

शिवाजी विद्यापीठ, कोल्हापूर

SHIVAJI UNIVERSITY, KOLHAPUR

बी.ए.१/बी.कॉम.१ : B.A. I/B.Com I

अभ्यासक्रम : Syllabus

June 2018 onward

Board of Studies in Marathi

Choice Based Credit System

Compulsory Generic Elective (CGE-1) : Marathi (Course - A)

आवश्यक अनुषंगिक निवड (CGE-1) : मराठी (अभ्यासपत्रिका - अ)

सत्र १ : Semester - I

पाठ्यपुस्तक - शब्दसंहिता

१. नापास मुलांची गोष्ट (निवडक लेख)

संपा. अरुण शेवते, ऋतुरंग प्रकाशन, मुंबई.

२. व्यक्तिमत्त्व विकास आणि भाषा

उद्दिष्टे :

१. विद्यार्थ्यांची मराठी भाषा आणि साहित्याविषयी अभिरूची विकसित करणे.
२. मराठी साहित्य परंपरा, लेखक, कवी यांचा परिचय करून देणे.
३. विद्यार्थ्यांमध्ये मातृभाषा, राष्ट्रीय एकात्मता आणि उच्च मानवी मूल्यांविषयी जाणीव निर्माण करणे.
४. विद्यार्थ्यांचा व्यक्तिमत्त्व विकास घडवून विविध परीक्षा आणि स्पर्धा परीक्षांची पूर्वतयारी करून घेणे.
५. 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 शेळके	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. 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 अँड 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 - ५० : Total Marks - 50

प्रश्न १	योग्य पर्याय निवडा	१० गुण
प्रश्न २	विभाग १ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	१० गुण
प्रश्न ३	विभाग २ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	१० गुण
प्रश्न ४	विभाग ३ वरील लघुत्तरी प्रश्न (तीन पैकी दोन)	१० गुण
प्रश्न ५	विभाग ४ वरील लघुत्तरी प्रश्न (चार पैकी दोन)	१० गुण

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

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अभ्यासक्रम : Syllabus

June 2018 onward

Board of Studies in Marathi

Choice Based Credit System

Compulsory Generic Elective (CGE-2) : Marathi (Course - B)

आवश्यक अनुषंगिक निवड (CGE-2) : मराठी (अभ्यासपत्रिका - ब)

सत्र २ : Semester - II

पाठ्यपुस्तक - शब्दसंहिता

अ.क्र. Sr.No.	घटक Topic	अध्यापन तासिका Teaching Hours	श्रेयांक Credit
विभाग १ Module I	१. संत नामदेव १) पतितपावन २) पंढरीस जावे २. अनंत फंदी १) जमाना आला उफराटा २) हे मुर्खा खूण तर्का ३. महात्मा फुले १) मानवांचा धर्म एक २) धीर ४. बालकवी १) फुलराणी २) अप्सरांचे गाणे	१५	१
विभाग २ Module II	५. विंदा करंदीकर १) माझ्या मना बन दगड २) झपताल ६. वाहरू सोनवणे १) गोधड २) चळवळ म्हणजे ७. प्रज्ञा दया पवार १) माणसासारखा माणूस असूनही २) आग आणि फुफाटा ८. एकनाथ पाटील १) शहर एक उदास पोकळी २) शोधयात्रा	१५	१
विभाग ३ Module III	● निबंधाचे स्वरूप, व्याप्ती ● निबंधाचे घटक ● निबंधाचे प्रकार ● निबंधाची वैशिष्ट्ये	१५	१
विभाग ४ Module IV	● निबंध लेखन (प्रात्यक्षिकासह वर्गात सराव करून घेणे)	१५	१

संदर्भ ग्रंथसूची :

अ.क्र.	ग्रंथाचे नांव	लेखक / संपादक	प्रकाशन
१	नामदेव गाथा	ह. श्री. शेणोलीकर	साहित्य अकादमी, नवी दिल्ली
२	अनंत फंदी यांच्या कविता व लावण्या	संपा. मधुकर मोढे	पद्मगंधा प्रकाशन, पुणे
३	महात्मा फुले समग्र वाङ्मय	संपा. धनंजय कीर व इतर	महाराष्ट्र राज्य साहित्य आणि संस्कृती मंडळ, मुंबई
४	समग्र बालकवी	संपा. नंदा आपटे	पॉप्युलर प्रकाशन, मुंबई
५	संहिता	संपा. मंगेश पाडगावकर	कॉन्टिनेन्टल प्रकाशन, पुणे
६	गोधड	वाहरु सोनवणे	रविराज प्रकाशन, पुणे
७	मी भिडवू पाहतेय समग्राशी डोळा	प्रज्ञा पवार	ग्रंथाली, मुंबई
८	खुंट्यांवर टांगलेली दुःखं	एकनाथ पाटील	पॉप्युलर प्रकाशन, मुंबई.
९	संत नामदेव	हे. वि. इनामदार	केसरी प्रकाशन, पुणे
१०	संत नामदेव : समाजशास्त्रीय अभ्यास	श्यामसुंदर मिरजकर	नागनालंदा प्रकाशन, पुणे
११	मराठी शाहिरी वाङ्मयाचे स्वरूप	चंद्रकांत व्यवहारे	विश्वभारती प्रकाशन, नागपूर
१२	मराठी साहित्य प्रेरणा व स्वरूप	संपा. गो. मा. पवार, म.द. हातकणंगलेकर	पॉप्युलर प्रकाशन, मुंबई
१३	साहित्य अध्यापन व प्रकार	संपा. श्री. पु. भागवत व इतर	पॉप्युलर प्रकाशन, मुंबई
१४	मराठी कविता आणि आधुनिकता	यशवंत मनोहर	सुगावा प्रकाशन, पुणे
१५	आदिवासी साहित्य आणि संस्कृती	भुजंग मेश्राम	लोकवाङ्मय गृह, मुंबई
१६	आदिवार्ता (वाहरु सोनवणे विशेषांक)	संपा. दिपककुमार वळवी, उमाकांत वळवी	शिवकमल प्रकाशन, कोल्हापूर
१७	वाहरु सोनवणे : व्यक्तीपासून समष्टीपर्यंतचा सम्यक प्रवास	संपा. प्रशांत नागावकर	सम्यक विद्रोही प्रबोधन प्रकाशन, कोल्हापूर
१८	वर्तमान पिढीचे संदर्भ	संपा. चंद्रकांत पोतदार	द.म.सा.प्रकाशन, कोल्हापूर
१९	काव्याची भूषणे	म.वा. धोंड	पद्मगंधा प्रकाशन, पुणे
२०	मराठी कवितेच्या नव्या दिशा	महेंद्र भवरे	लोकवाङ्मय गृह, मुंबई
२१	आदिवासी साहित्य	अमर कांबळे	निर्मिती प्रकाशन, कोल्हापूर
२२	मराठी निबंध	रा. ग. जाधव	कॉन्टिनेन्टल प्रकाशन, पुणे
२३	मराठी निबंध : उद्गम आणि विकास	गिरीश मोरे	स्वरूप प्रकाशन, औरंगाबाद

प्रश्नपत्रिका स्वरूप

Pattern of Question Paper

एकूण गुण - ५० : Total Marks - 50

प्रश्न १	योग्य पर्याय निवडा	१० गुण
प्रश्न २	विभाग १ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	१० गुण
प्रश्न ३	विभाग २ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	१० गुण
प्रश्न ४	विभाग ३ वरील लघुत्तरी प्रश्न (तीन पैकी दोन)	१० गुण
प्रश्न ५	विभाग ४ वरील निबंधलेखन (चार पैकी एक)	१० गुण

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

शिवाजी विद्यापीठ, कोल्हापूर

SHIVAJI UNIVERSITY, KOLHAPUR

बी.ए.१ : B.A. I

अभ्यासक्रम : Syllabus

June 2018 onward

Board of Studies in Marathi

Choice Based Credit System

Discipline Specific Core (DSC-A1) : Marathi (Course - I)

विद्याशास्त्रीय विशेष गाभा (DSC-A1) : मराठी (अभ्यासपत्रिका - १)

सत्र १ : Semester - I

पाठ्यपुस्तक - अक्षरबंध

१. कथा - निवडक भास्कर चंदनशिव - लाल चिखल (निवडक कथा)

संपा. इंद्रजित भालेराव, लोकवाङ्मय गृह, मंबई.

२. चित्रपट : आस्वाद प्रक्रिया

उद्दिष्ट्ये :

१. विद्यार्थ्यांची मराठी भाषा आणि साहित्याविषयी अभिरूची विकसित करणे.
२. मराठी साहित्य परंपरा, लेखक, कवी यांचा परिचय करून देणे.
३. विद्यार्थ्यांमध्ये मातृभाषा, राष्ट्रीय एकात्मता आणि उच्च मानवी मूल्यांविषयी जाणीव निर्माण करणे.
४. विद्यार्थ्यांचा व्यक्तिमत्त्व विकास घडवून विविध परीक्षा आणि स्पर्धा परीक्षांची पूर्वतयारी करून घेणे.
५. चित्रपट आणि प्रसारमाध्यमे यांच्या लेखन आणि उपयोजनाच्या आकलनाचा अवकाश वाढविणे.

अ.क्र. Sr.No.	घटक Topic	अध्यापन तासिका Teaching Hours	श्रेयांक Credit
विभाग १ Module I	कथा - निवडक भास्कर चंदनशिव • उमाळं • जांभळढव्ह • तडा	१५	१
विभाग २ Module II	• वासना • लाल चिखल • पाणी	१५	१
विभाग ३ Module III	• चित्रपट म्हणजे काय ? • चित्रपट : एक दृक श्राव्य माध्यम • चित्रपट : माध्यमांतर • दिग्दर्शकाचा दृष्टिकोन • छायाचित्रण	१५	१

विभाग ४ Module IV	<ul style="list-style-type: none"> ● चित्रपटाची कथा - पटकथा - संवाद ● चित्रपटाचे संगीत - गीत ● अभिनय ● ध्वनी - प्रकाशयोजना - वेशभुषा ● संकलन - संपादन ● चित्रपटाचा आश्वाद 	१५	१
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संदर्भ ग्रंथसूची :

अ.क्र.	ग्रंथाचे नांव	लेखक / संपादक	प्रकाशन
१	मराठी कथा : रूप आणि परिसर	म. द. हातकणंगलेकर	सुपर्ण प्रकाशन, पुणे
२	भास्कर चंदनशिव यांची कथा आणि स्वरूप	सुनील चंदनशिवे	शब्दाली प्रकाशन, पुणे
३	कथाकार भास्कर चंदनशिव	मथू सावंत	सुविधा प्रकाशन, सोलापूर
४	मराठी साहित्य : आकलन आणि आस्वाद	विश्वनाथ शिंदे	शब्दालय प्रकाशन, श्रीरामपूर
५	माती आणि नाती	भास्कर चंदनशिव	निर्मल प्रकाशन, नांदेड
६	ग्रामीण साहित्य आणि संस्कृती	मोहन पाटील	स्वरूप प्रकाशन, औरंगाबाद
७	शूटिंग	श्री. दा. पानवलकर	मौज प्रकाशन, मुंबई
८	सय	सई परांजपे	पॉप्युलर प्रकाशन, मुंबई
९	लमाण	डॉ. श्रीराम लागू	पॉप्युलर प्रकाशन, मुंबई
१०	सामना (चित्रपटाची पटकथा)	विजय तेंडूलकर	नीलकंठ प्रकाशन, पुणे
११	चौकटीबाहेरचा सिनेमा	गणेश मतकरी	पॉप्युलर प्रकाशन, मुंबई
१२	चलतचित्र	अरुण खोपकर	राजहंस प्रकाशन, पुणे
१३	अभिनयाचे प्राथमिक सहा पाठ	सदाशिव अमरापूरकर, विनायक दातेगावकर	लोकवाडमयगृह प्रकाशन, मुंबई.

प्रश्नपत्रिका स्वरूप

Pattern of Question Paper

एकूण गुण - ५० : Total Marks - 50

प्रश्न १	योग्य पर्याय निवडा	१० गुण
प्रश्न २	विभाग १ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	१० गुण
प्रश्न ३	विभाग २ वरील अंतर्गत विकल्पासह दीर्घोत्तरी प्रश्न (दोन पैकी एक)	१० गुण
प्रश्न ४	विभाग ३ वरील लघुत्तरी प्रश्न (तीन पैकी दोन)	१० गुण
प्रश्न ५	विभाग ४ वरील लघुत्तरी प्रश्न (चार पैकी दोन)	१० गुण

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

शिवाजी विद्यापीठ, कोल्हापूर
SHIVAJI UNIVERSITY, KOLHAPUR

बी.ए.१ : B.A. I

अभ्यासक्रम : Syllabus

June 2018 onward

Board of Studies in Marathi

Choice Based Credit System

Discipline Specific Core (DSC-A13) : Marathi (Course - II)

विद्याशाखीय विशेष गाभा (DSC-A13) : मराठी (अभ्यासपत्रिका - २)

सत्र २ : Semester - II

पाठ्यपुस्तक - अक्षरबंध

१. कविता : ... बाकी सर्व ठीक आहे - लोकनाथ यशवंत (निवडक कविता)

प्रकाशक - समुद्र पब्लिकेशन, नागपूर

२. वृत्तपत्रीय व स्पर्धा परीक्षेसाठी लेखन

अ.क्र. Sr.No.	घटक Topic	अध्यापन तासिका Teaching Hours	श्रेयांक Credit
विभाग १ Module I	...बाकी सर्व ठीक आहे - लोकनाथ यशवंत (निवडक कविता) १) जीवाचा आटापिटा २) मुख्यप्रवाह ३) एका वृक्षाची गोष्ट ४) राग ५) जीवन सुंदर आहे ६) भविष्य ७) तडजोड ८) पर्सनल मुलाखत	१५	१
विभाग २ Module II	९) गौडबंगाल १०) पर्यावरण ११) सोन्याचा दात १२) मांजर १३) स्पर्श १४) युद्ध असे सुरू होते १५) जन्म आईचा १६) शेतमजूर	१५	१
विभाग ३ Module III	वृत्तपत्रीय लेखन ● बातमी ● अग्रलेख ● वाचकांचा पत्रव्यवहार ● नाटक/चित्रपट परीक्षण	१५	१

विभाग ४ Module IV	उपयोजित व स्पर्धा परीक्षेसाठी लेखन अ) पत्रलेखन : पत्रलेखनाचे स्वरूप व प्रकार, पत्रलेखनाचे बदलते स्वरूप - ई. पत्रव्यवहार, प्रात्यक्षिकासह पत्रलेखन ब) आकलन : <ul style="list-style-type: none"> ● आकलनाचे स्वरूप ● उताऱ्याचे आकलन ● कवितेचे आकलन ● प्रात्यक्षिकासह उतारा व कवितेवरील आकलन 	१५	१
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संदर्भ ग्रंथसूची :

अ.क्र.	ग्रंथाचे नांव	लेखक/संपादक	प्रकाशन
१	दलित साहित्याची वैचारिक पार्श्वभूमी	जनार्दन वाघमारे	स्वरूप प्रकाशन, औरंगाबाद
२	दलित साहित्य : एक अभ्यास	संपा. अर्जुन डांगळे	सुगावा प्रकाशन, पुणे
३	दलित कवितेचे नवे प्रवाह	महेंद्र भवरे	शब्दालय प्रकाशन, श्रीरामपूर
४	दलित कविता व दलित साहित्याचे सौंदर्यशास्त्र	म. सु. पाटील	पद्मगंधा प्रकाशन, पुणे
५	बदलते मराठी साहित्य व संस्कृती	संपा. विलास रणसुभे	श्रमिक प्रतिष्ठान, कोल्हापूर
६	साहित्य, भाषा आणि समाज	मिर्लिंद बोकिल	मौज प्रकाशन, मुंबई
७	मराठी कविता : आकलन आणि आस्वाद	नागनाथ कोत्तापल्ले	स्वरूप प्रकाशन, औरंगाबाद
८	आंबेडकरी साहित्य : स्थिती आणि स्थित्यंतरे	भगवान ठाकूर	आकांक्षा प्रकाशन, पुणे
९	सदाचार अर्थात नैतिक मूल्यांचे शिक्षण	संपा. रघुनाथ केंगार, दादासाहेब यादव	क्रांतिबा प्रकाशन, कराड
१०	व्यावहारिक मराठी	संपा. सयाजीराजे मोकाशी, रंजना नेमाडे	नागनालंदा प्रकाशन, इस्लामपूर
११	भाषिक सर्जन व उपयोजन	राजन गवस, अरूण शिंदे, गोमटेश्वर पाटील	दर्या प्रकाशन, पुणे
१२	व्यावहारिक मराठी	स्नेहल तावरे	स्नेहवर्धन प्रकाशन, पुणे
१३	प्रबोधनाची निवडक पत्रे	डॉ. श्यामसुंदर मिरजकर	नागनालंदा प्रकाशन, इस्लामपूर

प्रश्नपत्रिका स्वरूप

Pattern of Question Paper

एकूण गुण - ५० : Total Marks - 50

प्रश्न १	योग्य पर्याय निवडा	१० गुण
प्रश्न २	विभाग १ वरील दीर्घोत्तरी प्रश्न (दोन पैकी एक)	१० गुण
प्रश्न ३	विभाग २ वरील दीर्घोत्तरी प्रश्न (दोन पैकी एक)	१० गुण
प्रश्न ४	विभाग ३ वरील लघुत्तरी प्रश्न (तीन पैकी दोन)	१० गुण
प्रश्न ५	विभाग ४ वरील लघुत्तरी प्रश्न (चार पैकी दोन)	१० गुण

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

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For

Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

Shivaji University, Kolhapur
B.Com. Part I – Ability Enhancement Compulsory Course
(Compulsory English) (CBCS)
English for Business Communication

Detailed Syllabus
June 2018 onwards

Course Objectives:

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.

Semester –I (Paper-A)

Module - I

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

Module - II

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

Module - III

- A) Narration
- B) Panch Parameshvar - Premchand**

Module - IV

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

Division of Teaching hours (Total 60 Periods)

1. Communication Skills: 3 X 12 = 36 periods
2. Reading Comprehension: 6X4 = 24 periods

Pattern of Question Paper

SEMESTER I (Paper – A)

Total Marks: 50

Que. No.	Sub. Que.	Type of Question	Based on Unit	Marks
Q.1	A	Four multiple choice questions with four alternatives 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 (4 out of 6)	Prose and poetry units.	08
	B	Write short notes on the following in about 7 to 8 sentences each (3 out of 5)	Prose and poetry units.	09
Q.3	---	Do as directed. 4 different exercises to be set for 2 marks each.	Module I - A	08
Q.4	A	I) Describing places/daily routine II) Describing objects / persons (5 marks each).	Module II - A Description	10
	B	Question to be set on Narration	Module III - A	07

Shivaji University, Kolhapur
B.Com. Part I – Ability Enhancement Compulsory Course
(Compulsory English) (CBCS)
English for Business Communication

Detailed Syllabus
June 2018 onwards
Semester –II (Paper – B)

Module - V

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

Module - VI

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

Module - VII

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

Module - VIII

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

Division of Teaching (Total 60 Periods)

1. Communication Skills: 3 X 12 = 36 periods
2. Reading Comprehension: 6X4 = 24 periods

Pattern of Question Paper

SEMESTER II (Paper – B)

Total Marks: 50

Que. No	Sub. Que	Type of Question	Based on Unit	Marks
Q.1	A	Four multiple choice questions with four alternatives 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 (4 out of 6)	Prose and poetry units.	08
	B	Write short notes on the following in about 7 to 8 sentences each (3 out of 5)	Prose and poetry units.	09
Q.3		Questions to be set on Business Correspondence	Module V - A	10
	A	Question on Business / Mass Communication letters (5 marks)		
	B	Question on Social Communication letters. (5 marks)		
Q.4	A	Question to be set on Telephonic Communication	Module VI -A	08
	B	Question to be set on English for Specific Purposes	Module VII-A	07

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For
Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
Financial Accounting
Sem-I & Sem-II

Introduced from June 2018 and Onwards
(Subject to the modifications will be made from time to time)

B. Com. (CBCS Pattern)
Part- I (Semester I)
Financial Accounting Paper I
Core Course

Introduce from June-2018-19

Credits : 4

Course Inputs :

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

Unit II : Amalgamation of Partnership Firms **(15 Hours)**

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

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

B. Com.(CBCS Pattern)
Part- I (Semester- II)
Financial Accounting Paper- II
Core Course

Introduce from June-2018-19

Credits : 4

Unit I : Single Entry System - Conversion Method only

(15 Hours)

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

(15 Hours)

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

(15 Hours)

Unit IV : Computerized Accounting System :

Introduction to Computerized Accounting. Accounting softwares 'Tally'- preparation of Vouchers, Feeding of Data and Generating of various Reports

(15 Hours)

Suggested Readings :

1. Gupta R.L. and Radhaswamy M – 'Financial Accounting' Sultanchand and 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. Mheswari – 'Advanced Accountancy'
6. Compendium of statement and standard of Accounting. The institute of Chartered Accounts of India.
7. Rajan Chougule, Dhaval chougule –“ Theory and practice of Computer Accounting” Modern Publication, Kolhapur.

