		<b>-</b>	<b>265</b>	<b>-</b>	<b>60</b>			
SEE + IA = 265 + 60 = 325												
SEMESTER- VI												
Sr. No.	TEACHING SCHEME				PRACTICAL (PR)	EXAMINATION SCHEME						
	THEORY (TH)					-	THEORY			Internal Exam		
	Course Type	No. of lectures	Hours	Credits			PAPER HOURS	MAX	MIN	Internal	MAX	MIN
1	DSC-19	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Internal	10	04	
2	DSC-20	4	3.2 + 0.8*	4		2	40	14		10	04	
3	DSC-21	4	3.2 + 0.8*	4		2	40	14		10	04	
4	DSC-22	4	3.2 + 0.8*	4		2	40	14		10	04	
5	DSE-3	4	3.2 + 0.8*	4		2	40	14		10	04	
6	DSE-4	4	3.2 + 0.8*	4		2	40	14		10	04	
7	SEC-6	2	2	2		1	25	9				



<b>Total</b>	<b>26</b>	<b>19.2 + 6.8 = 26</b>	<b>26</b>		<b>-</b>	<b>265</b>	<b>-</b>	<b>60</b> SEE + IA = 265 + 60 = <b>325</b>
<b>Grand Total</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>530</b>	<b>-</b>	SEE + IA = 530 + 120 = <b>650</b>
<b>For completing Level-7 Total Credits</b>			<b>160</b>					

(\* Independent students' workload)

<b>DSCs: Discipline Specific Courses:</b> All courses (subjects) are compulsory.
<b>DSE : Discipline Specific Elective :</b> Candidate has to select any one course (subject) which consists of Paper I to IV. Paper I & II for Sem-V and Paper III & IV for Sem- VI.
<b>SEC/VBC:</b> Skill Enhancement Courses/Value Based Course -A candidate has to complete SEC/VBC has 2 credit courses at every semester.
<b>Non-Credit Self Study Course:</b>

## R. B. Com. 3: List of Courses

(i) For B. Com. Sem- I & II (Level-5)

Semester I		Semester II	
Course Code	Course (Subject)	Course Code	Course (Subject)
<b>Discipline Specific Courses</b>			
<b>DSC-1</b>	Financial Accounting Paper-I	<b>DSC-4</b>	Micro Economics Paper- II
<b>DSC-2</b>	Micro Economics Paper- I	<b>DSC-5</b>	Financial Accounting Paper-I I
<b>DSC-3</b>	Management Functions & Applications Paper-I	<b>DSC-6</b>	Management Functions & Applications Paper- II
<b>Group A</b>			
<b>GEC-AA1</b>	Principles of Marketing Paper- I	<b>GEC-AA2</b>	Principles of Marketing Paper- II
<b>GEC-AB1</b>	History of Civilization Paper- I	<b>GEC-AB2</b>	History of Civilization Paper- II
<b>GEC-AC1</b>	Marathi Paper- I	<b>GEC- AC2</b>	Marathi Paper- II
<b>GEC-AD1</b>	Global Finance Paper- I	<b>GEC- AD2</b>	Global Finance Paper- II
<b>GEC-AE1</b>	Hindi Paper- I	<b>GEC- AE2</b>	Hindi Paper- II
<b>GEC-AF1</b>	Urdu Paper- I	<b>GEC- AF2</b>	Urdu Paper- II
<b>GEC-AG1</b>	Kannada Paper- I	<b>GEC- AG2</b>	Kannada Paper- II
<b>GEC-AH1</b>	Tax Procedure & Practice Paper I (Indian Incom Tex System and Incom Tex Law)	<b>GEC-AH2</b>	Tax Procedure & Practice Paper-III (Indian Incom Tax System and Incom Tax Law)
<b>Group B</b>			
<b>GEC- BA1</b>	Business Mathematics Paper- I	<b>GEC-BA2</b>	Business Mathematics Paper- II
<b>GEC- BB1</b>	Insurance Paper- I	<b>GEC-BB2</b>	Insurance Paper- II
<b>GEC- BC1</b>	Geography Paper I	<b>GEC-BC2</b>	Geography Paper II
<b>GEC- BD1</b>	Foreign Trade Paper – I	<b>GEC-BD2</b>	Foreign Trade Paper – II
<b>GEC-BE1</b>	Tax Procedure & Practice Paper II (Goods and Services Tax)	<b>GEC-BE2</b>	Tax Procedure & Practice Paper IV (Maharashtra State Tax on Profession Trade and Calling and Employment Act, 1975 and GST Act 2017)
<b>GEC-BF1</b>	NCC (Military Science) Paper-I (Basic Training in NCC)	<b>GEC-BF2</b>	NCC (Military Science) Paper-I (Adventure Activities in NCC)
<b>Ability Enhancement Compulsory Course</b>			
<b>AECC-C1</b>	Business Communication Paper- I	<b>AECC- C2</b>	Business Communication Paper- II
<b>Skill Enhancement Courses</b>			
<b>SEC-1 (VBC-1)</b>	Skill Enhancement Course/ Value Based Courses -1 Democracy, Election, Good Governance	<b>SEC-2 (VBC-2)</b>	Skill Enhancement Course/ Value Based Courses -2 Constitution of India & Local Self Government

**Note :**

- DSC:** Discipline Specific Course: All courses (subjects) are compulsory.
- GEC:** Generic Elective Course: Candidate has to select any one course (Subject) from Group A& any one from Group B.
- AECC:** Ability Enhancement Compulsory Course: All courses (subjects) are compulsory.

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

Semester III		Semester IV	
Course Code	Course (Subject)	Course Code	Course (Subject)
<b>Core course</b>			
<b>DSC-7</b>	Corporate Accounting Paper- I	<b>DSC-11</b>	Corporate Accounting Paper- II
<b>DSC-8</b>	Fundamentals of Entrepreneurship Paper- I	<b>DSC-12</b>	Fundamentals of Entrepreneurship Paper- II
<b>DSC-9</b>	Money and Financial System Paper- I	<b>DSC-13</b>	Money and Financial System Paper- II
<b>DSC-10</b>	Macro Economics Paper- I	<b>DSC-14</b>	Macro Economics Paper- II
<b>Ability Enhancement Compulsory Course</b>			
<b>AECC-3</b>	Business Communication Paper- III	<b>AECC-6</b>	Business Communication Paper- IV
<b>AECC-4</b>	Business Statistics Paper- I	<b>AECC-7</b>	Business Statistics Paper- II
<b>AEC-5 (EVS)</b>	Environmental Studies	<b>AEC-8(EVS)</b>	Environmental Studies
<b>SEC-3</b>	Skill Enhancement Course-3	<b>SEC-4</b>	Skill Enhancement Course-4

**Note :**

1. **DSC:** Discipline Specific Course: All courses (subjects) are compulsory.
2. **AECC:** Ability Enhancement Compulsory Course: All courses (subjects) are compulsory.
3. **AECC (EVS):** Ability Enhancement Compulsory Course- Environmental Studies
4. **SEC-** Skill Enhancement Course

(iii) For B. Com. Semester-V &VI (Level-7)

Semester V		Semester VI	
Course Code	Course (Subject)	Course Code	Course (Subject)
<b>Discipline Specific Courses</b>			
<b>DSC-15</b>	Modern Management Practices Paper- I	<b>DSC-19</b>	Modern Management Practices Paper- II
<b>DSC-16</b>	Business Regulatory Framework Paper- I	<b>DSC-20</b>	Business Regulatory Framework Paper- II
<b>DSC-17</b>	Co – Operative Development Paper- I	<b>DSC-21</b>	Co – Operative Development Paper- II
<b>DSC-18</b>	Business Environment Paper- I	<b>DSC-22</b>	Business Environment Paper- II
<b>Discipline Specific Elective</b>			
<b>DSE-A1</b>	Advanced Accountancy Paper- I	<b>DSE-A3</b>	Advanced Accountancy Paper- III

