



Estd. 1962
"A++" Accredited by
NAAC (2021)
With CGPA 3.52

**SHIVAJI UNIVERSITY, KOLHAPUR - 416004,
MAHARASHTRA**

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शिवाजी विद्यापीठ, कोल्हापूर - ४१६००४, महाराष्ट्र

दूरध्वनी-ईपीएबीएक्स -२६०९०००, अभ्यासमंडळे विभाग दूरध्वनी ०२३१-२६०९०९४



Ref./SU/BOS/Com & Mgt./190

Date : 10/06/2026

The Principal
All Concerned Affiliated Colleges/ Institutions,
Shivaji University, Kolhapur

**Subject :Regarding syllabi of B.Com. Part-III (Sem.V & VI) degree programme
under the Faculty of Commerce & Management as per National Education
Policy, 2020 (NEP 2.0)**

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-III (Sem. V & VI)** under the Faculty of Commerce & Management as per National Education Policy, 2020 (NEP 2.0)

This syllabi shall be implemented from the academic year **2026-2027** onwards. A soft copy containing the syllabus is attached herewith and it is also available on university website www.unishivaji.ac.in (Online Syllabus).

The question paper on the pre-revised syllabi of above mentioned programme will be set for the examinations to be held in October/November 2026 & March/ April, 2027. These chances are available for repeater students, if any.

You are therefore, requested to bring this to the notice of all students and teachers concerned.

Thanking you,

Yours faithfully,

Dy. Registrar

Encl: As above

for Information and necessary action

Copy to:

1	The I/c Dean, Faculty of Commerce & Management	6	Appointment Section A & B
2	The Director, Board of Examinations and Evaluation	7	I.T.Cell /Computer Centre
3	The Chairman, Respective Board of Studies	8	Eligibility Section
4	B. Com. Section	9	Affiliation Section (T.1) (T.2)
5	Internal Quality Assurance Cell (IQAC Cell)	10	P.G. Seminar Section

SHIVAJI UNIVERSITY, KOLHAPUR.



Estd. 1962

'A++' Accredited by NAAC (2021 with CCPA 352)

Faculty of Commerce and Management

Syllabus For

B.Com. Part-III (Sem V and VI) Syllabus

(Major and Minor)

**(Regulations in accordance with National Education Policy to
be implemented from Academic Year 2026-27)**

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

Shivaji University, Kolhapur
Faculty of Commerce and Management
B. Com. Part – III, Semester V and VI
Structure

III 5.5	V	DSC-VII: (4) DSC-VIII: (4) DSC-IX: (2)	DSE-I: (4)	DSM-V (4)	O.E.-V (2)	--	--	FP-I (2)	22	UG Degree
	VI	DSC-X: (4) DSC-XI: (4) DSC-XII: (2)	DSE:II: (4)	DSM-VI: (4)	--	--	--	OJT-I: (4)	22	

DSC: Discipline Specific Course

DSE: Discipline Specific Elective

DSM: Discipline Specific Minor

OE: Open Elective

FP: Field Project

OJT: On the Job Training

Supplement to R. B. Com. 3: List of Courses at level 5.5 (Major)

Course Code	Course Title	Description
	<u>Level 5.5 Semester-V</u>	
DSC (A)- Major VII	Accountancy Major Paper No. VII	Student should choose one group of major courses and one course as minor. This should be in continuation with courses opted in second year.
DSC (A)- Major VIII	Accountancy Major Paper No.-VIII (Auditing)	
DSC (A)- Major IX	Accountancy Major Paper No.-IX (Farm and Dairy Accounting)	
DSC (A)- Major Elective – A (Cost Accounting)	Introduction to Cost Accounting	
DSC (A)- Major Elective – B (Tax Management)	Basics of Taxation	
DSC (A)- Major Elective – C (Business Law)	Business Law	
DSC (B) - Major VII	Business Administration Major-VII Hospitality Management	
DSC (B) - Major VIII	Business Administration Major-VIII Quality Management	
DSC (B) - Major IX	Business Administration Major-IX: Strategy and Tactics in HRM	
DSC (B)- Major Elective – A	Disaster Management	
DSC (B)- Major Elective – B	Safety and Hazard Management	Students should select any one course from electives given for each of the major subjects
DSC (C) - Major VII	Business Studies -Paper- V (Agribusiness Management)	
DSC (C) - Major VIII	Business Studies -Paper- DSC -VIII Business Laws	
DSC (C) - Major IX	Business Studies Major -DSC-IX-International Business	
DSC (C)- Major Elective – A	Decision Making for Business Paper I	
DSC (C)- Major Elective – B	Business Ethics	
DSC (D) - Major VII	Business Economics	
DSC (D) - Major VIII	Public Economics - I	
DSC (D) - Major IX	Research Methodology-I	

DSC (D)- Major Elective – A	Industrial Economics-I	
DSC (D)- Major Elective – B	Banking Law & Practice (Paper-I)	
DSC (E)- Major VII	Major VII Cost Accounting Paper VII (Techniques of Costing – Part- I)	
DSC (E)- Major VIII	Major VIII Cost Accounting Paper VIII (Techniques of Costing – Part- II)	
DSC (E)- Major IX	Major IX Cost Accounting Paper IX (Introduction to Cost Control)	
DSC (E)- Major Elective – A	Basics of Taxation	
DSC (E)- Major Elective – B	Business Law	
DSC (F)- Major VII	Taxation Major Paper VII	
DSC (F)- Major VIII	Taxation Major Paper VIII GST (Goods and Services Tax) –III	
DSC (F)- Major IX	Taxation Major Paper IX- (Introduction to Tax Customs –I)	
DSC (F)- Major Elective – A	Introduction to Cost Accounting	
DSC (F)- Major Elective – B	Business Law	
DSC (G)- Major VII	Banking Major Paper - VII Modern Banking and Technology - I	
DSC (G)- Major VIII	Banking Major Paper - VIII Risk Management in Banking-VIII	
DSC (G)- Major IX	Banking Major Paper - IX Research Methodology-I	
DSC (G)- Major Elective – A	Banking Law & Practice-I	
DSC (G)- Major Elective – B	Agriculture & Development-I	
DSC (H)- Major VII	Co-operation & Rural Development Major Paper - VII Co-operative Marketing and Finance-I	
DSC (H)- Major VIII	Co-operation & Rural Development Major Paper - VIII Co-Operative Management And Administration-I	
DSC (H)- Major IX	Co-operation & Rural Development Major Paper – IX Research Methodology-I	
DSC (H)- Major Elective – A	Agriculture & rural Cooperatives -I	

DSC (H)- Major Elective – B	Industrial Economics-I	
DSC (I) - Major VII	Business Statistics Major Paper - VII Advanced Statistics - I (Mathematical Methods)	
DSC (I) - Major VIII	Business Statistics Major Paper - VIII Advanced Statistics - II (Continuous probability distributions-I)	
DSC (I) - Major IX	Business Statistics Major Paper - IX Advanced Statistics - VI (Testing of hypothesis -I)	
DSC (I)- Major Elective – A	Operations Research	
DSC (I)- Major Elective – B	Stochastic Processes	

Supplement to R. B. Com. 3: List of Courses at level 5.5 (Minor)

Course Code	Course Title	Description
	<u>Level 5.5 Semester-V</u>	
DSC (A)- Minor III	Corporate Accounting	Student should select any one of the minor courses other than group of major course selected by
DSC (B)- Minor III	Hospitality Management	
DSC (C)- Minor III	Business Laws	
DSC (D)- Minor III	Indian Economy-I	
DSC (E)- Minor III	Techniques of Costing – Part- I	
DSC (F)- Minor III	Income Tax Paper III	
DSC (G)- Minor III	Banking & Financial Management-I	
DSC (H)- Minor III	Agriculture & Rural Development-I	
DSC (I)- Minor III	Statistical Methods-III	

Supplement to R. B. Com. 3: List of Courses at level 5.5 (Major)

Course Code	Course Title	Description
	<u>Level 5.5 Semester-VI</u>	
DSC (A)- Major X	Accountancy Major Paper No. X	Student should choose one group of major courses and one course as minor. This should be in continuation with courses opted in second year.
DSC (A)- Major XI	Accountancy Major Paper No. XI (Management Accounting)	
DSC (A)- Major XII	Accountancy Major Paper No. XII (Accounting of Banking Companies)	
DSC (A)- Major Elective – A (Cost Accounting)	Accountancy Major Elective Paper –II (Elements of Cost Accounting)	
DSC (A)- Major Elective – B (Tax Management)	Accountancy Major Elective Paper -II Tax Management Paper-II	
DSC (A)- Major Elective – C (Business Law)	Accountancy Major Elective Paper -II Business Laws Paper-II	
DSC (B)- Major X	Business Administration Major-X: Logistics and Supply Chain Management	
DSC (B)- Major XI	Business Administration Major-XI: Life and Career Management	
DSC (B)- Major XII	Business Administration Major-XII: Application of AI in Business	
DSC (B)- Major Elective – A	Business Administration Major E-II (A): Knowledge Management	
DSC (B)- Major Elective – B	Business Administration OR Major E-II (B): Business Intelligence and Analytics	
DSC (C)- Major X	Business Studies -Paper- X Business Analytics	
DSC (C)- Major XI	Business Studies -Paper-XI Commercial Law	
DSC (C)- Major XII	Business Studies -Paper- XII Business Applications Of Artificial Intelligence	
DSC (C)- Major Elective – A	Decision Making for Business Paper II	
DSC (C)- Major Elective – B	Corporate Governance	
DSC (D)- Major X	International Economics - II	
DSC (D)- Major XI	Public Economics - II	

DSC (D)- Major XII	Research Methodology- II	
DSC (D)- Major Elective – A	Industrial Economics-II	
DSC (D)- Major Elective – B	Banking Laws - (Paper-II)	
DSC (E)- Major X	Major X Cost Accounting Paper X (Financial Management)	
DSC (E)- Major XI	Major XI Cost Accounting Paper XI (Performance Measurement)	
DSC (E)- Major XII	Major XII Cost Accounting Paper XII (Cost and Management Audit)	
DSC (E)- Major Elective – A	Tax Management Paper-II	
DSC (E)- Major Elective – B	Business Laws Paper-II	
DSC (F)- Major X	Taxation Major Paper No. x (Income Tax Paper IV)	
DSC (F)- Major XI	Taxation Major Paper - XI (Goods and Service Tax (GST) – II)	
DSC (F)- Major XII	Taxation Major Paper – XII Customs –II	
DSC (F)- Major Elective – A	Taxation Major Elective Paper II (Taxation –II)	
DSC (F)- Major Elective – B		
DSC (G)- Major X	Banking Major Paper - X (Modern Banking and Technology - II)	
DSC (G)- Major XI	Banking Major Paper - XI Risk Management in Banking–XI	
DSC (G)- Major XII	Banking Major Paper - XII Research Methodology - II	
DSC (G)- Major Elective – A	Banking Law & Practice (Paper-II)	
DSC (G)- Major Elective – B	Agriculture and Rural Development-II	
DSC (H)- Major X	Co-operation & Rural Development Major Paper - X Co-operative Marketing and Finance-II	
DSC (H)- Major XI	Co-operation & Rural Development Major Paper - XI Co-operative Management and Administration - II	

DSC (H)- Major XII	Co-operation & Rural Development Major Paper - XII Research Methodology- II	
DSC (H)- Major Elective – A	Agriculture and Rural Co-operatives Paper-II	
DSC (H)- Major Elective – B	Industrial Economics-II	
DSC (I)- Major X	Business Statistics Major Paper – X Advanced Statistics – IV (Design of Experiments)	
DSC (I)- Major XI	Business Statistics Major Paper – XI Advanced Statistics - V (Continuous probability distributions II)	
DSC (I)- Major XII	Business Statistics Major Paper – XII Advanced Statistics - VI (Testing of hypothesis -II)	
DSC (I)- Major Elective – A	Industrial Statistics	
DSC (I)- Major Elective – B	Introduction to reliability theory	

Supplement to R. B. Com. 3: List of Courses at level 5.5 (Minor)

Course Code	Course Title	Description
	<u>Level 5.5 Semester-VI</u>	
DSC (A)- Minor IV	Corporate Accounting Paper-IV	Student should select any one of the minor courses other than group of major course selected by
DSC (B)- Minor IV	Logistics and Supply Chain Management	
DSC (C)- Minor IV	Commercial Law	
DSC (D)- Minor IV	Indian Economy -II	
DSC (E)- Minor IV	Techniques of Costing – Part- II	
DSC (F)- Minor IV	Goods and Service Tax (GST)	
DSC (G)- Minor IV	Banking and Financial Management - IV	
DSC (H)- Minor IV	Agriculture and Rural Development-II	
DSC (I)- Minor IV	Elementary Probability Theory	

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Paper No. VII
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able–

- To understand the procedure of redemption of debentures other than sinking fund method.
- To prepare Financial Statements of Company.
- To make aware the process of Voluntary Liquidation of Companies.
- To get acquainted with the process of Compulsory Liquidation of Companies.

4 Credit	Total 100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 Hours
Unit No. and Title	Course Content	Hours
Unit I Redemption of Debentures	Redemption of Debentures – when sinking fund is not created, Methods of Redemption of Debentures A. Lumpsum Payment Method B. Instalment Method C. Insurance Policy Method D. Conversion into Equity Shares	10
Unit II Company Final accounts as per Schedule III of the Companies Act. 2013	Introduction to Company Final Accounts -General Instructions for the preparation of Balance Sheet and Profit and Loss statement Part-I–Form of Balance Sheet Disclosure Requirement: Notes forming Part of Financial Statements. Part II-Form of Statement of Profit and Loss: Preparation of statement of Profit and Loss and Balance Sheet as per Schedule III to the company Act 2013. Practical Problems on Statement of Profit and Loss and Balance Sheet.	20
Unit III Voluntary Liquidation of Companies	Meaning and Definition, Distinction between compulsory winding up (by Court/NCLT) and voluntary liquidation. Types of voluntary Liquidation, Legal framework, The Liquidator: Appointment, Powers and Duties, Remuneration of Liquidator. Format of Liquidators final statement of Account, Accounting problems.	15
Unit IV Compulsory Liquidation of Companies	Legal provisions, procedural steps, and accounting practices, Grounds for Compulsory Winding Up, Initiation of Proceedings, The Winding Up Order, Role and Powers of the Liquidator, Legal Framework, Accounting problems.	15

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Note: Semester end University Examination–80 Marks and Internal Evaluation 20 Marks

Reference Books

- S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
- Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
- Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
- Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
- Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co.
- Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-V

Course Code: DSC (A) Accountancy Major Paper No. VII / Minor Paper III

Corporate Accounting Part III

(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6 (A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Paper No.-VIII
Auditing
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able–

- To understand the basic concepts of Auditing
- To learn the terminologies under Vouching, Verification and Valuation.
- To get the knowledge about the writing of Audit Report.
- To understand the provisions regarding audit of company.

4 Credit	Total 100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No. and Title	Course Contents	Hours
Unit-I Nature and Scope of 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, Types of Audit, Difference between Statutory Audit and Internal Audit, Internal Check- Objectives, Advantages and Limitations.	15
Unit-II Vouching, Verification and Valuation –	a) Vouching – Voucher, Meaning and Process of Vouching, Precautions to be taken while vouching, Auditor's Rights, Duties and Responsibilities b) Verification and Valuation – Meaning, Process, Auditor's Rights, Duties and Responsibilities	15
Unit-III Audit Reports	Meaning, Elements, Types of Reports – Clean, Qualified, Adverse: Disclaimer of Opinion, Preparation of Audit Reports Audit of Specific Entities - Audit of Banks, Insurance Companies.	15
Unit-IV Audit of Companies	– Provisions regarding Audit in the Companies Act 2013 Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Reporting requirements under the Companies Act, 2013 including CARO.	15

Note: Semester end University Examination–80 Marks and Internal Evaluation 20Marks

Reference Books:

- 1) Tandon B. N. Practical 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, Taxman Publications, New Delhi
- 5) Bansal, Surabhi: Auditing and Assurance, Wolters Kluwel Publication
- 6) Sekhar G, Prasath B. :Auditing and Assurance, Taxman, New Delhi
- 7) Dinkar Pagare: S. Chand Publications
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Finalfor Auditing

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Paper No.-VIII
(Auditing)
(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Note s(Any Four out of Six)	16 Marks
Question No.3	Long Answer Question.	16 Marks
Question No.4	Long Answer Question.	16 Marks
Question No.5	Long Answer Question.	16 Marks
Question No.6(A)	Short Answer question	8 Marks
(B)	Short Answer question	8 Marks

**Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V**

**Course Code: DSC (A) Accountancy Major Paper No.-IX
Farm and Dairy Accounting
(Introduced from June 2026 as per NEP 2.0)**

Course Outcome: After completing the course, the students will be able:

- To understand Accounting of Farm and Animal Husbandry
- To learn the Dairy Accounting for different products

2 Credit	Total 50 Marks (Semester end written Examination 40 Marks and Internal evaluation 10 Marks)	Total 30 Hours
Unit I Accounting of Farming and Animal Husbandry	Introduction to Farming and Animal Husbandry including Poultry – Meaning, nature and features, preparation of ledger accounts and final accounts	15
Unit II Accounting of Dairy Business	Introduction to Dairy Business Producing milk products– Meaning, nature and features, preparation of ledger accounts and final accounts	15

Semester end University Examination – 40 Marks and Internal Evaluation 10 Marks

References:

- Agricultural Accounting: A Practitioner's Guide — *Steven M. Bragg* Fourth Edition (2025)
- Monograph on Accounting for Poultry Farming — *Institute of Chartered Accountants of India (ICAI)*
- Fundamentals of Agribusiness Accounting-Rex Bookstore, 2008
- Small-Scale Dairy Farming Manual (Vol-6), Food and Agriculture Organization\

**Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V**

**Course Code: DSC (A) Accountancy Major Paper No.-IX
Farm and Dairy Accounting
(Introduced from June 2026 as per NEP 2.0)**

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of Simple Calculator is allowed

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement	5 Marks
(B)	State the following statements are True or False.	3 Marks
Question No.2	Write Short Notes (any 2 out of 3)	8 Marks
Question No.3	Practical Problem	8 Marks
Question No.4	Practical Problem	8 Marks
Question No.5	Practical Problem	8 Marks
Question No.6(A)	Short Answer Question	4 Marks
(B)	Short Practical Problem	4 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V