Note-

1- Practical Questions on unit no-2 to 4 from Sem. I and 1 to 3 from sem. II

2- Nature of Question paper will remain same as before

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

Equivalence

1	Financial Accounting Paper I Sem-I	1- Financial Accounting Paper I Sem-I
2	Financial Accounting Paper II Sem-II	2- Financial Accounting Paper II Sem-II

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For
Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
INSURANCE
Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

B. Com. (CBCS Pattern)
Part- I (Semester I)
INSURANCE Paper I
Generic Elective Course
Introduced from June-2018-19

Credits : 4

Objective : The objective of this course is to provide basic knowledge of principles and practice of insurance and life insurance.

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

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

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

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

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

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester II)
INSURANCE Paper- II
Generic Elective Course

Credits : 4

Objective :

The objective of this course is to enable students to know the fundamentals of general insurance.

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

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

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

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

Unit - 4 : **General Insurance Business in India** : Growth of general insurance business after privatization . Evaluation of performance of public and private companies- Foreign Direct Investment (FDI) in insurance business- merits and demerits, current scenario - Bancassurance . (15 Hours)

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

List of Reference books (Paper I & II)

1. G.S. Panda-' Principles and Practices of Insurance' Kalyani Publishers , Ludhiana
2. M. Arifkhan -'Theory 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.

Equivalence in accordance with titles and contents of paper

(For CBCS semester pattern of new syllabus)

Sr. No.	Title of Old Paper	Title of New Paper
1	Insurance Paper-I (Sem-I)	Insurance Paper- I (Sem-I)
2	Insurance Paper-II (Sem-II)	Insurance Paper- II (Sem-II)

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962

NAAC 'A' Grade

Syllabus For

Bachelor of Commerce

B.Com. Part-I

CBCS Pattern

Management Principles and Applications

Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

B.Com. Part-I
Semester I
As per CBCS Pattern
Introduced from June 2018-19
Management Principles and Applications -Paper-I
Core Course

Duration: 2 hrs.

Marks: 50

Lectures : 60

Objective:

1. To provide the student with an understanding of basic management concepts, principles and practices.
2. To provide the student with detailed understanding of basic management functions.

Unit 1: Introduction to the Management:

Lectures-15

Meaning, Definition and Need for Study

- Contribution towards development of Management Theory

- Elton Mayo- Hawthorne Experiment- its implications and limitations
- Peter Drucker – M.B.O

Different Approaches to Management its use and limitations-Behavioral Approach, Systems Approach, Contingency Approach

Unit 2: Planning and Decision Making

Lectures-15

Meaning and Definition of Planning - Types of Planning – Steps in Planning Process

Environmental Analysis and diagnosis (Internal and external environment) –Definition, Importance and SWOC Analysis.

Decision Making- concept- importance; Decision-making Process, Perfect Rationality and bounded rationality, Techniques of Decision making -qualitative and quantitative

Unit 3: Organizing

Lectures- 15

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

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

Centralization and Decentralization - Meaning, Merits and Demerits

Organization Structure -line, line and staff, and functional, Network organization structure.

4: Direction and Communication

Lectures- 15

Direction- Meaning, Elements, Principles & Techniques

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

Suggested Readings:

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. Organisation and Management- Dr. C.B. Gupta
12. Business Organisation and Management –M.C.Shukla
13. Essentials of Management- Koontz and O' Donnell
14. Management: Stoner
16. Management: Moshal
17. Principles of Management- P.C. Tripathi and P.H.Reddy
18. Management- Principles and practice- Shriniwas & Chunawala
19. Principles of management: Terry,G.R.and Stephen Franklin

Syllabus For
B.Com. Part-I
Semester II
As per CBCS Pattern
Introduced from June 2018-19
Management Principles & Application -Paper-II
Core Course

Duration: 2 hrs.

Marks: 50

Lectures : 60

Objective:

1. To provide the student with an understanding of basic management concepts, principles and practices.
2. To provide the student with detailed understanding of basic management functions

Unit 1: Motivation -

Lectures: 20

Motivation: Concept, Importance, extrinsic and intrinsic motivation; Theories of Motivation - Maslow's Need-Hierarchy Theory; Herzberg's Two-factor theory, Douglas McGregor's Theory X and Theory Y and William Ouchi's theory Z.

Unit 2: Leadership

Lectures: 20

Leadership - Concept, Importance, Theories of Leadership -Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory. Leadership Styles- Autocratic, Democratic and Free rein. Leadership styles of Shivaji Maharaj, Mahatma Gandhi, Dr. Babasaheb Ambedkar.

Unit 3 :Co-ordination and Control: Lectures :10

Co-ordination – Concept – Need – Techniques of establishing co-ordination. Control-Concept, Process, Limitations .Principles of Effective Control. Techniques of Control –Traditional Modern.

Unit 4 :Emerging issues in Management:

Lectures: 10

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

Suggested Readings:

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- Shriniwas&Chunawala
20. Principles of management: Terry,G.R.and Stephen Franklin

Equivalence

B. Com. Part-I – Semester I and II

Pre-Revised Course	Revised Course
1-PRINCIPLES OF BUSINESS MANAGEMENT Paper –I	1- Management Principles & Application Paper –I
2-PRINCIPLES OF BUSINESS MANAGEMENT Paper –II	2- Management Principles & Application Paper -II

UNITS & PERIODS ALLOTTED

Units No. of Periods

Unit - 1. 15

Unit - 2. 15

Unit - 3. 15

Unit - 4. 15

Total Periods 60

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962
NAAC 'A' Grade
Syllabus For
Bachelor of Commerce
B.Com. Part-I
CBCS Pattern
MICRO ECONOMICS
Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester I)
MICRO ECONOMICS Paper I
Core Course
Introduce from June-2018-19

Credits : 4

Objective- 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.

Learning Outcomes – The student should be able to apply tools of consumer behaviour and firm theory to business situation.

Unit I: Demand and Consumer behaviour (15 Hours)

Concept of demand.

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

Unit II: Demand forecasting: (15 Hours)

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

Unit III: Production function- (15 Hours)

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

Unit IV: Cost of production and Revenue: (15 Hours)

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.

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester II)
MICRO ECONOMICS Paper II
Core Course

Credits : 4

Objective- 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.

Learning Outcomes – The student should be able to apply tools of consumer behaviour and firm theory to business situation.

Unit I: Perfect competition: (15 Hours)

Meaning -Equilibrium of firm in short run and long run.
Equilibrium of industry in short run and long run.
Measuring producer's surplus under perfect competition.

Unit II: Monopoly : (15 Hours)

Meaning. Price determination under monopoly.
Concept and types of price discrimination.
Measurement of monopoly power.

Unit III : Monopolistic competition and Oligopoly (15 Hours)

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

Unit IV: Factor Pricing (15 Hours)

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.

Reference Books:**Sem. I and II**

- 1 Lipsey R.G. and K. A. Criystal ; ‘Economics’ ,Oxford University perss.
- 2 Bilas,Richard A, ‘Micro Economic Theory,A Graphical Analysis’ McGraw HillBook Co.Kogakusha co ltd.
- 3 Amita Sachdeva, ‘Micro Economics’ Kusum Lata Publishers.
- 4 Alfred Marshall, ‘Principals of Economics’
- 5 Boulding E. K. ‘Economic analysis’
- 6 A W Stonier and D C Hague ‘A Textbook of Economics’
- 7 Chamberlin E.H. ‘Economic Theory of Monopolistic Competition’
- 8 Baumol W. L. ‘Economic Theory and Operation Analysis’
- 9 M. L. Jhingan, ‘Advanced Economic Theory’
- 10 K. K. Dewett ‘ Modern Economic Theory’
- 11 K. P. M. Sundaram and M. C. Vaish, ‘Principles of Economics’
- 12 Samuelsson, ‘Economics’
- 13 Mrs. Joan Robinson, ‘Economics of Imperfect Competition’
- 14 J.S.Stigler , ‘Theory of Price’
- 15 H.L.Ahuja, ‘Advanced Economic Theory’
- 16 M.L.Seth, ‘Micro Economics’

Note: Latest edition of text books shall be used

Note: 60 lectures including tutorial work.

Equivalence

Sr. No	Old paper	New paper
1	Business Economics Paper I	Micro Economics Paper I
2	Business Economics Paper II	Micro Economics Paper II

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd 1962

NAAC 'A' Grade

Syllabus For

Bachelor of Commerce

B.Com. Part-I

CBCS Pattern

PRINCIPLES of MARKETING

Sem-I & Sem-II

Introduced from June 2018 and Onwards

(Subject to the modifications will be made from time to time)

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester I)
PRINCIPLES of MARKETING Paper I
Generic Elective Course
Introduced from June-2018-19

Credits : 4

Objective : The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

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

(15 Hours)

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

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

(15 Hours)

Unit : III – Rural marketing : Growing importance; Distinguishing characteristics of rural marketing ; Understanding rural consumers and rural markets. marketing mix planning for rural markets .

(15 Hours)

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

(15 Hours)

Shivaji University Kolhapur
B. Com. (CBCS Pattern)
Part- I (Semester II)
PRINCIPLES of MARKETING Paper II
Generic Elective Course

Credits : 4

Objective : The objective of this course is to provide basic knowledge of 4P's of marketing and retailing

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

Unit : II –a) Pricing : Significance. Factors affecting price of a product. Pricing policies and Strategies.
b) Nature and Importance of promotion; promotion tools : advertising, personal selling, public relation & sales promotion -concept and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. .
(15 Hours)

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

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

List of Reference Books -Principles of Marketing Paper-I &II
(Semester I & II)

- 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 Stantion and Ajay Pandit. Marketing Concepts and Cases. (Speical Indian Edition)
- 3- McCarthy, E Jerome and William D. Perreault, Basic Markting. Richard D. Irwin.
- 4- Lamb, Charles W, Joseph F. Hair, Dheeraj Sharma and Carl McDaniel Marketing :A South Asian Perspective Cengage Learning.
- 5- Pride William M. , D.C. Ferell. Marketing: Planning, Implementation & Control . Cengage Learning .
- 6- Majaro, Simon. The Essence of Marketing Perentice Hall, New Delhi
- 7- Zikmund William G and Michael D's Amico. Marketing :Creaing 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, Cengage Leaening

Note- Latest edition of text books may be used.

Equivalence in accordance with titles and contents of paper

(For CBCS semester pattern of B.Com. (Hons) .new syllabus)

Sr. No.	Title of Old Paper	Title of New Paper
1	PRINCIPLES of MARKETING Paper-I (Sem-I)	PRINCIPLES of MARKETING Paper-I (Sem-I)
2	PRINCIPLES of MARKETING Paper-II (Sem-II)	PRINCIPLES of MARKETING Paper-II (Sem-II)



SHIVAJI UNIVERSITY, KOLHAPUR-416 004. MAHARASHTRA
PHONE : EPABX-2609000 website- www.unishivaji.ac.in
FAX 0091-0231-2691533 & 0091-0231-2692333 – BOS - 2609094
शिवाजी विद्यापीठ, कोल्हापूर – 416004.
दुरध्वनी (ईपीएबीएक्स) २६०९००० (अभ्यास मंडळे विभाग- २६०९०९४)
फॅक्स : ००९१-०२३१-२६९१५३३ व २६९२३३३, e-mail: bos@unishivaji.ac.in

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

Date : 02/07/2020

Outward No. : No 1452

To,

The Principal
Affiliated (Commerce & Management) College
Shivaji University, Kolhapur

**Subject : Regarding syllabi of B. Com. Part-II 1) Business Management (Entire)
(Sem. III & IV) 2) Bank Management (Entire) (Sem. III & IV) Choice Based
Credit System (CBCS) degree programme under the Faculty of Commerce &
Management.**

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 1) Business Management (Entire) (Sem. III & IV) 2) Bank Management (Entire) (Sem. III & IV) Choice Based Credit System (CBCS) under the Faculty of Commerce & Management.**

This syllabi shall be implemented from the academic year 2020-2021 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. Registrar

Encl : As above

Copy to,

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

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd. 1962

NAAC 'A' Grade

Faculty of Commerce and Management

Syllabus For

B. Com. Part – II (CBCS)

Business Management (Entire) (Sem III & IV)

(To be implemented from June 2020 onwards)

(Subject to the modifications that will be made from time to time)

Shivaji University, Kolhapur
B.Com (Business Management) (CBCS Entire) PART II
Syllabus
Semester –III

B.Com. Business Management (Entire) (CBCS) Semester III Paper No- CC-B1 Subject : Accountancy Paper-III (Cost Accounting)		
Course Outcomes: <ol style="list-style-type: none"> 1. To understand the basic concepts of cost accounting 2. To classify the costs 3. To apply the cost accounting principles in cost accounting of materials 4. To know the application of cost accounting in calculation of labor cost and overheads 		
Unit		Contact Hours
I	Meaning and Scope of Cost Accounting: <ol style="list-style-type: none"> A) Basic Cost concept- Elements of cost, Classification of cost B) Preparation of Cost Sheet C) Activity Based Costing D) Materials Control- Steps Involved -Materials and Inventory – Techniques of Material/Inventory Control 	15
II	Labor Cost Control- <ol style="list-style-type: none"> A) Direct and Indirect Labor, Steps Involved B) Treatment of Idle Time, Holiday Pay, Overtime etc. in Cost Accounts C) Wage payments, Incentives Plan 	15
III	Overheads: <ol style="list-style-type: none"> A) Meaning and Classification of Overheads B) Stages Involved in Distribution of Overheads C) Methods of Absorption of Overheads D) Treatment of Under and Over Absorption of Overheads. 	15
IV	Methods of Costing <ol style="list-style-type: none"> A) Introduction and Basic Problems of Single Output Costing B) Introduction and Basic Problems of Job Costing C) Introduction and Basic Problems of Process Costing D) Introduction and Basic Problems of Joint Products and By-products 	15
	References:- <ol style="list-style-type: none"> 1) B.S. Khanna, I.M. Pandey, G.K. Ahuja and M.N. Arora – Practical Costing, S.Chand and Company, Ltd., New Delhi. 2) Baneerjee, Cost Accounting-Theory & Practice, Prentice Hall of India, N. Delhi. 3) Dr. S.N. Maheswari – Advanced Cost Accounting, Sultan Chand and Sons, New Delhi. 4) Horngreen C.T.: Cost Accounting, Management Emphasis, Prentice Hall of India Pvt. Ltd, New Delhi. 5) Lal Jawahar.: Cost Accounting, Tata McGraw Hill, New Delhi. 6) N.K. Prasad: Principles and Practice of Cost Accounting, Book 	

	Syndicate Pvt. Ltd. Calcutta 7) Prof. Subhas Jagtap : Practice in Advanced. Costing and Management, Accounting Niraii Prakashan, Pune 8) R.S.N. Pillai and V. Bagavathi – Cost Accounting, S. Chand and Company Ltd. New Delhi. 9) Ravi M. Kishore : Advanced Cost Accounting and Cost Systems Taxmann, New Delhi.	
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	B.Com. Business Management (Entire) (CBCS) Semester –III Paper No- CC – B3 Subject: QUANTITATIVE TECHNIQUES FOR BUSINESS Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each) Course Outcomes: 1. To impart the knowledge of tools used in Financial and Business mathematics 2. To acquaint the students with the statistical tools for organizing data and its analysis.	
Unit		Contact Hours
I	Financial Mathematics A) Simple and Compound Interest B) Future Value and effective rate of interest. C) Annuity D) Present value of annuity	15
II	Business Mathematics A) Ratios B) Proportions C) Designing Linear Programming Problem D) Solving Simultaneous equations involving 2 variables	15
III	Statistical Representation of data A) Tabular representation of Data B) Diagrammatic representation- Tally Marks, Histogram, C) Pie Chart, Graph D) Measure of Frequency Distribution – Mean, Median, Mode	15
IV	Statistical Analysis A) Measure of Dispersion B) Correlation C) Regression D) Time Series Analysis- Trends	15
	References: 1) Business Mathematics, Venna G. R. , New Age International (P) Limited Publishers, New Delhi. 2) Elements of Calculus, Bhagvat and Pawate. 3) Business Mathematics, . Kumbhojkar G. V. 4) Business Mathematics, Soni R. S. 5) Business Mathematics, Kapoor V. K., Sancheti D. C	

	B.Com. Business Management (Entire) (CBCS) Semester –III Paper No- CC – B5 Subject: Business Regulatory Framework I Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each) Course Outcomes: 1. To impart knowledge of the basic concepts, terms & provisions of Mercantile and Business Laws. 2. To acquaint the students with the provisions of sale of goods act and Indian Partnership Act	
Unit		Contact Hours
I	Introduction to Mercantile Law A) Law of Contract and basic definitions B) Essentials of a Valid Contract C) Kinds of Contracts D) Discharge of Contract	15
II	Special Contracts A) Indemnity & Guarantee B) Bailment C) Pledge D) Law of Agency	15
III	Sale of Goods Act A) Nature and essentials of Contract of Sale of Goods B) Conditions and Warranties C) Transfer of Property (Ownership) D) Performance of Contract of Sale: Delivery of the Goods	15
IV	The Indian Partnership Act, 1932 A) Indian Partnership Act, 1932 B) Formation of Partnership C) Relations of Partners D) Dissolution of Partnership and Firms	15
	References: 1) Business Regulatory Framework-Dr. G.K. Varshney 2) Business Regulatory Framework-Dr. B.K. Singh, Dr. A. Tiwari	

<p align="center">B.Com. Business Management (Entire) (CBCS) Semester –III</p> <p align="center">Paper No- CC – B7 Subject: Modern Management Practices Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each)</p> <p>Course Outcomes: 1) To make students familiar with the modern management practices being used by the corporate world. 2) To expose the students to importance and applicability of various modern management techniques like TQM, Benchmarking and BPR.</p>		
Unit		Contact Hours
I	<p>Total Quality Management (TQM): A) Concept and evolution of TQM B) Concept of quality C) Elements of TQM D) Principles of guiding TQM</p>	15
II	<p>Benchmarking and Business Process Reengineering A) Meaning and Concept of Benchmarking B) Steps in Benchmarking Process C) Concept of Business Process Reengineering D) Elements and Steps involved in BPR</p>	15
III	<p>Time and Event Management A) Meaning, Importance of Time Management B) Techniques of Time Management, C) Concept and Importance of Event Management D) Types of Events</p>	15
IV	<p>Quality Standards A) Meaning and Importance of six sigma B) Steps in implementing six sigma C) Meaning and Importance of ISO quality standards D) 20 elements of ISO – 9000</p>	15
	<p>References: 1) Management – Stoner, Freeman, Gilbert, (Prentice Hall) 2) Management – Ricky W. Griffin. 3) Management Today – Gone Bulton and Manaf Thakur, 4) Managing Corporate Ethics – Agnilar F. 5) Practice of Management – Peter Drucker 6) Business Policy and Strategic Management – Azar Kazmi 7) Competitive Advantage – Porter, M.E. 8) Management Policy and Strategic Management Concepts Skills and Practices – R.M. Srivastava. 9) Total Quality Management – K. SHRIDHARA BHAT Himalaya Publishing House. 10) Strategic Management – Robert Pitts & David Lei Thompson- Indian Edition (4th Ed)</p>	
<p align="center">B.Com. Business Management (Entire) (CBCS) Semester –III</p>		

	Paper No- AECC-C3 Subject: Human Resource Management Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each) Course Outcomes: The students will be able to understand 1. Basic concepts, principles & functions of Human Resources Management. 2. Procurement process of human resources 3. Importance of training and development for the employees 4. Importance of performance appraisal for the employees and organization	
Unit		Contact Hours
I	Introduction to Human Resource Management (HRM): A) Nature and Scope of Human Resource Management B) Objectives and Importance of Human Resource Management C) Functions of Human Resource Management D) HR Manager- Role and Responsibilities of HR Department	15
II	Human Resource Planning (HRP) A) Concept and Objectives B) Need for Human resource planning C) Process of HRP D) Job Description -Meaning, Purpose and contents	15
III	Recruitment and selection A) Recruitment -Meaning and Process of recruitment B) Sources of recruitment (Internal and external) C) Selection - Meaning and steps in selection process D) Induction Programme– Objectives and benefits	15
IV	Employee Training And Appraisal A) Employee Training – 1. Meaning and need of training 2. Methods of training B) Job Evaluation – meaning C) Promotion, Transfer, Job Rotation and Job enrichment. D) Performance Appraisal - Meaning and purpose of performance appraisal.	15
	References: 1) Human Resource Management by - Dr.C.B Gupta 2) Personnel Management - Edwin Flippo 3) Human Resource Management -Gary Dessler- 4) Human Resource Management- Text and Cases,- K. Aswathappa 5) Human Resource Management - P.SubbaRao 6) Human Resource Management: Text and Cases - VSP Rao 7) Management of Human Recourse – R.S. Diwivedi 8) Human Resource Management by S. S. Khanka, S. Chand & co., New Delhi	