<b>DSE-A2</b>	Advanced Accountancy Paper- II	<b>DSE-A4</b>	Advanced Accountancy Paper- IV
<b>DSE-B1</b>	Industrial Management Paper- I	<b>DSE-B3</b>	Industrial Management Paper- III
<b>DSE-B2</b>	Industrial Management Paper- II	<b>DSE-B4</b>	Industrial Management Paper- IV
<b>DSE-C1</b>	Advanced Costing Paper – I	<b>DSE-C3</b>	Advanced Costing Paper - III
<b>DSE-C2</b>	Advanced Costing Paper –II	<b>DSE-C4</b>	Advanced Costing Paper -IV
<b>DSE-D1</b>	Taxation Management Paper- I	<b>DSE-D3</b>	Taxation Management Paper- III
<b>DSE-D2</b>	Taxation Management Paper- II	<b>DSE-D4</b>	Taxation Management Paper- IV
<b>DSE-E1</b>	Public Finance Paper- I	<b>DSE-E3</b>	Public Finance Paper- III
<b>DSE-E2</b>	Public Finance Paper- II	<b>DSE-E4</b>	Public Finance Paper- IV
<b>DSE-F1</b>	Insurance Paper- I	<b>DSE-F3</b>	Insurance Paper- III
<b>DSE-F2</b>	Insurance Paper- II	<b>DSE-F4</b>	Insurance Paper- IV
<b>DSE-G1</b>	Marketing Paper- I	<b>DSE-G3</b>	Marketing Paper- III
<b>DSE-G2</b>	Marketing Paper- II	<b>DSE-G4</b>	Marketing Paper- IV
<b>DSE-H1</b>	Advanced Banking Paper- I	<b>DSE-H3</b>	Advanced Banking Paper- III
<b>DSE-H2</b>	Advanced Banking Paper- II	<b>DSE-H4</b>	Advanced Banking Paper- IV
<b>DSE-I 1</b>	Rural Economics and Co-Operation Paper- I	<b>DSE-I 3</b>	Rural Economics and Co-Operation Paper- III
<b>DSE-I 2</b>	Rural Economics and Co-Operation Paper- II	<b>DSE-I 4</b>	Rural Economics and Co-Operation Paper- IV
<b>DSE-J1</b>	Advanced Statistics Paper- I	<b>DSE-J3</b>	Advanced Statistics Paper- III
<b>DSE-J2</b>	Advanced Statistics Paper- II	<b>DSE-J4</b>	Advanced Statistics Paper- IV
<b>DSE-K1</b>	E-Commerce Paper- I	<b>DSE-K3</b>	E-Commerce Paper- III
<b>DSE-K2</b>	E-Commerce Paper- II	<b>DSE-K4</b>	E-Commerce Paper- IV
<b>Skill Enhancement Courses</b>			
<b>SEC-5</b>	Skill Enhancement Course-6	<b>SEC-6</b>	Skill Enhancement Course-7

**Note:**

1. **DSC: Discipline Specific** Course: All courses (subjects) are compulsory.
2. **DSE: Discipline Specific Elective:** Candidate has to select any one course group (subject) which consists of Paper I to IV. Paper I & II for Semester-V and Paper III & IV for Semester-VI.
3. **SEC: Skill Enhancement Course**

**Ordinances:**

<b>O. B. Com.1</b>	<p>i) The students passing the Higher Secondary School Certificate Examination with Commerce stream or Vocational subjects with Commerce stream conducted by the Maharashtra State Board of Higher Secondary Education Pune, shall be allowed to enter upon the B.Com. Part-I Course.</p> <p style="text-align: center;">OR</p> <p>ii) An Examination of any other statutory University or an examining Body recognised as equivalent thereto.</p> <p>iii) No candidate shall be allowed to the B.Com. Part-I Examination unless he has satisfactorily kept two terms for the course at a College affiliated to this University.</p>
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<p><b>O. B. Com.-2</b></p>	<p>i) No candidate shall be allowed to enter upon the course for the B.Com. Part-II Examination unless he has passed the B.Com. Part-I Examination or the First Year Examination of the Three Year Integrated B.Com. Degree Course of this University or an examination of any other Statutory University recognised as equivalent thereto. However a candidate passing in all heads of passing or a candidate passing in all heads of passing except four heads of University (Theory/ Practical ) Examination (Sem.-I &amp; II taken together)of this University shall be permitted to enter upon the course of B.Com.Part-II.</p> <p>ii) No candidate shall be admitted to B.Com.Part-II Examination unless he has satisfactorily kept two terms for the same at a College affiliated to this University. This provision shall not be made applicable to those students who have registered for B.Com. degree course under distancemode.</p> <p>(Note:-Internal Examination will be compulsory for all students. If the student fails/absent in internal examination then he/she will have to clear the internal examination in subsequent attempt/s in following semester. There will be a separate head of passing in Internal, Theory and Practical head of passing. However ATKT rules shall be made applicable in respect of Theory/ Practical head of passing only.</p>
<p><b>O. B. Com.-3</b></p>	<p>i) NocandidateshallbeallowedtoenteruponthecoursefortheB.Com.-III(Sem-V&amp;VI) examination unless he has passed the B.Com. –II (Sem.-III &amp; IV) examination of this University or an examination of any other Statutory University recognised as equivalent thereto. However a candidate passing in all heads of passing or a candidate passing in all heads of passing except four heads of University (Theory/ Practical ) Examination of B.Com.-II (Sem-III &amp; IV) taken together) of this University shall be permitted to enter upon the course of B.Com. Part-III.</p> <p><b>For admission to B.Com. Part-III examination or for keeping term for B.Com. Part-III examination, a candidate shall have to pass in all heads of passing of B.Com. Part-I (Sem. I &amp; II) examination.</b></p> <p>No candidate shall be admitted to the B.Com. Part-III examination unless he has satisfactorily kept two terms for the same at a college affiliated to this University. This provision shall not be made applicable to those students who have registered for B.Com. degree course under distance mode.</p>
<p><b>O. B. Com.-4</b></p>	<p>The fee for admission to the B.Com. Part-I, Part-II and Part-III shall be as prescribed by the university from time to time.</p>

## B. Com. Part-I (Level-5) SEMESTER-I

### Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

#### B.Com-I (Semester-I)

Course Code: DSC-1 Discipline Specific Course

#### Financial Accounting Paper-I

Credits: 4

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	After completing this course, students will be able: 1. To get an idea about the basic of accounting, accounting concepts and conventions and accounting process. 2. To acquaint with skill of recording transactions related to amalgamation of partnership firm. 3. To apply skills of accounting for consignment transactions. 4. To make use of knowledge and skill for accounting of professionals.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>Introduction to Accounting:</b>	<b>(15 hours)</b>
	Basic Accounting Concepts and Conventions, Accounting Process, Accounting Standards- Need & Procedure, Concept of IFRS	
<b>Unit-II:</b>	<b>Accounting for Amalgamation of Partnership:</b>	<b>(15 hours)</b>
	Amalgamation of Partnership Firms	
<b>Unit-III:</b>	<b>Consignment Accounting:</b>	<b>(15 hours)</b>
	Consignment Accounts- Important Terms and Accounting in the books of Consignor and Consignee.	
<b>Unit-IV:</b>	<b>Accounting of Professionals:</b>	<b>(15 hours)</b>
	Accounts of Professionals- preparation of Receipts and Expenditure Account and Balance sheet of Medical Practitioners and Professional Accountants.	

#### Reference Books:

1. Gupta R.L. and Radhaswamy M- 'Financial Accounting' Sultan Chand Sons, New Delhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C.- 'Advanced Accounts' S. Chand and Company, New Delhi.
3. Agarwala A.N. Agarwala K.N.- 'Higher Science of Accountancy' Kitab Mahal Allahabad.
4. Jain and Narang- 'Advanced Accountancy' Kalyani Publications, New Delhi.
5. S.N. Maheswari- 'Advanced Accountancy'
6. Compendium of statement and standard of Accounting. The Institute of Chartered Accountants of India.
7. Rajan Chougule, Dhaval Chougule- "Theory and practice of Computer Accounting" Modern Publication, Kolhapur.

