



# SHIVAJI UNIVERSITY KOLHAPUR



Estd. 1962

NAAC 'A' Grade

**Faculty of Commerce & Management**

Syllabus For

**Bachelor of Commerce**

**B. Com. Part II**

**(Sem II & IV)**

To be implemented from June 2019 onwards.

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

**PRINCIPAL**

Padmabhushan Vasantrodada Patil  
Mahavidyalaya K. Mahankal, Dist. Sangli

**Shivaji University, Kolhapur**  
**B.Com (CBCS) Part-II (Semester-III)**  
**Corporate Accounting Paper - I**  
**Core Course**  
**Introduced from June-2019-20**

**4 Credits**

**Course Outcomes:**

1. Explain the accounting entries of issue and forfeiture of shares and re-issue of forfeited shares, discuss accounting treatment for redemption of preference shares and buyback of shares.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act 2013.
4. Practice the fundamental accounting process on Tally ERP.

**Syllabus Contents**

**Unit I:** Issue and forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares and Buyback of shares. (15 Periods)

**Unit II:** Issue and Redemption of Debentures (10 Periods)

**Unit III:** Preparation of Final Accounts of Companies. (15 Periods)

**Unit IV:** Practical of Fundamental Computerised Accounting (20 Periods)

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

**Notes:**

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

**Reference Books:-**

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

**Shivaji University, Kolhapur**  
**B.Com. (CBCS) Part-II (Semester-IV)**  
**Corporate Accounting Paper - II**  
**Core Course**  
**Introduced from June-2019-20**

**4 Credits**

**Course Outcomes:**

1. Explain the accounting entries of profit/loss prior to incorporation.
2. Compute the value of shares as per distinct methods and differentiate between them.
3. Simulate practice of accounting for liquidation of companies.
4. Practice the store accounting through Tally ERP.

**Unit -I: Profit /Loss Prior to Incorporation. (15 Periods)**

**Unit-II: Valuation of shares:** Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value. **( 10 Periods)**

**Unit-III: Accounting for Liquidation of companies-** Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account. **( 15 Periods)**

**Unit-IV: Store Accounting with Practical using Tally. (20 Periods)**

Theory:

- a) Basic Concepts of Store Accounting- Importance of Material Management and Inventory Control, Objectives of Inventory Control System, Functions and Duties of Store-keeper,
- b) Key Terms- Stock items, Category of item, Item Name, Unit of Measurement- Purchase Rate per Unit, Current Stock Quantity, Current Valuation Rate, Opening Stock Quantity, Opening Valuation Rate, Purchase Returns, Sales Returns
- c) Stock Valuation Methods- Source document, Types of Source documents, Purchase Invoice, Goods Received Note, Sales Invoice, Delivery Challan
- d) Tally Reports of Store Accounting- Bill-wise List of Stock Items, Stock Statement, Material Receipts/ Purchases Register, Material Issues/ Sales Register, Material Return Report, Slow Moving Items Report, Fast Moving Items Report.

Practical:

- a) Creating Inventory Masters in Tally.ERP 9, Stock Groups- Creating Single Stock Group, Creating Multiple Stock Group, Displaying Stock Group, Altering Stock Group,
- b) Units of Measure- Simple Units, Creating Simple Units, Displaying Units of Measure, Deleting Units of Measure
- c) Stock Items- Creating Single Stock Items, Creating Multiple Stock Items, Displaying Stock Items, Altering Stock Items,
- d) Voucher Entry in Tally.ERP 9- Purchase Voucher (F9), Sales Voucher (F8), Credit Note Voucher (Ctrl + F8), Debit Note Voucher (Ctrl + F9)
- e) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance,

- f) Accounting Books & Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register, Day Book, Statistics,
- g) Inventory Books & Reports- Stock Summary, Stock Item Summary, Stock Group Summary, Exception Reports- Negative Stock, Negative Summary.

**Notes:**

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

**Reference Books:-**

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

**Nature of Question Paper**

B.Com. Part-II

Under CBCS

Subject: Corporate Accounting Paper-I (Semester-III)

Core Course

(Introduced from June-2019-20)

Instructions:- 1- All questions are compulsory.  
2-Figures to the right indicate marks.

