

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



Shivaji University Kolhapur

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

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

Course Code: DSC-1 Discipline Specific Course  
**Financial Accounting Paper-I**

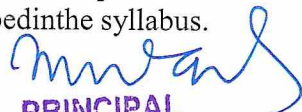
**Credits: 4**

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

## Reference Books:

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

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

  
**PRINCIPAL**  
Padmabhushan Vasandraodada Patil  
Mahavidyalaya K. Mahankal, Dist. Sangli

## Shivaji University Kolhapur

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

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

**Credits: 04**

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

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

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

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

DSC-3: Discipline Specific Course

### Subject– Micro Economics Paper I

Objective:

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

**Credits: 04**

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

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

**List of Reference Books:**

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

**Shivaji University Kolhapur**

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

GEC-AA1: General Elective Course  
**Principles of Marketing Paper-I**

**Objective:**

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

**Credits: 04**

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

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

**List of Reference Books:**

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



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

GEC-BB1: General Elective Course

#### Insurance Paper-I

Objectives:

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

**Credits: 04**

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

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

#### List of Reference books:

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

Note- Latest edition of text books may be used.

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

GEC-BD1: Generic Elective Course

#### Foreign Trade Paper-I (Basics of Foreign Trade)

#### Course Objectives:

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

4 Credits

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

#### List of Reference books:

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

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

AECC-C1: Ability Enhancement Compulsory Course

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

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

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

1. Communication Skills: 3X12= 36 periods
  2. Reading Comprehension: 6X4=24 periods
- Note: Internal Evaluation of 10 marks: Home Assignment.

Nature of Question Paper For Business Communication Paper-I

**Total Marks: 40**

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

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

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

Shivaji University Kolhapur

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

Course Code: DSC-4 Discipline Specific Course  
**Financial Accounting Paper-II**

**Credits: 4**

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

### Reference Books:

1. Gupta R.L. and Radhaswamy M.-  
'Financial Accounting' Sultanchand 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 Accountants of India.
7. Rajan Chougule, Dhaval Chougule –  
“Theory and practice of Computer Accounting” Modern Publication, Kolhapur.

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

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

#### DSC-5: Discipline Specific Course Management Functions and Application-Paper-II

Credits: 04

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

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

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

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

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#### B.Com-I (Semester–II)

DSC-6: Discipline Specific Course

#### Micro Economics Paper II

**Objective:**

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

**Credits: 04**

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

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

**List of Reference Books:**

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

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

GEC-AA2: General Elective Course

**Principles of Marketing Paper-II**

Objective:

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

**Credits: 04**

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

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

#### List of Reference Books:

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

## Shivaji University Kolhapur

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

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

GEC-BB2: General Elective Course

#### Insurance Paper-II

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

Credits: 04

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

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

#### List of Reference books:

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

Note- Latest edition of text books may be used.

## Shivaji University Kolhapur

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

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

AECC-C2: Ability Enhancement Compulsory Course

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

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

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

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

### SEMESTER II (Paper-B)

Total Marks: 40

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

	B	Writes short notes on the following in about 7 to 8 sentences each (2 out of 4)	<b>Prose and poetry units.</b>	06
Q.3		Questions to be set on <b>Business Correspondence</b>	<b>Module V-A</b>	08
	A	Question on Business / Mass Communication letters (4 marks)		
	B	Question on Social Communication letters. (4 marks)		
Q.4	A	Question to be set on <b>Telephonic Communication</b>	<b>Module VI-A</b>	06
	B	Question to be set on English for Specific Purposes	<b>Module VII-A</b>	<b>06</b>

Shivaji University, Kolhapur

B.Com. (CBCS Pattern)

Part-I (Semester I)

### COMMERCIAL GEOGRAPHY- Paper I

Introduced from June-2022- 23

Marks – 50

Credits : 4

**GENERAL OBJECTIVES OF THE PAPER:** The objective of this course is to introduce Commercial Geography, Classification of Economic activities, Correlation between Economic activities and Geographical factors, Conservation of Resources & sustainable economic development, Trade and Trade Organizations.