Note- College should make a provision of necessary computers for commerce department to train the students in computer Accounting as prescribed in the syllabus.

## Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

### B.Com-I (Semester-I)

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

**Credits: 04**

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	After completing this course, students will be able: 1. To get an idea about the basic managerial process and planning works in real life 2. To develop decision making skills to evaluate various alternatives and situations. 3. To acquaint with the knowledge of organizing various resources. 4. To understand the concepts of authority and process of delegation of authority. 5. To understand importance of proper direction and to develop their communication skill.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>Introduction to the Management:</b>	<b>(15 hours)</b>
	Meaning, Definition, Concept, Characteristics, Need for Management Study, Levels of Management, <b>Contribution Towards Development of Management Theory</b> a) Elton Mayo- Hawthorne Experiments and their findings. b) Peter Drucker- Management by Objectives (8), Its Merits and Demerits. c) C.K Prahlad- Core Competence	
<b>Unit-II:</b>	<b>Planning and Decision Making:</b>	<b>(15 hours)</b>
	Meaning and techniques of Forecasting, SWOC Analysis. Meaning and Definition of Planning - Types of Planning – Steps in Planning Process Decision Making- Concept, Importance, Decision-making Process, Techniques of Decision making -qualitative and quantitative, Six Thinking Hats.	
<b>Unit-III:</b>	<b>Organizing and Staffing Organizing:</b>	<b>(15 hours)</b>
	Meaning, Concept, Steps of organization, Principles of organizing Delegation of Authority: Meaning, Elements, Difficulties in delegation, Guidelines for making effective delegation. Centralization and Decentralization: Meaning, Merits and Demerits <b>Staffing:</b> Concept Need and importance of Staffing, Sources of Recruitment, Scientific Selection Process	
<b>Unit-IV:</b>	<b>Direction and Communication Direction:</b>	<b>(15 hours)</b>
	<b>Direction:</b> Meaning, Elements, Principles & Techniques of Direction Concept of Team Work, Group Dynamics <b>Communication:</b> Meaning and Process of Communication, Types of Communication, Barriers to Communication, Overcoming Barriers to Communication	

**List of Reference Books - Management Functions and Application Paper- I (Semester I)**

1. George Terry, Principles of Management, Richard D. Irwin
2. Newman, Summer, and Gilbert, Management, PHI
3. James H. Donnelly, Fundamentals of Management, Pearson Education.
4. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
5. Griffin, Management Principles and Application, Cengage Learning
6. Robert Kreitner, Management Theory and Application, Cengage Learning
7. Peter F Drucker, Practice of Management, Mercury Books, London
8. Organisation and Management- Dr. C.B. Gupta
9. Business Organisation and Management –M.C.Shukla
10. Essentials of Management- Koontz and O' Donnell
11. Management: Stoner
12. Principles of Management- P.C. Tripathi and P.H.Reddy
13. Management- Principles and practice- Shrinivas&Chunawala

## Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

### B.Com-I (Semester-I)

DSC-3: Discipline Specific Course

### Subject– Micro Economics Paper I

Objective:

1. Objective of the course is to acquaint students with the concepts of micro economics dealing with consumer behaviour. The course also makes the student understand the supply side of the market through the production and the cost behaviour of firm.
2. Learning outcomes –The student should be able to apply tools of consumer behavior and firm theory to business situation.

**Credits: 04**

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcome s:</b>	The student should be able to apply tools of consumer behavior and firm theory to business situation.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>Demand and consumer behavior</b>	<b>(15 hours)</b>
	Concept of demand, Defects of Cardinal Approach Indifference Curve Analysis – Meaning, indifference curve map, properties, Marginal rate of substitution (MRS) Consumer's equilibrium and Consumer Surplus 1.4Application of indifference curve.	
<b>Unit-II:</b>	<b>Demand forecasting:</b>	<b>(15 hours)</b>
	Meaning and Objectives Factors influencing demand forecasting Methods of Demand Forecasting – Market Survey, Time series and Graphical method. Importance of demand forecasting in Business decision making.	
<b>Unit-III:</b>	<b>Production function:</b>	<b>(15 hours)</b>
	Concept of production function - fixed and variable inputs. Theories of production: Law of variable proportions and Law of	



	Returns to scale Internal and External economies and diseconomies of scale. Isoquants- Concept, Economic region of production, optimal combination of resources	
<b>Unit-IV:</b>	<b>Cost of production and revenue:</b>	<b>(15 hours)</b>
	Cost of production – Money and Real cost, Private and Social cost, Opportunity cost. Short and long run cost curves. Modern approach of cost curves. Revenue – Total, Average and Marginal revenue- Revenue curves in perfect competition and imperfect competition.	

### List of Reference Books:

- 1) Ahuja H.L. (2010). Business Economics.S. Chand & Company New Delhi-110055
- 2) Mithani D.M. and Murthy G.K. (2007). Fundamentals of Business Economics. Himalaya Publishing House, New Delhi.
- 3) Zambre G.N. (2004). Business Economics. Pimplapure Publisher, Nagpur.
- 4) Mankar V.G. (2000).Business Economics. Himalaya Publishing House, New Delhi.
- 5) Koutsoyiannis (1979). Modern Micro Economics. MacMillan Press Ltd. London.
- 6) Dewett K. K. (2006). Modern Economic Theory. S.Chand and Company Ltd., New Delhi.
- 7) Jhingan M. L.(2012) Micro Economic Theory.Vrinda Publication (p) Ltd.
- 8) Dominick Salvatore (2011). Microeconomics. Shaum series, McGraw Hill Education.
- 9) Mithani D.M. (2011) Managerial Economics. Himalaya Publishing House, New Delhi,
- 10) Seth M. L. (1996).Micro Economics. Lakshmi NarainAgarwalEdn. Publishers, Agra.
- 11) Patil K.E. (2007) UchattarArthikSidhant.Mangesh Publication, Nagpur.
- 12) Zamare G.N. (2011) SukshamaArthashastra. Pimpalpure and Company Publishers, Nagpur

## Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

### B.Com-I (Semester-I)

GEC-AA1: General Elective Course

### Principles of Marketing Paper-I

Objective:

1. To provide basic knowledge of concepts and principles of marketing.
2. To make aware to students about rural marketing, recent Developments and marketing information system.

**Credits: 04**

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	1. The students will know various marketing concepts, basics of marketing and he or she will be able to assess consumer behaviour. 2. The students will understand rural market, consumers and he or she will also enlighten about various recent trends and development in marketing.	(Marks: 40 for Examination 10 for Internal Assessment)

<b>Unit-I:</b>	<b>Introduction:</b>	<b>(15 hours)</b>
	Nature, Scope and importance of marketing; Evolution of marketing concepts; marketing environment.	
<b>Unit-II:</b>	A. Consumer Behaviour: B. Market Selection :	<b>(15 hours)</b>
	A. An Overview: consumer buying process; factors influencing consumer buying decisions. B. Market segmentation - concept, importance and bases: Target market selection; positioning concept and importance product differentiation vs. market segmentation.	
<b>Unit-III:</b>	<b>Rural marketing:</b>	<b>(15 hours)</b>
	Growing importance; Distinguishing characteristics of rural marketing; Understanding rural consumers and rural markets. Marketing mix planning for rural markets.	
<b>Unit-IV:</b>	<b>Recent developments in marketing:</b>	<b>(15 hours)</b>
	Social Marketing, Online marketing, green marketing. Marketing Information System-concept and components: Marketing Research and its process.	