Total Marks- 40

Q.No.1 Short Answer Questions:

- |   |         |
|---|---------|
| a) Question on Theory of Unit-1 Or Question on Theory of Unit-1   | 5 marks |
| b) Question on Problem of Unit-1 Or Question on Problem of Unit-1 | 5 marks |

Q.No.2 Short Answer Questions:

- |   |         |
|---|---------|
| a) Question on Theory of Unit-2 Or Question on Theory of Unit-2   | 5 marks |
| b) Question on Problem of Unit-2 Or Question on Problem of Unit-2 | 5 marks |

Q.No.3 Questions:

- |   |          |
|---|----------|
| a) Question on Theory of Unit-3 Or Question on Theory of Unit-3   | 5 marks  |
| b) Question on Problem of Unit-3 Or Question on Problem of Unit-3 | 10 marks |

Q.No.4 Short Answer Questions:

- |   |         |
|---|---------|
| a) Question on Theory of Unit-4 Or Question on Theory of Unit-4 | 5 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.

**Nature of Question Paper**

B.Com. Part-II

Under CBCS

Subject: Corporate Accounting Paper-II (Semester-IV)

Core Course

(Introduced from June-2019-20)

Instructions:- 1- All questions are compulsory.  
2-Figures to the right indicate marks.

Total Marks- 40

Q.No.1 Short Answer Questions:

- |   |         |
|---|---------|
| c) Question on Theory of Unit-1 Or Question on Theory of Unit-1   | 5 marks |
| d) Question on Problem of Unit-1 Or Question on Problem of Unit-1 | 5 marks |

Q.No.2 Short Answer Questions:

- |   |         |
|---|---------|
| c) Question on Theory of Unit-2 Or Question on Theory of Unit-2   | 5 marks |
| d) Question on Problem of Unit-2 Or Question on Problem of Unit-2 | 5 marks |

Q.No.3 Questions:

- |   |         |
|---|---------|
| c) Question on Theory of Unit-3 Or Question on Theory of Unit-3 | 5 marks |
|---|---------|

d) Question on Problem of Unit-3 Or Question on Problem of Unit-3 10 marks

Q.No.4 Short Answer Questions:

b) Question on Theory of Unit-4 Or Question on Theory of Unit-4 5 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.

\*\*\*\*\*

**Shivaji University, Kolhapur**  
**B.Com (CBCS Pattern)**  
**Part-II (Semester-III)**  
**Fundamentals of Entrepreneurship- Paper-I**  
**Generic Elective Course**  
**Introduced from June-2019-20**

Credits-4

**Objectives-**

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

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

**Shivaji University, Kolhapur**  
**B.Com (CBCS Pattern)**  
**Part-II (Semester-IV)**  
**Fundamentals of Entrepreneurship- Paper-II**  
**Generic Elective Course**  
**Introduced from June-2019-20**

Credits-4

Objectives-

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

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

**Note** – Industrial visit/ visit to EDP Institute is suggested to acquaint students about entrepreneurial knowledge.

A talk or interaction with entrepreneurial should be arranged.

**B.Com.II**  
**Semester III and IV (CBCS Pattern)**  
**Fundamentals of Entrepreneurship Paper I & II**  
**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	Fundamentals of Entrepreneurship Paper - I	Fundamentals of Entrepreneurship Paper - I
2	Fundamentals of Entrepreneurship Paper - II	Fundamentals of Entrepreneurship Paper - II

**Reference Books:**

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

**Shivaji University, Kolhapur**  
**Syllabus of B.Com**  
 (Semester-III & IV)  
**Syllabus to be Introduced from June 2019**  
**Money and Financial System**