B.Com. Business Management (Entire) (CBCS) Semester –III

	<p style="text-align: center;">Paper No- AECC – C5 Subject: Business Management Paper –VI (Financial Management)</p> <p style="text-align: center;">Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each)</p> <p>Course Outcomes: 1. To understand various concepts related to financial management. 2. To acquaint the students with the various tools and techniques in the area of finance.</p>	
Unit		Contact Hours
I	<p>Introduction to Financial Management A) Concept of Finance B) Definition of Financial Management C) Goals of Financial Management D) Finance and other related disciplines</p>	15
II	<p>Objectives of a Firm A) Introduction B) Profit Maximization C) Shareholders' Wealth Maximization (SWM) D) Functions of Financial Manager</p>	15
III	<p>Capital structure planning A) Meaning and Factors affecting the capital structure B) Different Sources of Finance and its Types C) Concept and measurement of cost of capital D) Measurement of specific costs and Weighted average cost of capital</p>	15
IV	<p>Capital Budgeting A) Meaning and significance of Capital Budgeting B) Time Value of Money C) Methods of Evaluating Project- Traditional D) Methods of Evaluating Project- Modern</p>	15
	<p>References: 1) Financial Management – Prasanna Chandra 2) Financial Management – I.M.Pandey 3) Financial Management – Khan & Jain</p>	

Semester –IV

	B.Com. Business Management (Entire) (CBCS) Semester –IV Paper No- CC – B2 Subject: Accountancy Paper-IV (Management Accounting) Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each) Course Outcomes: 1. To acquire knowledge of Management Control System and Techniques.	
Unit		Contact Hours
I	Introduction to Management Accounting A) Meaning, Features of Management Accounting B) Scope, Importance of Management Accounting C) Financial accounting Vs. Management Accounting D) Cost accounting Vs. . Management Accounting	15
II	Standard Costing A) Meaning, Steps in setting up of standard costs B) Practical Problems on Material Cost Variance C) Practical Problems on Labor Cost Variance D) Practical Problems on Overhead Cost Variance	15
III	Marginal Costing A) Meaning, Features of Marginal Costing B) Break even analysis C) Profit Volume Ratio D) Margin of safety	15
IV	Cash Flow Statement A) Meaning, Uses of Cash Flow B) Practical problems on Cash Flow	15
	Reference Books: Cost Accounting - B. K. Bhar Cost Accounting - Jain & Narang Cost Accounting - Taxman Principles of Management Accounting - Manmohan Goyal Management Accounting - I. M. Pandey Cost & Management Accounting - Jain & Narang	

	<p align="center">B.Com. Business Management (Entire) (CBCS) Semester –IV</p> <p align="center">Paper No- CC – B4 Subject: Research Methodology</p> <p align="center">Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each)</p> <p>Course Outcomes: 1. To impart knowledge of basics of research methodology 2. To acquaint students with concepts of research design and data collection 3. To introduce students to report writing.</p>	
Unit		Contact Hours
I	<p>Basics of Research A) Meaning of Research B) Importance of Research C) Types of Research D) Research Process</p>	15
II	<p>Research Design A) Meaning of Research Design B) Features of good Research Design C) Formulation of research problem D) Formulation of Hypothesis.</p>	15
III	<p>Data Collection A) Meaning and Types of Data B) Methods of Data collection C) Sources of Primary Data D) Sources of Secondary Data</p>	15
IV	<p>Report writing A) Meaning of Reports B) Types of Reports C) Layout of project Report. D) Executive Summary</p>	15
	<p>References: 1) Michael V.P., ‘Research Methodology in Management’, Himalaya Publishing House, New Delhi. 2) Krishnaswami O.R. and Ranganatham M., ‘Methodology of Research in Social Sciences’, Himalaya Publishing House, New Delhi. 3) Kothari C.R., ‘Research Methodology – Methods and Techniques’, New Age International Publishers. 4) Pauline V. Young, ‘Scientific Social Surveys and Research’, Prentice-Hall of Indian Pvt. Ltd., New Delhi. 5) Sachdeva J.K., Business Research Methodology, Himalaya Publishing House, 2nd revised, 2011. 6) Gupta S.P., Statistical Methods, Sultan Chand & Sons.</p>	

<p align="center">B.Com. Business Management (Entire) (CBCS)</p> <p align="center">Semester –IV</p> <p align="center">Paper No- CC – B6</p> <p align="center">Subject: Business Analytics</p> <p align="center">Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each)</p> <p>Course Outcomes:</p> <ol style="list-style-type: none"> 1. To acquaint the students with the subject of Business Analytics 2. To impart the knowledge of the role of Business Analyst 3. To impart the knowledge of the role of IT and IT Applications in business. 4. To acquaint the students with the trends in Business Analytics. 		
Unit		Contact Hours
I	<p>Introduction to Business Analytics</p> <ol style="list-style-type: none"> A) Meaning of Business Analytics B) Components of Business Analytics C) Types of Business Analytics D) Challenges in implementation of Business Analytics 	15
II	<p>Business Analyst</p> <ol style="list-style-type: none"> A) Meaning of Business Analyst B) Role of Business Analyst C) Skills of a good business Analyst D) Key functions of Business Analyst 	15
III	<p>Information Technology Application in Business</p> <ol style="list-style-type: none"> A) Core Business Processes B) Key purpose of using IT in Business C) Information users and their Requirements D) Enterprise Applications 	15
IV	<p>Trends in Business Analytics</p> <ol style="list-style-type: none"> A) Concept of Big Data B) Meaning of Artificial Intelligence C) Concept of Deep Learning D) Meaning of Internet of Things and its usage. 	15
	<p>References:</p> <ol style="list-style-type: none"> 1. RN Prasad, Seema Acharya, 'Fundamentals of Business Analytics', Wiley 2. Haydn Thomas – Demonoid, 'Business Analysis Fundamentals', Pearson 	

	<p align="center">B.Com. Business Management (Entire) (CBCS)</p> <p align="center">Semester –IV</p> <p align="center">Paper No- CC – B8</p> <p align="center">Subject: International Business</p> <p align="center">Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each)</p> <p>Course Outcomes:</p> <ol style="list-style-type: none"> To introduce the students to International Business as well as recent trends in India’s Foreign Trade. To make them familiar with various theories of International Trade and also the various International organization 	
Unit		Contact Hours
I	<p>Introduction to International Business</p> <ol style="list-style-type: none"> Globalization and its growing importance in the world economy Impact of globalization National and foreign environments and their components – economic, cultural and political-legal environments Global trading environment–recent trends in world trends in world trade in goods and services; Trends in India’s foreign trade 	15
II	<p>Theories of International Trade and International Organizations</p> <ol style="list-style-type: none"> Tariff and non-tariff and non-tariff measures Balance of payment account and its components WTO – objectives, principles, organizational structure, functions World Bank and IMF 	15
III	<p>International Financial Environment</p> <ol style="list-style-type: none"> International financial system and institutions Foreign exchange markets and risk management Foreign investments–types and flows Foreign investment in Indian perspective 	15
IV	<p>Developments and Issues in International Business</p> <ol style="list-style-type: none"> Outsourcing and its potentials for India Strategic alliances, mergers, and acquisitions Role of IT in international business International business and ecological considerations 	15
	<p>References:</p> <ol style="list-style-type: none"> Soderston, B.O. and Reed, G.: International Economics.. Salvatore, D.: International Economics Kindleberger, B.: International Economics... Srinivasan, T. N.: Developing Countries and Multilateral Trading System, OUP, Delhi Meir, G. M.: Leading Issues in Economic Development Francies Cherunilam, “International Business – Text and Cases”, PHI Pvt. Ltd, New Delhi V. K. Bhalla, S. Shiva Ramu, International Business, Environment and Management, Anmol Publications Pvt Ltd, New Delhi V Sharan, , International Business,, Pearson Education, New Delhi Recent Articles on WTO 	

<p align="center">B.Com. Business Management (Entire) (CBCS)</p> <p align="center">Semester –IV</p> <p align="center">Paper No- AECC-C4</p> <p align="center">Subject: Business Management Paper VII (Information Technology)</p> <p align="center">Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each)</p> <p>Course Outcomes: The students will be able to understand</p> <ol style="list-style-type: none"> 1. Basics knowledge related to computers. 2. Prepare documents, files and folders using Ms-Words, MS-Excel 3. Prepare power point presentations 4. Basics related to E-commerce 		
Unit		Contact Hours
I	<p>Introduction to Computer:</p> <ol style="list-style-type: none"> A) Computer -definition , meaning and characteristics B) Generation of computers and Types of computer C) Concept of Hardware and software D) Types of memory, Input- output devices and Storage devices 	15
II	<p>MS-Word And MS- PowerPoint :</p> <p>MS-Word</p> <ol style="list-style-type: none"> A) Introduction to Word, Features B) Utilities: Formatting Documents, Mail merge, Tables <p>MS- PowerPoint</p> <ol style="list-style-type: none"> A) Introduction to PowerPoint and its Components B) Utilities: Presentations, Animations, Slide transitions , other effects and tools 	15
III	<p>MS-Excel and Email</p> <p>MS-Excel</p> <ol style="list-style-type: none"> A) Introduction to Excel, Components B) Utilities: Spreadsheets, Functions, Formulas, Formatting and Charts, Filters and conditional Formatting <p>Email</p> <ol style="list-style-type: none"> A) Concept of email, Features, Parts, Inbox, Sent mail, Drafts, Bin B) Utilities: Replying, cc-bcc, Attaching Documents and media, Saving on drive, Signature 	15
IV	<p>E-Commerce:</p> <ol style="list-style-type: none"> A) Introduction to E-Commerce B) Components of E-Commerce C) Types of E-Commerce D) Technologies Used E) Benefits of E Commerce 	15
	<p>References:</p> <ol style="list-style-type: none"> 1. Fundamentals of Computer by P.K.Sinha 2. Computer Fundamentals by Anita Goel (Pearson publications) 3. Fundamentals of Computer – V.Rajaraman 4. Fundamentals of Computer – E Balguruswami (McGraw Hill education) 	

	5. MS – OFFICE -97 By Gini Courter and Annette Marquis, BCB publication. 6. Computer Today – S. Basndara	
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	B.Com. Business Management (Entire) (CBCS) Semester –IV Paper No- AECC-C6 Subject: Production Management Credits -4 (Marks 50, Hours-60, No. of lectures = 75, of 48 mins. Each) Course Outcomes: : The students will be able to understand 1. To provide students with various elements underline the basic functions of operations management. 2. Analyze different issues relating to facility locations & layout. 3. Understand various aspects relating to Operations Planning and Control, Materials Management 4. To familiarize the students with various aspects of quality management.	
Unit		Contact Hours
I	Introduction to Production Management : A. Nature & Scope of production management B. Importance and basic functions of production management C. Factors affecting productivity, D. Types of productivity and challenges	15
II	Facilities Management A. Meaning and importance of ideal location B. Factors affecting selection of location C. Types of Plant Layout D. Benefits & limitations of different plant layouts	15
III	Production Planning and Control (PPC) A. PPC- meaning and Objectives of PPC B. Steps involved in Production ,Planning and control C. Introduction to PERT/CPM D. Introduction to materials management,	15
IV	Quality Management : A. Introduction to quality management an its importance B. Factors affecting quality C. Quality control and inspection - Objectives D. Introduction to Total Quality Management (TQM)	15
	References :- 1) Production & Operations Management- Chunawala, S. A., Patel, D. R 2) Production & Operations management - R. Pannerselvam 3) Operations management - Aswathappa K. Bhat , K. Sridhara. 4) Production & Operations Management - Cherry, S. M. 5) Production and Operations Management, Tata McGraw Hill Education Pvt. Ltd., New Delhi.	

SHIVAJI UNIVERSITY, KOLHAPUR.



NAAC 'A' Grade

Faculty of Commerce and Management

Syllabus For

B. Com. Part – III (Sem V & VI) (CBCS)

(To be implemented from June 2020 onwards)

(Subject to the modifications that will be made from time to time)

Shivaji University, Kolhapur
B.Com (CBCS Pattern) Part – III (Semester-V)
Modern Management Practice- Paper-I

Core Course

Introduced From June- 2020

Credit - 4

Objectives:

1. To impart knowledge of modern management
2. To understand concepts of CRM
3. To know the concepts of emotional and social intelligence
4. To understand the concept of lean and talent management

Unit-I	<p>Contribution to Modern Management Practice</p> <ol style="list-style-type: none"> a. Concept of Modern Management b. Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation c. Contribution of C.K. Prahalad : The Fortune at the Bottom of the Pyramid. d. Michael Porter : competitive advantage. 	15 periods
Unit-II	<p>Emotional and Social Intelligence in Management</p> <ol style="list-style-type: none"> a. Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence, emotional intelligence skills b. Social intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence, Models of emotional and social intelligence: 	15 periods
Unit-III	<p>Customer Relationship Management (CRM) and Supply Chain Management (SCM)</p> <ol style="list-style-type: none"> a. Customer Relationship Management (CRM) : Concept, Importance, Elements, Process, e-CRM b. Supply Chain Management (SCM): Concept, Importance, Components, Process, Benefits of SCM 	15 periods
Unit-IV	<p>Lean Management and Talent Management</p> <ol style="list-style-type: none"> a. Lean Management: Concept, Principles, Benefits and disadvantages, tools of lean Management, lean management best practices b. Talent Management: Concept, Importance, Process, Components, benefits 	15 periods

Shivaji University, Kolhapur

B.Com (CBCS Pattern) Part – III (Semester-VI)

Modern Management Practice- Paper-II

Core Course

Introduced From June- 2020

Credit - 4

Objectives:

1. To impart knowledge of total quality management
2. To understand the Japanese and Chinese Management Practices
3. To know the concept of Event and Performance Management
4. To understand the concept of time and stress management

Unit-I	Total Quality Management (TQM) and Quality Standards a. Total Quality Management (TQM) : Concept, Principles, Elements of TQM, Benefits and Disadvantages of TQM b. Quality Standards: Benchmarking(concept and types) Six Sigma,(concept and levels) ISO: 9000, (Importance and elements)	15 periods
Unit-II	Japanese and Chinese Management Practice a. Japanese Management: Concept, Characteristics and 8 Key Japanese Quality Management techniques b. Chinese management: Concept, Characteristics, Chinese Leadership Style, Difference between Chinese and Western Management	15 periods
Unit-III	Event and Performance Management a. Event Management: Concept, Importance, Procedure, Types of events, benefits of event Management b. Performance Management : Concept, Evolution, Need, Process of Performance Management	15 periods
Unit-IV	Time and Stress Management a. Time Management: Concept, Importance, Techniques b. Stress Management: Meaning of Stress, Causes, Effects, Techniques of stress management	15 periods

Paper I : CC-C3 : Business Regulatory Framework

Credit –I	Law of Contract- 1872	Hours
	Definition of Business Law and its sources Definition of contract, Essential element and Kinds of Contract Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of objectives, Void Contracts Discharge of Contract, Remedies for breach of contract	15 Hrs
Credit-II	Labour Laws	15 Hrs
	A) Employees Provident Fund Act- 1952- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances	5 Hrs
	B) Employees State Insurance Act-1948- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances	5 Hrs
	C) Payment of Gratuity (Amendment)Act-2018- Meaning and its applicability criteria, Rates of Contribution , Payment calculation, Mandatory Records, Consequences of Non compliances	5 Hrs
Credit-III	Sale of Goods Act,1932 and Goods and Services Tax(GST)	15 Hrs
	A) Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale	10 Hrs
	B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns , Consequences of Non compliances	5 Hrs
Credit- IV	Indian Partnership Act-1932 and Limited Liability Partnership Act-2008	15 Hrs
	A) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners.	5 Hrs
	B) Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.	10 Hrs

Reference-

- 1) Business Law- Kavita Krishnamurthi
- 2) Essentials of Business and Industrial Laws- B.S. Moshal
- 3) Business Law- M.C. Kuchhal
- 4) Elements of Mercantile Law- N.D. Kapoor
- 5) Mercantile Law- Arun Kumar
- 6) Mercantile Law- S.S.Gulshan
- 7) The Principles of Mercantile Law- Avtarsingh
- 8) Commercial and Industrial Law-A.K. Sen and J.K. Mitra
- 9) Textbook on Indian Partnership Act with Limited Liability Partnership Act- by Madhusudan Saharay
- 10) GST – Law and Procedure by Anananday Mishra – Taxman

Paper II : CC-C4 : Business Regulatory Framework

Credit- I	Company Act- 2013 Meaning, Features and Types of Company, Process of Incorporation of Company, Role, Responsibilities and Powers of Directors, Auditors and Company Secretary. Rights of Share holders, Company meetings and Resolutions Winding up of Company	15 Hrs
Credit-II	Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002	15 Hrs
	A) Security Exchange Board of India Act-1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities	5 Hrs
	B) Consumer Protection Act-1986- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.	5 Hrs
	C) Competition Act-2002- Objectives, Powers and duties of Competition Commission	5 Hrs
Credit-III	Business Transactions and Cyber Laws	15 Hrs
	a) E-commerce: Nature, formation, legality and recognition b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts) c) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature d) Cyber crimes and offences e) Penalties for cyber crimes	
Credit-IV	Negotiable Instrument (Amendment) Act-2015	15 Hrs
	Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds- Dishonour of Negotiable instrument and its consequences and Remedies thereon	

Reference Books:

- 1) Business Law- M.C. Kuchhal
 - 2) Business Law- KavitaKrishanmurthi
 - 3) Cyber Laws- Dr. Farooq Ahmed
 - 4) Elements of Company Law- V.S. Datey
 - 5) The Consumer Protection Act- ArshadSubzawari
 - 6) The Consumer Protection Act- C.M. Dhopare
 - 7) Cyber Laws- Krishna Kumar
 - 8) Consumer Protection Act- Niraj Kumar
 - 9) SEBI Act- Agarwal and Baby- Taxman
 - 10) Competition Act- Dr.Rattan- Bharat Publication
- Concerned Bare Act should be referred

Nature of Question Paper

Total Marks-40

Instructions – 1) All questions carry equal marks.

2) Attempt any FIVE Questions out of seven

Q.1	Short Notes (Any Two)	4 Marks Each
Q.2	Long Answers	8 Marks
Q.3	Long Answers	8 Marks
Q.4	Long Answers	8 Marks
Q.5	Long Answers	8 Marks
Q.6	Long Answers	8 Marks
Q.7	Short Answers (Any Two)	4 Marks Each

B.Com. Part-III; SEM-V - Under CBCS
Paper-I : CC-C5 : Cooperative Development

Course Outcomes:

1. To study the meaning and principles of Co-operation.
2. To study the agricultural and Non-agricultural Credit Co-operative institutions.
3. To study the Co-operative credit system
4. To Study the important cooperative organizations

Expected Skills Impartation

1. Ability to explain cooperatives principles
2. Ability to applications of cooperative principles
3. Interpretation and comparison of different cooperative organizations

Marks : 40

Total Lectures of Teaching : 60

Credits : 4

Unit-1:	Introduction to Co-operative movement in India 1.1. Meaning, definition and features of Co-operation. 1.2. Principles of Co-operation - ICA and Manchester Principles 1.3. Role of Co-operation in economic development. 1.4. Review of Committees on Cooperative Development since 1991 (Vaidhyathan Committee, Shivajirao Patil Committee and Kuraian and Alagh Committee)	15 Periods
Unit-2:	Agricultural Co-operatives in India 2.1. Co-operative Marketing- Types, functions, problems and remedies 2.2. NAFED- Objectives, Management, Functions and Progress 2.3. Co-operative Farming - Types, problems and remedies 2.4. Role of Dairy Cooperatives - National Dairy Development Board.	15 Periods
Unit-3:	Co-operative Banking & Credit Societies in India 3.1. Review of Co-operative credit movement - Three Tier and Two Tier Structure 3.2. Primary Agricultural Cooperative Societies -Functions, Problems and Remedies 3.3. DCC Banks - Administrative Structure, Progress, Problems and Remedies 3.4. State Cooperative Banks - Administrative Structure, Progress, Problems and Remedies	15 Periods
Unit-4:	Important Cooperative Organizations in India 4.1. Urban Cooperative Banks - Types, Management, Progress and Problems 4.2. Non-Agriculture Credit Cooperatives - Functions and Problems 4.3. Consumer Cooperatives - Types, Role and Problems 4.4. Sugar Co-operatives - Role, Progress, problems and remedies	15 Periods

References :

1. Dwivedi Ramesh Chandra, (2005), 'Hundred Years of Cooperative Movement in India'-Centre for Promotion of Cooperativism
2. Garg M. C. And Joshi N. N., (2009), 'Cooperative Credit And Banking –Strategies For Development', Deep And Deep Publication, New Dehli-110027
3. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
4. Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory, Arudra Academy,
5. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
6. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit <http://www.mahanand.in/>
7. NAFED <http://www.nafed-india.com>
8. Nakkiran S (2006) Cooperative Management : Principles and Techniques, Deep and Deep, New Delhi, 2006
9. National Dairy Development Board- <https://www.nddb.coop/>
10. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
11. Strickland C.F., (2010) 'An Introduction To Cooperation In India' Humphery Milford Oxford University Press.
12. The Maharashtra Co-operative Quarterly, The Maharashtra Rajya Shahakar Sanghah

B.Com. Part-III; SEM-VI - Under CBCS
Paper-II : CC-C6 : Cooperative Development

Course Outcomes:

1. To study the cooperative legislations and fund management
2. To understand the institutional arrangement for cooperative education and training
3. To understand the nature, registration, legislation and audit of housing cooperatives
4. To understand the cooperative audit system and provisions

Expected Skills Impartation

1. Legal understanding and interpretation skills
2. Ability to explain legal and technical provisions about cooperatives

Marks : 40

Total Lectures of Teaching : 60

Credits : 4

Marks : 40	Total Lectures of Teaching : 60	Credits : 4
Unit-1:	Cooperative Laws and Legislation In India 1.1. Important Provisions under Maharashtra Co-operative Societies Act, 1960 1.2. Salient Features of Multi-State Co-operative Societies Act 2002 1.3. Liquidation Process- Appointment, Rights and Duties of Liquidator 1.4. Legal Provisions regarding Assets and Fund Management of Cooperatives - (Classification of Funds, Profit, Reserve Fund, Dividend, Expenses on social Activities, Investment of Funds etc)	15 Periods
Unit-2:	Cooperative Education and Training In India 2.1. Need and Importance of Cooperative Education and Training 2.2. National Council for Cooperative Training- Organizational Structure & Functions 2.3. VAMNICOM -Objectives, Centers, Training Programmes 2.4. Career Opportunities in Cooperative Sector - GDC&A Certification	15 Periods
Unit-3:	Cooperative Housing Societies In India 3.1. Meaning, Types and Registration Process of Housing Cooperatives 3.2. Maharashtra Co-operative Housing Society Model Bye Laws 3.3. Importance and Problems of Housing Societies 3.4. Audit of Co-operative Housing Societies- Nature and Elements	15 Periods
Unit-4:	Cooperative Registrar & Audit In India 4.1. Powers and responsibilities of registrar 4.2. Cooperative Audit - Concept, Scope, Types of Audits 4.3. Internal Audit-Nature- Duties of Internal Auditor 4.4. Responsibilities and powers of cooperative auditor	15 Periods

References :

1. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
2. Indian Institute of Banking And Finance, (First Pub. 2007), 'Law of Cooperative Banking', Macmillan India Ltd. New Delhi
3. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
4. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit <http://www.mahanand.in/>
5. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
6. Maharashtra Co-operative Societies Act, 1960
7. Maharashtra Co-operative Societies Act, 1960 by G. M.Divekar (Vol-I and II)
8. National Cooperative Development Corporation (NCDC) - <http://www.ncdc.in>
9. National Cooperative Housing Federation of India- <https://www.nchfindia.net/>
10. National Federation of State Cooperative Banks Ltd -http://nafscob.org/about_f.htm
11. National Cooperative Consumers' Federation Of India Limited- <http://nccf-india.com/>
12. National Council for Cooperative Training- <http://ncct.ac.in>
13. Dhananjayrao Gadgil Institute of Cooperative Management -<http://www.dgicmnagpur.com>

EQUIVALENCE OF THE PAPERS / COURSES

Sr	Existing title of the Paper	Revised Title of the paper
1	Co-operative Development Paper – I	Co-operative Development Paper – I
2	Co-operative Development Paper – II	Co-operative Development Paper – II

Nature of question paper for B.Com -III Co-operative Development

Semester V & VI (Paper No. I to II)

Attempt any five questions.