**List of Reference Books:**

1. Kotler Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UI Haque. Principles of Marketing. 13th edition. Pearson Education.
2. Michael, J. Etzel, Bruce J. Walker, William J. Stanton and Ajay Pandit. Marketing Concept and Cases. (Special Indian Edition)
3. McCarthy, E. Jerome and William D. Perreault, Basic Marketing, Richard D. Irwin.
4. Lamb, Charles W, Joseph F. Hair, Dheeraj Sharma and Carl Mc Daniel Marketing: A South Asian Perspective Cengage Learning.
5. Pride William M. D. C. Ferrell Marketing: Planning, Implementation & Control, Cengage Learning.
6. Majaro, Simon The Essence of Marketing Perentice Hall, New Delhi
7. Zikmund William Gand Michael D's Amico Marketing: Creating and Keeping Customers in an E- Commerce World. Thomson Learning.
8. Chhabra, T.N, and S.K. Grover Marketing Management. Fourth Edition Dhanpat Rai & Company.
9. The Consumer Protection Act-1986.
10. Iacobucci and Kapoor, Marketing Management : A South Asian Perspective, Engage Learning

# Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23  
**B.Com-I (Semester-I)**

## GEC-AC1: General Elective Course **Marathi Paper-I**

Generic Elective Core (GEC-1) : Marathi (Course - A)

अनुषंगिक निवड (GEC-1) : मराठी (अभ्यासपत्रिका - अ)

सत्र १ : Semester - I

पाठ्यपुस्तक - शब्दसंहिता

- नापास मुलांची गोष्ट (निवडक लेख)  
संपा. अरुण शेवते, ऋतुरंग प्रकाशन, मुंबई.
- व्यक्तिमत्त्व विकास आणि भाषा  
उद्दिष्टे :
  - विद्यार्थ्यांची मराठी भाषा आणि साहित्याविषयी अभिरूची विकसित करणे.
  - मराठी साहित्य परंपरा, लेखक, कवी यांचा परिचय करून देणे.
  - विद्यार्थ्यांमध्ये मातृभाषा, राष्ट्रीय एकात्मता आणि उच्च मानवी मूल्यांविषयी जाणीव निर्माण करणे.
  - विद्यार्थ्यांचा व्यक्तिमत्त्व विकास घडवून विविध परीक्षा आणि स्पर्धा परीक्षांची पूर्वतयारी करून घेणे.
  - निबंधलेखनाच्या माध्यमातून भाषा उपयोजनाची कौशल्ये विकसित करणे.

अ.क्र. Sr.No.	घटक Topic	अध्यापन तासिका Teaching Hours	श्रेयांक Credit
विभाग १ Module I	१) निवड - यशवंतराव चव्हाण २) वाटेवरच्या सावल्या - कुसुमाग्रज ३) पन्नास पैकी शून्य मार्कस् - शांताबाई शोळके	१५	१
विभाग २ Module II	४) शब्दांचे मोल - चंद्रशेखर धर्माधिकारी ५) संगमनेरचे दिवस - दया पवार व्यक्तिविशेष लेख : ६) संकल्प सिद्धीला नेणारा महापुरुष : डॉ. बापूजी साळुंखे - बळवंत देशमुख	१५	१
विभाग ३ Module III	● व्यक्तिमत्त्व संकल्पना ● व्यक्तिमत्त्व विकासासाठी आवश्यक घटक ● व्यक्तिमत्त्व विकासात भाषेचे महत्त्व	१५	१
विभाग ४ Module IV	● भाषिक कौशल्ये(श्रवण, वाचन, भाषण आणि लेखन कौशल्ये) ● कार्यक्रमाचे संयोजन - स्वागत, प्रास्ताविक, परिचय, मनोगत, आभार, सूत्रसंचलन आणि कार्यक्रमाचे फलकलेखन	१५	१

संदर्भ ग्रंथसूची:

अ.क्र.	ग्रंथाचे नांव	लेखक / संपादक	प्रकाशन
१	बदलते मराठी साहित्य व संस्कृती	संपा. विलास रणसुभे	श्रमिक प्रतिष्ठान, कोल्हापूर
२	शिक्षण महर्षी डॉ. बापूजी साळुंखे	संपा. सुरेश पाटील, तुकाराम पाटील	पारख प्रकाशन, बेळगांव
३	निळी पहाट	रा. ग. जाधव	सुरेश एजन्सी, पुणे
४	साहित्यसंवाद	वि. शं. चौधुले	प्रतिमा प्रकाशन, पुणे
५	मराठी साहित्यातील स्पंदने	गो. म. कुलकर्णी	सुपर्ण प्रकाशन, पुणे
६	साहित्यातील विचारधारा	के. रं. शिरवाडकर	पद्मगंधा प्रकाशन, पुणे
७	चिंतनाच्या वाटा	निर्मलकुमार फडकुले	मेहता पब्लिशिंग हाऊस, पुणे
८	साहित्य समजून घेताना	दत्ता भगत	मीरा बुक्स अॅण्ड पब्लिकेशन, औरंगाबाद
९	साहित्य : मूल्य आणि मूल्यांकन	निशिकांत ठकार	सुविधा प्रकाशन, सोलापूर
१०	साहित्य, भाषा आणि समाज	मिलिंद बोकिल	मौज प्रकाशन, मुंबई
११	व्यावहारिक मराठी	ल.रा. नसिराबादकर	फडके प्रकाशन, कोल्हापूर
१२	भाषिक सर्जन आणि उपयोजन	राजन गवस, अरुण शिंदे, गोमटेश्वर पाटील	दर्या प्रकाशन, पुणे
१३	व्यावहारिक मराठी	स्नेहल तावरे	स्नेहवर्धन प्रकाशन, पुणे
१४	सूत्रसंचलन : एक प्रयत्नसाध्य कला	श्यामसुंदर मिरजकर	नागनालंदा प्रकाशन, इस्लामपूर

प्रश्नपत्रिकेचे स्वरूप

Pattern of Question Paper

एकूण गुण - ४० : Total Marks - 40

प्रश्न १	योग्य पर्याय निवडा	८ गुण
प्रश्न २	विभाग १ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	८ गुण
प्रश्न ३	विभाग २ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	८ गुण
प्रश्न ४	विभाग ३ वरील लघुत्तरी प्रश्न (तीन पैकी दोन)	८ गुण
प्रश्न ५	विभाग ४ वरील लघुत्तरी प्रश्न (चार पैकी दोन)	८ गुण

टीप : १) प्रश्न क्र. १ मधील वस्तुनिष्ठ प्रश्न विभाग १ व २ वरील असतील.

२) अंतर्गत मूल्यमापनासाठी १० गुणांसाठी प्रस्तुत अभ्यासपत्रिकानुषंगाने गृहपाठ असेल.

३) या सत्रात प्रत्येक विद्यार्थ्याने Skill Enhancement Course (SEC) पुढील लिंकवर जावून पूर्ण करणे बंधनकारक राहिल.

[https://drive.google.com/file/d/176Vwx4SC2ONrt69XADruzl2qnfBPI\\_o/view?usp=sharing](https://drive.google.com/file/d/176Vwx4SC2ONrt69XADruzl2qnfBPI_o/view?usp=sharing)

४) या सत्रात प्रत्येक विद्यार्थ्याने बहाही अकादमी, पाचगणी यांचा Value Based Course पूर्ण करणे बंधनकारक.