<b>CHOICE-BASED CREDIT SYSTEM</b>		
<b>B.Com SEM III</b>		
<b>Money and Financial System (Paper No – 1 )</b>		
<b>Course Outcomes:</b>		
<ol style="list-style-type: none"> <li>1. Learners will be able to explain functions of money and measurement of money supply</li> <li>2. Learners will understand the banking system and its functioning in India</li> <li>3. Learners will understand the nature of banking business and business practices</li> <li>4. Learners will understand the important recent trends in banking system</li> </ol>		
<b>Expected Skills Impartation (Through theory and Practical's)</b>		
<ol style="list-style-type: none"> <li>1. Ability to explain monetary system in India</li> <li>2. Ability to critical thinking on banking business</li> <li>3. Ability to explain recent trends in Indian Banking</li> </ol>		
Marks : 50	Total Lectures of Teaching : 60	Credits : 4
<b>Unit-1:</b>	<b>Introduction to Money</b> 1.1 Evolution, Meaning and Functions of Money 1.2 Meaning and Features of Blockchain Technology and Digital Currency 1.3 Approaches to the Money supply, RBI's Measures 1.4 Constituents and Factors affecting on Money Supply	13 Lectures
<b>Unit-2:</b>	<b>Introduction to Banking</b> 2.1. Meaning, Evolution and Functions of Commercial Banks 2.2. Types and features of banks - Commercial, Cooperative, Public and Private, Foreign, Payment Banks, Small Finance Banks, Local Area Banks etc 2.3. Principles of Banking Business and its importance 2.4. Process of Credit Creation and Its limitations	15 Lectures
<b>Unit-3:</b>	<b>Banking Business and Practices</b> 3.1. Meaning, Types and Features of Deposits Products of Banks 3.2. Meaning, Types and Features of Loan Products of Banks 3.3. Sources of Funds and Income for Banks 3.4. Changing Nature of Banking Business	17 Lectures
<b>Unit-4:</b>	<b>New Trends and Recent Issues in Indian Banking</b> 4.1 Micro Finance Institutions- Evolution, Functions and Importance 4.2 Types, Advantages and Disadvantages of Bank Mergers 4.3 Licensing and functioning of Payment Banks Small Finance Banks 4.4 Meaning, Causes and Remedies for NPA, Prompt Correctives Action	15 Lectures
<b>Note:</b> Bank visits and case studies on banking business should be conducted		
<b>Suggested Additional Readings:</b>		
<ol style="list-style-type: none"> <li>1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi</li> <li>2. Bhasin Nitin (2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi</li> <li>3. Berg Braam van den (2015), Understanding Financial Markets &amp; Instruments, Academy of Financial Market, <a href="https://eagletraders.com/books/afm/afin4.pdf">https://eagletraders.com/books/afm/afin4.pdf</a></li> <li>4. Cade, Eddie ( 1998 ) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.</li> <li>5. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.</li> </ol>		

### EQUIVALENCE OF THE PAPERS

Sr	Existing title of the Paper	Revised Title of the paper
1	<b>Money and Financial System (Paper - I)</b>	<b>Money and Financial System (Paper - I)</b>

Nature of question paper for semester III and IV (Paper No. I & II)

Attempt any five questions.

Total marks 50

Q1. Write short answers (any two out of three)	10
Q2. Broad question	10
Q3. Broad question	10
Q4. Broad question	10
Q5. Broad question	10
Q6. Broad question	10
Q7. Write short notes (any two out of three)	10

**Shivaji University, Kolhapur**  
**Syllabus of B.Com**  
 (Semester-III & IV)

**Syllabus to be Introduced from June 2019**

**Money and Financial System**

**CHOICE-BASED CREDIT SYSTEM**

**B.Com SEM IV**

**Money and Financial System (Paper No – 2)**

<b>Course Outcomes:</b>		
<ol style="list-style-type: none"> <li>1. Students will be able to use e-banking services</li> <li>2. Students will be able explain working of RBI in India</li> <li>3. Students will be able to provide consultancy and guidance for investment in financial markets</li> <li>4. Students will be able to explain the business practices of NBFCs and AIFI</li> </ol>		
<b>Expected Skills Impartation (Through theory and Practical's)</b>		
<ol style="list-style-type: none"> <li>1. Use of E-banking services</li> <li>2. Able to provide Financial consultancy</li> <li>3. Critical thinking about NBFCs and their effects</li> </ol>		
Marks : 50	Total Lectures of Teaching : 60	Credits : 4
<b>Unit-1:</b>	<b>E-Banking Services</b> 1.1 Meaning and features of E-Banking, Various Internet Banking Services 1.2 Credit and Debit Card : Features, importance & precautions 1.3 NEFT, RTGS, IMPS & Cheque Truncation System 1.4 Mobile Banking - Features, different Mobile Apps and Importance	17 Lectures
<b>Unit-2:</b>	<b>Reserve Bank of India</b> 2.1 Organizational Structure and Functions of RBI 2.2 Meaning and Objectives Monetary Policy 2.3 Instruments of Monetary Policy 2.4 Monetary Policy Committee; Issue of RBI's Autonomy & Section-7 of RBI Act 1934	12 Lectures
<b>Unit-3:</b>	<b>Financial Markets</b> 3.1 Structure and Importance of Financial System 3.2 Features and structure of Money Market in India, Role of RBI 3.3 Features and structure of Capital Market in India, Role of SEBI 3.4 Reforms in Indian Money Market and Capital Market	17 Lectures
<b>Unit-4:</b>	<b>All India Financial Institutes and NBFCs</b> 4.1 Administrative Structure, Functions and Role of NABARD and SIDBI 4.2 Administrative Structure, Functions and Role of NHB and EXIM Bank 4.3 Meaning, Features, Types and Growth of NBFCs 4.4 Mutual Fund - Meaning, Types and Importance	15 Lectures
<b>Note:</b> Visits to financial institutes and financial consultancy firms should be conducted		
<b>Suggested Additional Readings:</b>		
<ol style="list-style-type: none"> <li>1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi</li> <li>2. Bhasin Nitin(2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi</li> <li>3. Berg Braam van den (2015), Understanding Financial Markets &amp; Instruments, Academy of Financial Market, <a href="https://eagletraders.com/books/afm/afm4.php">https://eagletraders.com/books/afm/afm4.php</a></li> <li>4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England.</li> <li>5. Gupta, L.C (1997), Stock Exchange Trading in India; Society for Capital Market Research and Development</li> <li>6. Sethi Jyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, Prentice Hall of</li> </ol>		