Total marks 40

- | | |
|--|----|
| Q1. Write short answers (any two out of three) | 08 |
| Q2. Broad question | 08 |
| Q3. Broad question | 08 |
| Q4. Broad question | 08 |
| Q5. Broad question | 08 |
| Q6. Broad question | 08 |
| Q7. Write short notes (any two out of three) | 08 |

B.Com Part III Semester – V (CBCS)

Paper I : CC-C7 : Business Environment

(Indian Economic Environment)

(Compulsory Paper)

Credits : 4

COURSE OUTCOMES:

- 1 Student should be able to understand the significance and position of Indian economy at the world level.
- 2 Students should study the scenario of agricultural and industrial sectors.
- 3 Student should be aware regarding Indian economy is facing some of the fundamental economic problems. They should be able to make plans and solutions to these being as a citizen.
- 4 Student should understand the correlations between economical and social problems.

Unit No.	Unit Name	Periods
1	Business Environment 1.1 Concept 1.2 Components 1.3 Importance 1.4 Business environment and sustainable development	15
2	Agricultural Development 2.1 Present status of Indian Agriculture and Agricultural crisis 2.2 Agricultural Marketing-Problems, Agricultural price policy 2.3 Food security in India 2.4 National Commission on farmers- Agricultural Renewal Action Plan	15
3	Industrial Development 3.1 Industrial policy -1991 3.2 Concepts of Micro, Small and Medium Enterprises (MSMEs) 3.3 Progress of industrial sector in globalization era 3.4 Trade union movement – Problems and measures.	15
4	Problems of Indian Economy 4.1 Features of Indian population 4.2 Unemployment and poverty – causes and remedies 4.3 Inequality of Income and wealth, Black Money - Causes and remedies 4.4 Problems of rural and urban economy	15

References –

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wiley
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA
4. Manab Adhikari, Global (2006) Business Management(An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008) International Marketing 13th Ed. Tata McGraw- Hill,
7. Jeevnandam C. International Business S.Chand New Delhi 2008
8. Paul Justein International Business, 5th Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi
9. Keegan Warren J. and Green Mark C. Global Marketing, 4th Ed.(2009) Prentice Hall India, Pvt Ltd
10. Bhalla V. K. and Ramu S.S.(2009) International Business Environment, Anmol Prakashan New Delhi
11. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24th Ed S.Chand New Delhi.

12. Dutt and Sundaram K P M, Indian Economy S. Chand Delhi
13. Dutt Rudder Economic Reforms in India –A Critique, S Chand , New Delhi.
14. Mishra S K and Puri V K - Indian Economy, Himalaya Publishing House
15. Namboodripad E M S, Indian Planning and Crises, National book Center New Delhi.
16. Sundaram and Black The International Business Environment Prentices New Delhi

Equivalence of the paper

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

B.Com Part III Semester - VI– (CBCS)
Paper II : CC-C8 : Business Environment
 (Indian Economic Environment)
 (Compulsory Paper)
 Credits : 4

COURSE OUTCOMES:

1. Students will understand the Indian and global economic environment.
2. Students will equip with proper knowledge of Indian economic planning.
3. Students will enable with the knowledge of the plans and strategies toward foreign capital and multinational corporations.
4. Students will get acquainted with the functions, mechanism and performance of international financial, trade and regional cooperation institutions.

Unit No.	Unit Name	Periods
1	Liberalization, Privatization and Globalization 1.1 Concepts 1.2 Implementation and impact on Indian Economy. 1.3 Composition and direction of foreign trade in the Globalization era 1.4 Balance of payments crisis	15
2	Economic Planning and Service Sector 2.1 Economic planning – Broad objectives 2.2 NITI Aayog – Structure and functions 2.3 Planning process through NITI Aayog 2.4 Service Sector – Importance and progress of service sector in Indian economy.	15
3	Foreign Capital and Multinational Corporations 3.1 Need of foreign capital in India, 3.2 Policy of Government of India. 3.3 Multinational corporations- Definition, merits and demerits. 3.4 Exchange rates and Indian Rupee	15
4	International Institutions (Objectives and performance) 4.1 IMF 4.2 IBRD 4.3 WTO 3.3 SAARC	15

References

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3rd ed. New York Wily
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yabraugh B V (2005) The World Economy: Trade and Finance, 7th Ed Thomas south western USA
4. Manab Adhikari, Global (2006) Business Management(An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill, New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008)International Marketing 13th Ed. Tata McGraw- Hill.
7. Jeevnandam C. International Business S.Chand, New Delhi 2008
8. Paul Justein International Business, 5th Ed (2011)Prentice Hall of India, Pvt Ltd new Delhi

9. Keegan Warren J. and Green Mark C. Global Marketing, 4th Ed.(2009) Prentice Hall India, Pvt. Ltd.
10. Bhalla V. K. and Ramu S.S.(2009) International Business Environment, Anmol Prakashan, New Delhi.
11. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24th Ed S. Chand, New Delhi.
12. Dutt and Sundaram K P M, Indian Economy, S. Chand, New Delhi.
13. Dutt Ruddar, Economic Reforms in India –A Critique, S Chand , New Delhi.
14. Mishara S K and Puri V K - Indian Economy, Himalaya Publishing House.
15. Namboodripad E M S, Indian Planning and Crises, National Book Center, New Delhi.
16. Sundaram and Black The International Business Environment, Prentices, New Delhi

Equivalence of the papers

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

Nature of question paper for B.Com - III Semester V and VI (Paper No. I to II)

Attempt any five questions.

Total Marks 40

- | | |
|--|----|
| Q1. Write short answers (any two out of three) | 08 |
| Q2. Broad question | 08 |
| Q3. Broad question | 08 |
| Q4. Broad question | 08 |
| Q5. Broad question | 08 |
| Q6. Broad question | 08 |
| Q7. Write short notes (any two out of three) | 08 |

B.Com (CBCS) Part-III (Semester-V)
Paper – I : DSE-A1 : Advanced Accountancy
Discipline Specific Course

4 Credits

Course Outcomes:

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Syllabus Content

Unit- I Bank Final Accounts (Vertical Format Only) 20 Lectures

Unit- II a) Farm Accounting 10 Lectures

b) Hire purchase system-Excluding Hire purchase Trading Account 10 Lectures

Unit- III Insurance Claim- Loss of stock and Loss of profit policy 10 Lectures

Unit- IV GST Accounting with practical's using Tally part – I 10 Lectures
Theory

Introduction to GST on Goods, Introduction, Indirect Taxation prior GST, GST Implementation in India, Why GST was introduced in India? Understanding GST Taxation System, Dual GST, Structure of GST, Determination of Tax, Registration, GSTIN Structure, Businesses Liable to Register under GST, Tax Invoice, Bill of Supply, Supplementary Invoice, Input Tax Credit Set Off, GST Returns, Payment of Tax.

Practical:

- a) Getting Started with GST (GOODS) in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally. ERP 9, Company Setup, Enabling Goods & Services Tax (GST),
- b) GST Classifications, Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
- c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice
- d) GST Reports, GST Tax Payment

Reference Books:

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

- 6) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy Vol. I & II, Kalyani Publishers, New Delhi.
- 7) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
- 8) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 9) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.

Journals:

- 1) Indian Journal of Accounting
- 2) Chartered Accountant
- 3) Management Accountant

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-V)
 Advanced Accountancy Paper-I
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1		Problem on Bank Final Accounts (This problem should be on Profit & Loss Account, Balance Sheet alongwith required schedules)	16 Marks
Question 2		Attempt any two questions (out of three): (These questions will be practical problems on Unit-II & III)	16 Marks
Question 3		Write short notes (Attempt any two out of four)	08 Marks

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

B.Com (CBCS) Part-III (Semester-V)
Paper – II : DSE-A2 : Advanced Accountancy (Auditing)
Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the concept and types of audit
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

Syllabus Content

Unit- I	Nature and Scope of Audit: Audit – Meaning and Nature, Scope of Audit, Objectives of Audit, Relationship of Audit with other disciplines, Difference between Audit and Investigation, Basic Principles Governing Audit, Statutory Audit, Internal Audit, Cost Audit, Tax Audit, Management Audit, Concept of Vouching, Verification and Valuation.	15 Lectures
Unit- II	Audit of Specific Items in Financial Statements: A) Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments; Audit of Purchases, Depreciation, Interest expense, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses B) Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables (creditors), Provisions, Short Term Borrowings and Other Current Liabilities, Audit of Land, Buildings, Plant and Equipment, Furniture and Fixtures, Goodwill, Brand/Trademarks, Computer Software, Audit of Loans and Advances, Trade Receivables, Inventories, Cash and Cash Equivalents, Other Current Assets, Audit of Contingent Liabilities.	15 Lectures
Unit- III	Company Audit: Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO.	15 Lectures
Unit- IV	Special Audit and Audit Report: Audit of special entities like Bank, Insurance Companies, Charitable Trust, Hotel and Hospital, Elements of Audit Report; Types of Reports – Clean, Qualified, Adverse, Disclaimer of Opinion;	15 Lectures

Reference Books:

- 1) Tandon B.N., : Pracial Auditing, S.Chand, New Delhi
- 2) Kumar, A., Sharma, R.; : Auditing Theory and Practice, Atlantic Publishers, New Delhi
- 3) Johnson S., Wiley L. : : Auditing – A Practical Approach, Wiley Publishing House
- 4) Garg Pankaj : Auditing and Assurance, Taxmann Publications, New Delhi
- 5) Bansal, Surabhi : Auditing and Assurance, Wolters Kluwel Publicattion
- 6) Sekhar G, Prasath B. : Auditing and Assurance, Taxmann, New Delhi
- 7) Dinkar Pagare :
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Auditing

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-V)
 Advanced Accountancy Paper-II
 (Auditing)
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
Question 1	Long Answer Questions A) 8 Marks B) 8 Marks		16 Marks
Question 2	Attempt Any Two (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper- III : DSE-A3 : Advanced Accountancy
 Discipline Specific Course

4 Credits

Course Outcomes:

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

Syllabus Content

Unit- I Elements of Cost - Material, Labour, & Overheads, 10 Lectures
 Preparation of Cost Sheet, Quotation

Unit- II Financial Statement Analysis: 20 Lectures

a) Financial Statement Analysis- Meaning, types, Limitations of financial statements, Meaning and Need of financial statement analysis and Techniques of financial statement analysis.

(b) Ratio Analysis– Meaning, Advantages and Limitations, Classification of Ratios- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.

Unit- III Cash Flow Analysis: 15 Lectures

Meaning of Cash Flow Analysis, Classification of Cash flows- Cash flow from Operating Activities, Cash flow from Investing Activities and Cash flow from Financing Activities, Cash and Cash equivalents, Extra-ordinary items, Preparation of Cash Flow Statement (As per AS-3)

Unit- IV GST Accounting with practicals using Tally part - II 15 Lectures

Theory:

4. Introduction to GST on Services, Existing Registration, Supply of Goods and Services, Scope of Supply, Place of Supply, Time of Supply, Value of Supply ,Mixed Supply and Composition Supply, Accounting for

Return of Goods, Sales Returns, Purchase Returns, Credit Note, Debit Note, GST on Services, GST Reports & GST Returns

Practical:

- a) Getting Started with GST in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally.ERP 9, Company Setup, Enabling Goods & Services Tax (GST), GST Classifications
- b) Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
- c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice, Accounting for Return of Goods, Sales Returns, Purchase Returns
- d) Accounting for GST on Services
- e) GST Reports, Generating GSTR-1 Report in Tally.ERP 9, Generating GSTR-2 Report in Tally.ERP 9, GST Tax Payment, Time line for payment of GST tax, Modes of Payment, Challan Reconciliation, Exporting returns and uploading To GSTIN

Notes:

- 1) Practical problems in the university examinations will be asked on Unit-I, II & III (however, problems on Unit-II shall be asked on Ratio Analysis only).
- 2) College should make a provision of necessary computers and accounting software for commerce department to train the students in Tally with GST as prescribed in the syllabus.
- 3) A visit should be arranged for increasing awareness of students regarding Tally with GST either in any business unit, Company Office or the Office of any Chartered Accountant/ Professional Accountant.

Reference Books:

- 1) Advanced Cost Accounting - N K Prasad
- 2) Cost Accounting - Jain & Narang
- 3) Cost Accounting – Ravi M Kishore Taxman
- 4) Principles of Management Accounting - Manmohan Goyal
- 5) Management Accounting - I. M. Pandey
- 6) Cost & Management Accounting - Jain & Narang
- 7) Advanced Accountancy - R. R. Gupta
- 8) Cost and Management Accounting M N Arora Vikas Publication
- 9) Cost and Management Accounting T Thukaram Rao
- 10) Fundamentals of Management Accounting- I M Pandey
- 11) Cost and Management Accounting- Horngreen and Datar and others

Journals:

- 4) Indian Journal of Accounting
- 5) Chartered Accountant
- 6) Management Accountant

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-VI)
 Advanced Accountancy Paper-III
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Problem		16 Marks
Question 2	Attempt any one problem (out of two)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-III.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

B.Com (CBCS) Part-III (Semester-VI)
Paper – IV : DSE-A4 : Advanced Accountancy (Taxation)
 Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability
3. To understand the manner of computation of total income
4. To know the basic concepts about GST

Unit- I	Basic Concepts: A) Meaning of Income Tax, Basis of Charge, Rates of Tax, Concepts of Previous Year, Assessment Year, Person, Income, Assessee. B) Residential Status and Taxability - Meaning of Residential Status, Provisions for determination of Residential status and tax liability in respect of individual and HUF, Determination of Residential Status of Firms and Companies.	15 Lectures
Unit- II	Exemptions and Deductions from total income (in respect of individual only)	10 Lectures
Unit- III	Heads of Income, Computation of total income and tax liability: Income from Salary, Income from House Property, Income from Business/Profession, Income from Capital Gain, Income from Other Sources, Computation of Gross Total Income and Tax Liability in respect of Individuals only.	25 Lectures
Unit- IV	Basics of GST: Meaning and Features of GST, Benefits of GST, Need of GST, Constitutional Provisions of GST, Levy and Collection of GST, Introduction to CGST, SGST, IGST, UTGST.	10 Lectures

Reference Books:

- 1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
- 3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. : Goods and Services Tax in India,
- 5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,

- 8) Kadkol M.B., Income Tax : Law and Practice,
- 9) Mehta : Income Tax Ready Reckoner
- 10) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Taxation

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-VI)
 Advanced Accountancy Paper-IV
 (Taxation)
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
Question 1		Practical Problem (Computation of Taxable Income and Tax Liability)	16 Marks
Question 2		Practical Problems -Attempt Any Two (out of three)	16 Marks
Question 3		Write short notes (Attempt any two out of four)	08 Marks

B.Com (CBCS) Part-III (Semester-V)
Paper - I : DSE-C1 : Advanced Costing
 Discipline Specific Course

4 Credits

Course Outcomes:

- 1) To understand the basic concepts of cost accounting.
- 2) To classify the cost and apply the same for cost determination.
- 3) To understand the cost accounting procedure in respect of materials.
- 4) To know the application of cost accounting in determination of labour cost.

Syllabus Content

Unit- I	Basics of Cost Accounting: Meaning:- Concepts of Cost, Costing, Cost Accounting, Cost Accountancy; Nature, Scope, objectives and importance of Cost Accounting; Difference between Cost Accounting, Financial Accounting and Management Accounting.	10 Lectures
Unit- II	Elements of Cost: Elements of Cost- Concepts of Material Cost, Labour Cost and Overheads; Classification of Cost, Cost Centre and Cost Unit, Cost Sheet, Tender and Quotation, Preparation of Cost Sheet.	15 Lectures
Unit- III	Material Cost: Storage of Material, Objectives of Store Keeping, Fixation of Stock Levels and Economic Order Quantity; Pricing of Issue of Material – FIFO, LIFO, Simple Average Method, Weighted Average Method.	15 Lectures
Unit- IV	Labour Cost: Labour Cost- Meaning and Importance, Time Keeping and Time Booking, Methods of Remuneration and incentives, Sound Wage policy (Characteristics and Factors considered for wage determination), Time Rate System, Piece Rate system, Taylor's Differential Piece Rate and Merrick's Differential / Multiple Piece Rate system, Halsey Plan and Rowan Plan.	20 Lectures

Reference Books:

- 1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi

- 2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting - Lal and Nigam, Himalaya publishing house
- 6) Cost Management : Ravi M Kishore, Taxmann Publications

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-V)

Advanced Costing Paper-I

Discipline Specific Course

(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problems A) 8 Marks } B) 8 Marks }		16 Marks
Question 2	Attempt Any Two Practical Problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-V) Paper - II : DSE-E2 : Advanced Costing

Discipline Specific Course

4 Credits

Course Outcome:

- 1) To identify the meaning of overheads and its classification
- 2) To understand different methods of absorption of overheads.
- 3) To find out the reasons for difference between profit as per cost and financial accounts.
- 4) To understand meaning of activity based costing and its practical application.

Syllabus Content

Unit- I	Overheads: Meaning, Classification of Overheads, Concepts of Allocation, Absorption, Apportionment and Reapportionment of overheads.	15 Lectures
Unit- II	Absorption of Overheads: Meaning, Methods of Absorption: - Production Unit Method, Percentage on Direct Material Cost, Percentage on Direct Wages, Percentage of Prime Cost, Direct Labour Hour Method, Machine Hour Rate, Apportionment and Reapportionment of Overheads.	15 Lectures
Unit- III	Reconciliation of Cost And Financial Accounts: Need for Reconciliation of Cost and Financial Accounts. Preparation of Statement of Reconciliation of Cost and Financial Accounts.	15 Lectures
Unit- IV	Activity Based Costing: Meaning, Objectives, Advantages and Limitations of Activity Based Costing, Cost Drivers, Preparation of Statement of Cost as per Activity Based Costing.	15 Lectures

Reference Books:

- 1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting - Lal and Nigam, Himalaya publishing house
- 6) Cost Management : Ravi M Kishore, Taxmann Publications

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-V)
 Advanced Costing Paper-II
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problems C) 8 Marks } D) 8 Marks }		16 Marks
Question 2	Attempt Any Two Practical Problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper - III : DSE-C3 : Advanced Costing
(Methods of Cost Accounting)
 Discipline Specific Course

4 Credits

Course Outcome:

- 1) To understand the concepts of job and unit costing.
- 2) To know the applications of process costing and joint product and by product accounting
- 3) To understand procedure of contract costing and its practical implementation
- 4) To identify meaning of service costing and its application.