Course Code: DSC (A) Accountancy Major Elective Paper -I Cost Accounting Paper-I
(Introduction to Cost Accounting)

(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After studying this course, students shall be able to:

1. Understand the basics of cost accounting
2. Know principles, types and methods of costing
3. Explain basic concepts of cost accounting
4. Classify the costs and apply the same for cost determination

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit-I Introduction to Cost Accounting	Meaning of Costing, Cost Accounting and Cost Accountancy, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial Accounting and Cost Accounting Basic Concepts in Cost Accounting -Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Types of Cost	15
Unit II Principles, Types and Methods of Cost Accounting	General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Costing – An Aid to Management	15
Unit III Cost Classification and Preparation of Cost Sheet	Classification of Cost on various bases, Preparation of Cost Sheet and Quotation	15
Unit IV Reconciliation of Cost Statement with Financial Statement	Meaning and Need of Reconciliation, Procedure of Preparing Reconciliation Statement, Practical Problems on reconciliation of accounts	15

Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks

Reference Books:

- S.P.Jain, K.L.Narang, Simmi Agrawal (2016), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.
- V. K. Saxena and C.D. Vashist (1995) Advanced Cost and Management Accounting, Sultan Chand & Sons Publishers, New Delhi
- M. N. Arora (2014), Cost Accounting, Vikas Publishing House Pvt. Ltd. New Delhi.
- S. P. Jain, K.L.Narang (2013), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V

Course Code: DSC (A) Accountancy Major Elective Paper -ICost Accounting Paper-I
(Introduction to Cost Accounting)

(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Long Answer Question	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V

Course Code: DSC (A) Accountancy Major Elective Paper -I Tax Management Paper-I
(Basics of Taxation)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After studying this course, students shall be able to:

1. Understand the basics of Taxation
2. Know how to find out residential status, Exemptions and Deductions to Individual Assessee
3. Able to compute income from Business and Profession
4. Able to compute income from House Property

4 Credit	Total 100 Marks (Semester end written Examination 80Marks and Internal evaluation 20Marks)	Total 60 Hours
Unit 1 Introduction to Direct and Indirect Tax	Meaning of Tax, Why Taxes are levied, Power to levy Taxes, Type of Taxes - Direct Tax and Indirect Tax, Direct Taxes – Income Tax and Taxes on Unclosed Foreign Income, Indirect Taxes - Goods and Service Tax – GST and Custom Duty, Overview of Income Tax in India – Income Tax Act 1961, Income Tax Rules, Annual Finance Act, Circulars or Notifications, Legal Decisions of Courts, Definitions - Assessee, Assessment, Person, Income, India, Assessment Year, Previous Year, Procedure of computation of Total Income and Tax Liability	15
Unit II Residential Status, Exemptions (u/s 10) and Deductions (Chapter VI A)	Relevance, Basic Concept, Determination of Residential Status of an Individual, HUF, Firm, AOP & BOI, Local Authorities and AJP and Company, Exemptions and Deductions (Applicable to Individual Assessee)	15
Unit III Income from Business and Profession	Income chargeable under the Head income from PGBP, Deduction expressly Allowable u/s 30 to 43 D, General Deductions (sec 37), Expenditure Expressly Disallowed (Sec 40), Important Provisions, Computation of Income from PGBP	15
Unit IV Income from House Property	Income Taxable under the Head of Income from House Property Annual Value and Its Determination, Deduction in computation of income from house property, Computation of Taxable income from House Property	15

Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks

Reference Books :

1. The Institute of Chartered Accounts of India, Study Material for C A Inter/Final for Taxation.
2. Singhanian V K: Students Guide to income tax, Tax Publication, New Delhi
3. Manoharan T N: Direct Taxes: Snow White Publications, New Delhi.
4. Singhanian Monica: Students Guide to Income tax and GST, Taxman, New Delhi
5. Prasad Bhagwati : Income Tax Law & Practice, Vishwa Prakashan, New Delhi
6. Meharotra H. C. : Income Tax Law & Accounts, Sahitya havan Publication, Agra
7. Dr. Vinod K. Singhanian : Direct Taxes Law & Practice, Taxman Publication Pvt. Ltd. Pune
8. T. N. Manoharan : Direct Taxes, Snow White Publications Pvt. Ltd., Mumbai
9. Dinkar Pagare : Income Tax Law & Practice, S Chand Publication, New Delhi

Shivaji University, Kolhapur Programme: B. Com. Level**5.5, Semester-V****Course Code: DSC (A) Accountancy Major Elective Paper -I Tax Management Paper-I
(Basics of Taxation)****(Introduced from June 2026 as per NEP 2.0)****Instructions:**

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Elective Paper -I
Business Law
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After studying this course, students shall be able to:

- To understand Account and Business-related laws.
- To understand Company law provisions
- To know Banking Regulation Act Related Provision
- To aware about Law related Insurance Sector

4 Credit	Total 100 Marks (Semester end written Examination 80 Marks and Internal evaluation 20 Marks)	Total 60 Hours
Unit 1 Introduction to Business Laws	Brief Introduction of laws under following categories – 1. Company and Corporate Governance Laws 2. Taxation Laws 3. Labour and Employment Laws 4. Commercial and Contract Laws 5. Banking and Finance Laws 6. Foreign Trade and Investment Laws 7. Consumer Protection Laws 8. Environmental and Industrial Laws 9. Intellectual Property Laws	15
Unit II Companies Act 2013	Board of Directors and Key Management Personal, Board Meeting and Procedure, Inspection-Inquiry and investigation, Compromises, Arrangements and Amalgamations, Prevention of Oppression and Mismanagement	15
Unit III Laws Related to Banking Sector	Banking Regulation Act 1949, Role of Reserve Bank of India, The Securitization and Reconstruction of Financial Assets and enforcement of Security Interest Act 2002	15
Unit IV Laws Related to Insurance Sector	Insurance Act 1938, Insurance Regulatory Development Act (IRDA) Act 1999	15

Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks

Reference Books:

1. Kavita Krishnamurthi,(2012):Business Law published by Global Academic Publishers
2. M.C. Kuchhal & kuchhal Vivek (2023), Business Law Published by Vikas
3. G. Sekar Corporate & Other Law for CA Inter New Syllabus, Published by Commercial Law Publishers

4. Indian Institute of Banking and Finance: Legal& Regulatory Aspects of Banking –,
Published by Macmillan India Ltd.
5. ICAI Study Material for Foundation and Inter
6. <https://cca.gov.in/sites/files/pdf/ACT/ACT2008%20.pdf>
7. <https://cca.gov.in/sites/files/pdf/ACT/ACT2000.pdf>

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Elective Paper -I
Business Law
(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Note s(Any Four out of Six)	16 Marks
Question No.3	Long Answer Question.	16 Marks
Question No.4	Long Answer Question.	16 Marks
Question No.5	Long Answer Question.	16 Marks
Question No.6(A)	Short Answer question	8 Marks
(B)	Short Answer question	8 Marks

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B. Com.-III SEMESTER – V
Major: Business Administration
Major-VII Hospitality Management
Credits: 4
Marks: Semester End:80 Internal Assessment:20 Total Marks: 100
Introduced from June 2026

COURSE OUTCOMES:

After studying this course, students will be able to...

1. **Understand** the structure, scope, and key functions of the hospitality industry, including its various sectors such as accommodation, food & beverage, and tourism.
2. **Explain** in detail the operations of core departments like Front Office, Housekeeping, and Food & Beverage service, and their role in delivering quality guest experiences.
3. **Apply** fundamental principles of hospitality management in areas such as guest handling, housekeeping procedures, and food service techniques to ensure efficient service delivery.
4. **Demonstrate** effective customer service skills, hospitality marketing strategies, and ethical behaviour necessary for successful careers in the hospitality sector.

Unit No.	Contents	No. of Hours
1	Introduction to Hospitality Industry Meaning and Definition of Hospitality, History and Evolution of Hospitality Industry, Sectors of Hospitality (Accommodation, Food & Beverage, Travel & Tourism, Events), Characteristics of Hospitality Industry, Importance and Scope of Hospitality Management, Organizational Structure of a Hotel, Major Departments in Hotels: Front Office, Housekeeping, Food & Beverage, Kitchen, Sales & Marketing	15
2	Front Office and Housekeeping Operations Role and Functions of the Front Office, Reservation, Check-in, and Check-out Procedures, Guest Services and Concierge, Types of Rooms and Room Tariffs, Housekeeping Functions and Responsibilities, Cleaning Agents and Equipment, Linen and Laundry Operations, Coordination between Housekeeping and Other Departments	15
3	Food and Beverage Management Introduction to Food & Beverage Operations, Types of Food Service Establishments, Food & Beverage Service Methods, Menu Planning and Types of Menus, Restaurant Layout and Table Settings, Duties and Responsibilities of F&B Staff, Kitchen	15

	Organization and Food Production Process, Hygiene and Sanitation in F&B Operations	
4	Hospitality Marketing and Customer Service Basics of Hospitality Marketing, Services Marketing Mix (7Ps) in Hospitality, Customer Relationship Management (CRM), Guest Satisfaction and Feedback, Role of Technology in Hospitality (Online Booking, Digital Payments, etc.), Trends in Hospitality (Eco-tourism, Boutique Hotels, Smart Hospitality), Career Opportunities in Hospitality Industry, Ethics and Professionalism in Hospitality	15

Reference Books:

1. John R. Walker, **Introduction to Hospitality Management**, *Publisher:* Pearson Education
2. Tim Knowles, **Hospitality Management: An Introduction** *Publisher:* Longman.
3. Jatashankar R. Tewari, **Hotel Front Office Operations and Management**, *Publisher:* Oxford University Press.
4. Margaret M. Kappa, Aleta Nitschke, Patricia B. Schappert, **Housekeeping Management**, *Publisher:* AHLEI (American Hotel & Lodging Educational Institute).
5. Dennis Lillicrap and John Cousins, **Food and Beverage Service**, *Publisher:* Hodder Education.
6. Robert D. Reid and David C. Bojanic, **Hospitality Marketing Management**, *Publisher:* Wiley.
7. Robert H. Woods, Michael J. O'Fallon, **Managing Hospitality Human Resources**, *Publisher:* AHLEI.
8. David Foskett, Neil Rippington, Patricia Paskins, **The Theory of Hospitality and Catering** *Publisher:* Hodder Education.
9. डॉ. संजय शिंदे, **हॉटेल व्यवस्थापन**, निरव प्रकाशन, पुणे
10. प्रो. बी. जी. देशमुख, **आतिथ्य व्यवस्थापन – मूलतत्त्वे व प्रक्रिया**, सफल प्रकाशन, मुंबई
11. प्रा. रमेश जाधव, **फ्रंट ऑफिस व हाउसकीपिंग ऑपरेशन्स**, महाराष्ट्र पुस्तक प्रकाशन
12. डॉ. सविता पाटील, **अन्न व पेय सेवा व्यवस्थापन**, विज पब्लिकेशन्स, कोल्हापूर
13. प्रा. ए. ए. पाटील, **हॉटेल मार्केटिंग व ग्राहक सेवा**, चैतन्य प्रकाशन
14. प्रा. एस. के. मोरे, **हॉटेल व्यवस्थापनासाठी व्यावसायिक इंग्रजी व संवाद कौशल्ये**, संस्कृती प्रकाशन, नाशिक

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com-III SEMESTER – V
Major : Business Administration
Major-VIII Quality Management
Credits : 4
Marks: Semester End:80 Internal Assessment:20 Total Marks: 100
Introduced from June 2026

COURSE OUTCOMES:

After studying this course, students will be able to...

1. **Understand** the fundamental concepts of quality, its evolution, dimensions, and the contributions of quality gurus in shaping modern quality management practices.
2. **Explain** in detail the principles, tools, and techniques of Total Quality Management (TQM), including continuous improvement strategies like 5S, Kaizen, and quality circles.
3. **Apply** various quality tools such as control charts, cause-effect diagrams, and Six Sigma methods to analyze and improve organizational processes.
4. **Demonstrate** the ability to implement quality standards (like ISO 9001), conduct audits, and adopt business excellence models for both manufacturing and service sectors.

Unit No.	Contents	No. of Hours
1	Unit 1: Introduction to Quality Management Definition, Meaning, and Importance of Quality, Evolution of Quality Concepts (Inspection, Quality Control, Quality Assurance, TQM), Dimensions of Quality (Product and Service), Quality Gurus: W. Edwards Deming, Joseph Juran, Philip Crosby, Cost of Quality (COQ): Prevention, Appraisal, Internal & External Failures, Quality vs Productivity	15
2	Unit 2: Total Quality Management (TQM) Meaning, Principles, and Objectives of TQM, Key Elements of TQM: Customer Focus, Continuous Improvement, Employee Involvement, PDCA Cycle (Deming Wheel), 5S Concept and Kaizen, Benchmarking – Types and Process, Quality Circles and Employee Empowerment, Barriers to TQM Implementation	15
3	Unit 3: Quality Tools and Techniques Basic Seven Quality Tools: Cause and Effect Diagram (Ishikawa), Check Sheet, Control Chart, Histogram, Pareto Chart, Scatter Diagram, Flow Chart, Failure Mode and Effect Analysis, (FMEA), Six Sigma – Concepts, DMAIC Approach Statistical Process Control (SPC), Poka-Yoke (Mistake Proofing), Root Cause Analysis (RCA)	15

4	Unit 4: Quality Standards and Certification ISO 9000 Series – Overview and Importance, ISO 9001:2015 – Principles and Clauses, Quality Audits – Types, Objectives, and Process, Quality in Services and Manufacturing, Role of Leadership in Quality Management, Business Excellence Models – Malcolm Baldrige National Quality Award (MBNQA), EFQM, Current Trends in Quality Management (Lean, Agile Quality, etc.),	15
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1. Donna C. Summers, **Quality Management** *Publisher:* Pearson Education
2. Dale H. Besterfield, **Total Quality Management** *Publisher:* Pearson Education
3. A. J. Duncan, **Quality Control and Industrial Statistics** *Publisher:* Irwin
4. Joseph M. Juran, Joseph A. Defeo, **Juran's Quality Handbook** *Publisher:* McGraw-Hill
5. James R. Evans, William M. Lindsay, **Managing for Quality and Performance Excellence**, *Publisher:* Cengage Learning
6. Douglas C. Montgomery, **Introduction to Statistical Quality Control**, *Publisher:* Wiley
7. डॉ. जाधव .एम .एस . (गुणवत्ता व्यवस्थापन) **Quality Management**) पुणे विद्यापीठ प्रकाशन
8. प्रा.पाटील .डी .आर . **मुलभूत गुणवत्ता व्यवस्थापन**" नुतन प्रकाशन, कोल्हापूर
9. प्रा .व्ही .केकाळे . **एकूण गुणवत्ता व्यवस्थापन (Total Quality Management)** चैतन्य प्रकाशन, नाशिक
10. प्रा डॉ. ए. एम. गुरव व डॉ. आर एस साळुंखे आधुनिक व्यवस्थापन पद्धती निराली प्रकाशन पुणे

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B. Com-III SEMESTER – V
Major: Business Administration
Major-IX: Strategy and Tactics in HRM
Credits: 2
Marks: Semester End:40 Internal Assessment:10 Total Marks: 50
Introduced from June 2026

COURSE OUTCOMES:

After studying this course, students will be able to...

1. **Understand** the strategic role of Human Resource Management in aligning HR functions with organizational goals and business strategy.
2. **Explain** in detail various models and approaches of Strategic HRM and their relevance in a competitive and global business environment.
3. **Apply** tactical HR practices such as recruitment, training, performance appraisal, and compensation planning to address organizational challenges.
4. **Demonstrate** effective use of HR tactics in real-world situations including employee engagement, conflict resolution, and legal compliance.

Unit No.	Contents	No. of Hours
1	Strategic Human Resource Management (SHRM) Concept and Definition of Strategic HRM, Importance and Scope of SHRM in Organizations, Linkage between Business Strategy and HR Strategy, Strategic Role of HR Manager, HR Planning and Environmental Scanning, Talent Management and Workforce Planning, SHRM Models: Best Fit Model, Best Practice Model, Resource-Based View, Strategic HR Issues in Global Context	15
2	Tactical Approaches in HRM Tactical v/s Strategic HRM: Key Differences, Employee Recruitment and Selection Tactics, Training and Development Tactics (Skill Gap Analysis, ROI), Performance Management Tactics (KPIs, Appraisal Systems), Compensation & Reward Strategy Execution, Employee Retention and Engagement Techniques, Conflict Resolution and Negotiation Tactics, Legal and Ethical Considerations in Tactical HRM	15

1. Jeffrey A. Mello "**Strategic Human Resource Management**" *Publisher:* Cengage Learning
2. Michael Armstrong "**Strategic Human Resource Management**" *Publisher:* Kogan Page

3. Gary Dessler "**Human Resource Management**" *Publisher:* Pearson Education
4. Charles R. Greer "**Strategic HRM: Theory and Practice**" *Publisher:* Pearson
5. Alan R. Nankervis, Marian Baird, Jane Coffey, John Shields, "**Human Resource Management – Strategy and Practice**" *Publisher:* Cengage
6. डॉ.गुंजाळ .एस .एस . "**मानवी संसाधन व्यवस्थापन**" *प्रकाशक:* सावित्रीबाई फुले पुणे विद्यापीठ
7. प्रा.खांडेकर .जी .व्ही . "**धोरणात्मक मानव संसाधन व्यवस्थापन**" श्री विद्या प्रकाशन, नागपूर.
8. डॉ.गायकवाड .जी .बी . "**मानव संसाधन विकास आणि व्यवस्थापन**" फडके प्रकाशन, कोल्हापूर
9. प्रा.पाटील .आर .आर . "**HRM: संकल्पना व अंमलबजावणी**" चैतन्य प्रकाशन, नाशिक
१०. प्रा डॉ. ए. एम. गुरव व डॉ. आर एस साळुंखे मानव संसाधन व्यवस्थापन निराली प्रकाशन पुणे

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B. Com-III SEMESTER – V
Major: Business Administration
Major E-I (A) : Disaster Management
Credits : 4
Marks: Semester End:80 Internal Assessment:20 Total Marks: 100
Introduced from June 2026

COURSE OUTCOMES:

After studying this course, students will be able to...