- India, New Delhi
7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
  8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.

---

**EQUIVALENCE OF THE PAPERS**

<b>Sr</b>	<b>Existing title of the Paper</b>	<b>Revised Title of the paper</b>
<b>1</b>	<b>Money and Financial System (Paper - II)</b>	<b>Money and Financial System (Paper - II)</b>

SHIVAJI UNIVERSITY, KOLHAPUR  
Syllabus B.COM.  
SEMESTER - III  
MACRO ECONOMICS – PAPER- I  
(CHOICE BASED CREDIT SYSTEM – (CBCS)  
Credits : 4  
Introduced from June 2019

**COURSE OUTCOMES:**

Student will be able to explain...

- 1 The macro variables and components of macro economics
- 2 The relevance of national income concepts and its applications in economic policy making.
- 3 Changing value of money and its impacts on economy.
- 4 The output and employment generation process through investment and consumption.

<b>UNIT -1</b>	<b>Introduction to Macro Economics</b> 1.1 Meaning, Nature and Scope 1.2 Significance of Macro Economics 1.3 Limitations of Macro Economics 1.4 Macro Economic Variables	15
<b>UNIT -2</b>	<b>National Income</b> 2.1 Meaning and concepts- GDP, GNP, NNP, Personal and Disposable income, Per capita Income, National income at current and constant prices. 2.2 Methods of computing National Income- Product, Income and Expenditure methods 2.3 Difficulties in computing National Income 2.4 Applications of National Income Data	15
<b>UNIT -3</b>	<b>Value of Money</b> 3.1 Concept of Value of Money 3.2 Quantity Theory of Money-, Transaction Approach, Cash Balance Approach 3.3 Inflation-Causes of Inflation, Inflation and interest rates, Social cost of Inflation, Remedies to control of inflation. 3.4 Index Number – Meaning, Construction of Simple and Weighted Index Numbers.	15
<b>UNIT -4</b>	<b>Output and Employment</b> 4.1 J.B. Say's Law of Market 4.2 Keynesian Theory of Employment 4.3 Consumption Function - Concept and Types, Factors influencing consumption function 4.4 Investment Function- Marginal Efficiency of Capital, Investment Multiplier	15