Syllabus Content

Unit- I	Job Costing and Unit Costing: Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet.	15 Lectures
Unit- II	Process Costing: Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products. (Note : Problems on Process Costing excluding Equivalent Production).	15 Lectures
Unit- III	Contract Costing: Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account.	15 Lectures
Unit- IV	Operation/ Service Costing: Service Costing : Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry	15 Lectures

Reference Books:

- 1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting - Lal and Nigam, Himalaya publishing house
- 6) Cost Management : Ravi M Kishore, Taxmann Publications

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-VI)
 Advanced Costing Paper-III
 (Methods of Cost Accounting)
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problems E) 8 Marks } F) 8 Marks }		16 Marks
Question 2	Attempt Any Two Practical Problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper – IV : DSE-C4 : Advanced Costing
(Costing Techniques)
 Discipline Specific Course

4 Credits

Course Outcome:

- 1) To know the applications of marginal costing in decision making.
- 2) To understand the concept of standard costing and analysis of variances.
- 3) To know the concept and types of budgets and concept of budgetary control.
- 4) To understand prospects of cost accounting standards.

Syllabus Content

Unit- I	Marginal Costing: Meaning and Importance of Marginal Costing, CVP Analysis, Profit – Volume Ratio, Break Even Point, Margin of Safety, Interpretation of BEP Analysis.	15 Lectures
Unit- II	Standard Costing: Standard Costing : Meaning, Objectives, Features; Types of Standards, Variance Analysis – Material Cost Variance, Labour Cost Variance and Overhead Variance and Interpretation of Variance Analysis.	15 Lectures
Unit- III	Budget and Budgetary Control: Meaning, Objectives, Types of Budgets; Preparation of Cash Budget, Fixed and Flexible Budget; Budgetary Control System- Features and Components.	20 Lectures
Unit- IV	Cost Audit and Cost Accounting Standards: Cost Audit : Meaning, Legal Requirement, Objectives; Setting Process, List and Applicability of Cost Accounting Standards	10 Lectures

Reference Books:

- 7) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 8) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
- 9) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 10) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
- 11) Cost Accounting - Lal and Nigam, Himalaya publishing house
- 12) Cost Management : Ravi M Kishore, Taxmann Publications

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-VI)
 Advanced Costing Paper-VI
 (Costing Techniques)
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problems G) 8 Marks } H) 8 Marks }		16 Marks
Question 2	Attempt Any Two Practical Problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-V)
Paper – I : DSE-D1 : Taxation
 Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

Syllabus Content

Unit- I	Basic Concepts: Introduction to Income Tax Law, Meaning of Previous Year, Assessment Year, Person, Income, Assessee, Basis of Charge, Rates of Tax.	10 Lectures
Unit- II	Residential Status and Taxability: Determination of Residential Status of Individual, HUF, Firm and Company; Taxable Income in respect of Resident Individual, Resident but Not Ordinarily Resident Individual, Non Resident Individual; Taxability of Resident as well as Non Resident Firms and Companies	15 Lectures
Unit- III	Income Not Forming Part of Total Income (Exemptions): Concept of Exemption, Specific Provisions of Exemption under section 10 – Profit Sharing from Partnership Firm, Agricultural Income, Leave Travel Concession, Gratuity, Leave Encashment, House Rent Allowance	15 Lectures
Unit- IV	Heads of Income: Features of Various Heads of Income – Salary, House Property, Capital Gain, Business/Profession, Other Sources, Determination of Taxable Income from Each of these Sources of Income, Computation of Total Income	10 Lectures

Reference Books:

- 1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
- 3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. : Goods and Services Tax in India,
- 5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi

- 7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final-Taxation

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-V)
 Taxation Paper-I
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problem A) 8 Marks B) 8 Marks		16 Marks
Question 2	Attempt Any Two Questions on theory or problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-V)
Paper – II : DSE-D2 : Taxation
 Discipline Specific Course

4 Credits

Course Outcomes:

- 5) To know the meaning of clubbing of income
- 6) To understand the provisions of set off and carry forward of losses
- 7) To find out the deductions available from Gross Total Income
- 8) To understand meaning the manner of computation of tax liability

Syllabus Content

Unit- I	Clubbing of Income: Meaning of Clubbing of Income, Transfer of Income without Transfer of Assets, Income Arising from Revocable Transfers, Provisions relating to Clubbing, Income arising to Spouse, Minor Child.	10 Lectures
Unit- II	Carry Forward and Set-Off of Losses: Concept of Carry Forward of Losses, Concept of Set-Off of Carried Forward Losses, Provisions relating to Set-Off and Carry Forward of Losses against various Heads of Income, Conditions for Carrying Forward of Losses.	10 Lectures
Unit- III	Deductions from Gross Total Income: Concept of Deduction, Difference between Exemption and Deduction, Deduction from Gross Total Income in respect of Payments, Specific Provisions about Deduction under Section 80 C, 80 D, 80 E and 80 G.	15 Lectures
Unit- IV	Computation of Total Income and Tax Liability: Determination of Gross Total Income considering various sources of Income, Computation of Taxable Income considering deductions, Computation of Tax Liability in case of Individual, H.U.F., Firm and Company Considering rates of tax.	25 Lectures

Reference Books:

- 1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
- 3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. : Goods and Services Tax in India,
- 5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi

- 7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final-Taxation

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-V)
 Taxation Paper-II
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problem C) 8 Marks D) 8 Marks		16 Marks
Question 2	Attempt Any Two Questions on theory or problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper - III : DSE-D3 : Taxation
 Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the concepts of TDS, TCS and Advance Tax
2. To know the procedure of filing of income tax return
3. To understand procedure of assessment and various types of assessments
4. To know the powers and functions of income tax authorities

Syllabus Content

Unit- I	TDS, TCS and Advance Tax: Concepts of Advance Tax, Tax Deducted at Source and Tax Collected at Source; Provisions relating to Interest for Default in Payment of Advance Tax, TDS and TCS; Tax Deduction and Tax Collection Account Number; Filing of TDS Returns.	15 Lectures
Unit- II	Self Assessment Tax and Filing of Income Tax Return: Payment of Self Assessment Tax, Filing of Income Tax Return, Compulsory Filing of Return, Penalty for Default in Filing of Return, Return of Loss, Provisions related to Revised and Belated Return, Procedure of Online Payment of Tax and Filing of Return.	15 Lectures
Unit- III	Assessment of Tax: Assessment, Reassessment, Best Judgment Assessment, Income Escaping Assessment, Self Assessment, Scrutiny Assessment, Protective Assessment, Appeals and Revision, Search and Survey.	15 Lectures
Unit- IV	Authorities of Income Tax: Income Tax Authorities - Functions of CBDT, DGIT, Chief Commissioner of Income Tax; Powers and duties of Commissioner of Income Tax, Commissioner of Income Tax (Appeals), Additional Director (or Commissioner), Joint Director (or Commissioner), Income Tax Officer, Assistant Director (or Commissioner), Tax Recovery Officer and Inspector.	15 Lectures

Reference Books:

- 1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi

- 2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
- 3) Singhanian, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. : Goods and Services Tax in India,
- 5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final-Taxation

Nature of Question Paper
 B.Com (CBCS) Part-III (Semester-VI)
 Taxation Paper-III
 Discipline Specific Course
 (Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problem E) 8 Marks F) 8 Marks		16 Marks
Question 2	Attempt Any Two Questions on theory or problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

B.Com (CBCS) Part-III (Semester-VI)
Paper- IV : DSE-D4 : Taxation
 Discipline Specific Course

4 Credits

Course Outcomes:

1. To understand the concept of GST
2. To know the procedure of registration under GST
3. To understand the important concepts related to GST
4. To understand the legal framework of GST in India

Syllabus Content

Unit- I	Basics of GST: Meaning of GST, Need for GST, Features of GST, Application of GST in India, Rates of GST, Benefits of GST, Charge or Levy of GST.	15 Lectures
Unit- II	Registration: Persons liable and not liable for registration under GST, Amendment and Cancellation of GST registration, Exemptions from GST, Goods and Services exempted from GST.	15 Lectures
Unit- III	Important Concepts under GST: Input Tax Credit : Meaning, Definition, Eligibility for taking Input Tax Credit Tax Invoice, Debit and Credit Notes : Meaning, Proforma and Amounts to be Indicated Payment of Tax and Return : Procedure of payment of GST and Filing of Returns of GST	15 Lectures
Unit- IV	Legal Framework of GST in India: Application of CGST, SGST, IGST and UTGST Acts, Provisions of Levy, Collection, Composite Scheme and Commencement of GST Regime as per various acts	15 Lectures

(Note: Problems shall be asked on Unit 3 and 4 only)

Reference Books:

- 1) Singhanian, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
- 3) Singhanian, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. : Goods and Services Tax in India,
- 5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final-Taxation

Nature of Question Paper

B.Com (CBCS) Part-III (Semester-VI)
Taxation Paper-IV
Discipline Specific Course
(Introduced from June-2020)

Instructions:	i)	All the questions are compulsory.	Total : 40 Marks
	ii)	Figures to the right indicate full marks.	
	iii)	Use of calculator is allowed.	
Question 1	Practical Problem G) 8 Marks H) 8 Marks		16 Marks
Question 2	Attempt Any Two Questions on theory or problems (out of three)		16 Marks
Question 3	Write short notes (Attempt any two out of four)		08 Marks

(Note: Problems shall be asked on Unit 3 and 4 only)

B.Com-III Semester – V (CBCS) Paper-I : DSE-F1 : Insurance (Life Insurance)

Objectives

- i) To acquaint the students with the basics of Life Insurance and its procedure
- ii) To familiarize the students with the insurable risk and various life insurance products

Unit I: - Introduction to Life Insurance:-

- 1.1 : Life Insurance -Evolution, Meaning, Definition, Features
- 1.2 : Human Assets, Principles of Protection and Investment in Life Insurance, Principles applicable to life insurance
- 1.3 : Socio-Economic significance of Life Insurance, Life Insurance as a social security tool
- 1.4 : Role of Life Insurance in financial planning, Life insurance needs at various Life stages

(15periods)

Unit II: - Life Insurance Contract & Conditions:-

- 2.1: Life Insurance Contract –Meaning and Nature, Conditions of valid Life Insurance Contract
- 2.2 :Procedure of taking life insurance policy, Procedure of settlement of death and maturity claims
- 2.3 :Policy conditions relating to payment of premium, grace days, surrender value, paid up policy, lapses of policy, revival of lapsed policy
- 2.4 :Policy conditions relating to nomination and assignment of policy, accident and disability benefits

(15periods)

Unit III: - Life Insurance Risk and Premium:-

- 3.1 : Meaning and definition of risk, Classification of risk : physical, occupational and

moral, insurable and non-insurable risk

3.2 : Risk to human life, Evaluation of risk, – Factors affecting longevity of a person

3.3 : Calculation of Premium, Steps in calculation of premium, calculation of net single premium for term insurance, whole life insurance and endowment insurance policy, Types of premium, Premium calculation

3.4 :Underwriting : Meaning and importance, Non-medical underwriting – Female lives underwriting – Recent Trends in underwriting (15periods)

Unit IV: - Life Insurance Products:-

4.1 : Whole Life Policy : Meaning, features, merits-demerits and types

4.2 :Endowment Policy : Meaning, features, merits-demerits and types

4.3 :Term Assurance, Annuities, Group Insurance (only features & Types)

4.4 :ULIP – Comparison of ULIP with Traditional Insurance–Riders,(15periods)

Practical : Visit the nearest office of life insurance and collect the information of various life insurance policies.

Reference Books for Paper No. I to IV

1. Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. NewDelhi
2. Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, NewDelhi
4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works , Aligarh
5. RiskManagementinBankingandInsurance-S.B.Verma,Y.Uppadhyay, R.K. Shrivasatawa, Deep and Deep Publications Pvt. Ltd
6. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi
7. Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
8. Insurance and Risk Management – Dr. P.K.Gupta, Himalaya Publishing House
9. Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books New Delhi
10. Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
11. General Insurance - S. Balachandran, Insurance Institute of India Mumbai 12.Life Insurance - S. Balachandran, Insurance Institute of IndiaMumbai

B.Com. Part-III Semester – V
Paper-II : DSE-F2 : Insurance
(General Insurance)

Objectives

- i) To familiarize the student with the glimpses of fire insurance and motor insurance and their procedural aspects.
- ii) To expose the students to the important legal provisions with the respect to IRDAI in general and Fire and Motor insurance in particular

Unit I: - Fire Insurance:-

- 1.1: Fire Insurance : Meaning of fire and fire insurance, Nature, Physical hazards in fire insurance, Importance of fire insurance
- 1.2 : Principles of fire Insurance and conditions of fire insurance policy
- 1.3 : Concepts and difference between Co-insurance & Reinsurance- Methods of Reinsurance, Advantages of Reinsurance, Under-insurance and over-insurance
- 1.4 : Progress of fire insurance business in India after privatization (15Periods)

Unit II: - Fire Insurance Policy and Rating–

- 2.1: Procedure of taking fire insurance policy, Renewal of fire insurance policy, Settlement of claim under fire insurance
- 2.2 : Cancellation and forfeiture of fire insurance policy.
- 2.3 : Kinds of fire insurance policy
- 2.4 : Rating - Rate fixation in Fire Insurance - System, Principles - Theory of Rating – Bases of Rating - Degree of Hazards – Classification of Risk Past loss experience and law of probability. (15Periods)

Unit III:-Basics of Motor Insurance–

- 3.1 : Meaning, Need, Basic Principles of motor insurance
- 3.2 : Classification of vehicles under motor insurance, Types of motor insurance policy
- 3.3 : Procedure of taking Motor Insurance Policy, Settlement of Claim under motor insurance, No Claim Bonus
- 3.4 : Factors considered for premium rating under motor insurance, Conciliation forum, motor accident tribunal (15Periods)

Unit IV:- Documentation and Legislation –

- 4.1: Documents in Fire Insurance – Proposal Form, Survey Report, Cover Note, Policy, Endorsement, Renewal Notice, Claim Form.
- 4.2: Documents in Motor Insurance – Proposal Form, Survey Report, Cover Note, Policy, Certificate of Insurance, Registration Certificate Book, Fitness Certificate and Permit (for commercial vehicle)
- 4.3: Legislations – Important provisions relating to fire insurance in Insurance Act 1938, Important provisions relating to Motor Insurance in Motor Vehicle Act 1988.
- 4.4 : Insurance Regulatory and Development Authority of India (IRDAI) Act, 1999 : Important provisions (15Periods)

Practical :

- (i) Take survey of properties covered under fire insurance in local community.
- (ii) Collect the information of the types of motor insurance policies taken by vehicle owners in local community.

Reference Books for Paper No. I to IV

- 1) Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. NewDelhi
- 2) Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
- 3) Principles of Risk Management and Insurance – Dr. Neelam C. Gulati, Excel Books, NewDelhi
- 4) Theory and practice of Insurance – M. Arif Khan, Taj Printing Works , Aligarh
- 5) RiskManagementinBankingandInsurance-S.B.Verma,Y.Uppadhyay, R.K. Shrivasaawa, Deep and Deep Publications Pvt. Ltd
- 6) Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. New Delhi
- 7) Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
- 8) Insurance and Risk Management – Dr. P.K.Gupta, Himalaya Publishing House
- 9) Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books New Delhi
- 10) Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
- 11) General Insurance - S. Balachandran, Insurance Institute of IndiaMumbai
- 12) Life Insurance - S. Balachandran, Insurance Institute of IndiaMumbai

B.Com-III Semester – VI
Paper – III :DSE-F3 : Insurance
(Claim Management in Life Insurance)

Objectives

- i) To provide the sound understanding to the student about managing the claims under life insurance
- ii) To acquaint the students with the life insurance legalization and documents

Unit I : - Life Insurance Agent (Financial Adviser)

- 1.1 : Life Insurance Agent: Meaning, Procedure for becoming an Agent, Insurance Agency as a Profession, Qualifications & disqualification for Life Insurance Agent
 - 1.2 : Role of an Insurance Agent in distribution of insurance products, Functions of an life insurance Agent
 - 1.3: Code of conduct for life insurance agent, Remuneration of life insurance agent
 - 1.4 : Use of Internet and Intranet means by LIC agent, Benefits of Information Technology to Insurance Agent and Policy holders
- (15periods)**

Unit II: - Life Insurance : Documents and Progress:-

- 2.1 :Life Insurance documents : Meaning and Importance of LIC documents, Conditions regarding loss of life insurance policy and Indemnity bond
- 2.2 :Documents for taking out life insurance policy : Proposal form, Medical Examination Report, Agent's Confidential Report, Proof of Age, First premium receipt (Cover note), Renewal Premium Receipt Life Insurance Policy
- 2.3 :Documents for settlement of claim : Death Certificate, Police Inquest Report, Coroner's Report, Deed of Assignment, Claim for Discharge form
- 2.4 :Progress of life Insurance in India since privatization(15 Periods)

Unit III: - Claim Management in Life Insurance

- 3.1 : Claim Management: Meaning, Need, Classifications of claims : Death claim, Maturity claim, Early claims, Time- barred claims
 - 3.2 :Claim management procedure and system for different types of claim,
 - 3.3 :Calculation of claim, Claim concessions, Presumption of death, Accident and Disability benefits
 - 3.4 : Importance of investigation in claim management.
- (15periods)**

Unit IV: - Life Insurance Legislation & FDI in Life Insurance Sector :

- 4.1 : Important provisions of Life Insurance Corporation Act 1956,
 - 4.2 :Evolution of Insurance Regulatory and Development Authority (IRDA) of India Act.1999 and important provisions
 - 4.3 :Ombudsman in Life Insurance : Meaning, function and role in grievance redressal
 - 4.4 :Foreign Direct Investment in Life Insurance Sector : Advantages and disadvantages
- (15periods)**

Practical :

- (i) Interact with the life insurance agent and understand his /her role
- (ii) Visit the nearest LIC office and collect the information about settlements of claims and settlement rate

Reference Books for Paper No. I to IV

1. Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. NewDelhi
2. Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati,Excel Books, NewDelhi

4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works ,Aligarh
5. Risk Management in Banking and Insurance- S.B. Verma, Y .Uppadhyay, R.K. Shrivastawa, Deep and Deep Publications Pvt.Ltd
6. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. NewDelhi
7. Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
8. Insurance and Risk Management – Dr. P.K.Gupta, Himalaya PublishingHouse
9. Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books NewDelhi
10. Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
11. General Insurance - S. Balachandran, Insurance Institute of IndiaMumbai
12. Life Insurance - S. Balachandran, Insurance Institute of IndiaMumbai

B.Com –III Semester – VI
Paper – IV : DSE-F4 : Insurance
(Marine and Other Insurance)

Objectives

- i) To expose the students to the principles, types and conditions of Marine Insurance
- ii) To familiarize the students with various documents and legislative provisions of Marine Insurance.
- iii) To acquaint the student to various types of Miscellaneous Insurance

Unit I: - Marine Insurance :

- 1.1 : Marine Insurance : Evolution, Meaning & Definition, Classification, Principles
- 1.2 : Clauses of Marine Insurance Policy, Warranties: Implied & Expressed Warranties
- 1.3 : Types of Marine Insurance Policy
- 1.4 : Procedure for taking Marine Insurance Policy, Payment of claim (15 periods)

Unit II :- Marine Losses and Perils :

- 2.1 : Marine Losses : Total loss, Partial Loss, Particular Average Loss, General Average Loss
- 2.2 : Difference between Particular Average Loss & General Average Loss - Salvage Charges – Preparation of loss statement
- 2.3 : Marine Perils
- 2.4 : Progress of Marine Insurance business in India. (15 periods)

Unit III :- Other Insurance (Only Nature & Cover)

- 3.1 : Burglary Insurance, Engineering Insurance
- 3.2 : Crop Insurance, Cattle Insurance
- 3.3 : Sports Insurance, Catastrophe Insurance
- 3.4 : Aviation Insurance, Export Risk Insurance (15 periods)

Unit IV :- Documentation and Legislation :-

- 4.1 : Documents in Marine Insurance - Proposal Form, Survey Report, Cover Note, Policy, Endorsement, Renewal Notice, Claim Form, Bill of Lading, Letter of Subrogation, Copy of Protest.
- 4.2 : Important Provisions of Marine Insurance Act 1963
- 4.3 : Insurance Regulatory and Development Authority Act 1999
- 4.4 : Foreign Direct Investment in General Insurance Sector (15 periods)

Practical

- i) Obtain the documents used in marine insurance by visiting nearest branch office of General Insurance Corporation, analyze them and prepare the report.
- ii) Obtain the bare Act of IRDA Act 1999 and study its provisions

Reference Books for Paper No. I to IV

1. Insurance Principles and Practice – M.N. Mishra and S.B.Mishra, S. Chand and Co. NewDelhi
2. Principles and Practice of Insurance – M. Motihar, ShardaPustakBhavan, Allhabad
3. Principles of Risk Management and Insurance – Dr. Neelam C. Gulati,Excel Books, NewDelhi
4. Theory and practice of Insurance – M. Arif Khan, Taj Printing Works ,Aligarh
5. Risk Management in Banking and Insurance- S.B. Verma, Y .Uppadhyay, R.K. Shrivasaatawa, Deep and Deep Publications Pvt.Ltd
6. Insurance Principles and Practice – M.N. Mishra, S. Chand and Co. NewDelhi
7. Insurance Theory and practice – NaliniPravaTripathy, Prabir Pal, PHI Learning Pvt Ltd NewDelhi
8. Insurance and Risk Management – Dr. P.K.Gupta, Himalaya PublishingHouse
9. Insurance Meaning and Its Principles – B.D.Bhargava, Pearl Books NewDelhi
10. Insurance Law And Practice – C.L.Tyagi, MadhuTyagi, Atlantic Publishers and Distributers Pvt Ltd
11. General Insurance - S. Balachandran, Insurance Institute of IndiaMumbai
12. Life Insurance - S. Balachandran, Insurance Institute of IndiaMumbai

B.Com.III
Semester V and VI (CBCS Pattern)
Insurance Paper I to IV
Nature of Question Paper

Instructions:

Total Marks: 50

1. All questions carry equal marks
2. Attempt any five questions out of seven

Q.1	Write Short Answers (Any two out of three)	10 Marks
Q.2	Broad Question	10 Marks
Q.3	Broad Question	10 Marks
Q.4	Broad Question	10 Marks
Q.5	Broad Question	10 Marks
Q.6	Broad Question	10 Marks
Q.7	Write Short Notes (Any two out of three)	10 Marks

Equivalence

Sr.No.	Old Name	New Name
1	Insurance Paper - I	Insurance Paper - I
2	Insurance Paper - II	Insurance Paper - II
3	Insurance Paper - III	Insurance Paper - III
4	Insurance Paper - IV	Insurance Paper - IV

B. Com Part III
(CBCS Pattern- 2020-21)
ADVANCED MARKETING

<i>Semester</i>	<i>Paper</i>	<i>Name of Course</i>
Semester V	Paper I	Introduction to Marketing
	Paper II	Marketing Management
Semester VI	Paper III	Service Marketing
	Paper IV	Recent Trends in Marketing Management

B. Com Part III Semester V
Paper I : DSE-G1 : INTRODUCTION TO MARKETING

Course Outcomes:

- iii) To acquaint the students with the basics and advance marketing concepts and its procedure
- iv) To familiarize the students with Marketing Environment and Consumer Buying Behaviour.