1. **Understands** the fundamental concepts, types, and causes of natural and man-made disasters and the disaster management cycle.
2. **Explain** in detail the effects of various disasters and the roles of government agencies, NGOs, and communities in disaster preparedness and response.
3. **Apply** disaster management strategies and tools such as early warning systems, GIS, and community-based approaches for risk reduction and mitigation.
4. **Demonstrate** practical knowledge of disaster preparedness, mitigation planning, and post-disaster recovery in real-life and case study scenarios.

Unit No.	Contents	No. of Hours
1	Introduction to Disaster Management Meaning, Definition, and Types of Disasters, Classification: Natural and Man-made Disasters, Causes and Effects of Disasters, Disaster Management Cycle: Preparedness, Mitigation, Response, and Recovery, Disaster Risk Reduction (DRR) – Concept and Importance, Role of Government, NGOs, and Communities	15
2	Natural Disasters Earthquakes: Causes, Effects, Preparedness, Floods and Cyclones: Early Warning Systems, Evacuation, Relief Measures, Droughts: Impact on Agriculture and Rural Livelihoods, Landslides and Avalanches: Risk Zones and Preventive Measures, Tsunami and Volcanic Eruptions: Case Studies and Emergency Plans, Climate Change and its Link to Disaster Intensity	15
3	Unit 3: Man-made Disasters Industrial Accidents (e.g., Bhopal Gas Tragedy), Nuclear and Chemical Disasters, Fire Hazards: Urban and Forest Fires, Biological Disasters: Epidemics and Pandemics (e.g., COVID-	15

	19), Terrorism and Armed Conflicts, Urban Disasters and Infrastructure Failures	
4	Disaster Preparedness and Mitigation Disaster Management Authorities (NDMA, SDMA, NDRF), Institutional Framework for Disaster Management in India, Use of ICT, GIS, and Remote Sensing in Disaster Monitoring, Capacity Building and Community-Based Disaster Management (CBDM), Role of Media and Education in Disaster Awareness, Disaster Resilient Infrastructure and Urban Planning, International Strategies: Sendai Framework, UNDRR	15

Reference Books

1. Harsh K. Gupta, Disaster Management **Publisher:** University Press
2. Damon P. Coppola, Introduction to International Disaster Management **Publisher:** Butterworth-Heinemann
3. Thomas D. Schneid, Larry Collins, Disaster Management and Preparedness **Publisher:** CRC Press
4. Disaster Management in India" **Publisher:** Ministry of Home Affairs, Government of India (Free PDF)
5. Tushar Bhattacharya Disaster Science and Management **Publisher:** McGraw Hill
6. डॉ. देशमुख .एस .एस .आपत्ती व्यवस्थापन **प्रकाशक:** साईज्योती प्रकाशन, नागपूर
7. प्रा. संजय चौधरी .आपत्ती व्यवस्थापन व पर्यावरणशास्त्र" **प्रकाशक:** चालुक्य प्रकाशन, औरंगाबाद
8. प्रा .गायकवाड .जी .बी .आपत्ती व्यवस्थापन – एक अभ्यास" चैतन्य प्रकाशन, नाशिक

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com. -III SEMESTER – V
Major: Business Administration
OR Major E-I (B): Safety and Hazard Management
Credits: 4
Marks: Semester End:80 Internal Assessment:20 Total Marks: 100
Introduced from June 2026

COURSE OUTCOMES:

After studying this course, students will be able to...

1. **Understand** the fundamental concepts of safety management, types of hazards, risk factors, and the importance of maintaining safety in organizations.
2. **Explain** various hazard identification techniques, risk assessment methods, safety measures, and the role of legal provisions and safety standards.
3. **Apply** safety management strategies, hazard control methods, and risk assessment tools to prevent accidents and ensure workplace safety.
4. **Demonstrate** practical knowledge of safety practices, use of protective equipment, emergency response, and safety audit procedures in real-life situations.

Unit No.	Contents	No. of Hours
1	Introduction to Safety and Hazard Management Meaning, Definition, and Importance of Safety Management Concept of Hazard and Risk, Types of Hazards: Physical, Chemical, Biological, Ergonomic, Psychological, Principles of Safety Management, Role of Safety Officer and Safety Culture in Organizations	15
2	Hazard Identification and Risk Assessment Hazard Identification Techniques (HIT), Risk Assessment Process and Methods, Risk Analysis and Risk Evaluation Tools: HAZOP (Hazard and Operability Study), FMEA (Failure Mode and Effects Analysis) , Workplace Hazard Analysis	15
3	Safety Measures and Hazard Control Methods of Hazard Prevention and Control, Personal Protective Equipment (PPE), Industrial Safety Measures, Fire Safety and Prevention Techniques, Safety Training and Awareness Programs	15
4	Safety Laws, Emergency Management and Audit Safety Laws and Regulations (Factories Act, Environmental Laws), Occupational Health and Safety Standards, Emergency Planning and Disaster Response, Safety Audit and Inspection Accident Investigation and Reporting	15

Reference Books:

1. R.K. Jain & Sunil S. Rao – *Industrial Safety, Health and Environment Management Systems* (Khanna Publishers)
2. L.M. Deshmukh – *Industrial Safety Management: Hazard Identification and Risk Control* (McGraw-Hill Education)
3. John Ridley & John Channing – *Safety at Work* (Routledge)
4. Fred A. Manuele – *On the Practice of Safety* (Wiley)
5. S.Z. Mansdorf – *Handbook of Occupational Safety and Health* (Wiley)
6. Pankaj Gupta – *Environmental Health and Occupational Safety* (CRC Press)
7. Dr. A.M. Sarma – *Occupational Health and Safety at Work* (Himalaya Publishing House)
8. Frank R. Spellman & Revonna M. Bieber – *Occupational Safety and Health Simplified* (Bloomsbury)

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester V
Business Studies -Paper- V
AGRIBUSINESS MANAGEMENT

Credits : 4

Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 1. Know the concepts of agribusiness. 2. Understand functional areas of agri-business management. 3. Understand how management functions relates to agribusiness. 4. Analyse the management of processing, warehousing, transport and marketing.		
Unit No.	Content	No. of Hours
Unit I	Introduction to Agribusiness and Agribusiness Management Introduction, scope of Agribusiness Structure of Agri-business: input sector, farm sector and product sector. Concept of Agri-business management, importance of agri-business management, distinctive features of agri-business management.	15
Unit II	Management Functions and Agribusiness- I Planning- meaning, needs- features of good planning – Types of planning- financial plan, industrial relationship, research and development, physical facility- process of planning Organising – Meaning- Definition – Purpose – Staffing (Human Resource Management)– Staffing Process (Selection Process).	15
Unit III	Management Functions and Agribusiness- II Directing – Meaning- definition-functions- orders- features of orders Motivation – meaning and definitions- types – Leading – Supervision – Communication and control	15
Unit IV	Management of Processing and Distribution of Agri-business: Introduction, food processing, warehousing, transport and marketing with reference to agri-business	15

Books Recommended:

1. Bhor. D. 1994. GATT Agreement or Dunkel Draft Treaty . Its impact on Agriculture Industry, TRIPS and TRIMS and Drug Industry, Mittal Publications , New Delhi
2. Cramer. G.L. and Jenson. C.W.1979. Agricultural Economics and Agribusiness. John Wiley & Sons, New York.
3. Gitteger Price , J.1989 Economics Analysis of Agricultural Projects, John Hopkins University Press, London

4. Harsh, S.B. Conner, U.J. and Schwab G.D. 1981 Management of the farm Business. Prentice Hall Inc., New Jersey
5. Joseph, L. Massie.1995. Essentials of Management. Prentice Hall of India Pvt. Ltd., New Delhi
6. Omri Rawlins, N, 1980. Introduction to Agribusiness. Prentice Hall of India Pvt. Ltd., New Delhi
7. Vaish, M. C. 1993. International Economics. Oxford & IBH Publishing Co. Pvt. Ltd., New Delhi.

Journals Recommended

1. Journal of Agricultural Business
2. Journal of International food and Agribusiness Marketing
3. Journal of Business Economics and agribusiness

Recommended links for Online Learning

1. <https://learning.agribusiness.academy/>
2. <https://tnau.ac.in/bachelors-agribusiness-management-program/>

NATURE OF QUESTION PAPER

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester V Title of Paper- Agri-business Management Introduced from June 2026	
Duration: 3 hours	Marks-80
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any Three questions from question number 3 to 6 3. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	10
b. True or false	06
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question	16
Q. 4. Long answer question	16
Q. 5. Long answer question	16
Q. 6. a. Short answer question	08
b. Short answer question	08

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester V
Business Studies -Paper- DSC -VIII
Business Laws
Credits: 4
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 5. Explain the essential elements of a valid contract and apply them to business situations. 6. Understand the legal rules relating to sale of goods and identify the rights and duties of buyers and sellers in commercial transactions. 7. Analyse legal provisions governing employer–employee relationships and apply them to protect workers’ rights and ensure compliance in the workplace. 8. Identify legal nature of partnership and the rights, duties, and liabilities of partners in a business firm and to explain the concept of limited liability partnership and distinguish it from traditional partnership in terms of liability, management, and legal status.		
Unit No.	Content	No. of Hours
Unit I	Introduction to Indian Law System and Indian Contract Act-1872 A) Introduction to Indian Law System- Definition of Law, Sources of Laws, Types of Laws- Civil Laws, Criminal Laws, Common Laws, Principle of Natural Justice (Only Introduction) B) Indian Contract Act- 1872 – Definition of Contract, Kinds of Contract- Essential Elements Offer and acceptance, Capacities to Parties, Consideration, Free Consent and Legality of objectives – Void contracts- Discharge of contract- Remedies to breach of contract.	15
Unit II	Sale of Goods Act-1930 and Consumer Protection Act- 2019 A) Sale of Goods Act-1930- Concept-Essentials of contract of Sale, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of sale. B) Consumer Protection Act-2019- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices- Rights of Consumer- Consumer Redressal Agencies- Composition and jurisdictions	15
Unit III	Labour Laws- A) Employee’s Provident Fund Act-1952 – Meaning and its applicability criteria, Rates of contribution, Periodicity of payment and return, Mandatory Records, Consequences of non-compliances.	15

	B) Payment of Gratuity (Amendment) Act 2018- Meaning and its applicability criteria, Rates of contribution, Payment calculation, Mandatory records, Consequences of Non-compliances.	
Unit IV	Partnership Acts- A) Indian Partnership Act 1932- Meaning of Partnership deed, General terms and conditions, Role and Responsibilities of partners. B) Limited Liability Partnership Act 2008- Nature and silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and its partners, Difference between Partnership and LLP	15

Books Recommended:

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 Saha
- 10) GST-Law and Procedure by Anananday Mishra - Taxman Journals Recommended

Journals recommended

National Law School Business Law Review (NLSBLR)

NOLEGEIN Journal of Corporate and Business Laws

IUP Law Review

International Research Journal of Commerce and Law

Recommended links for Online Learning

3. <https://www.vedantu.com/commerce/indian-contract-act-1872-part-i?utm>
4. https://ebooks.lpude.in/new-scheme/commerce/bcom/sem_2/DEBSL101_BUSINESS_LAW.pdf?utm
5. [Consumer Protection Laws of India \(PDF\)](#)
6. https://www.epfindia.gov.in/site_docs/PDFs/Downloads_PDFs/EPFAct1952.pdf?utm
7. <https://nativeteams.com/blog/labour-laws-in-india?utm>
8. <https://www.youtube.com/watch?v=QJlurFht3Dc&utm>
9. https://www.indiacode.nic.in/bitstream/123456789/19863/1/indian_partnership_act_1932.pdf?utm
10. <https://www.indiacode.nic.in/bitstream/123456789/2023/1/A2009-06.pdf?utm>

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester V Title of Paper- Business Studies-Paper- DSC-VIII Business Laws-	
Marks- 80 Duration: 3 hours	
Instructions: 4. Question number 1, 2 and 3 are compulsory 5. Attempt any two questions from question number 4 to 6 6. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	10
b. True or false	6
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question	16
Q. 4. Long answer question	16
Q. 5. Long answer question	16
Q. 6. a. Short answer question	8
b. Short answer question	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester -V
Business Studies
Major -DSC-IX-International Business
Credits : 2
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 9. Understand the basics of international business and its main modes 10. .Explain the operations in international trade		
Unit No.	Content	No. of Hours
Unit I	INTRODUCTION TO INTERNATIONAL BUSINESS a) Meaning & Definition of International Business a) Nature and Characteristics of International Business b) Difference between Domestic and International Business c) Scope & Importance of International Business d) Drivers/Factors leading to Globalization e) Modes of International Business (only concepts of each modes) Export & Import Licensing Franchising Joint Ventures Wholly Owned Subsidiaries	15
Unit II	INTERNATIONAL BUSINESS OPERATIONS AND RECENT TRENDS a) International Logistics & Supply Chain - Shipping, Insurance, Warehousing, Freight Forwarders (Meaning and importance in international business) b) Export–Import Procedure - Procedure of Export - Procedure of Import - Export documents - Letter of Credit (L/C) c) Recent Trends in International Business -E commerce, FDI (Role in international Trade)	15

Books Recommended:

1. **Francis Cherunilam** – *International Business: Text and Cases*
(for IB basics, trade theories, WTO, IMF, forex, EXIM, and recent trends)
2. **M. C. Shukla** – *International Business*
3. **P. Subba Rao** – *International Business*
(for globalization, trade theories, and international institutions)
4. **Charles W. L. Hill (Indian Edition)** – *International Business*

Journals Recommended

4. • **Indian Journal of International Economics**
(Covers trade theories, globalization, and policy issues)
5. • **Foreign Trade Review (FTR)** – Indian Institute of Foreign Trade (IIFT)
(Focuses on export–import, WTO, FDI, and trade policy)

Recommended links for Online Learning

11. **Ministry of Commerce & Industry, Government of India**
<https://commerce.gov.in>
(Export–Import policy, WTO, trade)
12. **Reserve Bank of India (RBI)**
<https://www.rbi.org.in>
(Foreign exchange market, exchange rates, forex management)
13. **EXIM Bank of India**
<https://www.eximbankindia.in>
(Export finance, procedures, and role of EXIM Bank)
14. **WTO Official Website**
<https://www.wto.org>
(Objectives, functions, trade barriers, and agreements)

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester V Business Studies Title of Paper- International Business Major -DSC-IX-I Credits : 2	
Marks-40	
Instructions: 7. Question number 1, 2 and 3 are compulsory 8. Attempt any two questions from question number 4 to 6 9. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	4
b. True or false	4
Q. 2. Short Notes (any 2 out of 4)	8
Q. 3. Long answer question/practical problem/Case Study	8
Q. 4. Long answer question/Practical Problem	8
Q. 5. Long answer question/Practical Problem	8
Q. 6. a. Short answer question/Short Problem	4
b. Short answer question/Short Problem	4

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester V
Business Studies
Major –Elective, DSE –A-I
Name of the course : Decision Making for Business Paper I
Credits : 4
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 13. Apply to concepts of cost and accounting in decision making 14. Distinguish between marginal and absorption costing and apply marginal costing in decision making 15. Evaluate proposals on the basis of CVP analysis 16. Set the standard costs and evaluate variances		
Unit No.	Content	No. of Hours
Unit I	Cost and Accounting Concepts for Decision Making • Relevant costs and Differential Costs • Steps in decision making • Decision making as to Local market or export, continue or shut down, Make or buy, Expand or Contract, Determination of Sales mix	15
Unit II	Marginal Costing • Meaning of Marginal Costing, Difference between Absorption and Marginal Costing, • Basic equation of Marginal Costing, Fixed-Variable and Semi Variable Costs • Contribution, Profit Volume Ratio, Break Even Point, Profit Planning with Marginal Costing	15
Unit III	Cost Volume Profit Analysis • Concept of CVP Analysis, Assumptions of CVP Analysis • Angle of Incidence, Margin of Safety • Importance of Key factor in decision making	15
Unit IV	Standard Costing • Meaning of Standard Costing, Estimated cost and Standard Cost • Types of Standards, Determination of Standard Costs • Direct Material Cost Variances • Direct Labour Cost Variances	15

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Books Recommended:

5. **T.S. Reddy and Hari Prasad Reddy**- Cost and Management Accounting
6. **Khan M.Y., and Jain** : Management Accounting
7. **Arora, M. N.** : Cost Accounting

Journals Recommended

6. **The Chartered Accountant** : Institute of Chartered Accountants of India
7. **The Management Accountant** : Institute of Cost and Management Accountants of India

Recommended links for Online Learning

15. <https://icmai.in>
16. <https://en.investopedia.org>
17. <https://www.accaglobal.com>
18. <https://sist.sathyabama.ac.in>

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester V Business Studies Major –Elective, DSE –A-I Name of the course : Decision Making for Business Paper I Credits : 4	
Marks-80 Duration: 3 hours	
Instructions: 10. Question number 1, 2 and 3 are compulsory 11. Attempt any two questions from question number 4 to 6 12. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	10
b. True or false	6
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question/practical problem/Case Study	16
Q. 4. Long answer question/Practical Problem	16
Q. 5. Long answer question/Practical Problem	16
Q. 6. a. Short answer question/Short Problem	8
b. Short answer question/Short Problem	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester V
Business Studies
Major –Elective, DSE -I
Name of the course : Business Ethics
Credits : 4
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 17. Explain fundamental concepts and theories of business ethics 18. Identify ethical issues in business organizations 19. Apply ethical decision-making models to real-life business cases 20. Demonstrate ethical leadership and responsible business behaviour		
Unit No.	Content	No. of Hours
Unit I	Business Ethics : An overview • Ethics: Meaning, definition, and nature • Types of ethics: Personal, professional, social, and business ethics • Ethics, values, morals, and culture – relationship and differences • Objectives and importance of ethics • Business Ethics : Meaning, Definition, Nature, Need for ethics in modern business environment • Evolution of business ethics • Ethics in Business dealings • Stages of Ethical Consciousness in Business • Business ethics and its relevance to Business • Ethics in ancient Indian trade practices	15
Unit II	Ethical Theories and Decision-Making Models • Ethical decision-making process • Ethics in Business dealings • Theories of Ethics-Meta ethics, Normative Ethics- • Utilitarianism, Rights, Justice, Virtue ethics • Deontological vs teleological approaches • Ethical dilemmas in business • Role of individual and organizational values	15