**References –**

1. Agarwal H.S. (2013), Principles of Economics, Global Professional Publishing
2. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.
3. Branson William H. (1997), Macro Economics Theory and Policy, harper Collins India Pvt.Ltd.
4. Crowther Geoffrey (1940), An Outline of Money, Thomas Nelson and sons Ltd. London
5. Duesenberry James, S. Business Cycles and national Income, Georg Allen and Union London
6. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York
7. Dewtt K.K.,(2006), Modern Economic Theory, S. Chand and Company.
8. Gupta G.S.(2008), Macro Economics: Theory and Applocations, tata McGraw Hill Education
9. Gupta S.B.(2010), Monetary Economics, S. Chand and Company.
10. Hanson J.L. An Outline of Monetary Theory, McDonalds and Evans Ltd.London
11. Haberler Gottfried (1968) Theory of International Trade, William Hodge and Company
12. Hanson Alvin H. (1949), Monetary Theory and Policy, McGraw Hill Publication
13. Hanson J.L.(1970), Monetary Theory and Practice, McDonalds and Evans Ltd.London
14. Hicks U.K.(1968), Public Finance, James Nisbet and Comp.London
15. Lindauer John (2012) Macro Economics, 4<sup>th</sup> Ed iUnivers Inc. Bloomington USA
16. Jingham M.L. Macro Economic Theory, Vinda Publication Pvt.Ltd.new Delhi
17. Lekhi R.K.Public ,(2015) Finance, Kalayani Publishers New Delhi
18. Mithani D.M. (2012), Money Banking International Trade and Public Finance, Himalaya Publishing House
19. Musgrave Richard,(2004), Public Finance, McGraw Hill Publication
20. Shapiro Edward (2013), Macro Economic Analysis, Galgotia Publication
21. Samuelsson Paul A. Nordhaus W.D.(2010), Macro Economics, McGraw Hill Publication
22. Schumpeter J.A.(1939), Business Cycles, McGraw Hill Publication
23. Seth M.L. (2017), Macro Economics, Laximinarayan Agarwal Publication
24. Singh S.B. Macro Economics, Vishvbharti Publication New Delhi
25. Taygi B.P. Singh H.P(2016), Public Finance, Jaypraksh Nath Co.
26. Vaish M.C.(2009). Monetary Policy. Vikas Publishing House New Delhi

**Equivalence of the paper**

Title of Old Paper	Title of New Paper
Business Economics Paper III	Macro Economics Paper I

SHIVAJI UNIVERSITY, KOLHAPUR  
Syllabus  
B.COM.  
SEMESTER - IV  
MACRO ECONOMICS – PAPER- II  
(CHOICE BASED CREDIT SYSTEM – (CBCS)  
Credits : 4  
Introduced from June 2019

**COURSE OUTCOMES:**

Student will be able to explain...

1. The trade cyclical phenomenon in the economy and they will be able to take practical decisions at their business level in future.
2. Public finance system of state and its impact on economy and citizens of the nation.
3. The trade and business practices through international trade theories and other relevant concepts.
4. The international monetary exchange system and determination of rate exchange.

<b>UNIT -1</b>	<b>Trade Cycles</b> 1.1 Meaning Features and Types 1.2 Phases of Trade Cycles 1.3 Theories of Trade Cycles – Hawtrey and Schumpeter 1.4 Control of Trade Cycles	15
<b>UNIT -2</b>	<b>Public Finance</b> 2.1 Meaning, Nature and Scope, The Principle of Maximum Social Advantage 2.2 Public Revenue- Meaning, Tax Revenue-Direct and Indirect Taxes - Merits and Demerits, Concept of Goods and Service Tax (GST), Non-Tax Revenue Sources 2.3 Public Expenditure- Causes of growth and effects 2.4 Public Debt – Forms and Effects, Deficit Financing- Objectives and limitations.	15
<b>UNIT -3</b>	<b>International Trade</b> 3.1 Concept of Trade, Internal and International Trade 3.2 Advantage and Disadvantage of International Trade, Ricardian Theory of International Trade, Terms of Trade – Meaning, Types and its influencing factors. 3.3 Balance of Payments – Causes of disequilibrium, Measures to correct disequilibrium. 3.4 Concepts of Free Trade and Protective Trade	15
<b>UNIT 4</b>	<b>Rate of Exchange</b> 4.1 Concept of Rate of Exchange 4.2 Types – Fixed, Flexible , Spot and Future rate of exchange 4.3 Purchasing Power Parity Theory	15