संदर्भ ग्रंथसूची:

अ.क्र.	ग्रंथाचे नांव	लेखक / संपादक	प्रकाशन
१	बदलते मराठी साहित्य व संस्कृती	संपा. विलास रणसुभे	श्रमिक प्रतिष्ठान, कोल्हापूर
२	शिक्षण महर्षी डॉ. बापूजी साळुंखे	संपा. सुरेश पाटील, तुकाराम पाटील	पारख प्रकाशन, बेळगांव
३	निळी पहाट	रा. ग. जाधव	सुरेश एजन्सी, पुणे
४	साहित्यसंवाद	वि. शं. चौघुले	प्रतिमा प्रकाशन, पुणे
५	मराठी साहित्यातील स्पंदने	गो. म. कुलकर्णी	सुपर्ण प्रकाशन, पुणे
६	साहित्यातील विचारधारा	के. रं. शिरवाडकर	पद्मगंधा प्रकाशन, पुणे
७	चिंतनाच्या वाटा	निर्मलकुमार फडकुले	मेहता पब्लिशिंग हाऊस, पुणे
८	साहित्य समजून घेताना	दत्ता भगत	मीरा बुक्स अॅण्ड पब्लिकेशन, औरंगाबाद
९	साहित्य : मूल्य आणि मूल्यांकन	निशिकांत ठकार	सुविधा प्रकाशन, सोलापूर
१०	साहित्य, भाषा आणि समाज	मिलिंद बोकिल	मौज प्रकाशन, मुंबई
११	व्यावहारिक मराठी	ल.रा. नसिराबादकर	फडके प्रकाशन, कोल्हापूर
१२	भाषिक सर्जन आणि उपयोजन	राजन गवस, अरुण शिंदे, गोमटेश्वर पाटील	दर्या प्रकाशन, पुणे
१३	व्यावहारिक मराठी	स्नेहल तावरे	स्नेहवर्धन प्रकाशन, पुणे
१४	सूत्रसंचलन : एक प्रयत्नसाध्य कला	श्यामसुंदर मिरजकर	नागनालंदा प्रकाशन, इस्लामपूर

प्रश्नपत्रिकेचे स्वरूप

Pattern of Question Paper

एकूण गुण - ४० : Total Marks - 40

प्रश्न १	योग्य पर्याय निवडा	८ गुण
प्रश्न २	विभाग १ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	८ गुण
प्रश्न ३	विभाग २ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	८ गुण
प्रश्न ४	विभाग ३ वरील लघुत्तरी प्रश्न (तीन पैकी दोन)	८ गुण
प्रश्न ५	विभाग ४ वरील लघुत्तरी प्रश्न (चार पैकी दोन)	८ गुण

टीप : १) प्रश्न क्र. १ मधील वस्तुनिष्ठ प्रश्न विभाग १ व २ वरील असतील.

२) अंतर्गत मूल्यमापनासाठी १० गुणांसाठी प्रस्तुत अभ्यासपत्रिकानुषंगाने गृहपाठ असेल.

# Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

## B.Com-I (Semester-I)

GEC-AD1: General Elective Course

### Global Finance Paper- I

Global Finance

#### Course Objectives:

- 1) To acquaint student with the concept of International Finance.
- 2) To know the functioning of Foreign Exchange Market.

**Credits: 04**

<b>60 hours Course</b>	<b>Course Content</b>	<b>Total 50 Marks</b>
<b>Course Outcomes:</b>	1. Students will understand the concept of International Finance. 2. Students will know the functioning of Foreign Exchange Market.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>International Business Environment:</b>	<b>(15 hours)</b>
	Nature and Characteristics of International Business, International Business Activities, International Business Methods, Motivation for International Business, Globalisation and its impact, WTO and its role. Theories of International Trade- Absolute advantage, Comparative advantage.	
<b>Unit-II:</b>	<b>International Finance Environment:</b>	<b>(10 hours)</b>
	Nature, Scope and Significance of International Finance, World Bank, International Monetary Fund, Asian Development Bank.	
<b>Unit-III:</b>	<b>Source of International finance:</b>	<b>(15 hours)</b>
	Trade Settlement Methods, Export Finance, Buyers Credit and Supplier's Credit, ECBFCC BADRGDRFDI, Syndication. International Credit and money Market, International Bond Market, Equity Market.	
<b>Unit-IV:</b>	<b>Financial Management of the Multinational:</b>	<b>(20 hours)</b>
	Firms: Cost of Capital and Capital Structure of a Multinational firm, Multinational Capital Budgeting, Multinational Cash Management, Management of Receivable.	

#### Reference Books:

- 1) International Financial Management -V.K. BhallaAnmol Publication Pvt Ltd. New Delhi.
- 2) International Financial Management-MadhuVij. Excel Books.
- 3) International Financial Management - V. A. Avadhani Himalaya Publishing House.
- 4) International Financial Management-CheolEun&BurceResnick.
- 5) Finance of International Trade-Alastair Wats on Paul Cowdell.
- 6) International Financial-A. V. Rajwade.
- 7) International Financial-P. G. Apte.
- 8) International Financial Management-P. K. Jain & Others.

**Shivaji University Kolhapur**  
Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23  
**B.Com-I (Semester-I)**

GEC-AF1: General Elective Course

**Urdu Paper-I**

(Text Book: Asrar—E-Zauque)

<b>60 hours Course</b>	<b>Course Content</b>	<b>Total 50 Marks</b>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. To create National Integration among students through Urdu literature.</li> <li>2. To create Moral Perspective among the students about changing nature of Indian Society through literature.</li> <li>3. To make the student aware towards the dynamics of basic Urdu.</li> <li>4. To educate the student about globalization scenario of Indian Urdu Literature.</li> </ol>	(Marks: 40 for Examination 10 for Internal Assessment)
<b>UnitNo.</b>	<b>Title of the unit</b>	<b>No. of Lectures</b>
<b>Unit-I</b>	<b>Lafz — Lafz Kahta Hai By Dr. Jannat Bi Bashir Ahmed Bagban Gulam Dastagir Gulam Ki Natiya Shairi By Dr. Md. Iqbal Jarman</b>	<b>15</b>
<b>Unit-II</b>	<b>Gulam Dastagir Shaikh Ki Shair Goi By Dr. Md. Iqbal Jarman Lala-E-Sahera Principal Dr. Gulam Dastagir Shaikh By Dr. Ab. Rasheed</b>	<b>15</b>
<b>Unit-III</b>	<b>Shaher Sholapur he Roshan Chirag Par Ek Nazar By Dr. Ab. Rasheed Lala-E-Sahera Ek Tajziya By Dr. Khateeb</b>	<b>15</b>
<b>Unit-IV</b>	<b>Shaher Sholapur ke Roshan Chirag Ek Jaiza By Dr, Md. Aadam Ali D'hutegar Principal Dr. Gulam Dastagir Shaikh — Adabi Khidmat By Prof Dr. Khateeb</b>	<b>15</b>

**Books Recommended**

Lala-E-Sahera. Principal Dr. Gulam Dastagir Shaikh

## Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

### B.Com-I (Semester-I)

GEC-AF1: General Elective Course  
**Kannada Paper-I**  
(ModernKannadaShortStories)

**Credit4**

<b>60 hours Course</b>	<b>Course Content</b>	<b>Total 50 Marks</b>
<b>Course Outcomes:</b>	1. Toacquaintthestudentwithmodernkannadaliterature 2. Tointroducethestudentstokannadashortstory. 3. TodevelopliterarycompetenceamongstudentsText	(Marks: 40 for Examination 10 for Internal Assessment)
<b>UnitNo.</b>	<b>Titleof the unit</b>	<b>No. ofLectures</b>
<b>Unit-I</b>	Development of short story in modern kannada literature	<b>15</b>
<b>Unit-II</b>	KodaginGauramma-VaniySamashe Mastti -MosarinMangamma Niranjana-KoneyGiraki	<b>15</b>
<b>Unit-III</b>	DevnuruMahadev-Amas Triveni-Narabali Anand-NanuKondHudigi	<b>15</b>
<b>Unit-IV</b>	SavitrivediNaidu-Ratna Kankan GeetaKulkarni-Hashivu ShantadeviKanavi-Attige	<b>15</b>

#### Reference Books:

- 1) ShatamanadaSannaKathegalu:KarnatakaSahityaAcademy,Bengluru.
- 2) HosagannadaSAhityaCharitre:Dr.L.S.Sheshagirirao.
- 3) SahityaMattuYugadharma:Kirthinathkurthakoti.
- 4) MastiyavaraSamagraKathaSamutagal.
- 5) DevanuruMahadevaraSamagraKruthigalu.
- 6) AtyuttamaSannaKathegalu -(Edt)K.NarsimhaMurthy.



## Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

### B.Com-I (Semester-I)

GEC-BA1: Generic Elective Course

### Business Mathematics Paper-I

4 Credits

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. To understand progression and acquire skill to use it for business.</li> <li>2. To apply the knowledge of matrices and determinants.</li> <li>3. To analyze the data with the help of ratio, proportion, percentage and interest.</li> <li>4. To apply the knowledge and skills related to Linear Programming Problems</li> </ol>	(Marks: 40 for Examination 10 for Internal Assessment)
Unit No.	Title of the unit	No. of Lectures
<b>Unit-I:</b>	<b>Progression:</b>	<b>15</b>
	Introduction. Definition: Sequence, Arithmetic Progression (A.P.). General term ( $n^{\text{th}}$ term) of an A.P., Sum of the first $n$ terms of an A. P. and simple examples. Examples based on the application of Arithmetic Progression to Business. Definition: Geometric Progression (G.P.). General term ( $n^{\text{th}}$ term) of an G.P., Sum of the first $n$ terms of an G. P. and simple examples. Examples based on the application of Geometric Progression to Business.	
<b>Unit-II:</b>	<b>Matrices and Determinants:</b>	<b>15</b>
	Introduction. Definition of Matrix Types of matrices : Rectangular matrix, Row matrix, Column matrix, Square matrix, Diagonal matrix, Scalar matrix, Unit matrix (Identity matrix), Upper triangular matrix, Lower triangular matrix, Null matrix (Zero matrix). Algebra of matrices: Equality of matrices, Addition and Subtraction of matrices. Scalar multiplication of a matrix, Multiplication of matrices Transpose of a matrix and examples. Minor, cofactor, Adjoint, Inverse of a square matrix. Finding inverse of a matrix by using adjoint method. Determinants of second and third order. Determinant of a square matrix, Singular and non-singular matrix. Properties of determinants (without proof), Examples. Cramer's rule, Solution of system of linear equations by Cramer's rule.	

<b>Unit-III:</b>	<b>Ratio,Proportion,PercentageandInterest</b>	<b>15</b>
	Introduction RatioandProportion, Simpleandcompoundproportion, Simpleexamples onratio andproportion Percentage,simpleexamples. Interest: Simple Interest, Compound Interest Simple examplesbasedonsimpleandcompoundinterest. Annuity:Types ofannuity,Present valueofan annuity,Futurevalueof anannuity.Examples	
<b>Unit-IV:</b>	<b>LinearProgrammingProblems(L.P.P.):</b>	<b>15</b>
	Introduction. Definition: Linear Programming,Objectivefunction,Decisionvariables, Constraints. FormulationofL.P.P(Twovariablesonly) Definition: Solution to L.P.P., Feasiblesolution,optimalsolution. SolutionofL.P.P.bygraphicalmethod. (caseshavingnosolution,multiplesolutions,unboundedsoluti on) Examples.	

\*\*\*(1) Non-programmable calculator is allowed.

#### ReferenceBooks:

- 1) **ComprehensiveBusinessMathematics**, VennaG.R.,NewAgeInternational(P)  
LimitedPublishers, NewDelhi.
- 2) **TextBookofMatrices**,Shantinarayan.
- 3) **BusinessMathematics**,.KumbhojkarG.V.
- 4) **BusinessMathematics**, Soni R.S.
- 5) **Business Mathematics**, KapoorV. K., SanchetiD.C.
- 6) **OperationResearch**,J. K.Sharma.
- 7) **BusinessMathematics**,B.Com.Part-IPublishedbyShivajiUniversity,Kolhapur.

# Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

## B.Com-I (Semester-I)

GEC-BB1: General Elective Course

### Insurance Paper-I

Objectives:

1. The objective of this course is to provide basic knowledge of Principles and practice insurance and life insurance.

**Credits: 04**

<b>60 hours Course</b>	<b>Course Content</b>	<b>Total 50 Marks</b>
<b>Course Outcomes:</b>	1. To enable the students to know the fundamentals of Insurance. 2. To give exposure to the students about life insurance products, Procedural part and life insurance business in India.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>Introduction to Insurance:</b>	<b>(15 hours)</b>
	Definition, characteristics and need of insurance, Economic and commercial significance of insurance, Insurance as a social security tool, Types of insurance in brief, Principles of insurance. Insurance contract and wagering contract.	
<b>Unit-II:</b>	<b>Life Insurance:</b>	<b>(15 hours)</b>
	Meaning and Nature of life insurance. Life insurance products, -whole life, endowment, term plans, pension and annuity plans, unit linked Insurance plans.	
<b>Unit-III:</b>	<b>Life Insurance Policy:</b>	<b>(15 hours)</b>
	Meaning, Procedure of taking life insurance policy, policy conditions, settlement of claims.	
<b>Unit-IV:</b>	<b>Life Insurance Business in India:</b>	<b>(15 hours)</b>
	Growth of life insurance business after privatization, Evaluation of performance of LIC of India and private companies, Insurance Regulatory and Development Authority Act, 1999- structure. Organizational setup and functions.	

**Note-**visit to Life Insurance Company&/ or Guest lecturers may be arranged.

#### List of Reference books:

1. G.S. Panda-' Principles and Practices of Insurance' Kalyani Publishers, Ludhiana
2. M. Arif khan' and Practice of Insurance' Educational Book House, Aligarh.
3. M.N. Mishra-'Insurance Principles and Practice' S. Chand & Company Ltd. New Delhi.
4. Kothari &Bahl, Principles and Practice of Insurance' SahityaBhawan, Agra.
5. S. Balachandran, General Insurance, Insurance Institute of India, Mumbai.
6. S. Balachandran, Life Insurance, Insurance Institute of India, Mumbai.
7. Insurance Regulatory Development Authority Act-1999.

Note- Latest edition of text books may be used.

# Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

## B.Com-I (Semester-I)

GEC-BD1: Generic Elective Course

### Foreign Trade Paper-I

(Basics of Foreign Trade)

#### Course Objectives:

- 1) To acquaint the students with basics of foreign trade.
- 2) To introduce the various institutions promoting foreign trade.

4 Credits

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	<ol style="list-style-type: none"><li>1. To know about foreign trade procedure.</li><li>2. To be familiar with various institutions related to promoting foreign trade.</li></ol>	(Marks: 40 for Examination 10 for Internal Assessment)
	<b>Course Content</b>	
<b>Unit-I:</b>	<b>Introduction to Foreign Trade:</b>	<b>(15 hours)</b>
	Meaning, Importance of foreign trade-Recent Trends in World Trade- Leading Players in the world- US, Russia, Germany, Japan and China-Major item stranded.	
<b>Unit-II:</b>	<b>Environment for Foreign Trade:</b>	<b>(15 hours)</b>
	Foreign Trade Development and Regulation and Act, 1992, Cross Cultural Issues, Environment Protection, Barriers to Foreign Trade.	
<b>Unit-III:</b>	<b>Financial Support to Foreign Trade:</b>	<b>(15 hours)</b>
	World Bank, IMF, ADB, IDA objectives, functions and performance.	
<b>Unit-IV:</b>	<b>World Trade Organization: (WTO)</b>	<b>(15 hours)</b>
	Formation, Principles, objectives and functions-WTO Agreements-Achievements and limitations of WTO.	