Unit III	Ethics in Business Functions • Ethics in production and marketing • Ethics in finance and accounting • Ethics in Human Resource Management • Insider trading and corporate frauds • Consumer protection and ethical marketing practices • Role of whistleblowing (cover only Do,s and Don't's)	15
Unit IV	Contemporary and Emerging Ethical Issues • Ethics in globalization and international business • Sustainability and environmental ethics • Ethics in digital business and AI • Ethical challenges in start-ups and MSMEs • Business ethics in the Indian socio-economic context	15

Books Recommended:

8. **J. Usha Rani, K. Aswathappa & Sunanda Gundavajhala-** Business Ethics, Himalaya Publishing House
9. **Modh, Satish, Ethical Management** -Text and Cases in Business Ethics and Corporate Governance. New Delhi: Macmillan Publishers India Ltd, 2005.
10. **Mathur, U.C., Corporate Governance and Business Ethics-** Text and Cases. New Delhi: Macmillan Publishers India Ltd, 2005
11. **Rao, P. Subba** – *Business Ethics and Corporate Governance*, Himalaya Publishing House.
12. **A K Gavai** - Business Ethics — Himalaya Publishing House

Journals Recommended

8. **Journal of Business Ethics.** Springer Nature, Netherlands.
9. **Asian Journal of Business Ethics.** Springer, Singapore.
10. **NOLEGEIN Journal of Business Ethics, Ethos & CSR.** STM Journals, India

Recommended links for Online Learning

19. <https://plato.stanford.edu/entries/ethics-business/>
20. <https://www.investopedia.com/terms/b/business-ethics.asp>
21. <https://www.britannica.com/topic/business-ethics>
22. <https://www.springer.com/journal/10551>
23. <https://www.ama.org/codes-of-conduct/>

SHIVAJI UNIVERSITY, KOLHAPUR
Nature of Question Paper
B.Com. Part III, Semester V
Business Studies
Major –Elective, DSE -I
Name of the course : Business Ethics
Credits : 4

Marks-80

Duration: 3 hours

Instructions:

- 13. Question number 1, 2 and 3 are compulsory
- 14. Attempt any two questions from question number 4 to 6
- 15. Use of Calculator is allowed

Q.1 a. Choose the appropriate alternative	10
b. True or false	6
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question/practical problem/Case Study	16
Q. 4. Long answer question/Practical Problem	16
Q. 5. Long answer question/Practical Problem	16
Q. 6. a. Short answer question/Short Problem	8
b. Short answer question/Short Problem	8

Shivaji University Kolhapur
Faculty of Commerce & Management
Board of Studies in Business Economics
Class- B.COM.III- 2026-27
DSC- Major- Business Economics
Level 5.5, Semester – V
Major Paper No– VII
International Economics - I

Course Outcomes: After successful completion of this course, the students will

1. Become familiar with the main economic theories and models of international trade
2. Understand economists' arguments concerning trade policy and its analysis
3. Learn the determination of exchange rates
4. Understand the concept of terms of trade

Total credit- 4

Total Marks- 100

Semester end Examination- 80 Marks

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Trade and Trade Theories 1.1 Importance of the study of International Economics 1.2 Inter-regional and International Trade – similarities and dissimilarities 1.3 Theories of Trade – Adam Smith and Ricardo 1.4 Theories of Trade – Hecksher – Ohlin Theory	01	15
II	Gains from International Trade 2.1 Gains from International Trade and their measurement	01	15

	2.2 Trade as an engine of economic Growth 2.3 Terms of Trade : Meaning, Concepts and application 2.4 Factors affecting terms of Trade		
III	Exchange Rate 3.1 Meaning of exchange rate, Purchasing Power Parity theory 3.2 Fixed Exchange Rate – Meaning, merits and demerits 3.3 Flexible Exchange Rate – Meaning, merits and demerits 3.4 Floating Exchange Rate – Meaning, merits and demerits	01	15
IV	Tariffs and Quotas 4.1 Free Trade: meaning, arguments for and against 4.2 Trade Protection Policy: meaning, arguments for and against. 4.3 Tariffs: Meaning, types and effects 4.4 Quota : Meaning, types and effects.	01	15

BASIC READING LIST:

1. Dominick Salvatore (2021): ‘International Economics’, Wiley India Pvt. Ltd. Noida.
2. Jhingan M. L. (2016): International Economics’, Vrinda Publications Pvt. Ltd. Delhi.
3. Raj Kumar (2008): ‘International Economics’, Excel Books.
4. Henry Thompson (2020): ‘International Economics: Global Markets and Competition’, World Scientific.
5. Francis Cherunilam (2017): International Economics’, McGraw Hill Education.
6. K. C. Rana and K. N. Verma (2017): International Economics’, Vishal Publishing House.

7. Greenaway. D. (1983), International Trade Policy, MacMillan Publishers Ltd., London.
8. Kuldeep Fadia (2019): 'International Organizations', Sahitya Bhawan.
9. Joshi V. and I.M.D. Little (1998), India's Economic Reforms, 1999-2001, Oxford University Press.
10. Kenan, P.B. (1994): The International Economy, Cambridge University Press, London.
11. Jain R. K. (2023): Foreign Trade Policy', Centax Publications.
12. Krugman, Paul, Maurice Obstfeld and Marc Melitz (2017), International Economics: Theory and Policy, Pearson.
13. Mithani D.M. (2019): International Economics, Himalaya Publishing House, New Delhi.
14. Dominick Salvatore (2014): International Economics: Trade and Finance', Wiley Publishers.
15. Rajat Acharyya (2022): 'International Economics - An Introduction to Theory and Policy', Oxford University Press.
16. Patel, S. J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.
17. RuddarDatt& K.P.M. Sundaram, (2024): Indian Economy, S. Chand & Co. Ltd., New Delhi
18. Appleyard Dennis and J. Field (2013): 'International Economics', McGraw HillEducation.
19. Sury M. M. (2023): 'Foreign Trade of India and Foreign Trade Policy (FTP), 2023', NewCentury Publications.

B.COM.III SEM V

DSC- Major- Business Economics

Level 5.5, Semester – V

Major Paper No– VIII- Public Economics - I

Course Outcomes: After successful completion of this course, the students will be able to:

1. Understand the role of government in development.
2. Examine the theory of public choice and public policy.
3. Apply taxation theories to real-world tax structures and public finance frameworks.
4. Analyze the trends of public revenue mobilization in India.

Total credit- 4

Total Marks- 100

Semester end Examination- 80 Marks

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Introduction to Public Economics 1.1Public Economics: meaning, nature and scope 1.2HumanWantsandGoods:Private,Public,andMerit- characteristics and differences 1.3Role of Government in development 1.4Market failure and need for government intervention	01	15
II	Public Goods and Externalities 2.1Types of public goods 2.2Externalities: types and economic effects 2.3Provision of public goods: Contributions of Samuelson and Musgrave 2.4Demand Revealing Schemes for Public goods - Tiebout model	01	15
III	Theory of Taxation 3.1Principles of taxation - ability to pay and benefit principle	01	15

	3.2-Cannons of taxation 3.3-Types of taxation: direct and indirect taxes - meaning, merits and demerits 3.4-Tax Burden :incidence and shifting		
IV	Public Revenue 4.1-Sources of public revenue 4.2-Goods and Services Tax (GST) 4.3-Non-tax revenue: fees, fines, grants 4.4-Trends in public revenue mobilization	01	15

READING LIST:

1. Buchanan, J. M. (1970): The Public Finances, Richard D. Irwin, Homewood.
2. Goode, R. (1986), Government Finance in Developing Countries, Tata McGraw Hill, New Delhi.
3. Bhatia H L (2024): Public Finance, Vikas Publishing House. New Delhi
4. Mithani D. M. (2024): Public Finance: Theory and Practice, Himalaya Publishing House, Mumbai.
5. Musgrave, R. A. and P. B. Musgrave (2024), Public Finance in Theory and Practice, McGraw Hill, Kogakusha, Tokyo.
6. Duff, L. (1997), Government and Market, Orient Longman, New Delhi.
7. Chand S. N. (2023): Public Finance, Atlantic Publishers & Distributors (P) Ltd.
8. Lekhi R. K. and Joginder Singh (2016): Public Finance, Kalyani Publishers.
9. Friedman, A. (1986), Welfare Economics and Social Choice Theory, Martins Nijhoff, Boston.
10. Cambridge University Press (2023): Public Economics, Cambridge University Press Textbook.
11. Gupta J. R. (2025): Public Economics in India: Theory and Practice, Atlantic Publishers and Distributors (P) Ltd.

B.COM.III SEM V
DSC- Major- Business Economics

Level 5.5, Semester – V

Major Paper No– IX - Research Methodology-I
(Introduced from June 2026)

Course Outcomes

After Studying this course students will able to

1. Familiarized with research.
2. Understood basic concepts of research.

Total credit- 2

Semester end Examination- 40

Total Marks- 50

Internal Evaluation- 10

Unit	Course Content	Credits	No.of Hours
I	Introduction to Research 1.1. Meaning and definitions of research 1.2 Objectives of Research 1.3 Types of Research 1.4 Significance of Research	01	15
II	Basic Concepts in Research 2.1 Literature Review - Meaning and Need 2.2. Research Design - Meaning, Steps in Research Design 2.3 Hypothesis - Meaning, Features and Types 2.4 Types of Data Collection - Primary and Secondary data,Sampling- Meaning and Types	01	15

References-

1. Goode and Hatt (1981), Methods in Social Research, McGraw Hill International Bool Company, New Delhi
2. Kerliger F. N. (1983), Foundation of Behavioral Research, Surjeet Publication, Delhi
3. Young P. V. (1960), Scientific Social Survey and Research, Asia Publication House, Mumbai

4. Kothari C. R. (1993), Research Methodology- Methods and Techniques, wiley Eastern Ltd, New Delhi
5. Lundbrg G. A. (1960), Social Research, Longmans Green and Company, New Yorkn
6. Herekar P. M. (2019), Research Methodology and Project Work, PhadakePrakashan. Kolhapur
7. Takur Devendra (1997), Research Methodology in social nSciences, Deep and Deep Publication, new Delhi
8. Settiz Claire, Jahoda maric and others (1959), Research Methods in Social Research, Dryden, New York
9. Gupta S. P. and gupta M. P. (2005), Business Statistics, Sultan Chand and sons, New Delhi
10. Gupta C. B. (1996), An Introduction to Methods, Vikas Publcation House, New Delhi
11. देशमुखराम (2005), मूलभूतसांखिकी, विद्याप्रकाशन, नागपुर
12. पाटीलजफाआणिपठाणके. जी., ताम्हनकरपी. जे. संतोषबादव (2012), अर्थशास्त्रीयसंशोधनाचीतोंडओळख, कॉटीनेणटलप्रकाशन, पुणे
13. आगलावेप्रदीप (जानेवारी2000) संशोधनपद्धतीशनवतंत्रे, विद्याप्रकाशन, नागपूर
14. भांडारकरपू. ल. (1987), सामाजिकसंशोधनपद्धती, महाराष्ट्रविद्यापीठग्रंथनिर्मितीमंडल, नागपूर

DSC- Major- Business Economics

Level 5.5, Semester – V

Major Elective - A

Title of the Paper:-Industrial Economics-I

Course Outcomes:

1. Students will get an idea of the overall industrial framework and the term industrialization.
2. Students will be able to understand and analyze various theories and the industrial location.
3. Enhance the analytical ability of pricing and growth of industries.
4. Student will get an understanding the importance of investment and its components.

Total credit- 4

Total Marks- 100

Semester end Examination- 80

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Introduction to Industrial Economics 1.1 Meaning, Concept and organization of the firm 1.2 Plant, Firm and Industry: Meaning and Concept 1.3 Industrialization- Meaning, Review of Indian Industrialization 1.4 Factors Affecting Rapid Industrialization	1	15
II	Theories of Industrial Location 2.1 Location of Industries- Localisation 2.2 Weber's theory of Industrial Location 2.3 Sargent Florence's theory of industrial location 2.4 Factors Affecting Industrial Location	1	15
III	Market Structure and Product Pricing	1	15

	3.1 Market structure and product pricing 3.2 Market Structure and sellers Concentration 3.3 Size and growth of the firm; factors affecting size and growth, Merger and Acquisitions 3.4 Industrial Productivity			
IV	Theory of investment 4.1 Investment: types of investment, Investment Function 4.2 Theory of Marginal Efficiency of Capital 4.3 Foreign Direct Investment- Trends, status and Importance 4.4 Portfolio Investment	1	15	

References/Reading List

1	Ahluwalia, I. J. (1985), Industrial Growth in India, Oxford University Press, New Delhi.
2	N. Kumar, (2015), Industrial Economics, Lakshmi Narain Agarwal, Agra
3	S.S. M. Desai and Nirmal Bhelara, (1996), Industrial Economy of India, Himalaya Publishing House, Mumbai
4	Barthwal, R. R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
5	Cherunilam, F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai.
6	Hay, D. and D. J. Morris (1979), Industrial Economics: Theory and Evidence, Oxford University Press, New Delhi.
7	Kuchhal, S. C. (1980), Industrial Economy of India (5th Edition), Chaitanya Publishing House, Allahabad.
8	Reserve Bank of India, Report on Currency and Finance (Annual).
9	Singh, A. and A. N. Sadhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
10	Bhagwati J. and P. Desai (1972), India: Planning for Industrialization, Oxford University Press, London

Shivaji University, Kolhapur

B.Com. Part-III (NEP 2020)

Semester -V (Level 5.5)

Major Elective Paper-B

Banking Law & Practice (Paper-I)

Introduced from June 2026

Course Outcomes:

1. Learners will understand the importance of banking laws and the Banking Regulation Act, 1949, with a focus on licensing, supervision, and branch regulations.
2. Learners will analyze the New Bank Licensing Policy, 2016, including its eligibility, process, and amendments, to understand the framework for establishing new banks.
3. Learners will gain knowledge of key banking laws like the Negotiable Instruments Act, Bankers' Book Evidence Act, and recent amendments, emphasizing their practical applications.
4. Learners will understand the provisions and significance of the Reserve Bank of India Act, 1935, The Coinage Act, 2011 and RBI (Note Issue) Regulations, 1935.

Credits- 4

Total Marks- 100

Semester end examination 80

Internal evaluation-20

Unit No.	Course Content	Credits	No. of Hours
Unit-I	Legal Framework and Banking Regulation Act 1.1. Need and Importance of Banking Laws - Overview regulatory framework 1.2. Banking Regulation Act 1949- Licensing, Supervision and Monitoring 1.3. New Bank Licensing Policy, 2016- Eligibility, Process, Further Amendment 1.4. Provisions for opening and closing of bank branches in India	1	15
Unit-II	Important Banking Laws and Further Amendments 2.1. The Negotiable Instrument Act, 1881 2.2. Bankers' Book Evidence Act, 1891 2.3. Deposit Insurance & Credit Guarantee Corporation (Amendment) Act, 2021 2.4. Credit Information Companies Regulations, 2006	1	15
Unit-III	RBI and Related Act and Important Amendments 3.1 Reserve Bank of India Act -1935 3.2 The Coinage Act, 2011 3.3 RBI (Note Issue) Regulations, 1935 3.4 Payment and Settlement System Act, 2007	1	15

Unit-IV	Banking Laws relating to Cooperative Banks 4.1 Co-operative Societies Act, 1912 4.2 Banking Laws (Co-operative Societies) Act, 1955 4.3 Maharashtra Co-operative Societies Act, 1960 4.4 Multi State Co-operative Societies Act, 2002	1	15
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References :

1. Arora and Kalra (1999), "All India Banking Law Digest, (1995-1999), Delhi Law House
2. ICSI (2015) Banking Law And Practice, <https://www.icsi.edu>
3. IIBF(2007), "Laws of Co-operative Banking", Macmillan India Ltd.,
4. M.L. Tannan, (2008) Banking Law and Practice in India, India Law House, New Delhi
5. M.L.Tannan, C.R. Datta & S.K. Kataria (2011) Banking Law and Practice, Wadhwa& Company
6. SudhirNaib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
7. Tannan (2001), "Banking Law & Practice in India" 20/e (Stud. ed), Delhi Law House
8. Tannan, M. L. (2014). Banking law and practice (21st ed.). LexisNexis.
9. Toor, N. S. (2013). Principles and practices of banking (3rd ed.). Sultan Chand & Sons.
10. Reserve Bank of India. (2019). Payment systems in India: Vision 2025. Reserve Bank of India.
11. Kumar, K. (2012). Indian coinage and currency. Anmol Publications.
12. Taimni, K. K. (2017). Cooperative banking in India (2nd ed.). New Century Publications.
13. Madan, G. R. (2009). Cooperative laws in India. Deep & Deep Publications.

Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- V
Course Code: DSC (E)- Major VII Cost Accounting Paper VII
(Techniques of Costing – Part- I)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able to –

1. Understand the concept of Marginal Costing.
2. Do the Cost Volume Profit Analysis.
3. Attain abilities to apply the acquired knowledge in short term decision making.
4. Gain a strong knowledge of pricing decisions and its methods.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Contents	Hours
Unit I Marginal Costing	Marginal Cost, Marginal Costing, Variable Cost, Fixed Cost, Break-even point and its Uses, Contribution, Key-factor, Basic Marginal Cost Equations, Profit-volume ratios, Margin of Safety, Angle of Incidence, Problems on P/v Ratio, B.E.P., Angle of Incidence, Margin of Safety.	15
Unit II Cost-volume Profit Analysis	Concept of CVP, Contribution, Margin Concept, Break-even analysis, P/v Analysis, Role of CVP analysis, Difference between Contribution and P/v Ratio, Difference between B.E.P. and P/v Ratio, Calculation of output or sales value on which the desired profit is earned, Application of marginal costing and cost-volume profit analysis	15
Unit III Short-term Decision making	Short-term decisions, Relevant Cost, Differential Cost, Difference between Differential cost and Marginal cost, Differential cost and Relevant Cost, Fixed Cost, Sunk Cost and Decision-making common cost, Opportunity cost, Decision making models. Practical Problems on Retain or replace decision, Decision to shut-down facilities, Expand or control, Make or buy, Decision making and key factors.	15
Unit IV Pricing Decisions	Factors influencing pricing decisions, Different methods of pricing, Fixing selling price below variable cost, Target pricing, Prices indifference point.	15

References

1. Jain, A. , Cost and management audit. Himalaya Publishing House.
2. Kulkarni, M., & Mahajan, S. , Management audit. Nirali Prakashan.
3. Saxena, V. K., & Vashist, C. D. ,Cost audit and management audit. Sultan Chand.
4. Leonard. , The management audit. Prentice Hall.
5. Ramanathan, A. R. , Cost audit and management audit. Tata McGraw-Hill.
6. Srinivasan Anand, G., Guide to cost accounting records and cost audit. Taxman.