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
Unit 1	<p>Introduction to Marketing: Meaning and Nature of Marketing, Evolution of Marketing Concept, Importance and Functions of Marketing, Objectives and Process of Marketing <i>Practical: Writing marketing process of any particular product</i></p>	15
Unit 2	<p>Modern Marketing: Difference between Selling and Marketing, Changing Concepts of Marketing, Features of Modern Marketing Concept, Role of Marketing in Economic Development, Relation of Marketing with other functional areas of business. Types of Marketing Organisation <i>Practical: Study of relation of marketing department with other departments of any business organisation</i></p>	15
Unit 3	<p>Marketing Environment and Marketing System: Micro and Macro Marketing Environment, Forces in Marketing, Environmental Scanning and Analysis, Mapping the Marketing Environment, Marketing System <i>Practical: Scanning and Analysis of Marketing Environment of any nearest business organisation.</i></p>	15
Unit 4	<p>Consumer Behaviour: Concept of Consumer Behaviour, Need for understanding Consumer Behaviour, Consumer Decision Behaviour, Factors influencing Consumer Buying Behaviour, Buying Motives of Consumers, Consumer Buying Decision Process <i>Practical: Observing and reporting consumer behaviour at any departmental store or vegetable market or weekly bazaar.</i></p>	15

B. Com Part III Semester V
Paper II :DSE-G2 : MARKETING MANAGEMENT

Course Outcomes:

- iii) To familiarize the student with conceptual Marketing Management, its functions and role of Marketing Manager
- iv) To expose the students to the understand the Market Segmentation and Marketing Mix

Unit	Course Contents	Hours
Unit 1	<p>Marketing Management Meaning and Nature of Marketing Management, Functions of Marketing Management, Role of Marketing Manager, Qualities of Marketing Manager <i>Practical: Draft a report after discussion with marketing manager of any nearest company.</i></p>	15
Unit 2	<p>Marketing Planning: Meaning, Significance and Process of Marketing Planning, Structure of Marketing Plan, Strategic Marketing Planning – Meaning and Process, Competitive Marketing Strategies <i>Practical: Preparation of marketing plan for any product</i></p>	15
Unit 3	<p>Market Segmentation and Marketing Mix Concept of Market Segmentation, Requirements of Effective Segmentation, Benefits of Market Segmentation, Methods of Marketing Segmentation, Patterns of Segmentation. Marketing Mix: Meaning, Importance and Elements of Marketing Mix, Determining the Marketing Mix, Factors affecting the Marketing Mix <i>Practical: Preparation of marketing mix of any business organisation producing different products.</i></p>	15
Unit 4	<p>Management of Marketing Mix: a) Product Mix: Concept of Product, Product Planning – Significance and factors affecting the Product Planning, b) Price Mix: Significance of Price in Marketing, Objectives of Pricing, Factors affecting Price, Kinds of Pricing Decisions c) Promotion Mix: Meaning, Objectives and Methods of Promotion d) Place (Distribution) Mix: Meaning and Importance of Distribution Channels, Distribution Policies and Strategies <i>Practical: Visit to nearest 5 shops for collection of information about any of the above four factors.</i></p>	15

B. Com Part III Semester VI
Paper III : DSE-G3 : SERVICE MARKETING

Course Outcomes:

1. To provide the sound understanding to the student about of various sectors of service marketing.
2. To acquaint the students with the Service marketing strategy and Supply Chain Management:

Unit	Course Contents	Hours
Unit 1	<p>Marketing of Service: Introduction, definition, characteristics of services (Intangibility, Inseparability, Heterogeneity, Perishability). Importance of services, distinction between services and goods, Marketing Mix in Service Marketing- Product price, place, Promoting, Service encounters service, personnel issues, emotions and service situations, service profit chain, service recovery and empowerment. Practical- Study and prepare chart of various service marketing sectors and share it in the class.</p>	15
Unit 2	<p>Services Marketing Strategy: Overview of Service Marketing Strategy – Concept and Objectives. Strategic Role of Service Marketing. Formulating and implementing Service marketing strategy. Services Strategies- Strategies for Market Leaders, challengers, followers and niche marketers. Practical- Visit different service organizations and prepare innovative strategies for promoting service marketing.</p>	15
Unit 3	<p>Logistics & Supply Chain Management: Definition and scope of logistics, key logistics activities, market logistics decision, emerging concepts in logistics. Concept of supply chain management (SCM), need for SCM, advances in SCM. Distribution: 6 C's of distribution. Selection and appointing distributors. Practical- Study the logistic and supply chain management of the company's dealer working for. Prepare report and share in the class.</p>	15
Unit 4	<p>Marketing Service Sectors: Concept, Characteristics and strategies for different services- Banking, Insurance, Hotel, transport, tourism and consultancy services Service Quality- Customer Expectations and Perceptions Practical- Prepare a marketing report by visiting service organization situated to your local area.</p>	15

B. Com Part III Semester VI

Paper IV :DSE-G4 : RECENT TRENDS IN MARKETING MANAGEMENT

Course Outcomes:

- iv) To provide the students regarding conceptual information on recent trends in marketing management
- v) To acquaint the student with concept of MIS, CRM and Green Marketing
- vi) To familiarize the students with Retail marketing, Agricultural marketing and International marketing.

<i>Unit</i>	<i>Course Contents</i>	<i>Hours</i>
Unit 1	<p>Marketing Information System (MIS) and Green Marketing: Marketing Information System-Meaning, definition, Characteristics, scope & procedure MIS. Requirement of Good MIS, Importance of MIS</p> <p>Green Marketing- Meaning and importance issues involved in green marketing- social responsibility, pressure of government, competitive pressure cost of profit. Problems of green marketing. Green marketing strategies.</p> <p>Practical- Visit to nearest corporate /super market and write the MIS and Green Marketing structure by observing the same.</p>	15
Unit 2	<p>Customer Relationship Management & Retail Marketing: Customer Relationship Management (CRM)-concept, CRM process, measuring CRM, CRM framework, Tangible Components of CRM, CRM in services, CRM in product management, Zero customer defection, customer loyalty, and customer loyalty development strategies.</p> <p>Retail Marketing: Introduction to retail, Factors behind the change of Indian Retailing industry- Economic growth, Classification of retailers: Store and Non-store based retailers, Organised and Unorganised Retailing, business models in retail. Careers in Retailing: Employment opportunities, ownership opportunity.</p> <p>Practical- Visit Big Bazar/ Departmental store and prepare a report on CRM and retail marketing for ascertaining the career opportunity in it.</p>	15
Unit 3	<p>Agricultural Marketing: Meaning and scope of agricultural marketing-Market structure, factors influencing marketable surplus. Estimation of marketable and marketed surplus. New trends in agricultural marketing: APEDA, NAFED- Characteristics of a good agricultural marketing system- Promotion of agricultural products.</p> <p>Practical- Study the nearest APMC functions and prepare report to share in the class.</p>	15
Unit 4	<p>International Marketing: Concept of International Marketing and its Environment, Entry Strategies, International organization, Export</p>	

	<p>procedure & documents, Global Strategies, targeting and Positioning, International Marketing mix- Product Design Decisions, Geographic expansion strategic alternatives, New product in Global Market, Global Pricing Strategies, Channel Objectives and constraints, Channel Structure, Advertising decisions in International marketing.</p> <p>Practical- Study the concepts of international marketing and understand the export procedure & documents.</p>	<p>15</p>
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Reference Books:

1. *The Essence of Marketing- Majaro, Simon. Perentice Hall, New Delhi*
2. *Sales Management: Decision, Strategies and Cases- R. R. Still , E.W. Cundiff , N.A.P. Govani, Pearson Education*
3. *Sales and Distribution Management – K.K. Havaldar, V.M. Cavale, Tata McGraw Hill Company*
4. *Professional Sales Management -Anderson, Hair and Bush, McGraw Hill Company*
5. *Sales Management – Rustom Davar*
6. *Marketing Management- Kotler, Keller, Koshy, Jha, Prentice Hall.*
7. *Marketing Management - Ramaswamy, Namakumari, McGraw Hill Education*
8. *Consumer Behaviour – Schiffman and Kanuk , Pearson Publication*
9. *Marketing Management- Pilai, Bhagavati and Kala- S. Chand & Co. Ltd New Delhi*
10. *Consumer Behaviour – David Loudon and Albert Della Bitta., Tata McGraw-Hill.*
11. *Marketing Management- William Stanton.*
12. *Marketing Management- Philip Kotlar.*
13. *Marketing Management – a south Asian perspective: Kotler Phillip, Keller Kevin Lane, Koshy Abraham and Jha Mithileshwar, Pearson.*
14. *Marketing Management – Ramswamy V. S., Namakumari S., Macmillan Publishers India Ltd.*
15. *Marketing Management – Rajan Saxena, Tata McGraw Hill*
16. *Marketing Management: Text and Cases – Tapan Panda, Excel Books*
17. *Marketing – Etzel, Walker B., Stanton W., Pandit A., Tata McGraw Hill.*
18. *Marketing Management - Karunakarn K — Himalaya Publication, New Delhi.*

B.Com. Part-III; SEM-V (CBCS)**Paper-I : DSE-H1 : Advanced Banking (Banking Laws in India)**

Credits : 4

Course Outcomes:

1. Learners will be able to explain Regulatory Framework for Banking in India
2. Learners will understand the important laws relating banking sector
3. Learners will apply the knowledge of legal provisions for banking business practices
4. Learners will understand different provisions under cyber Laws

Expected Skills Impartation

4. Ability to apply legal provisions in banking business
5. Ability to understand the legal applications in banking sector
6. Ability to conduct proper banking activities as per legal provisions

Unit No.	Unit Name	Periods
1	Banking Laws 1.1. Need and Importance of Banking Laws 1.2. Banking Regulation Act 1949 1.3. New Bank Licensing Policy, 2013 1.4. Provisions for opening and closing of bank branches in India,	15
2	Banking Laws relating to Cooperative Banks 2.1. Co-operative Societies Act, 1912 2.2. Maharashtra Co-operative Societies Act, 1960 2.3. Multi State Co-operative Societies Act,2002 2.4. Employees Cooperative Credit Societies- Model Bye-laws in Maharashtra	15
3	The Negotiable Instrument Act, 1881 and Amendments 3.1. Meaning, Types, Features and Parties of Bill of Exchange 3.2. Meaning, Features and Parties of Promissory Note 3.3. Meaning, Types, Features and Parties of Cheque 3.4. Protection to a Paying Banker and Collecting Banker	15
4	Other Laws Relating to Banking 4.1. Important Provisions under Indian Contract Act, 1872 4.2. Garnishee Order-Meaning, Steps and Execution of Garnishee Order 4.3. Mortgage of Immovable Properties and Its Types 4.4. Banking Ombudsman Scheme 2006	15

References :

1. Arora and Kalra (1999), "All India Banking Law Digest, (1995-1999), Law House Delhi
2. Employees Cooperative Credit Societies - <https://sahakarayukta.maharashtra.gov.in>
3. ICSI (2015) Banking Law And Practice, <https://www.icsi.edu>
4. IIBF(2007), "Laws of Co-operative Banking", MacMillan India Ltd.,
5. M.L. Tannan, (2008) Banking Law and Practice in India, India Law House, New Delhi
6. M.L.Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa & Company
7. Maharashtra Co-operative Societies Act, 1960 <https://sahakarayukta.maharashtra.gov.in>

8. Multi State Co-operative Societies Act,2002 <https://mscs.dac.gov.in/Guidelines/GuidelineAct2002.pdf>
9. RBI (2019) Rationalisation of Branch Authorisation Policy- Revision of Guidelines <https://rbi.org.in/scripts/NotificationUser.aspx/Mode=0&Id=11570>
10. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
11. Tannan (2001), “Banking Law & Practice in India” 20/e (Stud. ed), Law House Delhi

B.Com. Part-III; SEM-V (CBCS)

Paper-II : DSE-H2 : Advanced Banking (Retail and Corporate Banking)

Credits : 4

Course Outcomes:

1. Learners will be able to explain Retail and Corporate Banking systems
2. Learners will understand the Retail and Corporate Banking Practices
3. Learners will apply the knowledge in banking business

Expected Skills Impartation

1. Ability to differentiate Retail and Corporate Banking
2. Ability to conduct Retail Banking business
3. Ability to conduct Corporate Banking business

Unit No.	Unit Name	Periods
1	Introduction to Retail Banking 1.1. History, definition and concept of Retail Banking and Corporate Banking 1.2. Difference between Retail banking and Corporate banking 1.3. Importance of Retail banking to Indian Economy 1.4. Changing scenario of Retail Banking in India	15
2	Retail Banking Products 2.1. Home Loan - Types, Margin and Process of disbursement 2.2. Vehicle Loan - Types, Margin and Process of disbursement 2.3. Gold Loan - Nature and Process of disbursement 2.4. Educational - Nature and Process of disbursement	15
3	Corporate Banking 3.1. Need and Importance of Corporate Banking 3.2. Factoring and Forfeiting services 3.3. Infrastructure Finance Companies in India 3.4. Nature and Importance of Import-Export Finance.	15
4	Investment Banking 4.1. Meaning, Evolution and Scope of Investment Banking. 4.2. Meaning and Functions of Merchant Banking 4.3. Meaning and Nature of Venture Capital 4.4. Meaning and Importance of Loan Syndications.	15

References :

1. Indian Institute of Banking and finance (IIBF) (2015) Banking Products and Services, M/s Taxman

Publications Pvt. Ltd

2. Leichtfuss, Reinhold (2003) Achieving Excellence in Retail Banking, John Wiley and sons.
3. Indian Institute of Banking and finance IIBF (2010) International Banking, M/s Macmillan India Limited,
4. Mathav S B. (2013) Financial Management Mac-Millan Publications.
5. Yadhav S. S. (2014) Foreign Exchange Markets (Latest Edition) Mac-Millan Publications.
6. Indian Institute of Banking & finance (2018) Corporate Banking. Mac-Millan Publications.
7. Indian Institute of Banking and finance IIBF (2016)– International Corporate Finance. Mac-Millan Publications.
8. Pratap Giri S. (2017). Investment Banking: Concepts, Analyses and Cases, McGraw-Hill Education.
9. Subramanyam. (2017). Investment Banking: Concepts, Analyses and Cases, McGraw-Hill Education.
10. Ramamurthy Natarajan (2016). Corporate Banking: A Guide Book for Novice, Create Space Independent Publishing Platform.
11. Vikas Srivastava (2017) Project and Infrastructure Finance: Corporate Banking Perspective, Oxford University Press.

B.Com. Part-III; SEM-VI (CBCS)

Paper-IV : DSE-H4 : Advanced Banking (Financial Markets and Services)

Credits : 4

Course Outcomes:

1. Learners will be able to understand the nature and structure of Financial Market in India
2. Learners will understand business practices in money market and capital market
3. Learners will understand functioning of different Intermediaries in Financial Markets

Expected Skills Impartation

1. Ability to understand the procedure of security trading
2. Ability to apply knowledge for security trading
3. Ability to conduct security trading business

Unit No.	Unit Name	Periods
1	Introduction to Financial Markets in India 1.1. Structure of Financial System in India 1.2. Meaning and Role of Financial Markets in Economics Development 1.3. Structure of Capital Market - Primary and Secondary Capital Market 1.4. Instruments used in Indian Capital Market	15
2	Money Market and Capital Market 2.1. Meaning, Structure and Features of Money Market in India 2.2. Meaning, Structure and Features of Capital Market in India 2.3. Important Intermediaries - Banks, NBFCs and Other 2.4. Financial Instruments of Capital Market in India	15
3	Capital Market Operations 3.1 IPO - Meaning, Nature and Grading of IPO 3.2 Pricing of IPO - Fixed Price Issue and Book Building	15

	3.3 BSE and NSE - History, Management and Indices - Listing of Securities 3.4 Market Orders - Types of Orders for Selling and Buying of Stocks	
4	Intermediaries in Financial Markets 4.1. Role of Depository Organization- CDSL and NSDL 4.2. Indian Clearing Corporation Limited (ICCL) 4.3. Credit Rating Agencies- Functions, Institutes and their Rating Symbols 4.4. Programmes and Certifications of BSE Institute Ltd and NSE Academy	15

References :

1. Bhole I.M. (2009). Financial Institutions and Market, 5th edition, 2nd reprint in 2009 Tata McGraw Hill.
2. Benson Kunjukunju Et Al. (2012). Financial Markets and Financial Services in India, New Century Publication, New Delhi.
3. Preeti Singh (2016). Investment Management, Himalaya Publishing House Pvt. Ltd.,
4. Pawan Jhabak (2016). Securities Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd.,
5. Avadhani V.A. (2016). Security Analysis & Investment Management, Himalaya Publishing House Pvt. Ltd.,
6. Avadhani V.A. (2016). Securities Analysis and Portfolio Management, Himalaya Publishing House Pvt. Ltd.,
7. Braam van den Berg (2015). Understanding Financial Markets & Instruments Academy of Financial Market, <https://eagletraders.com/books/afm/afm4.php>
8. NSE (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange Of India Limited
9. Michael K. (2002). Credit Rating Methodology, <http://www.psnacet.edu.in/courses/MBA/Financial%20services/17.pdf>
10. Issue Management, <http://www.psnacet.edu.in/courses/MBA/Financial%20services/13.pdf>
11. ICCL <https://www.icclindia.com>
12. BSE Institute Ltd <http://www.bsebti.com/>
13. NSE Academy - https://www.nseindia.com/education/content/about_ncfm.htm

B.Com. Part-III; SEM-VI (CBCS)**Paper-III : DSE-H3 : Advanced Banking (Bank Management Practices)**

Credits : 4

Course Outcomes:

1. Learners will be able to understand the nature and structure of Financial Market in India
2. Learners will understand business practices in money market and capital market
3. Learners will understand functioning of different Intermediaries in Financial Markets

Expected Skills Impartation

1. Ability to understand the procedure of security trading
2. Ability to apply knowledge for security trading
3. Ability to conduct security trading business

Unit No.	Unit Name	Periods
1	Administrative Structure of Head Office 1.1. Importance of Head Office of the Bank 1.2. Administrative Structure of Head Office 1.3. Departments in Head Office and Its Functions 1.4. Duties and Responsibilities of CEO /MD	15
2	Regional / Zonal Offices of the Bank 2.1. Importance of Regional / Zonal Offices of the Bank 2.2. Administrative Structure of Regional/ Zonal Offices 2.3. Functions and Role of Regional / Zonal Offices 2.4. Duties and Responsibilities of Regional/ Zonal Manager	15
3	Bank Branch Management 3.1. Structure of Branch Office - Small, Medium and Large Bank Branch 3.2. Duties and Responsibilities of Officer Incharge of Deposit Section 3.3. Duties and Responsibilities of Loan and Recovery Officer 3.4. Duties and Responsibilities of Cashier & Role of Branch Manager	15
4	Banking Business Practices 4.1. Principles of Banking Business and Its Importance 4.2. Investment Policy of the Bank- SLR and Non-SLR Investment 4.3. Nature and Importance of Internal and Statutory Audit of the Banks 4.4. Nature and Importance of Information and System Audit of the Banks	15

References :

1. George H. Hempel, Donald G. Simonson (2018). Bank Management: Text and Cases, Wiley, 2020 ISBN 0471410918
2. IIBF (2005). General Bank Management : (For Caiib Examinations), Indian Institute of Banking and Finance, Macmillan, 2005
3. Kanhaiya Singh (2013). Commercial Bank Management, Tata McGraw-Hill Education.
4. Peter S. Rose, Sylvia C. Hudgins (2008). Bank Management and Financial Services, McGraw-Hill Education.
5. Timothy W. Koch, S. Scott MacDonald (2014). Bank Management, Cengage Learning.
6. Timothy W. Koch, Steven Scott MacDonald, Vic Edwards, Randall E. Duran (2014). Bank Management: A Decision-Making Perspective, CENGAGE Learning Asia.
7. V.S.P. Rao (1999). Bank Management, Discovery Publishing House, 1999 ISBN 8171415105
8. Guidance Note on Audit of Banks (2018 Edition)- <https://www.puneicai.org/wp-content/uploads/Guidance->

Note-on-Audit-of-Banks-2018-Edition.pdf

9. Chitale MM (2018) Bank Audit - Bombay Chartered Accountants' Society-

<https://www.bcasonline.org/ContentType/3.%20MChitale.pdf>

10. RBI (2018) Checklists for Computer Audit, <https://rbidocs.rbi.org.in/rdocs/PublicationReport/Pdfs/33400.pdf>

11. Shiva Chaudhari (2017) A Guide to Risk Based Internal Audit System in Banks, Notion Press.

EQUIVALENCE OF THE PAPERS / COURSES

Sr.	Existing title of the Paper	Revised Title of the paper
1	Advanced Banking Paper – I	Advanced Banking P-I (Banking Laws in India)
2	Advanced Banking Paper – II	Advanced Banking P-II (Retail and Corporate Banking)
3	Advanced Banking Paper P-III	Advanced Banking P-III (Bank Management Practices)
4	Advanced Banking Paper P-IV	Advanced Banking P-IV (Financial Markets and Services)

Nature of question paper for B.Com -III Advanced Banking **Semester V & VI (Paper No. I to IV)**

Attempt any five questions.