#### List of Reference books:

1. Francis Cherrunilam, International Trade and Export Management-Himalaya Publication.
2. Bhagwati J.(ed), International Trade, Penguin Books, 2007.
3. Indian Trade Statistics, Published by CMIE&DGCIS.
4. RBI Annual Reports.
5. Annual Reports of Ministry of Commerce.
6. Raj Agarawal-Indian Foreign Trade, Excel Books Delhi.
7. K.Ashwatthapa, International Business, Himalaya Publication.
8. P. Subbarao, International Business, Himalaya Publication.
9. Foreign Trade & WTO-M.L. Narasaiah Discovery Publishing House, New Delhi.
10. Foreign Trade & Development-Mankal, Kulkarni, Sadasivan, Himalaya Publication, Delhi.
11. Foreign Trade & Economic Development India, Bhagwati, Srinivasan, Mcmillan-Mumbai.
12. India Year Book-Govt. of India Publication

# Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
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## B.Com-I (Semester-I)

AECC-C1: Ability Enhancement Compulsory Course

### **Business Communication Paper-I** (English for Business Communication)

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	1. To acquaint students with communication skills. 2. To inculcate human values among the students through poems and prose. 3. To improve the language and business competence of the students.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I</b>	a) Developing Vocabulary b) On Smiles – A.G. Gardiner	<b>15 hours</b>
<b>Unit-II</b>	a) Description b) The Unknown Citizen – W.H. Auden	<b>15 hours</b>
<b>Unit-III</b>	a) Narration b) Panch Parameshvar – Premchand	<b>15 hours</b>
<b>Unit-IV</b>	a) Kabuliwala – Rabindranath Tagore b) Offering in the Temple – Desika Pillai c) Felling of the Banyan Tree – Dilip Chitre	<b>15 hours</b>

#### Division of Teaching hours (Total 60 Periods):

1. Communication Skills:  $3 \times 12 = 36$  periods
  2. Reading Comprehension:  $6 \times 4 = 24$  periods
- Note: Internal Evaluation of 10 marks: Home Assignment.

Nature of Question Paper For Business Communication Paper-I

**Total Marks: 40**

Que. No.	Sub. Que.	Type of Question	Based on Unit	Marks
Q.1	A	Four multiple choice questions with four alternatives to be set.	<b>Prose and poetry units.</b>	04
	B	Answer in one word/phrase/sentence each. (Skimming and scanning questions to be set).	<b>Prose and poetry units.</b>	04
Q.2	A	Answer the following questions in 3 to 4 sentences each (3 out of 5)	<b>Prose and poetry units.</b>	06
	B	Write short notes on the following in about 7 to 8 sentences each (2 out of 4)	<b>Prose and poetry units.</b>	06

Q.3	-- -	Doas directed. 3 different exercises to be set for 2markseach.	<b>Unit I-A</b>	06
Q.4	A	I) Describingplaces/dailyroutine II) Describingobjects/persons(4 markseach).	<b>Unit II - A Description</b>	<b>08</b>
	B	Question to beseton <b>Narration</b>	<b>Unit III-A</b>	06

## B. COM. PART-I (LEVEL-5) SEMESTER-II

### Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
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#### B.Com-I (Semester-II)

Course Code: DSC-4 Discipline Specific Course

#### Financial Accounting Paper-II

**Credits: 4**

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	After completing this course, students will be able: 4. To acquaint with skill of recording transactions related to single entry system. 5. To apply skills of accounting for conversion of partnership firm into a limited company. 6. To make use of knowledge and skill for accounting of branches. 7. To understand the knowledge about computerized accounting.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>Accounting for Incomplete Record:</b> Single Entry System-Conversion Method only	<b>(15 hours)</b>
<b>Unit-II:</b>	<b>Accounting for Conversion of Partnership into a Limited Company:</b> Conversion of Partnership Firm into a Limited Company- Accounting in the books of partnership firm only	<b>(15 hours)</b>
<b>Unit-III:</b>	<b>Branch Accounting:</b> Branch Accounts-Dependent Branch-preparation of Branch Account, Branch Trading and Profit and Loss Account and Stock and Debtors Method	<b>(15 hours)</b>
<b>Unit-IV:</b>	<b>Computerized Accounting System:</b> Computerized Accounting System: Introduction to Computerized Accounting, Accounting softwares 'Tally'-preparation of Vouchers, Feeding of Data and Generating of various Reports	<b>(15 hours)</b>

#### Reference Books:

- Gupta R.L. and Radhaswamy M-  
'Financial Accounting' Sultanchand Sons, New Delhi.
- Shukla M.C. Grewal T.S. and Gupta S.C.-  
'Advanced Accounts' S. Chand and Company, New Delhi.
- Agarwala A.N. Agarwala K.N.-  
'Higher Science of Accountancy' Kitab Mahal Allahabad.

4. Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications, New Delhi.
5. S.N. Mheswari – ‘Advanced Accountancy’
6. Compendium of statement and standard of Accounting. The Institute of Chartered Accountants of India.
7. Rajan Chougule, Dhaval Chougule –  
“Theory and practice of Computer Accounting” Modern Publication, Kolhapur.

Note- College should make a provision of necessary computers for commerce department to train the students in computer Accounting as prescribed in the syllabus.

## Shivaji University Kolhapur

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### B.Com-I (Semester-II)

DSC-5: Discipline Specific Course

### Management Functions and Application-Paper-II

**Credits: 04**

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	After completing this course, students will be able: 1. To get an idea about motivation concept and theories 2. To develop their leadership skill 3. To understand and utilize techniques of coordination and control 4. To understand various emerging issues in management like green management and to understand concept of Change	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>Motivation</b>	<b>(15 hours)</b>
	Motivation: Concept, Importance, Financial and Non - financial Motivation, Human Relationship approach. Theories of Motivation - Maslow’s Need-Hierarchy Theory; Herzberg’s Two-factor Theory, Douglas McGregor’s Theory X and Y	
<b>Unit-II:</b>	<b>Leadership</b>	<b>(15 hours)</b>
	Leadership - Concept, Importance, Qualities of Leader, Styles of Leadership, Case study of leadership of Shivaji Maharaj, Mahatma Gandhi and Dr. Babasaheb Ambedkar.	
<b>Unit-III:</b>	<b>Co-ordination and Control</b>	<b>(15 hours)</b>
	Concept, Need and Techniques of Co-ordination. <b>Control</b> -Concept, Need of control, Process of Controlling, Techniques of Control – Traditional and Modern.	
<b>Unit-IV:</b>	<b>Emerging issues in Management Corporate Social Responsibility:</b>	<b>(15 hours)</b>
	Meaning and Importance. <b>Green Management</b> – Concept and Importance. <b>Change Management:</b> Concept, Need for Change, Resistance to Change, Overcoming Resistance to Change	

### List of Reference Books - Management Functions and Application Paper- II (Semester II)

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin

4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, DhanpatRai& Co. (Pvt. Ltd.),New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London
11. SharuRanganekar–In the World of Corporate Managers.
12. Organisation and Management- Dr. C.B. Gupta
13. Business Organisation and Management –M.C.Shukla
14. Essentials of Management- Koontz and O’ Donnell
15. Management: Stoner
16. Principles and Practice of Management- L.M. Prasad
17. Management: Moshal
18. Principles of Management- P.C. Tripathi and P.H. Reddy
19. Management- Principles and practice- Shrinivas&Chunawala
20. Principles of management: Terry, G.R. and Stephen Franklin

## Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
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### B.Com-I (Semester–II)

DSC-6: Discipline Specific Course

### Micro Economics Paper II

#### Objective:

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

**Credits: 04**

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	The student should be able to apply tools of consumer behaviour and firm theory to business situation.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	Perfect competition:	<b>(15 hours)</b>
	Meaning and characteristics Equilibrium of firm in short run and long run. Equilibrium of industry in short run and long run. Measuring producer’s surplus under perfect competition.	
<b>Unit-II:</b>	Monopoly:	<b>(15 hours)</b>
	2.1 Meaning and Characteristics 2.2 Price determination under monopoly. Concept and degree of price discrimination. Measurement of monopoly power	
<b>Unit-III:</b>	Monopolistic competition and Oligopoly	<b>(15 hours)</b>
	3.1 Monopolistic competition – Meaning and Characteristics	



	Equilibrium of firm in short run and long run. Oligopoly market- Meaning and Characteristics. Duopoly Market- Meaning and Characteristics	
<b>Unit-IV:</b>	Factor Pricing	<b>(15 hours)</b>
	Rent-Meaning-Ricardo's & Modern theory of rent Wage-Meaning-Money and Real wage. Wage differentials. Interest-Meaning Liquidity preference theory of interest Profit – Meaning. Gross and Net profit – Risks – Bearing and Uncertainty theories of profit.	