#### LEARNING OUTCOMES:

The student should be knowing the bases of commercial activities related to the earth.

#### PATTERN:

Pattern of Examination will be Semester for Theory.

#### ELIGIBILITY FOR ADMISSION:

As per eligibility criteria prescribed for each course and the merit list in qualifying examination.

#### SCHEME OF EXAMINATION:

Question Paper will be set in the view of the / in accordance with the entire Syllabus and preferably covering each unit of syllabi of each semester.

### **Title of Paper-I - Commercial Geography**

Credits	Teaching hours	
<b>Unit. 1. Introduction to Commercial Geography.</b>	15	01
Meaning and Definition of Commercial Geography		
Nature of Commercial Geography		
Scope of Commercial Geography		
Significance of Commercial Geography.		
<b>Unit.2. Resources</b>	15	
01		
Meaning & importance of Resources.		
Classification of Resources.		
2. 3 Conservation of Resources & Sustainable Economic Development.		
2.4 Major Bio-Resources & Their international Trade.		
<b>Unit.3. Economic Activities</b>	15	
01		
Classification of Economic activities.		
Factors affecting Economic activities.		
3. 3 Economic activities & National economy.		
<b>Unit.3. Resources -</b>	15	
01		
Meaning & Definition of Resources		
Classification of Resources		
Conservation of Resources & sustainable economic development.		
Importance of Resources		
<b>Unit.4. Globalization</b>	15	
01		
Meaning of Globalization		
Impact of Globalization.		
Globalization & Indian Economy.		
4.4. Trade Organizations – WTO, OPEC, EEC.		

#### **Reference Books.**

1. Hartshorne T. N. & Alexander J.W., (1994), Economic Geography, Prentice Hall, New Delhi.
2. Wheeler J. O. et., (1995), Economic Geography, John wiley, New York.
3. Robertson D., (2001), Globalization and Environment, E. Elgar Co., U.K.
4. Saxena, H. M., (1990), Marketing Geography, Raut Publication, Jaipur.
5. Dixit R.S., (1988), Spatial organization of Market centres, pioneer

**B.Com. (CBCS) Part-I (Semester-I)**  
**Paper 1: Introduction to History of Civilization- I**  
**(introduced from June, 2022)**

( Objectives: Civilization first emerged between five and six thousand years ago when people in different parts of the world began to live in organized communities with distinct political, military, economic and social structures. Religious, intellectual and artistic activities assumed important roles in these early societies. This course introduces the students to some of the most important early civilizations of the world)

**Module 1: Indian Civilization**

- a) Indus Valley Civilization: Salient features and decline
- b) Vedic Civilization: Polity and religious literature
- c) Rise of 16 Mahajanpadas

**Module 2. Mesopotamian Civilizations**

- a) Rise of Sumerian Civilization: state, religion and art
- b) Babylonian Empire- Hammurabi's code and social structure

**3. Egyptian Civilization - A Gift of Nile**

- a) Government
- b) Society and Economy
- c) Religion and Art

**4. Rise of Chinese Civilization**

- a) Shang dynasty
- b) Chou dynasty
- c) Religion and Society

**Suggested Readings:**

- Adler, Philip J., and Randall L. Pouwels. World Civilizations. Cengage Learning, 2016.
- Bell, Michael, and Sarah Quie. Ancient Egyptian Civilization. The Rosen Publishing Group, 2009.
- Craig, Albert M., William A. Graham, Donald M. Kagan, Steven Ozment, and Frank M. Turner. The Heritage of World Civilizations. Pearson Education, 2015.
- Durant, Will. Our Oriental Heritage: Being a History of Civilization in Egypt and the Near East to the Death of Alexander, and in India, China and Japan from the Beginning to Our Own Day, with an Introduction on the Nature and Foundations of Civilization. MJF Books, 1993.
- Habib, Irfan. The Indus Civilization. Tulika Books, 2015.
- Johnson, Paul. The Civilization Of Ancient Egypt. Harper Collins, 2012.