Total marks 40

- | | |
|--|----|
| Q1. Write short answers (any two out of three) | 08 |
| Q2. Broad question | 08 |
| Q3. Broad question | 08 |
| Q4. Broad question | 08 |
| Q5. Broad question | 08 |
| Q6. Broad question | 08 |
| Q7. Write short notes (any two out of three) | 08 |

B.Com. Part-III Semester – V
Paper – I : DSE-I-1 : Rural Economics and Co-operation
(Optional Paper)

Course Outcomes:

1. Learners will be able to understand Rural Economy in India.
2. Learners will understand the correlation between Agriculture and Rural Development.
3. Learners will understand Agricultural productivity in India.
4. Learners will understand Role of Co-operation in Rural Development.

Unit I: - Rural Economy of India (15 Periods)

- 1.1 Rural Economy: Concept, nature and features
- 1.2 Importance of Rural Economy
- 1.3 Indicators of Rural Development
- 1.4 Problems of Rural Economy

Unit II:- Agriculture Sector and Rural Development (15 Periods)

- 2.1 Agriculture and Economic Growth
- 2.2 Peculiar Features of Indian Agriculture
- 2.3 Importance of Agriculture in Rural Development
- 2.4 Risk and Uncertainty in Indian Agriculture

Unit III: - Agricultural Productivity in India (15 Periods)

- 3.1 Agricultural Productivity: Meaning, types and determinants
- 3.2 Indian Agricultural Productivity
- 3.3 Causes of Low Agricultural Productivity
- 3.4 Measures to improve the Agricultural Productivity

Unit IV: - Introduction to Co-operation (15 Periods)

- 4.1 Co-operation: Meaning, definition and features
- 4.2 Principles of Co-operation (Manchester-1995)
- 4.3 Role of Co-operation in Rural Development
- 4.4 Issues in Cooperative Movement

References:

- i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)
- ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi
- iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi
- iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay
- v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
- vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
- vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
- viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi
- ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay

B.COM. Part - III Semester - V
(Optional Paper)
Paper – II : DSE-I-2 : Rural Economics and Co-operation

Course Outcomes:-

Student will be able to explain –

1. Awareness among the students regarding Rural Industrialization in India.
2. Agro based industries and small scale industries in India.
3. Non-credit co-operation and Rural Indebtedness in India.

Unit I - Rural Industrialization in India (15 Periods)

- 1.1 Need and concept of Rural Industrialization
- 1.2 Importance and problems of Agro-based Industries
- 1.3 Sugar Industry: Importance and problems
- 1.4 Dairy Industry: Importance and problems

Unit II- Cottage and Small-Scale Industries in India (15 Periods)

- 2.1 Meaning, features and difference between cottage and small-scale Industries
- 2.2 Role of Cottage and Small-Scale Industries.
- 2.3 Problems of cottage and Small-Scale Industries.
- 2.4 Government policy towards cottage and Small-Scale Industries

Unit III - Rural Indebtedness in India (15 Periods)

- 3.1 Meaning and nature of Rural Indebtedness.
- 3.2 Extent of rural indebtedness
- 3.3 Causes and effects of rural Indebtedness
- 3.4 Government measures to reduce rural indebtedness

Unit IV - Non-Credit Co-operatives in India (15 Periods)

- 4.1 Industrial Co-operatives: Types, functions and problems
- 4.2 Labour Co-operatives: Meaning, functions and problems
- 4.3 Consumers Co-operative: Types, functions and problems
- 4.4 Housing Co-operatives: Types, functions and problems

References:

- i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)
- ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi
- iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi
- iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay
- v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
- vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
- vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
- viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi
- ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay

B.Com. Part- III Semester – VI
Paper – III : DSE-I 3 : Rural Economics and Co-operation
(Optional Paper)

Course Outcomes:-

After completion of this course, the student will be able to-

1. Explain the rural resources in India.
2. Identify the problem of rural unemployment.
3. Understand the rural finance and agricultural co-operatives in India.

Unit I - Rural Resources in India (15 Periods)

- 1.1 Livestock: Concept, present status, importance and problems.
- 1.2 Poultry: Present status, importance and problems.
- 1.3 Fishery: Sources, present status, problems.
- 1.4 Forest Resources and forestry: Features and importance, social forestry.

Unit II - Rural unemployment in India (15 Periods)

- 2.1 Rural unemployment: meaning and nature
- 2.2 Types of rural unemployment
- 2.3 Causes of rural unemployment
- 2.4 Government programmes to reduce rural unemployment

Unit III - Rural Finance in India (15 Periods)

- 3.1 Need and sources of rural finance
- 3.2 Nationalized commercial banks
- 3.3 Regional Rural Banks
- 3.4 National Bank for Agriculture and Rural Development (NABARD)

Unit IV- Agricultural Co-operatives in India (15 Periods)

- 4.1 Co-operative farming: Types, problems and remedies
- 4.2 Co-operative Processing: Problems and remedies
- 4.3 Co-operative Marketing: Objectives, functions and problems
- 4.4 National Agricultural Co-operative Marketing Federation (NAFED): Functions and problems.

References:

- i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)
- ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi
- iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi
- iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay
- v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
- vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
- vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
- viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi
- ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay

B.Com. Part-III Semester – VI
Paper – IV : DSE- I 4 : Rural Economics and Co-operation
(Optional Paper)

Course Outcomes:-

After completion of this course, the student will be able to-

1. Understand rural infrastructure in India.
2. Explain rural poverty, food problem and food security in India.
3. Understand co-operative financial institutions in India.

Unit I - Rural Infrastructure in India (15 Periods)

- 1.1 Importance of infrastructure in rural development
- 1.2 Rural Electrification: Progress and problems
- 1.3 Irrigation facilities: Types, sources, progress and problems.
- 1.4 Transportation and Communication: Types, importance and problems.

Unit II - Rural Poverty in India (15 Periods)

- 2.1 Concept and types of rural poverty
- 2.2 Incidence of rural poverty
- 2.3 Causes of rural poverty
- 2.4 Poverty Alleviation Programmes

Unit III - Food Problem and Food Security in India (15 Periods)

- 3.1 Food problem: Different aspects of food problem.
- 3.2 Food Security: Meaning, definition and nature
- 3.3 Factors in Food Security
- 3.4 Remedies of Food Security

Unit IV - Co-operative Finance in India (15 Periods)

- 4.1 Meaning, Structure and Importance of Co-operative Finance.
- 4.2 Primary Agriculture Co-operative Credit Society: Functions and problems
- 4.3 District Central Co-operative Banks: Functions and problems
- 4.4 State Co-operative Banks: Functions and problems

.....

References:

- i) Misra S. K. and V. K. Puri, Indian Economy, Himalaya Publishing Bombay (Latest edition)
- ii) Dutt R. and K.P.M. Sundharam, Indian Economy, S. Chand and Company, New Delhi
- iii) R.K.Lekhi and Joginder Singh, Agricultural Economics, Kalyani Publishers, New Delhi
- iv) K.V. Patel , A.C. Shah and L.D. Mello , Rural Economics, Himalaya Publishing Bombay
- v) S.S.Shejal, Impact of Agri based Industries on Rural Economy ABS Publication, Varanasi
- vi) T.N.Hajela, Co-Operation, Ane Book Pvt. Ltd. New Delhi
- vii) Vijay Kavimandan, Agricultural and Rural Economics (Marathi) Shri. Mangesh Prakashan Nagapur
- viii) C.B.Mamoria, Agricultural problems in India, Kitab Mahal New Delhi
- ix) Vasant Desai, Rural Economics, Himalaya Publishing Bombay

EQUIVALENCE OF THE PAPERS / COURSES

Sr.	Existing title of the Paper	Revised Title of the paper
1	Rural Eco. & Co-operation (Optional) Paper -I	Rural Eco. & Co-operation (Optional) Paper -I
2	Rural Eco. & Co-operation (Optional) Paper- II	Rural Eco. & Co-operation (Optional) Paper- II
3	Rural Eco. & Co-operation (Optional) Paper -III	Rural Eco. & Co-operation (Optional) Paper -III
4	Rural Eco. & Co-operation (Optional) Paper -IV	Rural Eco. & Co-operation (Optional) Paper -IV

Nature of Question Paper for B.Com. - III
Subject- Rural Economics and Co-operation

Semester V and VI (Paper No. I to IV)

Attempt any five questions

Total Marks 40

Q1. Write short answers (any two out of three)	08
Q2. Broad question	08
Q3. Broad question	08
Q4. Broad question	08
Q5. Broad question	08
Q6. Broad question	08
Q7. Write short notes (any two out of three)	08

B.Com. Part-III- SEM-V (CBCS)
Paper I : DSE-J 1 : Advanced Statistics
(Mathematical Methods)
(Optional Paper)
Credit -4

Course Outcomes:

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

1. Evaluate a determinant.
2. Obtain the inverse of a matrix using different methods.
3. Explain the use of permutation and combination.
4. Explain the Binomial theorem and its expansion.

Unit 1 Determinant:

Definition, evaluation of determinant of order 2 and 3, properties of determinant (without proof), Examples based on evaluation and properties, Cramer's rule, solution to given system of linear equations of two and three variables by Cremer's rule. [15 Periods]

Unit 2 Matrix Algebra:

Definition of matrix, Types of matrices, Addition, subtraction and product of two or more matrices, examples on addition, subtraction and product, Inverse of a matrix by adjoint method, Inverse of a matrix by row transformation, examples based on inverse.[15 Periods]

Unit 3 Permutation and Combination:

Concept of permutation, combination, notation, definition, Relation between them, examples based on nC_r and nP_r . [15 Periods]

Unit 4 Binomial Theorem:

Concept and definition of Binomial Theorem, Expansion of $(a + b)^n$, $(a - b)^n$, finding of middle term, r^{th} term and coefficient of r^{th} term in the expansion, Numerical problems.

[15 Periods]

Reference Books

- i) Business Statistics by S.S. Desai
- ii) Business Statistics by G.V. Kumbhojkar
- iii) Introduction to Mathematical Statistics by S.C. Gupta.
- iv) Mathematics & Statistics by Sureanjan Shah
- v) Text book of matrices by Shanti Narayan
- vi) Elements of Statistics, by D. N. Elhance
- vii) Fundamentals of Applied Statistics, by V. K. Kapoor.
- viii) Business Statistics, by G. C. Beri.

B.Com. Part-III- SEM-V (CBCS)
Paper II : DSE-J 2 : Advanced Statistics
(Applied Statistics)
(Optional Paper)
Credit -4

Course Outcomes:

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

1. Explain the concept of demography and terms related to it.
2. Use the life table and mortality table in real life situations.
3. Understand the concept of hypothesis testing and different tests of hypothesis.
4. Perform testing of hypothesis for the real-life examples.

Unit 1 Measures of Mortality and Fertility:

Concept of demography, vital events, Different measures to measure birth rates such as i) CBR ii) GFR iii) ASFR iv) TFR. Definition, formula, merits and demerits, example based on these rates. Different measures of mortality i.e. death rates such as i) CDR ii) SDR iii) STDR by direct method, Example based on these rates. [15Periods]

Unit 2 Measures of Population growth or Reproduction rates:

Limitations/definition of fertility rate, Introduction of measures of population growth, measures such as GRR and NRR, Definition, formulas, merits and demerits of each one, examples based on these measures. [15Periods]

Unit 3 Life table or Mortality table:

Definition, types of life table, various columns of life table, construction of life table, Examples based on fill in the blanks or total construction when x and $l(x)$ is known. Uses of life table. [15Periods]

Unit 4 Testing of Hypothesis:

Definition of Parameter, Statistic, Hypothesis (simple and composite, null and alternative), Critical Region, level of significance, Type-I and Type-II errors.

- a) Large sample tests for variables (z test): Test for $\mu = \mu_0$ and $\mu_1 = \mu_2$
- b) Large sample tests for proportion: Test for $p = p_0$ and $p_1 = p_2$
- c) Student's t test: Test for $\mu = \mu_0$ and $\mu_1 = \mu_2$

- d) Chi square test: Chi-square test of independence of two attributes (for $m \times n$ contingency table), derivation of formula for 2×2 contingency table. Examples based on these tests.
e) Snedecore's F test: Test for $\sigma_1^2 = \sigma_2^2$ [15Periods]

Reference Books

- i) Business Statistics by S.S. Desai
- ii) Business Statistics by G.V. Kumbhojkar
- iii) Introduction to Mathematical Statistics by S.C. Gupta.
- iv) Mathematics & Statistics by Sureanjan Shah
- v) Text book of matrices by Shanti Narayan
- vi) Elements of Statistics, by D. N. Elhance.
- vii) Fundamentals of Applied Statistics, by V. K. Kapoor.
- viii) Business Statistics, by G. C. Beri.

B.Com. Part-III- SEM-VI (CBCS)
Paper III : DSE-J 3 : Advanced Statistics
(Probability and Probability distributions)
(Optional Paper)
Credit -4

Course Outcomes:

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

- i) Explain the concept of probability and compute the probability of various events.
- ii) Explain the concept of mathematical expectation and derive it.
- iii) Understand discrete probability distributions in general.
- iv) Understand Binomial, Poisson and Normal distributions

Unit No. 1 Probability

Concept and definitions of various terms used in probability, definition of probability. Examples based on definition. Addition and Multiplication laws of probability (with proof). Bayes theorem (Statement only). Examples on conditional probability and Bayes theorem.

[15 Periods]

Unit No. 2 Mathematical Expectation

Definition and examples based on mathematical expectation. Addition and Multiplication theorems on mathematical expectation (with proof). Examples based on these theorems. [15

Periods]

Unit No.3 Discrete probability distribution

Definition of probability mass function (pmf) distribution function (cdf). Properties of distribution function. Numerical Examples. [15 Periods]

Unit No. 4 Probability distributions

Binomial, Poisson and Normal distributions: Definition, properties and examples based on these distributions. Mean and variance of binomial and Poisson distributions (with Proof). Poisson distribution as limiting case of binomial distribution (with Proof). Limitations of Binomial distribution. Properties of normal curve. Fitting of Binomial and Poisson Distributions.

[15 Periods]

Reference Books for paper III:

- i) Business Statistics by S.S. Desai, Publisher: Jai-Gouri
- ii) Business Statistics by G.V. Kumbhojkar, Publisher: Phadake
- iii) Introduction to Mathematical Statistics by S.C. Gupta and V.K. Kapoor Sultan Chand & Sons, Delhi.

B.Com. Part-III- SEM-VI (CBCS)
Paper – IV : DSE-J 4 : Advanced Statistics
(Operations Research)
(Optional Paper)
Credit -4

Course Outcomes:

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

- i) Formulate and solve a linear programming problem.
- ii) Solve transportation problem using various methods.
- iii) Solve assignment problem using Hungarian method.
- iv) Solve Sequencing Problem.

Unit No. 1 Linear Programming Problem

Concept, formulation of Linear Programming Problem (L.P.P.). Solution of L.P.P. by graphical method. Examples based on minimization and maximization of given function.

[15 Periods]

Unit No. 2 Transportation problem

Concept, Mathematical Model, Balanced and Unbalanced Transportation problem (T.P.). Solution of T.P. by i) NWCR method ii) Least cost method, iii) Vogel's method. Examples based on these methods.

[15 Periods]

Unit No. 3 Assignment Problem

Concept, Mathematical Model, Balanced and Unbalanced Assignment Problem (A.P.) Hungarian method to obtain solution. Examples by Hungarian method.

[15 Periods]

Unit No. 4 Sequencing Problem

Concept of sequencing, sequencing of n jobs through 2 machines, and n jobs through 3 machines. Stepwise procedure. Examples to determine the sequencing and total time required. Also to find Idle time of the machine.

[15 Periods]

Reference Books for paper IV

- i) Operations Research by S. D. Sharma, Publisher: Kedar Nath.
- ii) Operations Research: An Introduction by H A Taha, Publisher: Pearson.
- iii) *Operations Research: Theory and Application*, J.K. Sharma, Publisher. Macmillan.

EQUIVALENCE OF THE PAPERS / COURSES

Sr.	Existing title of the Paper	Revised Title of the paper
1	Advanced Statistics Paper I (Mathematical Methods)	Advanced Statistics Paper I (Mathematical Methods)
2	Advanced Statistics Paper II (Applied Statistics)	Advanced Statistics Paper II (Applied Statistics)
3	Advanced Statistics Paper III (Probability and Probability distributions)	Advanced Statistics Paper III (Probability and Probability distributions)
4	Advanced Statistics Paper - IV (Operations Research)	Advanced Statistics Paper - IV (Operations Research)

Nature of question paper for B.Com -III

Semester V & VI (Paper No. I to IV)

Attempt any five questions.