## 4..4 Modern Theory of rate of exchange

**References –**

1. Agarwal H.S. (2013), Principles of Economics, Global Professional Publishing
2. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.
3. Branson William H. (1997), Macro Economics Theory and Policy, harper Collins India Pvt.Ltd.
4. Crowther Geoffrey (1940), An Outline of Money, Thomas Nelson and sons Ltd. London
5. Duesenberry James, S. Business Cycles and national Income, Georg Allen and Union London
6. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York
7. Dewtt K.K.,(2006), Modern Economic Theory, S. Chand and Company.
8. Gupta G.S.(2008), Macro Economics: Theory and Applocations, tata McGraw Hill Education
9. Gupta S.B.(2010), Monetry Economics, S. Chand and Company.
10. Hanson J.L. An Outline of Monetary Theory, McDonalds and Evans Ltd.London
11. Haberler Gottfried (1968) Theory of International Trade, William Hodge and Company
12. Hanson Alvin H. (1949), Monetry Theory and Policy, McGraw Hill Publication
13. Hanson J.L.(1970), Monetary Theory and Practice, McDonalds and Evans Ltd.London
14. Hicks U.K.(1968), Public Finance, James Nisbet and Comp.London
15. Lindauer John (2012) Macro Economics, 4<sup>th</sup> Ed iUnivers Inc.Bloomington USA
16. Jingham M.L. Macro Economic Theory, Vinda Publication Pvt.Ltd.new Delhi
17. Lekhi R.K.Public ,(2015) Finance, Kalayani Publishers New Delhi
18. Mithani D.M. (2012), Money Banking International Trade and Public Finance, Himalaya Publishing House
19. Musgrave Richard,(2004), Public Finance, McGraw Hill Publication
20. Shapiro Edward (2013), Macro Economic Analysis, Galgotia Publication
21. Samuelsson Paul A. Nordhaus W.D.(2010), Macro Economics, McGraw Hill Publication
22. Schumpeter J.A.(1939), Business Cycles, McGraw Hill Publication
23. Seth M.L. (2017), Macro Economics, Laximinarayan Agarwal Publication
24. Singh S.B. Macro Economics, Vishvbharti Publication New Delhi
25. Taygi B.P. Singh H.P(2016), Public Finance, Jaypraksh Nath Co.
26. Vaish M.C.(2009). Monetary Policy. Vikas Publishing House New Delhi

**Equivalence of the papers**

Title of Old Paper	Title of New Paper
Business Economics Paper IV	Macro Economics Paper II

**Nature of Question Paper for paper III and IV****Total Marks: 50****Attempt any five questions out of seven**

- Q.1 Write short answers (Any two out of three) 10  
 Q.2 Broad question 10

Q.3 Broad question	10
Q.4 Broad question	10
Q.5 Broad question	10
Q.6 Broad question	10
Q.7 Write short notes (Any two out of three)	10

**B.COM. PART II**  
**ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)**  
**(CBCS)**

**ENGLISH FOR BUSINESS COMMUNICATION**  
**(Compulsory English)**  
**June 2019 Onwards**

**Course Objectives:**

- To enable the students to develop communication skills in English, both oral and written.
- To equip the students with the language skills for use in their personal, academic and professional lives.
- To develop the students essential employability skills.
- To help the students to enter the job market with confidence and the ability to work effectively.
- To help the students to learn and practice both language and soft skills.
- To encourage the active involvement of students in learning process.
- To enable the students to cultivate a broad, human and cultured outlook.

**CONTENTS**  
**Semester III (Paper C)**

**Module I**

- A) Oral Skills
- B) Phenomenal Woman – **Maya Angelou**

**Module II**

- A) Conversation Skills
- B) The Childless One – **Jai Nimbkar**
- C) Those Winter Sundays – **Robert Hayden**

**Module III**

- A) English for Competitive Examination – I
- B) Four Minutes that get you Hired  
–**Connie Brown Glaser and Barbara Steinberg Smalley**

**Module IV**

- A) Stormy Arrival in South Africa – **Mohandas Karamchand Gandhi**
- B) The Road Not Taken – **Robert Frost**

**Semester IV (Paper D)**

**Module V**

- A) E-Communication
- B) Breathing Spaces – **Rana Nayar**

**Module VI**

- A) English for Competitive Examination – II
- B) My Financial Career – **Stephen Leacock**

**Module VII**

- A) English for Banking and Industries
- B) Senior Payroll – **William E. Barrett**

**Module VIII**

- A) The Verger – **Somerset Maugham**
- B) I Am the People, the Mob – **Carl Sandburg**
- C) One Day I Wrote Her Name – **Edmund Spenser**

**Pattern of Question Paper**

**B.COM. PART II**  
**ABILITY ENHANCEMENT COMPULSORY COURSE (AECC)**  
**(CBCS)**

**ENGLISH FOR BUSINESS COMMUNICATION**  
**(Compulsory English)**

**PATTERN OF QUESTION PAPER (June 2019 Onwards)**

Semester III (Paper C)