**List of Reference Books:**

- 13) Ahuja H.L. (2010). Business Economics. S. Chand & Company New Delhi-110055
- 14) Mithani D.M. and Murthy G.K. (2007). Fundamentals of Business Economics. Himalaya Publishing House, New Delhi.
- 15) Zambre G.N. (2004). Business Economics. Pimplapure Publisher, Nagpur.
- 16) Mankar V.G. (2000). Business Economics. Himalaya Publishing House, New Delhi.
- 17) Koutsoyiannis (1979). Modern Micro Economics. MacMillan Press Ltd. London.
- 18) Dewett K. K. (2006). Modern Economic Theory. S.Chand and Company Ltd., New Delhi.
- 19) Jhingan M. L.(2012) Micro Economic Theory. Vrinda Publication (p) Ltd.
- 20) Dominick Salvatore (2011). Microeconomics. Shaum series, McGraw Hill Education.
- 21) Mithani D.M. (2011) Managerial Economics. Himalaya Publishing House, New Delhi,
- 22) Seth M. L. (1996). Micro Economics. Lakshmi Narain Agarwal Edn. Publishers, Agra.
- 23) Patil K.E. (2007) Uchattar Arthik Sidhant. Mangesh Publication, Nagpur.
- 24) Zamare G.N. (2011) Sukshama Arthashastra. Pimpalpure and Company Publishers, Nagpur

**Shivaji University Kolhapur**

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**B.Com-I (Semester-II)**

GEC-AA2: General Elective Course  
**Principles of Marketing Paper-II**

Objective:

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

**Credits: 04**

<b>60 hours Course</b>	<b>Course Content</b>	<b>Total 50 Marks</b>
<b>Course Outcomes:</b>	<ol style="list-style-type: none"> <li>1. The students will be aware with four basic elements of marketing i.e. 4Ps in detail and he will be armed with various Skills about branding, labeling and advertisement.</li> <li>2. The students will know about management of retailing operations and changing scenario of retail business in India.</li> </ol>	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>Product:</b>	<b>(15 hours)</b>
	Meaning and importance, Product classifications; Concept of product mix; Branding, packaging and labeling; Product-Support; Product life-cycle; New Product Development..	
<b>Unit-II:</b>	<b>Pricing and Promotion:</b>	<b>(15 hours)</b>
	A. Pricing: Significance, Factors affecting price of a product. Pricing policies and Strategies.	

	B. Promotion: Nature and Importance of promotion Promotion tools: advertising, personal selling, public relation & sales promotion –concept and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.	
<b>Unit-III:</b>	<b>Distribution: Channels of distribution–meaning and importance:</b>	<b>(15 hours)</b>
	Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution. Direct marketing and Services marketing-concept and characteristics.	
<b>Unit-IV:</b>	<b>Retailing:</b>	<b>(15 hours)</b>
	Types of retailing: store -based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations; an over view; Retailing in India: changing scenario.	

### List of Reference Books:

11. Kotler Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UI Haque. Principles of Marketing. 13th edition. Pearson Education.
12. Michael, J. Etzel, Bruce J. Walker, William J Stantion and Ajay Pandit. Marketing Concept sand Cases.(Special Indian Edition)
13. McCarthy, E Jerome and William D.Perreault, Basic Marketing, Richard D. Irwin.
14. Lamb, Charles W, Joseph F. Hair, Dheeraj Sharma and Carl Mc Daniel Marketing: A South Asian Perspective Cengage Learning.
15. Pride William M. D. C. Ferell Marketing: Planning, Implementation &Control, Cengage Learning.
16. Majaro, Simon The Essence of Marketing Perentice Hall, New Delhi
17. Zikmund William Gand Michael D's Amico Marketing: Creaingand Keeping Customers in an E- Commerce World. Thomson Learning.
18. Chhabra, T.N, and S.K. Grover Marketing Management. Fourth Edition Dhanpat Rai & Company.
19. The Consumer Protection Act-1986.
20. Iacobucci and Kapoor, Marketing Management : A South Asian Perspective, Engage Learning

# Shivaji University Kolhapur

Syllabus in accordance with NEP- 2020  
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## B.Com-I (Semester-II)

GEC-BB2: General Elective Course

### Insurance Paper-II

Objectives: The objective of this course is to enable students to know the fundamentals of general insurance. Credits: 04

60 hours Course	Course Content	Total 50 Marks
<b>Course Outcomes:</b>	1. To enable the students to know the fundamentals of General Insurance. 2. To give exposure to the students about general insurance, procedural part, general insurance business and FDI in insurance in India.	(Marks: 40 for Examination 10 for Internal Assessment)
<b>Unit-I:</b>	<b>Fire Insurance:</b>	<b>(15 hours)</b>
	Meaning, Procedure of taking fire Insurance policy, Policy conditions, kinds of policies, cancellation and forfeiture of policy, Renewal of policy, settlement of claims.	
<b>Unit-II:</b>	<b>Marine Insurance:</b>	<b>(15 hours)</b>
	Meaning, Procedure of taking marine insurance policy, Difference between fire and marine Insurance, clauses of marine insurance policy, marine losses and perils, Types of policies	
<b>Unit-III:</b>	<b>Miscellaneous Insurance</b> (only nature & cover)	<b>(15 hours)</b>
	(A) Personal Accident Insurance (B) Health Insurance (C) Motor Insurance (D) Burglary Insurance (E) Liability Insurance (F) Fidelity Guarantee Insurance (G) Cattle Insurance (H) Crop Insurance	
<b>Unit-IV:</b>	<b>General Insurance Business in India</b>	<b>(15 hours)</b>
	Growth of general insurance business after privatization, Evaluation of performance of public and private companies, Foreign Direct Investment (FDI) in insurance business, merits and demerits, current scenario, Banc assurance.	

Note: Visit to general insurance company and/or a Guest lecturer may be arranged.

#### List of Reference books:

1. G.S. Panda-' Principles and Practices of Insurance' Kalyani Publishers, Ludhiana
2. M. Arif khan' and Practice of Insurance' Educational Book House, Aligarh.
3. M.N. Mishra-'Insurance Principles and Practice' S. Chand & Company Ltd. New Delhi.
4. Kothari & Bahl, Principles and Practice of Insurance' Sahitya Bhawan, Agra.
5. S. Balachandran, General Insurance, Insurance Institute of India, Mumbai.
6. S. Balachandran, Life Insurance, Insurance Institute of India, Mumbai.
7. Insurance Regulatory Development Authority Act-1999.

Note- Latest edition of text books may be used.

## Shivaji University Kolhapur

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### B.Com-I (Semester-II)

AECC-C2: Ability Enhancement Compulsory Course

### Business Communication Paper-II (English for Business Communication)

60 hours Course	Course Content	Total 50 Marks
Course Outcomes:		(Marks: 40 for Examination 10 for Internal Assessment)
Unit-I:	a) Business Correspondence b) <b>Why does the child Cry</b> –Mulk Raj Anand	15 hours
Unit-II:	a) Telephonic Communication b) <b>The Necklace</b> -Guy de Maupassant	15 hours
Unit-III:	a) English for Specific Purposes b) <b>I Thank You God</b> –Bernard Dadie	15 hours
Unit-IV:	a) <b>War</b> -Luigi Pirandello b) <b>The Cuckoo</b> -William Wordsworth c) <b>Let Me Not....</b> -William Shakespeare	15 hours

#### Division of Teaching (Total 60 Periods)

1. Communication Skills: 3X12= 36 periods
2. Reading Comprehension: 6X4=24 periods

### SEMESTER II (Paper-B)

Total Marks: 40

Que. No	Sub. Que	Type of Question	Based on Unit	Marks
Q.1	A	Four multiple choice questions with four alternative to be set.	Prose and poetry units.	04
	B	Answer in one word/phrase/sentence each. (Skimming and scanning questions to be set).	Prose and poetry units.	04
Q.2	A	Answer the following questions in 3 to 4 sentences each (3 out of 5)	Prose and poetry units.	06