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com.

Level 5.5, Semester- V

Course Code: DSC (E)- Major VII Cost Accounting Paper VII

(Techniques of Costing – Part- I)

(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 3 hours

Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks. and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	06 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- V
Course Code: DSC (E)- Major VIII Cost Accounting Paper VIII
(Techniques of Costing – Part- II)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able to –

1. Understand the concept of Budgetary Control and to know its methods.
2. Attain adequate knowledge of functional budgets.
3. Understand the concept of Standard Costing.
4. Attain in-depth knowledge of Variance Analysis.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Contents	Hours
Unit I Budgetary Control	Meaning, Need, Objectives of Budgetary Control, Difference between Budget, Budgeting, Budgetary Control, Process of Budgetary Control, Requirements of Good Budgetary Control, Advantages and Limitations of Budgetary control, Types of Budget- Fixed Budget, Flexible budget.	15
Unit II Functional Budget	1. Sales Budget 2. Production Budget 3. Purchase Budget 4. Material Budget 5. Labour Budget 6. Overhead Budget 7. Cash Budget 8. Master Budget (Note – Budget 1 to 7 theory and problems and on budget no. 8 Theory only)	15
Unit III Standard Costing and Variance Analysis	Meaning, Standard Cost, Standard Costing, Variance and Variance analysis, Importance of Variance Analysis, Pricing theories to the establishment of standard cost, Types of Standard – Current, Basic, Normal, Ideal, Expected or attainable, Variance analysis, Material and Labor variances.	15
Unit IV Variance Analysis	– Overhead Analysis (Fixed and Variable), Sales variance.	15

References

1. Kishore, R. M. , Cost and management accounting. Taxman.
2. Khan, M. Y., & Jain, P. K, Cost accounting. McGraw Hill.
3. Maheshwari, S. N. (n.d.). Studies in cost management. Sultan Chand & Sons.
4. Saxena, V. K., & Vashist, C. D. , Advanced cost and management accounting. Sultan Chand & Sons.
5. Gill, S, Cost and management accounting. Vikas Publishing House.

Nature of Question Paper
Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- V
Course Code: DSC (E)- Major VIII Cost Accounting Paper VIII
(Techniques of Costing – Part- II)
(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 3 hours

Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks. and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	06 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- V
Course Code: DSC (E)- Major IX Cost Accounting Paper IX
(Introduction to Cost Control)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able to –

1. Attain adequate knowledge of Material control System.
2. Obtain a detail understanding of unit or output costing.

4 Credit	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Contents	Hours
Unit I Material Control System	Material Control – Levels on Inventory, Reorder level, Maximum Level, Minimum Level, Average Level, EOQ – Perpetual inventory, Periodic inventory, ABC Analysis.	15
Unit II Unit or Output Costing	Collection of Costs – Tender or Quotations – Estimated Cost – Use of estimated cost for Quotations and Tenders – Treatment of Scrap – Production Account (Practical problem on unit cost sheet, Tender and Production account)	15

References

1. Kishore, R. M., Cost and management accounting. Taxman.
2. Khan, M. Y., & Jain, P. K., Cost accounting. McGraw Hill.
3. Maheshwari, S. N., Studies in cost management. Sultan Chand & Sons.
4. Saxena, V. K., & Vashist, C. D., Advanced cost and management accounting. Sultan Chand & Sons.
5. Gill, S., Cost and management accounting. Vikas Publishing House.

Nature of Question Paper
Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- V
Course Code: DSC (E)- Major IX Cost Accounting Paper IX
(Introduction to Cost Control)
(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 2 hours

Total Marks – 40

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	05 Marks
B)	State the following statements are True or False.	03 Marks
Question 2.	Write Short Notes (any 2 out of 4)	08 Marks
Question 3.	Practical Problem	08 Marks
Question 4.	Practical Problem	08 Marks
Question 5.	Practical Problem	08 Marks
Question 6. A)	Short Answer Question	04 Marks
B)	Short Practical Problem	04 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V

Course Code: DSC (A) Accountancy Major Elective Paper -I Tax Management Paper-I
(Basics of Taxation)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After studying this course, students shall be able to:

1. Understand the basics of Taxation
2. Know how to find out residential status, Exemptions and Deductions to Individual Assessee
3. Able to compute income from Business and Profession
4. Able to compute income from House Property

4 Credit	Total 100 Marks (Semester end written Examination 80Marks and Internal evaluation 20Marks)	Total 60 Hours
Unit 1 Introduction to Direct and Indirect Tax	Meaning of Tax, Why Taxes are levied, Power to levy Taxes, Type of Taxes - Direct Tax and Indirect Tax, Direct Taxes – Income Tax and Taxes on Unclosed Foreign Income, Indirect Taxes - Goods and Service Tax – GST and Custom Duty, Overview of Income Tax in India – Income Tax Act 1961, Income Tax Rules, Annual Finance Act, Circulars or Notifications, Legal Decisions of Courts, Definitions - Assessee, Assessment, Person, Income, India, Assessment Year, Previous Year, Procedure of computation of Total Income and Tax Liability	15
Unit II Residential Status, Exemptions (u/s 10) and Deductions (Chapter VI A)	Relevance, Basic Concept, Determination of Residential Status of an Individual, HUF, Firm, AOP & BOI, Local Authorities and AJP and Company, Exemptions and Deductions (Applicable to Individual Assessee)	15
Unit III Income from Business and Profession	Income chargeable under the Head income from PGBP, Deduction expressly Allowable u/s 30 to 43 D, General Deductions (sec 37), Expenditure Expressly Disallowed (Sec 40), Important Provisions, Computation of Income from PGBP	15
Unit IV Income from House Property	Income Taxable under the Head of Income from House Property Annual Value and Its Determination, Deduction in computation of income from house property, Computation of Taxable income from House Property	15

Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks

Reference Books :

1. The Institute of Chartered Accounts of India, Study Material for C A Inter/Final for Taxation.
2. Singhanian V K: Students Guide to income tax, Tax Publication, New Delhi
3. Manoharan T N: Direct Taxes: Snow White Publications, New Delhi.
4. Singhanian Monica: Students Guide to Income tax and GST, Taxman, New Delhi
5. Prasad Bhagwati : Income Tax Law & Practice, Vishwa Prakashan, New Delhi
6. Meharotra H. C. : Income Tax Law & Accounts, Sahitya havan Publication, Agra
7. Dr. Vinod K. Singhanian : Direct Taxes Law & Practice, Taxman Publication Pvt. Ltd. Pune
8. T. N. Manoharan : Direct Taxes, Snow White Publications Pvt. Ltd., Mumbai
9. Dinkar Pagare : Income Tax Law & Practice, S Chand Publication, New Delhi

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-V

**Course Code: DSC (A) Accountancy Major Elective Paper -I Tax Management Paper-I
(Basics of Taxation)**

(Introduced from June 2026 as per NEP 2.0)

Instructions:

4. Question No.1 and 2 are compulsory
5. Solve any 3 Questions from Question No 3 to Question No.6.
6. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Elective Paper -I
Business Law
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After studying this course, students shall be able to:

- To understand Account and Business-related laws.
- To understand Company law provisions
- To know Banking Regulation Act Related Provision
- To aware about Law related Insurance Sector

4 Credit	Total 100 Marks (Semester end written Examination 80 Marks and Internal evaluation 20 Marks)	Total 60 Hours
Unit 1 Introduction to Business Laws	Brief Introduction of laws under following categories – 1. Company and Corporate Governance Laws 2. Taxation Laws 3. Labour and Employment Laws 4. Commercial and Contract Laws 5. Banking and Finance Laws 6. Foreign Trade and Investment Laws 7. Consumer Protection Laws 8. Environmental and Industrial Laws 9. Intellectual Property Laws	15
Unit II Companies Act 2013	Board of Directors and Key Management Personal, Board Meeting and Procedure, Inspection-Inquiry and investigation, Compromises, Arrangements and Amalgamations, Prevention of Oppression and Mismanagement	15
Unit III Laws Related to Banking Sector	Banking Regulation Act 1949, Role of Reserve Bank of India, The Securitization and Reconstruction of Financial Assets and enforcement of Security Interest Act 2002	15
Unit IV Laws Related to Insurance Sector	Insurance Act 1938, Insurance Regulatory Development Act (IRDA) Act 1999	15

Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks

Reference Books:

8. Kavita Krishnamurthi,(2012):Business Law published by Global Academic Publishers
9. M.C. Kuchhal & kuchhal Vivek (2023), Business Law Published by Vikas
10. G. Sekar Corporate & Other Law for CA Inter New Syllabus, Published by Commercial Law Publishers

11. Indian Institute of Banking and Finance: Legal& Regulatory Aspects of Banking –,
Published by Macmillan India Ltd.
12. ICAI Study Material for Foundation and Inter
13. <https://cca.gov.in/sites/files/pdf/ACT/ACT2008%20.pdf>
14. <https://cca.gov.in/sites/files/pdf/ACT/ACT2000.pdf>

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Elective Paper -I
Business Law
(Introduced from June 2026 as per NEP 2.0)

Instructions:

3. Question No.1 and 2 are compulsory
4. Solve any 3 Questions from Question No 3 to Question No.6.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Note s(Any Four out of Six)	16 Marks
Question No.3	Long Answer Question.	16 Marks
Question No.4	Long Answer Question.	16 Marks
Question No.5	Long Answer Question.	16 Marks
Question No.6(A)	Short Answer question	8 Marks
(B)	Short Answer question	8 Marks

Shivaji University, Kolhapur
Programme: B.Com. III
Level 5.5 Semester V
Course Code: DSC (F)- VII
Semester V
Taxation Major Paper VII/ Minor Paper III
Income Tax Paper III
(Introduced from June 2026 as per NEP 2.0)

Course Outcome: After completing the course, the students will be able to understand

1. Provisions of Clubbing of Income
2. How to Set off and carry forward of losses
3. Total computation of Individual Income
4. Total computation of Hindu Undivided Family. (H.U.F.)

Credits 4	Total Marks: 100 (Semester end written Examination Marks:80 and Internal Evaluation Marks: 20)	Total Hours - 60
Units	Course Content	Hours
I	Clubbing of Income : (Section 60 to 64) Introduction, Income of other persons included in Assessee's Total Income : Transfer of Income without Transfer of Assets (Sec. 60) Income arising from revocable transfer of asset (Sec. 61) Income of other persons includible in individuals total income : Salary, Commission, Fees, or any Other Remuneration to the Spouse (Section 64), Income from Assets Transferred to Spouse [Section 64 (1) (iv) Income from Assets Transferred to Daughter-in-law (Son's wife) [Section 64 (1) (vi)], Income from Assets Transferred to a Person or Association of Persons for the Benefit of Spouse [Section 64 (1) (vii)], Income from Assets Transferred to a Person or Association of Persons for the Benefit of Son's Wife [Section 64 (1) (viii)], clubbing of a minor's income in the income of parent(Sec. 64(1)A) Income from converted Property (Section 64 (2)), Cross Transfer	15
II	Set off and Carry forward of losses: Meaning, Inter Source Adjustment (Sec. 70), Inter Head Adjustment (Sec. 71) Carry forward and setoff of loss from house property (Sec. 71B), Carry forward and setoff of Business losses (Sec. 72) Losses in speculation business (Sec. 73), Set off & Carry forward of Losses of Specified Business [Section 73A],	15

	Losses under the Head Capital Gains, Set-off of Losses from Owning and Maintaining Race Horses [Section 74A (3)], Order of set off of losses Submission of Return off losses (Section 80)	
III	Computation of total Income and tax payable by An Individual : Meaning of total Income, Procedure of Total Income computation and tax payable under old and New Regime . Income tax slab for year, Calculation of Total Income and Tax liability of Individual under old and new Regime .	15
IV	Computation of total Income and tax payable by Hindu Undivided Family (H .U. F.): Meaning of H.U.F. , Allowable Expenses of H.U.F. , Income not taxable as H.U.F. Income, Income taxable as HUF Income, Partition of H.U. F., Tax Rate and rebate , Computation of total income of H .U .F.	15

Reference Books:

- 1) Singhania, V.K.: Students' Guide to Income Tax, Taxman 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) ICAI Study Material

Shivaji University, Kolhapur
Programme: B.Com. III
Level 5.5 Semester V
Course Code: DSC (F)- VII
Semester V
Taxation Major Paper VII/ Minor Paper III
Income Tax Paper III
(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of Simple calculator is allowed.

Time: 3 Hours

Total Marks: 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Practical Problem	8 Marks
B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur
Programme: B. Com
Level 5.5 Semester V
 Course Code: DSC(F)-IV
Taxation Major Paper IV
GST (Goods and Services Tax) –III
 (Introduced from June 2026)

Course Outcome:

After completing this course, students will be able to:

1. Learn the procedure and importance of maintaining GST Books of Accounts.
2. Understand the scope and types of GST Audit.
3. Explain the concept and types of penalties under GST.
4. Prepare and reconcile GST forms and returns.

Total Credits: 4	Total Marks: 100 (Semester End Examination: 80 Marks and Internal Evaluation: 20 Marks)	Total 60 Hours	Reference Books
Units	Course Contents	Hours	
I	GST Books Maintenance: Introduction to record-keeping under GST, prescribed registers and records, retention of books, electronic records, and reconciliation with financial statements.	15	1. V.K. Singhania & Monica Singhania – Students' Guide to Income Tax and GST, Taxmann Publications. 2. T.N. Manoharan – Indirect Taxes, Snow White Publications.
II	GST Audit: Meaning, types Departmental Audit under Section 35(5); Duties and responsibilities of auditor; Audit report in Form GSTR-9C	15	
III	Penalties: Offences and penalties under Sections 122–138; Compounding of offences; Prosecution	15	
IV	Reconciliation of GST Forms: Reconciliation between GSTR-1, GSTR-3B, GSTR-2A/2B, and Annual Return (GSTR-9 & 9C); Practical problems.	15	

3. Bharat's GST Ready Reckoner, Bharat Law House, New Delhi.
4. ICAI Study Material on GST.

Question Paper Pattern

Shivaji University, Kolhapur
Programme: B. Com
Level 5.5 Semester V
Course Code: DSC(F)-IV
Taxation Major Paper IV
GST (Goods and Services Tax) –III
(Introduced from June 2026)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time: 3 Hours

Total Marks: 80

Question 1(A)	Multiple Choice Questions	10 Marks
(B)	True or False	6 Marks
Question 2	Short Notes (any 4 out of 6)	16 Marks
Question 3	Long Answer Question	16 Marks
Question 4	Practical Problem	16 Marks
Question 5	Practical Problem	16 Marks
Question 6(A)	Short Practical Problem	8 Marks
(B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur
Programme: B.com
Level 5.5 Semester-V
Course Code DSC(F)-IX
Taxation Major Paper IX-
(Introduction to Tax
Customs –I)
(Introduced from June 2026)

Course Outcome: After completing the course, the students will be able to understand

1. About Customs and its important definitions
2. How to solve problems on valuation of goods and calculation of customs

Credits 2	Total Marks: 50 (Semester end written Examination Marks:40 and Internal Evaluation Marks: 10)	Total Hours - 30
Units	Course Content	Hours
I	Introduction of Customs A) Introduction of Customs – Meaning, Functions of custom Dept. B) Important Definitions - 1) Assessable Value 2) Letter of Credit 3) Bill of Entry 4) Bill of Export 5) Dutiable Goods 6) Foreign going vessel 7) Exporter 8) Import Manifest 9) Prohibited Goods 10)Shipping Bill 11)Bill of Lading 12)Import 13) Importer 14) Stores 15) FOB 16) Baggage 17) CIF 18) Goods C) Kinds of Duties – Basic , , protective, IGST, Safeguard, Anti-dumping, Anti-subsidy, Countervailing, NCCD	15
II	Practical Problems A) Valuation of Goods:- Assessable Value, Rules for calculating assessable value of imported goods, inclusions & exclusions of expenses in the value. B) <u>Basic Problems</u> – 1)Valuation of Imported Goods 2)Calculation of Custom Duty	15

Reference Book

- 4) Singhania, V.K.: Students' Guide to Income Tax, Taxman Publication, New Delhi
- 5) Manoharan, T.N. :Direct Taxes: Snow White Publications, New Delhi

- 6) Singhania, Monica: Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) ICAI Study Material

Nature of Question Paper

Shivaji University, Kolhapur
Programme: B.com
Level 5.5 Semester-V
Course Code DSC(F)-IX
Taxation Major Paper IX-
(Introduction to Tax
Customs –I)
(Introduced from June 2026)

Instructions:-

- 1) Question No. 1 and 2 are compulsory
- 2) Solve any 3 problems from question no. 3 to 6
- 3) Use of Simple calculator is allowed.