Total marks 40

- | | |
|--|----|
| Q1. Write short answers (any two out of three) | 08 |
| Q2. Broad question | 08 |
| Q3. Broad question | 08 |
| Q4. Broad question | 08 |
| Q5. Broad question | 08 |
| Q6. Broad question | 08 |
| Q7. Write short notes (any two out of three) | 08 |

B.Com Part – III Semester V

Paper-I: DSE-K1: E-Commerce

Course Outcome –

1. **Understanding the basic structure of E-Commerce industry**
2. **Understanding transactional flow in E-Commerce**

Sr No.	Topic	No of Lectures
Unit 1	<p>Introduction to Electronic Commerce</p> <ul style="list-style-type: none"> • What is E-Commerce • Goals of E-Commerce • Functions of E-Commerce • Potential of E-Commerce Industry • Various e-commerce platforms at present • Types of E-Commerce segments (B2C, B2B, C2C etc.) <p>Practical – Get preliminary information of various E-Commerce companies</p>	15
Unit 2	<p>E-Commerce Framework</p> <ul style="list-style-type: none"> • Introduction to E Commerce Structure / Framework • Internet • e-Commerce Portal / ERP System • Warehouse • Point of Sale (POS) • Payment Gateway • Call Centre • Data Analytics • CRM (Customer Relationship Management) <p>Practical – Draw Diagram of framework of any e-commerce company based on some practical research</p>	15
Unit 3	<p>Electronic Payment System</p> <ul style="list-style-type: none"> • Introduction • Modes of Electronic payments (net banking, debit / credit card, payment wallets etc.) • Online payment process • Security controls • Online frauds & cautions to be taken care of • Online payment service providers <p>Practical – Prepare case study paper on online fraud</p>	15

Unit 4	<p data-bbox="345 100 639 132">Online Order Processing</p> <ul data-bbox="394 170 686 411" style="list-style-type: none"><li data-bbox="394 170 662 201">• Order Intimations<li data-bbox="394 212 662 243">• Shipping & Billing<li data-bbox="394 254 651 285">• Bar Code System<li data-bbox="394 296 672 327">• Shipment Tracking<li data-bbox="394 338 654 369">• Order Dashboard<li data-bbox="394 380 686 411">• Account Settlement <p data-bbox="345 422 1198 453">Practical – Visit any online seller and observe order processing activities</p>	15
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B.Com Part – III Semester III

Paper-II : DSE-K2 : E-Commerce

Course Outcome –

1. Understanding the various functions of E-Commerce industry
2. Understanding of cyber security threats and remedies
3. Understanding of basics of digital marketing

Sr No.	Topic	No of Lectures
Unit 1	<p>Supply Chain & Warehouse Management</p> <ul style="list-style-type: none">• Packaging of Products• Inventory Management – Coding, storage & monitoring• Security Controls <p>Practical – Visit any seller company who sales online and observe the warehouse management systems</p>	15
Unit 2	<p>Digital Marketing Basics</p> <ul style="list-style-type: none">• Various avenues of digital marketing• Difference between traditional marketing and digital marketing• SEO (Search Engine Optimization)• Recent Trends in digital marketing <p>Practical – Visit any Digital marketing service provider company and interact</p>	15
Unit 3	<p>Cyber Laws & Intellectual Property Rights, Internet Security</p> <ul style="list-style-type: none">• Types of cyber threats (financial, virus, hacking etc.)• Introduction to Information Technology Act• Importance of Trade Mark, Patents & Copy Right• Consequences of Infringement <p>Practical – Visit any Cyber Law Professional / IPR service provider company and interact</p>	15
Unit 4	<p>CRM (Customer Relationship Management)</p> <ul style="list-style-type: none">• What is CRM• Use of Technology for CRM• Future of Industry• New Marketing Trends• Loyalty Programmes <p>Practical – Make short study on CRM softwares used in the market</p>	15

Reference Books:

1. Concepts of E-Commerce by Adesh Pandye
2. E-Commerce by Sarika Gupta and Gaurav Gupta
3. E-Commerce Strategy, Technology and Implementation by Gary Schneider
4. The Complete E-Commerce Book by Janice Reynolds

B.Com Part – III Semester VI
Paper-III : DSE-K3 : E-Commerce

Course Outcome –

4. Understanding the various functions of E-Commerce and its technological aspect.
5. Understanding of consumer oriented e Commerce and e retailing.
6. Understanding of basics of digital marketing

Sr No.	Topic	No of Lectures
Unit 1	Internet Concepts & Technologies: <ul style="list-style-type: none"> • Concept & evolution of internet • Web technologies – Global Publishing concept, hypertext, • Concepts of URLs, HTTP, HTTPD, Servers, HTML, HTML Forms & CGI gateway services. 	
Unit 2	E-Commerce and its Technological aspect: <ul style="list-style-type: none"> • Developments in Information Technology and its relevance to E-Commerce • The scope of E- Commerce, E- Marketing • Benefits and limitations of E-Commerce, • Produce a generic framework for E-Commerce. • Architectural framework of Electronic Commerce, Web based E Commerce Architecture. <p><i>Practical – Conduct interview of minimum 5 online shop holders and observe their management systems</i></p>	15
Unit 3	Consumer Oriented E- Commerce and E-Retailing: <ul style="list-style-type: none"> • Traditional retailing and e retailing, Benefits of e retailing, • Models of e retailing, Features of e retailing. • E services: Categories of e-services, Web-enabled services, matchmaking services, Information-selling on the web, • E entertainment, Auctions and other specialized services. • Business to Business Electronic Commerce <p><i>Practical – identifying customer oriented e-Services and develop models of E-services</i></p>	15

Unit -4	Electronic Data Interchange: <ul style="list-style-type: none"> • Benefits of EDI, EDI technology, EDI standards, EDI Communications, EDI Implementation, EDI Agreements, EDI Security. • Electronic Payment Systems, Need of Electronic Payment System: Study and examine the use of Electronic Payment system and the protocols used, Study Electronic Fund Transfer and secure electronic transaction protocol for credit card payment. • Digital economy: Identify the methods of payments on the net – Electronic Cash, cheques and credit cards on the Internet. <p><i>Practical – Conduct Dumy bank transaction and write detail process of Electronic payment system, Fund transfer syste.</i></p>	15
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Reference Books:

1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.
2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley. 3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce–A ManagerialPerspective", Addison-Wesley.
4. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3RDEdition, Pearson Education.

B.Com Part – III Semester VI

Paper-IV : DSE-K4: E-Commerce

Course Outcome –

1. **Understanding the various functions of E-Commerce ad its technological aspect.**
2. **Students able to know the security issues in E-Commerce.**
3. **Understanding of basics of digital marketing**

Sr No.	Topic	No of Lectures
Unit 1	Website Design and E-Commerce <ul style="list-style-type: none"> • Role of web – site in B2C e-commerce; website strategies & web-site design principles; • Push & pull technologies, alternative methods of customer communication. <p>Multi – Media & E-commerce; push & pull technologies, alternative methods of customer communication</p>	15

Unit 2	Online Retail Sector: <ul style="list-style-type: none"> • Analyzing the Viability of Online Firms • E-commerce in Action: E- Retailing Business Models <ul style="list-style-type: none"> • The Service Sector: Offline and Online • Online Financial Services • Online Travel Services • Online Career Services • • On-Demand Service Companies 	15
Unit 3	Security Issues in E-Commerce: <ul style="list-style-type: none"> • Introduction, need and importance • Security risks of e-commerce, exposure of resources, • Type of threats, sources of threats, • Security tools & risk – management approach 	15
Unit 4	Ethical, Social and Political issues in E-Commerce: <ul style="list-style-type: none"> • Basic Ethical Concepts, Analyzing Ethical Dilemmas, Candidate Ethical principles • Privacy and Information Rights: Information collected at E-Commerce Websites, The Concept of Privacy, Legal protections • Intellectual Property Rights: Types of Intellectual Property protection, Governance. <p><i>Practical – Prepare case study and project report on ethical, political and social issues E-Commerce</i></p>	15

Reference Books:1. Elias. M. Awad, " Electronic Commerce", Prentice-Hall of India Pvt Ltd.

2. RaviKalakota, Andrew B. Whinston, "Electronic Commerce-A Manager's guide", Addison-Wesley. 3. Efraim Turban, Jae Lee, David King, H.Michael Chung, "Electronic Commerce–A ManagerialPerspective", Addison-Wesley.

4. Elias M Award, "Electronic Commerce from Vision to Fulfilment", 3rd Edition, PHI, Judy Strauss, Adel El-Ansary, Raymond Frost, "E-Marketing", 3RDEdition, Pearson Education.

B. Com (CBCS Pattern)Part- III (Semester-V)

Paper IX : Tax Procedure and Practice

Title of paper- GST (CGST, SGST and IGST)

Generic Elective Course

(Credit 4)

Objectives:- 1) To enhance the knowledge of students with latest amendments in GST Law

2) To clarify the technical aspects and provisions in GST Law

Unit- I	GST Returns (Furnishing details of outward supply, Furnishing details of inward supply, First Return, Annual Return, Final Return, matching of Input Tax Credit)- Specimen Forms for the Returns	Periods-20
Unit- II	1) Sec. 35 Accounts and Sec. 36 Records (Period of Retention, Rules for maintenance of Accounts) 2) Sec. 67 Inspection, Search and Seizure (Power of Inspection, Authority for Search and Seizure)	Periods-10
Unit- III	TCS and TDS, Payment of GST (payment of tax, Interest etc.)	Periods- 10
Unit- IV	Basic Problems- Net GST liability, Time of Supply, Value of Supply	Periods- 20

B. Com (CBCS Pattern)Part- III (Semester-VI)

Paper XI : Tax Procedure and Practice

Title of paper- GST (CGST, SGST and IGST)

Generic Elective Course

Credit-4

Objectives:- 1) To enhance the knowledge of students with latest amendments in GST Law

2) To clarify the technical aspects and provisions in GST Law

Unit- I	Refund of GST (Refund of Tax, Interest on delayed refund	Periods-10
Unit- II	1) Assessment- Self Assessment, Provisional Assessment, Summery Assessment, Scrutiny Assessment, Best Judgment Assessment 2) Audit- Sec. 65- Audit by Tax Authorities Sec. 66- Special audit	Periods-10
Unit- III	1) Appeals and Revision (Appeals to appropriate authority, power of revisional authority) 2) Advance Rulings (Authority for advance rulings, application and procedure)	Periods- 20
Unit- IV	Basic Problems- Admissibility of ITC, Calculation of net GST liability, Composition levy	Periods- 20

B.com- III
Semester V and VI (CBCS Pattern)
Tax Procedure and Practice- GST (CGST, SGST and IGST)
Nature of Question Paper

Internal Marks- 10 marks
Shivaji University Exam 40 marks

Instructions:-

- 1) All question carry equal marks
- 2) Attempt any Five questions out of Seven

Q. 1	Theory- Short Notes (Any Two out of Four)	08 marks
Q. 2	Theory Broad Question	08 marks
Q. 3	Theory Broad Question	08 marks
Q. 4	Problems	08 marks
Q. 5	Problems	08 marks
Q. 6	Problems	08 marks
Q. 7	Problems	08 marks

Equivalence

Sr. No.	Old Name	New Name
1	Tax procedure and practice GST (CGST, SGST and IGST) paper- IX (Vocational)	Tax procedure and practice GST (CGST, SGST and IGST) paper- IX (CBCS)
2	Tax procedure and practice GST (CGST, SGST and IGST) paper- XI (Vocational)	Tax procedure and practice GST (CGST, SGST and IGST) paper- XI (CBCS)

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

B. Com (CBCS Pattern) Part III (Semester V)

Paper X : Tax Procedure & Practice

Title of Paper – **Customs**

Generic Elective Course

Credit – 4

Objectives : -

1	To impart theoretical knowledge of Basic concepts of customs, import & export.
2	To develop the skills of solving problems of valuation and calculation of custom duties on imported goods.
3	To acquaint students with the term prohibition on import & export in customs.

Unit I	Introduction of Customs, Role in international trade, organization of customs in India, administration & operational authorities.	10 Hours
Unit II	An overview of Customs Act, 1962, Customs Tariff Act, 1975. Kinds of duties - Basic, Protective, CGST, safeguard, Anti-dumping, anti-subsidy, countervailing, NCCD, cess	10 Hours
Unit III	Important terms & definitions - Assessable value, baggage, Bill of Entry, Bill of Export, Dutiable Goods, Foreign Going Vessel, Exporter, Import Manifest, Prohibited Goods, Shipping Bill, Bill of Lading, Import, Importer, Stores, Letter of Credit, FOB, CIF, Goods Prohibition on importation & exportation of goods & it's reasons, Smuggling	30 Hours
Unit IV	Basic problems- Valuation of imported goods, calculation of custom duty	10 Hours

B. Com (CBCS Pattern) Part III (Semester VI)
Paper XII : Tax Procedure & Practice
 Title of Paper – **Customs**
 Generic Elective Course

Credit - 4

Objectives : -

1	To understand the meaning of types & modes of import & export.	
2	To impart theoretical knowledge of import & export clearance procedure of goods in detail.	
3	To enhance the knowledge of students with the practical solutions of computation of Baggage.	

Unit I	<u>Import of Goods</u> - Types of import- Free, Restricted, Prohibited types of licenses - Advance, EPCG,DFRC, Modes of import <u>Export of Goods</u> - Types of export, types of Exporter, Modes of export	10 Hours
Unit II	<u>Clearance Procedure of Import & Export</u> Import - For Home Consumption, for warehousing, Ex-bond clearance Export -Procedure & filing of documents, Main, auxiliary & regular	20 Hours
Unit III	<u>Duty Drawback System</u> Meaning of scheme, Sec 74 & sec 75, Rules for drawback, Documents required for claiming drawback, types of duty drawback	10 Hours
Unit IV	<u>Clearance of Baggage</u> Meaning and kinds of baggage, Rules & procedure of import thereof Basic problems on clearance of baggage & calculation of custom duty thereon	20 Hours

<p style="text-align: center;">B.Com. Part-III Semester – V (Optional Paper) Industrial Management Paper – I Subject Code: DSE – B1 (Factory and Capital Management)</p>		
<p>Objectives:-</p> <ol style="list-style-type: none"> 1. To make students familiar with the subject industrial management. 2. To expose the students the importance and applicability of industry management. 		
<p>Learning Outcomes</p> <ol style="list-style-type: none"> 1. Understanding the concept Industrial Management. 2. Acquaintance with the Work Environment. 3. Acquaintance with the Plant Maintenance. 4. Acquaintance with Financial Management 		
<p>Teaching Methods: <i>Lecture, Interactive ICT Based Use of case lets</i> <i>Lecture Interactive ICT Based Discussion Method</i></p>		
Sr. No	Content	No. of Lectures
1	<p>Unit I:-</p> <p>1.1 Introduction to Industrial Management– Meaning and importance of industrial management.</p> <p>1.2 Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP)</p> <p>1.3 Factory Location and Plant Layout-</p> <p>1.3.1 Factory Location: Meaning of location of factory, factors determining location of factory</p> <p>1.3.2 Plant Layout: Meaning of plant layout Objectives, Importance of plant layout, Factors influencing layout, Types of layout Problems of layout.</p>	20
2	<p>Unit II :- Work Environment -</p> <p>2.1 Meaning</p> <p>2.2 importance of work Environment</p> <p>2.3 Factors affecting work environment, Lighting, Ventilation, Sanitation, noise control and Air conditioning</p> <p>2.4 Quality Circles, Kaizen, 5 S,</p>	20
3	<p>Unit III :- Plant Maintenance –</p> <p>3.1 Concept, Importance</p>	10

	<p>3.2 Objectives of good maintenance system</p> <p>3.3 types of maintenance</p> <p>3.4 Preventive Maintenance</p> <p>3.5 Recent trends in plant maintenance</p>	
4	<p>Unit IV – Financial Management</p> <p>4.1 Concept of financial Management,</p> <p>4.2 Objective of Financial management</p> <p>4.3 Importance and Determinants of Capital Management</p> <p>4.4 Sources of finance</p> <p>4.5 Fixed and working capital</p>	10
	<p>References for Paper I to IV :</p> <ol style="list-style-type: none"> 1. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa: Production and Operations Management 4. K. ShridharaBhat – Himalaya Publishing House 5. M. E. ThukaramRao: Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M. : Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar: Dynamics of Industrial Relations 10. O. P. Khanna: Industrial Engineering and Management 11. K. Ashwathappa: Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi 	

	<p>B.Com. Part-III</p> <p>Semester – V</p> <p>(Optional Paper)</p> <p>Industrial Management Paper – II Subject Code: DSE – B2</p> <p>(Human Resource Management)</p>
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	Objectives: <ol style="list-style-type: none"> 1. To make students familiar with the subject human resource management. 2. To expose the students the importance and applicability of human resource management. 	
	Learning Outcomes: <ol style="list-style-type: none"> 1. Knowledge about the Human Resource Management 2. Acquaintance with the Human Resource Management 3. Acquaintance with the Employee Training. 4. Acquaintance with - Recent Trends in HRM 	
	Teaching Methods: Lecture, Interactive ICT Based Use of case lets. Lecture Interactive ICT Based Discussion Method	
Sr. No	Content	No. of Lectures
1	Unit I - Introduction to Human Resource Management- <ol style="list-style-type: none"> 1.1 Concept and Nature 1.2 Scope 1.3Significance 1.4 Objectives 1.5 Functions of HRM. 1.6 Ethical Issues In HRM: Meaning, Importance and Ethical Issues In HRM 	10
2	Unit II – Human Resource Planning (HRP) <ol style="list-style-type: none"> 2.1Meaning and need for Human resource Planning, Process of HRP Factors affecting HRP 2.2Job Analysis, Job Description, Job Specification. 2.3Recruitment and selection- <ol style="list-style-type: none"> 2.3.1 Meaning, 2.3.2 Sources of recruitment 2.3.3 Steps in the scientific selection procedure 2.3.4 e- recruitment: Meaning and Advantage 	20
3	Unit III – Employee Training and Performance Appraisal <ol style="list-style-type: none"> 3.1Employee Training- <ol style="list-style-type: none"> 3.1.1 Meaning 3.1.2 Need for training 3.1.3Steps in training 3.1.4Methods of Training 3.1.5Impediments of effective training 3.2Performance Appraisal and Merit Rating <ol style="list-style-type: none"> 3.2.1 Meaning 	20

	<p>3.2.2 purpose of performance appraisal</p> <p>3.2.3 Methods of performance appraisal 3.2.3 Ethics in performance appraisal</p> <p>Merit Rating-</p> <p>3.2.4 Meaning</p> <p>3.2.5 Benefits of Merit Rating,</p> <p>3.2.6 Difference between performance appraisal and merit rating</p>	
4	<p>Unit IV :- Recent Trends in HRM –(Concept and Nature)</p> <p>4.1 Employee's brand</p> <p>4.2 Outsourcing of HR</p> <p>4.3 e-HRM</p> <p>4.4 Work Life Balance</p> <p>4.5 Emotional Intelligence and Talent Management</p>	10
	<p>References for Paper I to IV:</p> <ol style="list-style-type: none"> 1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar : Dynamics of Industrial Relations 10. O. P. Khanna : Industrial Engineering and Management 11. K. Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi 	

<p>B.Com. Part-III</p> <p>Semester - VI</p> <p>(Optional Paper)</p> <p>Industrial Management Paper – III Subject Code: DSE – B3</p> <p>(Production Management)</p>	
	<p>Objectives:</p> <ol style="list-style-type: none"> 1. To make students familiar with the subject industrial management. 2. To Expose the students the importance and applicability of industrial management

	<p>Learning Outcomes: Understanding the Meaning concept of Production Management and PPC. Acquaintance with the Productivity. Acquaintance with the Inventory Management Acquaintance with Logistic Management</p>	
	<p>Teaching Methods: 1. Lecture, Interactive ICT Based Use of case lets. 2. Lecture Interactive ICT Based Discussion Method</p>	
Sr. No	Content	No. of Lectures
1	<p>Unit I:- Production Management and Planning and Control (PPC): – 1.1Production Function- 1.1.1 Meaning, Concept and Objectives 1.1.2 Function of production Management 1.2Planning and Control (PPC): 1.2.1 Meaning 1.2.2 Objectives 1.2.3Importance of production planning and control 1.2.4 Techniques of production control Routing, Scheduling, Dispatching and follow up 1.2.5 Limitations of PPC.</p>	20
2	<p>Unit II :- Productivity - 2.1Meaning, Importance 2.2Measurement of Productivity 2.3Factors influencing productivity 2.4Methods of improving productivity 2.5ProductionV/s Productivity.</p>	10
3	<p>Unit III :- Inventory Management 3.1 Meaning and Objectives of inventory Management 3.2 Receipt and issue of material (Bin Card, Store Ledger) 3.3 Pricing of material Issues (First In First Out and Last In First Out) 3.4 EOQ 3.5 ABC Analysis and VED Classifications 3.6 Just in Time (JIT) Production – Meaning, Techniques and Advantages. 3.7 Recent Trends in Inventory Management.</p>	20

4	Unit IV :- Logistic Management- 4.1 Meaning 4.2 Objectives 4.3 Importance of logistic Management, 4.4 Activities of the logistics Management 4.5 Functions-Transportation, Warehousing including Cold Storage Material handling and Packaging. 4.6 Supply chain Management: Meaning, Definition and Importance	10
	References 1. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain: Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L.: Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting : B. K. Bhar 9. C. B. MamoriaGankar : Dynamics of Industrial Relations 10. O. P. Khanna : Industrial Engineering and Management 11.KAshwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi	

B. Com. Part-III Semester – VI (Optional Paper) Industrial Management Paper – IV Subject Code: DSE – B4 (Personnel Management)	
	Objectives: 1. To make students familiar with the subject industrial management. 2. To expose the students the importance and applicability of industry management.
	Learning Outcomes: 1. Knowing the meaning and concept about the Employee Remuneration. 2. Acquaintance with the Industrial Relations. 3. Acquaintance with the Employee Safety, Health and Moral 4. Acquaintance with HR Accounting

	Teaching Methods: <i>Lecture, Interactive ICT Based Use of case lets.</i> <i>Lecture Interactive ICT Based Discussion Method</i>	
Sr. No	Content	No. of Lectures
1	Unit I:- Employee Remuneration – 1.1 Concepts of remuneration 1.2 Meaning of wages and salary 1.3 Objectives of wage and salary administration 1.4 Factors influencing wage and salary structure and administration 1.5 Methods of wage payment Time rate, Piece rate 1.6 Incentive plans (Halsey, Rowan and Taylor)	10
2	Unit II :- Industrial Relations – 2.1 Meaning, Objectives and Significance of industrial relations 2.2 The parties to industrial relations 2.3 Factors affecting industrial relations. 2.4 Meaning and Causes of industrial Disputes 2.5 Measures taken by Govt. to prevent Industrial disputes.	20
3	Unit III :- Employee Safety, Health and Moral: 3.1 Meaning and need of employee safety 3.2 Factors in safety programme Meaning and importance of employee health 3.3 Occupational hazards, risks and diseases 3.4 Protection against health hazards and statutory provisions under The Factories Act, 1948– Health, safety and welfare provisions 3.5 Meaning of employee morale.	20
4	HR Accounting: 4.1 Meaning, Definition and Objectives 4.2 Advantages of HR Accounting 4.3 Determinants of Human Capital 4.4 Methods of HR Accounting	10
	References for Paper I to IV: 1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ Kitab Mahal– Agre 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting: B. K. Bhar 9. C. B. Mamoria Gankar: Dynamics of Industrial Relations	

	<p>10. O. P. Khanna : Industrial Engineering and Management 11.KAshwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi.</p>	
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