Total Marks 50

Que. No.	Sub. Q.	Type of Question	Based on	Marks
Q.1.	A.	Four multiple choice questions with four alternatives to be set.	Prose and poetry	04
	B.	Answer in one word/Phrase/Sentence each.	Prose and poetry	04
Q.2.	A.	Answer the following questions in 3 - 4 sentences each (3 out of 5)	3 on Prose and 2 on Poetry	06
	B.	Write short notes on the following in about 7 - 8 sentences each (2 out of 3)	1 on Prose and 2 on Poetry	06
	C.	Two different Vocabulary exercises to be set for 2 marks each	Prose and poetry	04
Q.3.	A.	Question to be set on ORAL SKILLS	Module I A	05
	B.	Question to be set on ORAL SKILLS	Module I A	04
Q.4.	A.	Question to be set on CONVERSATION SKILL	Module II A	04
	B.	Question to be set on CONVERSATION SKILL	Module II A	04
Q.5	A.	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – I	Module III A	05
	B.	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – I	Module III A	04

**Shivaji University, Kolhapur**  
**Syllabus of B. Com. (SEM – III)**  
**(To be introduced from June, 2019)**

**BUSINESS STATISTICS (PAPER-I)**

**Credits-4**

**Course Outcomes**

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

1. Explain the scope of statistics in business, perform classification and tabulation, and represent the data by means of simple diagrams and graphs.
2. Explain and apply sampling techniques in real life.
3. Summarize data by means of measures of central tendency and dispersion.
4. Explain the merits and demerits of various measures of central tendency and dispersion.
5. Perform analysis of bivariate data using simple correlation and simple linear regression.

**Unit 1: Introduction to Statistics**

**(15)**

- 1.1 Meaning of Statistics, Scope of Statistics in business.
- 1.2 Primary and secondary data, Discrete and continuous variables, Classification and its basis, Frequency and frequency distribution, Tabulation.
- 1.3 Diagrammatic representation: pie-chart, simple bar diagram, Graphical representation: histogram, ogive curves, Numerical problems.
- 1.4 Sampling: Definitions of population, sample, sampling, and census, Principle steps in sample survey, Advantages of sampling over census, Methods of sampling: simple random sampling (with and without replacement), stratified random sampling.

**Unit 2: Measures of Central Tendency**

**(15)**

- 2.1 Concept of central tendency, Requirements of a good average.
- 2.2 Arithmetic mean (A. M.): Definition, Properties of A. M. (without proof), Combined A. M., Merits and demerits, Numerical problems.
- 2.3 Median and quartiles: Definitions, Merits and demerits of median, Numerical problems.
- 2.4 Mode: Definition, Merits and demerits, Empirical relation among mean, median, and mode, Numerical problems.

**Unit 3: Measures of Dispersion**

**(15)**

- 3.1 Concept of dispersion, Requirements of a good measure of dispersion, Absolute and relative measures of dispersion.
- 3.2 Range, Coefficient of range, Merits and demerits of range, Numerical problems.
- 3.3 Quartile deviation (Q. D.), Coefficient of Q. D., Merits and demerits of Q. D., Numerical problems.
- 3.4 Standard deviation (S. D.), Coefficient of S. D., Coefficient of variation, Variance, Merits and demerits of S. D., Numerical problems.

**Semester IV (Paper – D)****Total Marks 50**

<b>Que. No.</b>	<b>Sub. Q.</b>	<b>Type of Question</b>	<b>Based on</b>	<b>Marks</b>
Q.1.	A.	Four multiple choice questions with four alternatives to be set.	Prose and poetry	04
	B.	Answer in one word/Phrase/Sentence each.	Prose and poetry	04
Q.2.	A.	Answer the following questions in 3 - 4 sentences each (3 out of 5)	3 on Prose and 2 on Poetry	06
	B.	Write short notes on the following in about 7 - 8 sentences each (2 out of 3)	1 on Prose and 2 on Poetry	06
	C.	Two different Vocabulary exercises to be set for 2 marks each	Prose and poetry	04
Q.3.	A.	Question to be set on E-COMMUNICATION	Module V A	05
	B.	Question to be set on E-COMMUNICATION	Module V A	04
Q.4.	A.	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – II	Module VI A	04
	B.	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – II	Module VI A	04
Q.5.	A.	Question to be set on ENGLISH FOR BANKING AND INDUSTRIES	Module VII A	05
	B.	Question to be set on ENGLISH FOR BANKING AND INDUSTRIES	Module VII A	04