Time: 90 Minutes

Total Marks :40

Question.1	Multiple Choice Questions (8 questions)	08 Marks
Question.2	Short Notes (Any two out of Four)	08 Marks
Question.3	Practical Problem	08 Marks
Question.4	Practical Problem	08 Marks
Question.5	Practical Problem	08 Marks
Question.6	Practical Problem	08 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V

Course Code: DSC (A) Accountancy Major Elective Paper -I Cost Accounting Paper-I
(Introduction to Cost Accounting)

(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After studying this course, students shall be able to:

1. Understand the basics of cost accounting
2. Know principles, types and methods of costing
3. Explain basic concepts of cost accounting
4. Classify the costs and apply the same for cost determination

4 Credits	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit-I Introduction to Cost Accounting	Meaning of Costing, Cost Accounting and Cost Accountancy, Evolution and Development of Cost Accounting, Objectives, Advantages and Limitations of Cost Accounting, Difference between Financial Accounting and Cost Accounting Basic Concepts in Cost Accounting -Cost Centre, Cost Unit, Cost Object, Cost Ascertainment and Cost Estimation, Elements of Cost, Types of Cost	15
Unit II Principles, Types and Methods of Cost Accounting	General Principles of Cost Accounting, Types or Techniques of Costing, Methods of Costing, Costing – An Aid to Management	15
Unit III Cost Classification and Preparation of Cost Sheet	Classification of Cost on various bases, Preparation of Cost Sheet and Quotation	15
Unit IV Reconciliation of Cost Statement with Financial Statement	Meaning and Need of Reconciliation, Procedure of Preparing Reconciliation Statement, Practical Problems on reconciliation of accounts	15

Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks

Reference Books:

- S.P.Jain, K.L.Narang, Simmi Agrawal (2016), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.
- V. K. Saxena and C.D. Vashist (1995) Advanced Cost and Management Accounting, Sultan Chand & Sons Publishers, New Delhi
- M. N. Arora (2014), Cost Accounting, Vikas Publishing House Pvt. Ltd. New Delhi.
- S. P. Jain, K.L.Narang (2013), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V

Course Code: DSC (A) Accountancy Major Elective Paper -ICost Accounting Paper-I
(Introduction to Cost Accounting)
(Introduced from June 2026 as per NEP 2.0)

Instructions:

4. Question No.1 and 2 are compulsory
5. Solve any 3 Questions from Question No 3 to Question No.6.
6. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Long Answer Question	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Elective Paper -I
Business Law
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After studying this course, students shall be able to:

- To understand Account and Business-related laws.
- To understand Company law provisions
- To know Banking Regulation Act Related Provision
- To aware about Law related Insurance Sector

4 Credit	Total 100 Marks (Semester end written Examination 80 Marks and Internal evaluation 20 Marks)	Total 60 Hours
Unit 1 Introduction to Business Laws	Brief Introduction of laws under following categories – 1. Company and Corporate Governance Laws 2. Taxation Laws 3. Labour and Employment Laws 4. Commercial and Contract Laws 5. Banking and Finance Laws 6. Foreign Trade and Investment Laws 7. Consumer Protection Laws 8. Environmental and Industrial Laws 9. Intellectual Property Laws	15
Unit II Companies Act 2013	Board of Directors and Key Management Personal, Board Meeting and Procedure, Inspection-Inquiry and investigation, Compromises, Arrangements and Amalgamations, Prevention of Oppression and Mismanagement	15
Unit III Laws Related to Banking Sector	Banking Regulation Act 1949, Role of Reserve Bank of India, The Securitization and Reconstruction of Financial Assets and enforcement of Security Interest Act 2002	15
Unit IV Laws Related to Insurance Sector	Insurance Act 1938, Insurance Regulatory Development Act (IRDA) Act 1999	15

Semester end University Examination – 80 Marks and Internal Evaluation 20 Marks

Reference Books:

15. Kavita Krishnamurthi,(2012):Business Law published by Global Academic Publishers
16. M.C. Kuchhal & kuchhal Vivek (2023), Business Law Published by Vikas
17. G. Sekar Corporate & Other Law for CA Inter New Syllabus, Published by Commercial Law Publishers

18. Indian Institute of Banking and Finance: Legal& Regulatory Aspects of Banking –,
Published by Macmillan India Ltd.
19. ICAI Study Material for Foundation and Inter
20. <https://cca.gov.in/sites/files/pdf/ACT/ACT2008%20.pdf>
21. <https://cca.gov.in/sites/files/pdf/ACT/ACT2000.pdf>

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Major Elective Paper -I
Business Law
(Introduced from June 2026 as per NEP 2.0)

Instructions:

5. Question No.1 and 2 are compulsory
6. Solve any 3 Questions from Question No 3 to Question No.6.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Note s(Any Four out of Six)	16 Marks
Question No.3	Long Answer Question.	16 Marks
Question No.4	Long Answer Question.	16 Marks
Question No.5	Long Answer Question.	16 Marks
Question No.6(A)	Short Answer question	8 Marks
(B)	Short Answer question	8 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.5 Semester-V
Course Code: Major (DSC) VII
(Modern Banking and Technology - I)
(Introduced from June 2026)

Course Outcomes:

After the successful completion of this course students will be able to:

1. Understand key concepts of modern banking, e-banking, CBS, Fin-Tech and digital banking services.
2. Apply and use digital payment systems and e-banking tools like UPI, BHIM, AEPS, Mobile/Net Banking, FPS and CHIPS.
3. Analyze cyber security threats, banking frauds, compliance issues and technological challenges.
4. Evaluate emerging trends such as API banking, cloud banking, big data, omni-channel banking and Digital Rupee.

Credits- 4
Semester end examination 80

Total Marks- 100
Internal evaluation-20

Unit No.	Course Content	Credits	No. of Hours
Unit-I	Modern Banking System 1.1 Concept and Evolution of Modern Banking 1.2 Functions of Modern Banks 1.3 Role of RBI in Modern Banking 1.4 Recent Reforms in Indian Banking (P.J.Nayk 2014 Committee)	1	15 hours
Unit-II	Electronic Banking (E-Banking) 2.1 Concept, Traditional Banking Vs. Electronic Banking 2.2 POs Machines- Types and Functions 2.3 BHIM , QR-Based Payments 2.4 Payment Gateways & Digital Wallets	1	15 hours
Unit-III	Core Banking Solutions (CBS)	1	15 hours

	3.1. Meaning and Features of CBS 3.2. Benefits to Customers and Banks 3.3. Components & Instruments of CBS 3.4. Challenges in Implementation		
Unit-IV	Cyber security in Banking 4.1 Cyber Threats – Hacking, Phishing, Malware 4.2 Banking Fraud Types & Prevention 4.3. Cyber Laws & IT Act 2000 4.4 Customer Awareness & Safety Guidelines	1	15 hours

References:

1. Bhole, L. M. (2009) Financial Institutions and Markets, Tata McGraw Hill, New Delhi.
2. Bhasin, Nitin (2010) Financial Institutions and Financial Markets in India: Functioning and Reforms, New Century Publications, New Delhi.
3. Mishkin, Frederic S. (2018) The Economics of Money, Banking and Financial Markets, 11th Edition, Pearson.
4. Gurusamy, S. (2015) Banking Theory: Law and Practice, Tata McGraw Hill.
5. Khan, M. Y. (2017) Indian Financial System, Tata McGraw Hill Education.
6. Pathak, Bharati V. (2014) The Indian Financial System: Markets, Institutions and Services, Pearson Education.
7. Rbi (2022) Report on Trend and Progress of Banking in India, Reserve Bank of India Publication.
8. Basel Committee on Banking Supervision (2019) Cyber-Security Principles for the Banking Sector, BIS Publication.
9. Kumar, Ramesh (2016) E-Banking: Concepts and Practices, Himalaya Publishing House.
10. Gupta, O. P. (2018) Digital Banking and Cyber Security, Global Vision Publishing House.
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12. डॉ. सुभाषकुलकर्णी (2017) भारतीयबँकिंगव्यवस्था, निर्मितीप्रकाशन, पुणे.
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16. डॉ. ए.आर. देशमुख (2015) 'आरबीआयआणिभारतीयचलनव्यवस्था', शिवाजीविद्यापीठप्रकाशन.

Shivaji University Kolhapur

B.Com.-IIISemester-V(Level5.5)

Course Code: DSC Banking VIII

(Risk Management in Banking-VIII)

(IntroducedfromJune2026)

Course Outcomes: After the completion of this course,

1. Students will be acquainted with the concept and importance risk management in banking.
2. Students will be able to understand concept of interest rate risk and market risk.
3. Students will develop a detail understanding of the credit risk and liquidity risk management.
4. Students will get to know the sovereign risk and insolvency risk

Total Marks- 100

Credit- 4

Semester End Examination- 80

Internal Evaluation- 20 mark

Unit	Content	Credits	No. Of Hours
I	Module I: Introduction to Risk Management 1.1 Concept of Risk 1.2 Types of Risk 1.3 Objectives of Risk Management in Banking 1.4 Importance of Risk management in banking	1	15
II	Module II: Interest Rate Risk and Market Risk 2.1Interest Rate Risk Management: Concept, Source, Interest Rate Risk Credit 2.2 Risk, Managing Interest Rate Risk 2.3Market Risk Management: Market Risk and its Types. 2.4 Calculating Market Risk Exposures, Inflation and Exchange Rates	1	15
III	Module III: Credit Risk and Liquidity Risk 3.1 Credit Risk Management: Credit Risk Exposures, Types, Managing Credit Risk 3.2 Non-Performing Assets (NPAs): Definition, Concept andManagement 3.3 Liquidity Risk - Concept and Management 3.4 Operational Risk - Concept and Management	1	15
IV	Module IV: Sovereign Risk and Insolvency Risk 4.1 Sovereign Risk Events 4.2 Evaluation of Sovereign Risk 4.3 Insolvency Risk Analysis through Capital Adequacy Ratios 4.4 AI and Risk Management	1	15

References:-

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8. Gupta,L.C(1997),StockExchangeTradinginIndia;SocietyforCapitalMarket Researchand Development
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13. Dr.P.K.Srivastava,"BankingTheoryandPractices",HimalayaPublishingHouse
14. GordenNatrajan"BankingTheorylawandpractices"Himalayapublishing
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17. FredericS.Mishkin,StanleyEakins(2017)FinancialMarketsandInstitutions,PearsonEducation
18. AnilVarma&PramodRao(2007)Globalization:IndianFinancialSectorReforms,Prabhat Prakashan
19. DurgadasRoy (2009)Financial Intermediation In EconomicDevelopment:TheIndian Perspective, Rajat Publications
20. CharlesA.E.Goodhart(1995)TheCentralBankandtheFinancialSystem,Palgrave Macmillan

Shivaji University Kolhapur
Faculty of Commerce & Management

Programme B.Com NEP 2.0

Level 5.5 B.Com.III Semester- V

Course Code- Major -P.No.IX

Major: Research Methodology-I

(Introduced from June 2026)

Course Outcomes

After Studying this course students will able to

3. Familiarized with research.
4. Understood basic concepts of research.

Total credit- 2

Total Marks- 50

Semester end Examination- 40

Internal Evaluation- 10

Unit	Course Content	Credits	No. of Hours
I	Introduction to Research 1.1. Meaning and definitions of research 1.2 Objectives of Research 1.4 Types of Research 1.4 Significance of Research	01	15
II	Basic Concepts in Research 2.1 Literature Review - Meaning and Need 2.2. Research Design - Meaning, Steps in Research Design 2.3 Hypothesis - Meaning, Features and Types 2.4 Types of Data Collection - Primary and Secondary data, Sampling- Meaning and Types	01	15

References-

1. Goode and Hatt (1981), Methods in Social Research, McGraw Hill International Book Company, New Delhi
2. Kerlinger F. N. (1983), Foundation of Behavioral Research, Surjeet Publication, Delhi
3. Young P. V. (1960), Scientific Social Survey and Research, Asia Publication House, Mumbai
4. Kothari C. R. (1993), Research Methodology- Methods and Techniques, Wiley Eastern Ltd, New Delhi
5. Lundberg G. A. (1960), Social Research, Longmans Green and Company, New York
6. Herekar P. M. (2019), Research Methodology and Project Work, PhadakePrakashan, Kolhapur
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Shivaji University, Kolhapur

B.Com. Part-III (NEP 2020)

Semester -V (Level 5.5)

Major Elective Paper-A

Banking Law & Practice (Paper-I)

Introduced from June 2026

Course Outcomes:

5. Learners will understand the importance of banking laws and the Banking Regulation Act, 1949, with a focus on licensing, supervision, and branch regulations.
6. Learners will analyze the New Bank Licensing Policy, 2016, including its eligibility, process, and amendments, to understand the framework for establishing new banks.
7. Learners will gain knowledge of key banking laws like the Negotiable Instruments Act, Bankers' Book Evidence Act, and recent amendments, emphasizing their practical applications.
8. Learners will understand the provisions and significance of the Reserve Bank of India Act, 1935, The Coinage Act, 2011 and RBI (Note Issue) Regulations, 1935.

Credits- 4

Total Mark

Semester end examination 80

Internal evaluation-2

Unit No.	Course Content	Credits	No. of Hours
Unit-I	Legal Framework and Banking Regulation Act 1.5. Need and Importance of Banking Laws - Overview regulatory framework 1.6. Banking Regulation Act 1949-Licensing, Supervision and Monitoring 1.7. New Bank Licensing Policy, 2016- Eligibility, Process, Further Amendment 1.8. Provisions for opening and closing of bank branches in India	1	15
Unit-II	Important Banking Laws and Further Amendments 2.5. The Negotiable Instrument Act, 1881 2.6. Bankers' Book Evidence Act, 1891 2.7. Deposit Insurance & Credit Guarantee Corporation (Amendment) Act, 2021 2.8. Credit Information Companies Regulations, 2006	1	15
Unit-III	RBI and Related Act and Important Amendments 3.5 Reserve Bank of India Act -1935 3.6 The Coinage Act, 2011 3.7 RBI (Note Issue) Regulations, 1935 3.8 Payment and Settlement System Act, 2007	1	15

Unit-IV	Banking Laws relating to Cooperative Banks 4.5 Co-operative Societies Act, 1912 4.6 Banking Laws (Co-operative Societies) Act, 1955 4.7 Maharashtra Co-operative Societies Act, 1960 4.8 Multi State Co-operative Societies Act, 2002	1	15
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References :

14. Arora and Kalra (1999), "All India Banking Law Digest, (1995-1999), Delhi Law House
15. ICSI (2015) Banking Law And Practice, <https://www.icsi.edu>
16. IIBF(2007), "Laws of Co-operative Banking", Macmillan India Ltd.,
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19. Sudhir Naib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
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26. Madan, G. R. (2009). Cooperative laws in India. Deep & Deep Publications.
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B.Com. Part-III (NEP 2020)
Semester -V (Level 5.5)
Major Elective Paper-B
Banking Law & Practice (Paper-I)
Introduced from June 2026

Agriculture and Development-I

Course Outcomes:

After completion of this course student will be able to;

- 1) Analyze trends in productivity of selected crops in India using secondary data.
- 2) Examine and compare various sources of agricultural finance in India.
- 3) Differentiate between agricultural and non-agricultural rural employment.
- 4) Explain the role of rural development institutions such as PRIs, SHGs, and NGOs.

Minor I: Agriculture and Rural Development		
Marks 100: 80 (External) + 20 (Internal)		Total Hours of Teaching: 60
Syllabus Contents:		
Unit 1:	Introduction to Agriculture 1.1: Scope and importance of agriculture in Indian economy 1.2: Characteristics of Indian Agriculture 1.3: Pre and post-Independence period development of Agriculture 1.4: Green Revolution – features, achievements and limitations	15 Hours
Unit 2:	Agribusiness Management 2.1: Agribusiness Management: Meaning and Scope 2.2: Components of Agribusiness 2.3: Supply chain management and Value chain in agriculture 2.4: Role of agribusiness in rural development	15 Hours
Unit 3:	Rural Development 3.1: Rural Development: Concept, Nature and Scope 3.2: Approaches to Rural Development 3.3: Determinants and Measures of Rural Development 3.4: Causes of Rural Backwardness	15 Hours

Unit 4:	Rural Industrialization 4.1: Rural industrialization – importance and challenges 4.2: Backward and Forward Linkages of Agriculture and Industry 4.3: Types of Agro Industries: Characteristics and Present Status 4.4: Institutional Support for Agro Industries: NABARD, KVIC, APEDA and FPOs	15 Hours
References: 1) HoshiarSingh(1985).RuralDevelopmentinIndia, Jaipur:PrintwellPublishers 2) JournalofRuralDevelopment,NationalInstituteofRuralDevelopment:Hyderabad. 3) KatarSingh(1999).RuralDevelopment- PrinciplespoliciesandManagement.SagePublications: New Delhi. 4) Kurukshetra:AjournalofRuralDevelopment,Governmentof India. 5) Acharya,S.S.(2004).AgriculturalMarketing,StateoftheIndianFarmer,AMillenniumStudy. Academic Foundation: New Delhi. 6) Iqbal,B.A.(1981).Agro –based Industries:Performance andprospects:Aligarh 7) Mishra,P.L(1994).AgroIndustrial Development in India.MohitPublication: NewDelhi 8) GuptaS.K.,(1993).DevelopmentofAgro- basedindustries:ProblemsandProspects,DeepandDeep Publications:New Delhi, 9) RuddarDatt& K.P.M. Sundaram – Indian Economy 10) R. D. Sharma & Shashi K. Gupta – Agribusiness Management		

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.5 Semester- V
 Course Code-Paper no.VII
Co-operative Marketing and Finance-I
 (Introduced from June 2026)

Course Outcomes

After studying this course, students will able to:

1. Analysis the structure and functions of cooperative Marketing.
2. Made awareabout nature, scope and role of Agricultural Marketing.
3. Made familiar with structure, functioning, importance and problems of Agricultural co-operative credit society.
4. Suggest the measures for problems of rural and urban non-agricultural cooperative banks.