- Kuiper, Kathleen. Mesopotamia: The World's Earliest Civilization. The Rosen Publishing Group, 2010.
- Matthews, Rupert, and Todd Van Pelt. Ancient Chinese Civilization. The Rosen Publishing Group, 2009.
- Moret, A. The Nile and Egyptian Civilization. Routledge, 2013.
- Sansone, David. Ancient Greek Civilization. John Wiley & Sons, 2016.
- Sen, Sailendra Nath. Ancient Indian History and Civilization. New Age International, 1999.
- Spielvogel, Jackson J. Western Civilization: A Brief History. Cengage Learning, 2016.
- Stearns, Peter N. Western Civilization in World History. Routledge, 2008.
- Thakur, Vijay. The Vedic Age. Tulika Books, 2016.
- Thapar, Romila. A History of India. Penguin UK, 1990.



**B.Com. (CBCS) Part-i ( Semester II )**  
**Paper 2: Introduction to History of Civilization- II**  
**(Introduced from June, 2022)**

( Objectives: Western Civilization has evolved considerably over the centuries. The political, artistic and intellectual contributions of the Greeks and Romans were crucial to the foundation of Western Civilization. During the medieval period the Western Civilization witnessed the two most important movements –the Renaissance and Reformation- that have shaped the modern period. The course will introduce the students to important changes that happened in Western Civilization.)

**Module 1: Rise of Classical Greece**

- a) Emergence of City States
- b) Athenian Democracy
- c) Literature and arts

**Module 2: Roman Civilization**

- a) From Republic to Empire
- b) Socio-economic and religious condition
- c) Decline

**Module 3: Renaissance in Europe**

- a) Geographical Discoveries
- b) Humanism
- c) Development of Literature and Art

**Module 4: Reformation in Europe**

- a) Causes of Reformation
- b) Martin Luther and Calvin
- c) Impact of Reformation

**Suggested Readings:**

- Adler, Philip J., and Randall L. Pouwels. World Civilizations. Cengage Learning, 2016.
- Christ, Karl. The Romans: An Introduction to Their History and Civilisation. University of California Press, 1984.
- Craig, Albert M., William A. Graham, Donald M. Kagan, Steven Ozment, and Frank M. Turner. The Heritage of World Civilizations. Pearson Education, 2015.
- Kishlansky, Mark A., Patrick J. Geary, and Patricia O'Brien. A Brief History of Western Civilization: The Unfinished Legacy. Longman, 2002.
- Sansone, David. Ancient Greek Civilization. John Wiley & Sons, 2016.
- Spielvogel, Jackson J. Western Civilization: A Brief History. Cengage Learning, 2016.
- Stearns, Peter N. Western Civilization in World History. Routledge, 2008.
- Veyne, Paul. The Roman Empire. Harvard University Press

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

**NATURE OF QUESTION PAPER AND SCHEME OF MARKING**

**B.A. Part-I**

**(Semester-I) Examination -----History -----**

**Title -----**

**Sub code ----- Day & Date : Time: Total Marks : 40**

**Instructions**

1. All questions are Compulsory
2. Figures to right indicates full marks

Q 1 Complete the following sentences by choosing correct alternatives (05)

- 1.
- 2.
- 3.
- 4.
- 5.

Q 2 Write short notes (any three out of five) (15)

- A.
- B.
- C.
- D.
- E.

Q 3 Write detail answers on any two (out of three) of the following (20)

- A.
- B.
- C.

**Internal Evaluation 10 Mark**

B.Com.-I Semester-I - Home Assignment

B.Com.-I Semester-II – Unit Test