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

- 4.1 Concept of correlation, Types of correlation.
- 4.2 Methods of studying correlation: Scatter plot, Karl Pearson's correlation coefficient ( $r$ ), Interpretation of  $r$  (with special cases  $r = -1, 0$ , and  $1$ ), Spearman's Rank correlation coefficient ( $R$ ), Numerical problems on computation of  $r$  and  $R$  (with and without ties) for ungrouped data.
- 4.3 Concept of regression.
- 4.4 Lines of regression, regression coefficients, relation between correlation coefficients and regression coefficient, Numerical problems on ungrouped data.

**Reference Books:**

1. Gupta S. P. (2018) *Statistical methods*, Sultan Chand and Sons.
2. Gupta C. B. and Gupta Vijay (2004) *An Introduction to Statistical Methods*, Vikas Publishing House Pvt Limited.
3. Desai S. S.(2017) *Business Statistics*, Jay-Gauri.
4. Kumbhojkar G. V. (2017) *Business Statistics*, Phadke Prakashan.
5. Gupta S. C. (2019) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd.

**Shivaji University, Kolhapur**  
**Syllabus of B. Com. (SEM – IV)**  
**(To be introduced from June, 2019)**

**BUSINESS STATISTICS (PAPER-II)**

**Credits-4**

**Course Outcomes**

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

1. Compute unconditional and conditional probabilities and apply laws of probabilities.
2. Identify the applications of Binomial and normal distributions.
3. Measure trend and seasonal variations in time series data.
4. Compute and interpret simple and weighted index numbers.
5. Construct and apply variable and attribute control charts.

**Unit 1: Probability and Probability Distributions (15)**

- 1.1 Definitions of random experiment, sample space, event, equally likely events, mutually exclusive events, independent events, Classical definition of probability.
- 1.2 Definition of conditional probability, Addition and multiplication laws of probability (without proof), Numerical problems (without use of permutation and combination).
- 1.3 Binomial distribution: Probability mass function, Mean and variance (without proof), Simple numerical problems to find probability and parameters.
- 1.4 Normal distribution: Probability density function, Mean and variance (without proof), Properties of normal curve, Standard normal distribution, numerical problems to find probabilities for given area under standard normal curve.

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

- 2.1 Definition and uses of time series.
- 2.2 Components of time series.
- 2.3 Methods of measuring trend: method of semi-averages, method of moving averages, and method of least squares, Numerical problems.
- 2.4 Measurement of seasonal variations using simple average method, Numerical problems.

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

- 3.1 Need, meaning, and uses of index numbers, Applications of index numbers in share market, Price, quantity, and value index numbers.
- 3.2 Simple index numbers by simple aggregate method and simple average of relatives method (using A. M.), Numerical problems.
- 3.3 Weighted index numbers by Laspeyre's, Paasche's, and Fisher's formulae, Numerical problems.
- 3.4 Problems involved in construction of index numbers.

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

- 4.1 Concept of statistical quality control (SQC), Advantages of SQC, Types of variability: chance cause variability and assignable cause variability.
- 4.2 Shewhart control chart and its construction.
- 4.3 Variable control charts: mean ( $\bar{X}$ ) and range ( $R$ ) charts, Numerical problems.
- 4.4 Attributes control charts: control chart for number of defectives ( $np$ -chart) for fixed sample size and control chart for number of defects per unit ( $c$ -chart), Numerical problems.

**Reference Books:**

1. Gupta S. P. (2018) *Statistical methods*, Sultan Chand and Sons.
2. Gupta C. B. and Gupta Vijay (2004) *An Introduction to Statistical Methods*, Vikas Publishing House Pvt Limited.
3. Desai S. S.(2017) *Business Statistics*, Jay-Gauri.
4. Kumbhojkar G. V. (2017) *Business Statistics*, Phazike Prakashan.
5. Gupta S. C. (2019) *Fundamentals of Statistics*, Himalaya Publishing House Pvt. Ltd.

**PRINCIPAL****Padmabhushan Vasantodada Patil  
Mahavidyalaya K.Mahankal, Dist-Sangli**