Total Mark- 100

Semester End Examination- 80Mark

Total Credit- 04

Internal Evaluation- 20 Mark

Unit	Content	Credit	No. of Hours
I	Co-operative Marketing 1.1 Concept Objective & Need 1.2 Structure of Cooperative Marketing 1.3 Problem & Remedies of Cooperative Marketing 1.4 NAFED - Objectives & Functions	1	15
II	Agricultural Marketing 2.1 Agricultural Marketing: Marketable Surplus- Farmers Share 2.2 Warehousing & Cold Storage Facilities- Container Corporation of India 2.3 Role of Government in Agricultural Marketing- E-NAM 2.4 District Marketing-Farmers Organization in Marketing, Problems of Agricultural Marketing & Measures	1	15
III	Agricultural Cooperatives Credit Societies 3.1 Structure of Agricultural Cooperatives Credit Societies 3.2 Primary Agricultural Cooperatives Credit Societies- Function, Importance & Problems 3.3 District Central Cooperative Bank- Function, Importance & Problems 3.4 State Cooperative Bank- Function, Importance & Problems	1	15
IV	Non Agricultural Cooperative Credit Societies 4.1 Structure Non Agricultural Cooperative Credit Societies 4.2 Rural non Agricultural Cooperative Credit Societies- Function, Problems & Remedies	1	15

	4.3 Urban Cooperative Bank - Function, Problems & Remedies		
	4.4 Multistate Cooperative Bank- Function, Problems & Remedies		

References

1. Bedi R. D. – Theory, history & Practice of Co-operation, Loyal Book Depot Meerut
2. Datta & Sundaram – Indian Economy, S. Chand and Company, New Delhi
3. Dr. C. N. Sontakki – Co-operative Development, Sheth Publication Mumbai
4. Hajela T. N. – Principles, Problems and Practice of Co-operation, Shivalal Agrawal Publication, Agra (Latest Edn.)
5. Mathur B. S. – Co-operation in India, Sahitya Bhavan Agra (Latest Edn.)
6. Mukhi H. R. – Co-operation in India and abroad, R. B. Publication.
7. Dr. Mamoria C. B. & Saksena R. D. – Co-operation in India, Kitab mahal Allahabad.
8. Kamat G. S – Principles, Practice and Management of Co-operation
9. Singh L.P – Co-operative Marketing
10. Sahakar Jagat – Various Issues

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.5 Semester- V
 Course Code-Paper no. VIII

CO-OPERATIVE MANAGEMENT AND ADMINISTRATION-I
 (Introduced from June 2026)

Course Outcome - After completion of the course, learners will be able to:

1. Understand about the fundamental aspects of cooperative management
2. Learn about the structure of cooperative management
3. Identify the various functional areas of management
4. Trace out and arrival with practical solutions for issues in cooperative management

Total Mark- 100

Semester End Examination- 80 Mark

Total Credit- 04

Internal Evaluation- 20 Mark

Unit	Content	Credit	No. of hours
I	Cooperative Management 1.1 Definition, Objectives& Characteristics 1.2Professionalization of Cooperative Management 1.3Need for Modern Management Cooperatives 1.4 Factors for the effective Cooperative Management	1	15
II	Management structure of Cooperative Management 2.1Democratic Management Structure- General Body& Chief Executives - Committees 2.2Relation between the Board & Chief Executives 2.3 Members Right & Responsibilities 2.4Legal framework of Management Structure of Cooperatives	1	15
III	Functions & Functional Areas of Management in Cooperatives 3.1 Concept & Need of Management Function 3.2Management Functions applied to cooperative - Materials, Production, Marketing & Finance 3.3Concept & need of Human Resources & Office Management	1	15

	3.4 Human Resources & Office Management applied to Cooperatives		
IV	Issues in Cooperative Management 4.1 Professionalization- Management Development 4.2 Programmes- Common Cadre- De-officialization of Cooperative management 4.3 Evaluation of Performance of Cooperatives: Key Result Areas Performance Evolution 4.4 Operational Efficiency Measurement Criteria for Cooperatives	1	15

Reference:

1. Nakkiran. S., "A Treatise on Cooperative Management", Rainbow Publications, Coimbatore
2. Rais Ahmed (2009), Co-Operative Management and Development: Text & Cases, Mittal Publications, New Delhi.
3. Ravichandran. K and Nakkiran. S (2009), Cooperation: Theory and Practice, Abhijit Publications, New Delhi
4. Kulandaisamy V. (2000), "Cooperative Management", Arudra Academy, Coimbatore
5. Sah A.K., (1984), "Professional Management for Cooperatives", Vikas Publishing House, New Delhi
6. Hajela T.N., "Cooperation – Principles, Problems and Practices", 8th Edition, Ane Books Pvt. Ltd, New Delhi
7. Nakkiran. S. A, Treatise on Co-operative Management, Rainbow Publication, Coimbatore.
8. Kamat. G. S., New Dimensions of Cooperative Management, Himalaya Publishing House, New Delhi.
9. Sah. A.K., Professional Management for the Cooperatives, Vikas Publishing House, New Delhi.
10. Sinha S.K. & R. Sahaya, Management of Cooperative Enterprises, NCCT, New Delhi.

Shivaji University Kolhapur
Faculty of Commerce & Management

Programme B.Com NEP 2.0

Level 5.5 B.Com.III Semester- V

Course Code- Major -P.No.IX

Major: Research Methodology-I

(Introduced from June 2026)

Course Outcomes-After Studying this course students will able to

5. Familiarized with research.
6. Understood basic concepts of research.

Total credit- 2

Total Marks- 50

Semester end Examination- 40

Internal Evaluation- 10

Unit	Course Content	Credits	No. of Hours
I	Introduction to Research 1.1. Meaning and definitions of research 1.2 Objectives of Research 1.5 Types of Research 1.4 Significance of Research	01	15
II	Basic Concepts in Research 2.1 Literature Review - Meaning and Need 2.2. Research Design - Meaning, Steps in Research Design 2.3 Hypothesis - Meaning, Features and Types 2.4 Types of Data Collection - Primary and Secondary data, Sampling- Meaning and Types	01	15

References-

1. Goode and Hatt (1981), Methods in Social Research, McGraw Hill International Book Company, New Delhi

2. Kerliger F. N. (1983), Foundation of Behavioral Research, Surjeet Publication, Delhi
3. Young P. V. (1960), Scientific Social Survey and Research, Asia Publication House, Mumbai
4. Kothari C. R. (1993), Research Methodology- Methods and Techniques, wiley Eastern Ltd, New Delhi
5. Lundbrg G. A. (1960), Social Research, Longmans Green and Company, New Yorkn
6. Herekar P. M. (2019), Research Methodology and Project Work, PhadakePrakashan. Kolhapur
7. Takur Devendra (1997), Research Methodology in social nSciences, Deep and Deep Publication, new Delhi
8. Settiz Claire, Jahoda maric and others (1959), Research Methods in Social Research, Dryden, New York
9. Gupta S. P. and gupta M. P. (2005), Business Statistics, Sultan Chand and sons, New Delhi
10. Gupta C. B. (1996), An Introduction to Methods, Vikas Publcation House, New Delhi
11. देशमुखराम (2005), मूलभूतसांखिकी, विद्याप्रकाशन, नागपुर
12. पाटीलजफाआणिपठाणके. जी., ताम्हनकरपी. जे. संतोषबादव (2012), अर्थशास्त्रीयसंशोधनाचीतोंडओळख, कॉटीनेण्टलप्रकाशन, पुणे
13. आगलावेप्रदीप (जानेवारी2000) संशोधनपद्धतीशनवतंत्रे, विद्याप्रकाशन, नागपूर
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Faculty of Commerce & management
Programme B.Com NEP 2.0
Level 5.5 B.Com.III Semester- V
Course Code- Major Elective - A
Agriculture and Rural Co-operatives Paper-I
(Introduced from June 2026)

Course Outcome

After Studying this course

1. Students will come to know the importance of Agriculture in Economic Development.
2. Students will come to know the Agricultural Development in India.
3. Students will come to know the Principles of Co-operation.
4. Students will come to know the importance of Co-operative Audit.

Total credit- 4

Semester end

Examination- 80

Total Marks- 100
Marks

Internal Evaluation- 20

Unit	Course Content	Credits	No. of Hours
I	Introduction to Agriculture 1.Importance of Agriculture in Economic Development 2.Nature and Main features of Indian agriculture 3.Linkages between Agriculture and Non-Agricultural Sector 4.Risk and Uncertainty in Indian Agriculture	01	15
II	Agricultural Development in India 1. Agricultural Productivity: Meaning,Causes of Low Agricultural Productivity, Measures 2. Green Revolution – Success and Failure, Need of Second Green Revolution 3. Agricultural Development -Constraints and Suggestions 4. Land Reforms in India	01	15
III	Introduction to Co-operation 1. Co-operation: Meaning, definition and Scope 2. Principles of Co-operation (Manchester-1995) 3. Need and Feature of Co-operation 4. Role of Co-operation in Rural Development	01	15

IV	Co-operative Audit 1. Meaning and Need of Cooperative Audit 2.Types of Co-Operative Audit 3. Role of Co-Operative Auditor –Duties, Rights and Responsibilities 4.Merits and Demerits of Cooperative Audit System	01	15

References-

- 1) Datta and Sundaram – Indian Economy, S Chand & Company Limited, New Delhi.
- 2) Misra and Puri – Indian Economy – Himalaya Publishing House, Mumbai.
- 3) Bilgram, S.A.R, Agricultural Economics, Himalaya Publication House, Delhi.
- 4) Hajela T.N- Principles, Problems and Practice of Co-operation, Shivalal Agarwal Publication Agra.
- 5) डॉ.विजय कविमंडन - कृषि व ग्रामीण अर्थशास्त्र, श्री मंगेश प्रकाशन, नागपूर.
- 6) एदामजी.एच.रायखेलकर आणि बी.आर.-भारतीय अर्थव्यवस्था -विद्या बुक्स, औरंगाबाद.

Level 5.5, Semester – V

Major Elective - B

Title of the Paper:-Industrial Economics-I

Course Outcomes:

1. Students will get an idea of the overall industrial framework and the term industrialization.
2. Students will be able to understand and analyze various theories and the industrial location.
3. Enhance the analytical ability of pricing and growth of industries.
4. Student will get an understanding the importance of investment and its components.

Total credit- 4

Total Marks- 100

Semester end Examination- 80

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Introduction to Industrial Economics 1.1 Meaning, Concept and organization of the firm 1.2 Plant, Firm and Industry: Meaning and Concept 1.3 Industrialization- Meaning, Review of Indian Industrialization 1.4 Factors Affecting Rapid Industrialization	1	15
II	Theories of Industrial Location 2.1 Location of Industries- Localisation 2.2 Weber's theory of Industrial Location 2.3 Sargent Florence's theory of industrial location 2.4 Factors Affecting Industrial Location	1	15
III	Market Structure and Product Pricing 3.1 Market structure and product pricing 3.2 Market Structure and sellers Concentration 3.3 Size and growth of the firm; factors affecting size and growth, Merger and Acquisitions	1	15

	3.4 Industrial Productivity			
IV	Theory of investment 4.1 Investment: types of investment, Investment Function 4.2 Theory of Marginal Efficiency of Capital 4.3 Foreign Direct Investment- Trends, status and Importance 4.4 Portfolio Investment	1	15	

References/Reading List

1	Ahluwalia, I. J. (1985), Industrial Growth in India, Oxford University Press, New Delhi.
2	N. Kumar, (2015), Industrial Economics, Lakshmi Narain Agarwal, Agra
3	S.S. M. Desai and Nirmal Bhelarao, (1996), Industrial Economy of India, Himalaya Publishing House, Mumbai
4	Barthwal, R. R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
5	Cherunilam, F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai.
6	Hay, D. and D. J. Morris (1979), Industrial Economics: Theory and Evidence, Oxford University Press, New Delhi.
7	Kuchhal, S. C. (1980), Industrial Economy of India (5th Edition), Chaitanya Publishing House, Allahabad.
8	Reserve Bank of India, Report on Currency and Finance (Annual).
9	Singh, A. and A. N. Sadhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
10	Bhagwati J. and P. Desai (1972), India: Planning for Industrialization, Oxford University Press, London

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-V

B. Com. Part -III

Major VII Advanced Statistics - I

(Mathematical Methods)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation -20 Marks)

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

1. Develop logical thinking and analytical ability using fundamental mathematical concepts.
2. Enable students to apply basic principles of permutations and combinations.
3. Evaluate determinants and understand its applications in business decision-making.
4. Obtain the inverse of a matrix by two different methods.

Unit–1: Permutations and Combinations: (1 Credit) (15 lectures)

- 1.1 Basic principles of counting, Factorials and their properties,
- 1.2 Definition of permutations, Permutations of distinct and identical objects, Circular permutations,
- 1.3 Combinations - meaning and formula, Relation between permutations and combinations,
- 1.4 Simple numerical problems.

Unit–2: Binomial Theorem: (1 Credit) (15 lectures)

- 2.1 Introduction to Binomial expression, Statement of the Binomial Theorem for positive integral index,
- 2.2 Expressions for general term and middle term(s),
- 2.3 Approximation using binomial expansion,
- 2.4 Simple numerical problems.

Unit–3: Determinants: (1 Credit) (15 lectures)

- 3.1 Concept and definition of determinant, Properties of determinant (without proofs),
- 3.2 Minors and cofactors, Expansion of determinants of order 2×2 and 3×3 ,
- 3.3 Cramer's Rule for solving simultaneous equations,
- 3.4 Applications of determinants in solving system of linear equations (two and three variables).

Simple numerical problems

Unit-4: Matrix Algebra: (1 Credit)

(15 lectures)

- 4.1 Definition and types of matrices, Basic operations: addition, subtraction and multiplication,
- 4.2 Transpose and adjoint a matrix, Inverse of a matrix by adjoint and row transformation methods,
- 4.3 Rank of matrix (concept only), Solution of simultaneous equations using matrix method,
- 4.4 Simple numerical problems. (15 lectures)

Reference Books:

1. Zameeruddin, Qazi; Khanna, V. K.; Bhambri, S. K., *Business Mathematics*, 2nd Ed. (2009), Vikas Publishing House Pvt. Ltd.
2. Sancheti, D. C.; Kapoor, V. K., *Business Mathematics*, 11th Ed. (2014), Sultan Chand & Sons.
3. Arora S. R. and Gupta Kavita, *A Textbook of Business Mathematics*, (2021 reprint), Taxmann Publications.
4. Shanti Narayan and P. K. Mittal, *Text book of matrices*, (Reprint 2007), Sultan Chand and Sons.
5. Sharma, J. K., *Business Mathematics*, 3rd Ed. (2016), IK International Publishing House.
6. Hazarika Padmalochan, *A textbook of Business Mathematics*, 4th Ed. (2017), S. Chand and Company Ltd.
7. Kashyap Trivedi and Chirag Trivedi, *Business Mathematics* (2011), Pearson, New Delhi.
8. C. S. Sampangiram, G. K. Ranganath, Y. Rajaram, *A text book of Business Mathematics* (2021), Himalaya Publishing House Pvt. Ltd.

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-V

B. Com. Part -III

Major VIII Advanced Statistics - II

(Continuous probability distributions-I)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation - 20 Marks)

Unit No. 1: Basics of Differentiation and Integration (15)

- 1.1 Differentiation: derivative, derivative at a point, derivatives from first principle (without proof) - of trigonometric functions, logarithmic functions, algebraic functions, exponential functions, rules of differentiation – derivative of sum, difference, product and quotient, Derivative of composite function-chain rule, derivative of inverse function, Derivative of implicit function definition and examples
- 1.2 Integration: Definition of integration as antiderivative, Definite integral as a limit of sum, algebra of integrals – integrals of some standard functions, rules of integration. fundamental theorem of integral calculus (without proof), evaluation of definite integral 1) by substitution, 2) integration by parts, properties of definite integrals, Area under the curve: area bounded by curve and axis (simple problems),
- 1.3 Gamma function, Beta function, relation between Gamma and Beta function, properties of Gamma and Beta function (without proof)

Unit No. 2: Univariate Continuous Distributions (15)

- 2.1 Definition of the continuous sample space with illustrations, Definition of continuous random variable (r.v.), probability density function (p. d. f.), cumulative distribution function (c. d. f.) and its properties. Expectation of r. v., expectation of function of r.v., mean, median, mode, quartiles, variance, harmonic mean. Raw and central moments, skewness and kurtosis, examples.
- 2.2 Moment generating function (m.g.f.): Definition and properties: (i) Standardization property $M_X(0) = 1$, (ii) Effect of change of origin and scale, (iii) Uniqueness property of m. g. f., if exists, (statement only). Generation of raw and central moments.

Cumulant generating function (c. g. f.): Definition, relations between cumulants and central moments (without proof). Examples.

Unit No. 3: Transformation of Univariate Continuous r.v. and Uniform Distribution (15)

- 3.1 Distribution of $Y = g(X)$, where $g(\cdot)$ is monotonic or non-monotonic function by using (i) Jacobian of transformation, (ii) Distribution function and (iii) m. g. f. methods. Examples and problems.
- 3.2 Uniform distribution: Definition of Uniform distribution over (a, b) , mean, variance, moments, c.d.f., m.g.f. Distribution of: (i) $(X - a) / (b - a)$, ii) $(b - X) / (b - a)$, (iii) $Y = F(X)$, where $F(\cdot)$ is c.d.f. of any continuous r.v. X .

Unit No. 4: Exponential and Gamma Distribution (15)

- 4.1 Exponential distribution: p.d.f., c.d.f., m.g.f., c.g.f. Mean, variance and moments, C.V. Cumulants, median, quartiles, proof of lack of memory property, distribution of $-(1/\theta) \log X$ where $X \sim U(0, 1)$.
- 4.2 Gamma distribution : Gamma distribution with rate parameter ' θ ' and shape parameter ' n ' Special case when $\theta = n = 1$. m.g.f., c.g.f., mean, mode, variance, moments, cumulants, $\beta_1, \beta_2, \gamma_1$ and γ_2 coefficients, additive property, distribution of sum of i.i.d. exponential variates.

References and Recommended Readings:

1. ParimalMukhopadhyay: An Introduction to the Theory of Probability. World Scientific Publishing.
2. Hogg R. V. and Criag A.T.: Introduction to Mathematical Statistics (Third edition), Macmillan Publishing, New York.
3. Gupta S. C. & Kapoor V.K.: Fundamentals of Mathematical Statistics. Sultan Chand & sons, New Delhi.
4. Goon, A.M., Gupta M.K. and Dasgupta B: Fundamentals of Statistics Vol. I and Vol. II World Press, Calcutta.
5. Mood A.M., Graybill F.A.: Introduction to theory of Statistics. (Chapter II, IV, V, VII) and Boes D.C. Tata, McGraw Hill, New Delhi. (Third Edition)
6. Walpole R.E. & Mayer R.H.: Probability & Statistics. (Chapter 4, 5, 6, 8, 10) Mac Millan Publishing Co. Inc, New York.

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-V

B. Com. Part -III

Major IX Advanced Statistics - VI

(Testing of hypothesis -I)

To be implemented from June 2026

Theory: 30 hrs. (Credits: 02)

Marks -50(Semester end Examination - 40 Marks, Internal evaluation - 10 Marks)

Course Outcomes: Students will be able to;

- i) Explain the basic concepts of population and sample and distinguish between parameters and statistics.
- ii) Describe sampling distributions and compute the standard error for commonly used statistics.
- iii) Identify suitable statistical estimators and evaluate their properties such as unbiasedness and consistency.
- iv) Define various types of hypotheses including simple and composite hypotheses, and formulate null and alternative hypotheses for real situations.
- v) Apply appropriate hypothesis testing procedures such as one-tailed and two-tailed tests based on the problem context.
- vi) Determine critical regions, critical values and calculate p-values for different statistical tests.
- vii) Explain and interpret errors in hypothesis testing (Type I and Type II), level of significance, size and power of a test.
- viii) Perform hypothesis testing in practical situations and draw meaningful statistical conclusions using sample information.

Paper I: Testing of Hypothesis

Unit 1: Concepts of population and sample. Definition of Parameter, Statistic, Sampling distribution of Statistic, standard error, estimator, estimate, Definition of hypothesis, simple hypothesis, composite hypothesis, null hypothesis, alternative hypothesis.

Unit 2: Types of test: one tailed test (right tailed and left tailed), two tailed test, test of hypothesis, test statistic, critical region (rejection region and acceptance region), critical value, type I error, type II errors, size of a test, level of significance, p-value, power of a test.

References:

1. V. K. Kapoor and S. C. Gupta: Fundamentals of Mathematical Statistics, Sultan Chand & Sons, New Delhi
2. William Feller: Introduction to Probability theory and its applications. Volume- I, Asian Publishing House, Bom
3. Robert V. Hogg, Joseph W. McKean, Allen T. Craig : Introduction to Mathematical Statistics Pearson Education
4. J.N. Kapur& H.C. Saxena: Mathematical Statistics, S. Chand Publications
5. M.R. Spiegel (Schaum's Outline Series): Statistics-Theory, Methods and Applications, McGraw-Hill

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-V

B. Com. Part -III

Major Elective -A Advanced Statistics - I

(Operations Research)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation - 20 Marks)

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 - 1 Linear Programming Problem

(15 hrs.)

Concept, formulation of Linear Programming Problem (L.P.P.). Definitions of solution, feasible solution, basic feasible solution, optimal solution, degenerate and non- degenerate solutions of LPP. Solution of L.P.P. by graphical method. Examples based on minimization and maximization of given function.

Unit - 2 Transportation problem

(15 hrs.)

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 approximation method. Examples based on these methods.

Unit - 3 Assignment Problem

(15 hrs.)

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

Unit - 4 Sequencing Problem

(15 hrs.)

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.

References

1. Operations Research by S. D. Sharma, Publisher: KedarNath.
2. Operations Research: An Introduction by H A Taha, Publisher: Pearson.
3. Operations Research: Theory and Application by J.K. Sharma, Publisher: Macmillan.
Operations Research by Kapoor, V. K., Publisher: Sultan Chand and Sons, New Delhi.

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-V

B. Com. Part -III

Major Elective -A Advanced Statistics - I

(Stochastic Processes)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation - 20 Marks)

Course Outcomes: After completion of this course, students will be able to:
acquire knowledge of

- i) Understand the concept of stochastic process
- ii) Understand the concept of Markov process
- iii) Understanding the concept of branching process
- iv) Understanding the concept of queuing system

Unit 1: Definition of Stochastic Processes

Markov chains: definition, order of a Markov Chain – Higher transition probabilities – classification of states and chains. Markov Process with discrete state space: Poisson process – and related distributions – properties of Poisson process, Generalizations of Poisson Processes – Birth and death Processes – continuous time Markov Chains.

Unit 2: Markov processes with continuous state space

Introduction, Brownian motion – Wiener Process and differential equations for Wiener process, Kolmogorov equations – first passage time distribution for Wiener process – Ornstein – Uhlenbeck process.

Unit 3: Branching Processes

Introduction properties of generating functions of Branching process—
Distribution of the total number of progeny, Continuous- Time Markov
Branching Process, Age dependent branching process: Bellman-Harris process.

Unit 4: Stochastic Processes in Queuing Systems

Concepts – Queuing model M/M1 – transient behavior of M/M/1 model –
Birth and death process in Queuing theory: M/M/1 – Model related
distributions – M/M/1 - M/M/S/S – loss system - M/M/S/M – Non birth and
death Queuing process: Bulk queues – M(x)/M/1.

Books Recommended:

- 1) Medhi, J., (2006). Stochastic Processes, 2nd Edition, New age international Private limited, New Delhi. REFERENCES
- 2) Basu, K., (2003). Introduction to Stochastic Process, Narosa Publishing House, New Delhi. R2.Goswami and Rao, B. V., (2006). A Course in Applied Stochastic Processes, Hindustan Book Agency, New Delhi.
- 3) Grimmett, G. and Stirzaker D., (2001). Probability and Random Processes, 3rd Ed., Oxford University Press, New York.
- 4) Papoulis.A and Unnikrishna Pillai,(2002). Probability, Random variables and Stochastic Processes, Fourth Edition, McGraw-Hill, New Delhi.

Shivaji Univers
ity, Kolhapur Programme: B. Com. Level
5.5, Semester-V
Course Code: DSC (A) Accountancy Minor Paper III
Corporate Accounting Paper- III
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able–

- To understand the procedure of redemption of debentures other than sinking fund method.
- To prepare Financial Statements of Company.
- To make aware the process of Voluntary Liquidation of Companies.
- To get acquainted with the process of Compulsory Liquidation of Companies.

4 Credit	Total 100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 Hours
Unit No. and Title	Course Content	Hours
Unit I Redemption of Debentures	Redemption of Debentures – when sinking fund is not created, Methods of Redemption of Debentures A. Lumpsum Payment Method B. Instalment Method C. Insurance Policy Method D. Conversion into Equity Shares	10
Unit II Company Final accounts as per Schedule III of the Companies Act. 2013	Introduction to Company Final Accounts -General Instructions for the preparation of Balance Sheet and Profit and Loss statement Part-I–Form of Balance Sheet Disclosure Requirement: Notes forming Part of Financial Statements. Part II-Form of Statement of Profit and Loss: Preparation of statement of Profit and Loss and Balance Sheet as per Schedule III to the company Act 2013. Practical Problems on Statement of Profit and Loss and Balance Sheet.	20
Unit III Voluntary Liquidation of Companies	Meaning and Definition, Distinction between compulsory winding up (by Court/NCLT) and voluntary liquidation. Types of voluntary Liquidation, Legal framework, The Liquidator: Appointment, Powers and Duties, Remuneration of Liquidator. Format of Liquidators final statement of Account, Accounting problems.	15
Unit IV Compulsory Liquidation of Companies	Legal provisions, procedural steps, and accounting practices, Grounds for Compulsory Winding Up, Initiation of Proceedings, The Winding Up Order, Role and Powers of the Liquidator, Legal Framework, Accounting problems.	15

Reference Books

- S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, New Delhi: S. Chand & Company.
- Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, New Delhi: S. Chand & Company.
- Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Mumbai: Himalaya Publishing House.
- Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, New Delhi: Sultan Chand and Sons.
- Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.
- Shukla M. C. ; Grewal T.S. and Gupta S.C. - Advanced Accounts, New Delhi: S.Chand and Co.
- Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers.

Nature of Question Paper

Shivaji University, Kolhapur Programme:

B. Com. Level 5.5, Semester-V

**Course Code: DSC (A) Accountancy Major Paper No. VII / Minor Paper III
Corporate Accounting Part III**

(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6 (A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

SHIVAJI UNIVERSITY, KOLHAPUR

Faculty of Commerce and Management

Syllabus as per National Education Policy (NEP) 2020

B. Com.-III SEMESTER – V

Major: Business Administration

Minor Paper - III Hospitality Management

Credits: 4

Marks: Semester End:80 Internal Assessment:20 Total Marks: 100

Introduced from June 2026

COURSE OUTCOMES:

After studying this course, students will be able to...

1. **Understand** the structure, scope, and key functions of the hospitality industry, including its various sectors such as accommodation, food & beverage, and tourism.
2. **Explain** in detail the operations of core departments like Front Office, Housekeeping, and Food & Beverage service, and their role in delivering quality guest experiences.
3. **Apply** fundamental principles of hospitality management in areas such as guest handling, housekeeping procedures, and food service techniques to ensure efficient service delivery.
4. **Demonstrate** effective customer service skills, hospitality marketing strategies, and ethical behaviour necessary for successful careers in the hospitality sector.

Unit No.	Contents	No. of Hours
1	Introduction to Hospitality Industry Meaning and Definition of Hospitality, History and Evolution of Hospitality Industry, Sectors of Hospitality (Accommodation, Food & Beverage, Travel & Tourism, Events), Characteristics of Hospitality Industry, Importance and Scope of Hospitality Management, Organizational Structure of a Hotel, Major Departments in Hotels: Front Office, Housekeeping, Food & Beverage, Kitchen, Sales & Marketing	15
2	Front Office and Housekeeping Operations Role and Functions of the Front Office, Reservation, Check-in, and Check-out Procedures, Guest Services and Concierge, Types of Rooms and Room Tariffs, Housekeeping Functions and Responsibilities, Cleaning Agents and Equipment, Linen	15

	and Laundry Operations, Coordination between Housekeeping and Other Departments	
3	Food and Beverage Management Introduction to Food & Beverage Operations, Types of Food Service Establishments, Food & Beverage Service Methods, Menu Planning and Types of Menus, Restaurant Layout and Table Settings, Duties and Responsibilities of F&B Staff, Kitchen Organization and Food Production Process, Hygiene and Sanitation in F&B Operations	15
4	Hospitality Marketing and Customer Service Basics of Hospitality Marketing, Services Marketing Mix (7Ps) in Hospitality, Customer Relationship Management (CRM), Guest Satisfaction and Feedback, Role of Technology in Hospitality (Online Booking, Digital Payments, etc.), Trends in Hospitality (Eco-tourism, Boutique Hotels, Smart Hospitality), Career Opportunities in Hospitality Industry, Ethics and Professionalism in Hospitality	15

Reference Books:

1. John R. Walker, Introduction to Hospitality Management, Publisher: Pearson Education
2. Tim Knowles, Hospitality Management: An Introduction Publisher: Longman.
3. Jatashankar R. Tewari, Hotel Front Office Operations and Management, Publisher: Oxford University Press.
4. Margaret M. Kappa, Aleta Nitschke, Patricia B. Schappert, Housekeeping Management, Publisher: AHLEI (American Hotel & Lodging Educational Institute).
5. Dennis Lillicrap and John Cousins, Food and Beverage Service, Publisher: Hodder Education.
6. Robert D. Reid and David C. Bojanic, Hospitality Marketing Management, Publisher: Wiley.
7. Robert H. Woods, Michael J. O'Fallon, Managing Hospitality Human Resources, Publisher: AHLEI.
8. David Foskett, Neil Rippington, Patricia Paskins, The Theory of Hospitality and Catering Publisher: Hodder Education.
9. डॉ. संजय शिंदे, हॉटेल व्यवस्थापन, निरव प्रकाशन, पुणे
10. प्रो. बी. जी. देशमुख, आतिथ्य व्यवस्थापन – मूलतत्त्वे व प्रक्रिया, सफल प्रकाशन, मुंबई
11. प्रा. रमेश जाधव, फ्रंट ऑफिस व हाउसकीपिंग ऑपरेशन्स, महाराष्ट्र पुस्तक प्रकाशन
12. डॉ. सविता पाटील, अन्न व पेय सेवा व्यवस्थापन, विज पब्लिकेशन्स, कोल्हापूर
13. प्रा. ए. ए. पाटील, हॉटेल मार्केटिंग व ग्राहक सेवा, चैतन्य प्रकाशन
14. प्रा. एस. के. मोरे, हॉटेल व्यवस्थापनासाठी व्यावसायिक इंग्रजी व संवाद कौशल्ये, संस्कृती प्रकाशन, नाशिक

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester V
 Business Studies -Paper- Minor-III
 Business Laws
 Credits: 4
 Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 1. Explain the essential elements of a valid contract and apply them to business situations. 2. Understand the legal rules relating to sale of goods and identify the rights and duties of buyers and sellers in commercial transactions. 3. Analyse legal provisions governing employer–employee relationships and apply them to protect workers’ rights and ensure compliance in the workplace. 4. Identify legal nature of partnership and the rights, duties, and liabilities of partners in a business firm and to explain the concept of limited liability partnership and distinguish it from traditional partnership in terms of liability, management, and legal status.		
Unit No.	Content	No. of Hours
Unit I	Introduction to Indian Law System and Indian Contract Act-1872 A) Introduction to Indian Law System- Definition of Law, Sources of Laws, Types of Laws- Civil Laws, Criminal Laws, Common Laws, Principle of Natural Justice (Only Introduction) B) Indian Contract Act- 1872 – Definition of Contract, Kinds of Contract- Essential Elements Offer and acceptance, Capacities to Parties, Consideration, Free Consent and Legality of objectives – Void contracts- Discharge of contract- Remedies to breach of contract.	15
Unit II	Sale of Goods Act-1930 and Consumer Protection Act- 2019 A) Sale of Goods Act-1930- Concept-Essentials of contract of Sale, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of sale. B) Consumer Protection Act-2019- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices- Rights of Consumer- Consumer Redressal Agencies- Composition and jurisdictions	15
Unit III	Labour Laws- A) Employee’s Provident Fund Act-1952 – Meaning and its applicability criteria, Rates of contribution, Periodicity of payment and return, Mandatory Records, Consequences of non-compliances. B) Payment of Gratuity (Amendment) Act 2018- Meaning and its applicability criteria, Rates of contribution, Payment calculation, Mandatory records, Consequences of Non-compliances.	15
Unit IV	Partnership Acts-	15

	A) Indian Partnership Act 1932- Meaning of Partnership deed, General terms and conditions, Role and Responsibilities of partners. B) Limited Liability Partnership Act 2008- Nature and silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and its partners, Difference between Partnership and LLP	
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Books Recommended:

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 Saha
- 10) GST-Law and Procedure by Anananday Mishra - Taxman Journals Recommended

Journals recommended

National Law School Business Law Review (NLSBLR)

NOLEGEIN Journal of Corporate and Business Laws

IUP Law Review

International Research Journal of Commerce and Law

Recommended links for Online Learning

1. <https://www.vedantu.com/commerce/indian-contract-act-1872-part-i?utm>
2. https://ebooks.lpude.in/new-scheme/commerce/bcom/sem_2/DEBSL101_BUSINESS_LAW.pdf?utm
3. [Consumer Protection Laws of India \(PDF\)](#)
4. https://www.epfindia.gov.in/site_docs/PDFs/Downloads_PDFs/EPFAct1952.pdf?utm
5. <https://nativeteams.com/blog/labour-laws-in-india?utm>
6. <https://www.youtube.com/watch?v=QJlurFht3Dc&utm>
7. https://www.indiacode.nic.in/bitstream/123456789/19863/1/indian_partnership_act_1932.pdf?utm
8. <https://www.indiacode.nic.in/bitstream/123456789/2023/1/A2009-06.pdf?utm>

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester V Title of Paper- Business Studies-Paper- DSC-VIII Business Laws- Marks- 80 Duration: 3 hours	
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6 3. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	10
b. True or false	6
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question	16
Q. 4. Long answer question	16
Q. 5. Long answer question	16
Q. 6. a. Short answer question	8
b. Short answer question	8

Shivaji University Kolhapur
Faculty of Commerce & management

DSC- Major- Business Economics

Programme B.Com NEP 2.0

Level 5.5 B.Com.III Semester- V

Course Code- Minor- III

Indian Economy -I

(Introduced from June 2026)

Course Outcome

After Studying this course students will able to

1. Understand the Economic Development & Structural Changes in Indian Economy
2. To know the Problem of Population of India and its Impact on Indian Economy
3. Understand the Problem of Poverty and Unemployment
4. To know the problems of Economic& Social inequality in Indian economy

Total credit- 4

Total Marks- 100

Semester end Examination- 80

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Economic Development Since Independence 1.1 Major Features of Indian Economy 1.2 Structural Changes in Indian Economy 1.3 Indian Economy and Inclusive Growth 1.4 Sustainable Development	01	15
II	Population Problem in India 2.1 Size and Causes of Growth of Population in India 2.2 Broad Features of Indian Population	01	15

	2.3 Impact of Population Growth on Economic Development 2.4 Population Policy 2000		
III	Challenges Before Indian Economy -I 3.1 Poverty Meaning & Concept 3.2 Poverty- Causes & Measures 3.3 Unemployment Meaning & Types 3.4 Unemployment - Causes & Measures	01	15
IV	Challenges Before Indian Economy -II 4.1 Economic Inequality Causes & Measures 4.2 Parallel economy & Black money- Causes & Measures 4.3 Problem & Remedies of Regional Imbalance 4. 4 International Comparison: GDP, PCI, HDI	01	15

References-

- 1) Nitin Singhania (2025): Indian Economy, McGrawHill. New Delhi
- 2) Ramesh Singh(2025):Indian Economy,McGrawHill. New Delhi
- 3) Vivek Singh (2025):Indian Economy, S. Chand Academy, New Delhi
- 5) H.L. Ahuja (2016) Development Economics, S. Chand Academy, New Delhi
- 6) Krishnamurthy Subraminaian(2025)India@100, Rupa Publication India Private Ltd, New Delhi
- 7))V.K.Puri, S.K. Mishra, Bharat Garg, (2025):Indian Economy,Himalaya Publishing House New Delhi
- 8) India Year Book(2025) Publication Division Government of India
- 9) UNDP- Human Development Report 2025
- 10) Oxfam Report on Widening Global Economic Inequalities
- 11) Oxfam India Inequality Report 2020
- 11)K.S.James, T.V. Sekhar(2024), India Population Report, Cambridge Unit Pvt. Ltd
- 12) MeenuAgrwal(2008) Economic reforms, Unemployment & Poverty - The Indian Experience, New Century Publications

13) Ashish Bose(2022)India's Basic Demographic Statistics,
B.R.PublicationCorporation

Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- V
Course Code: DSC (E)- Minor III Cost Accounting Minor Paper III
(Techniques of Costing – Part- I)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able to –

- 1.Understand the concept of Marginal Costing.
- 2.Do the Cost Volume Profit Analysis.
- 3.Attain abilities to apply the acquired knowledge in short term decision making.
4. Gain a strong knowledge of pricing decisions and its methods

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Contents	Hours
Unit I Marginal Costing	Marginal Cost, Marginal Costing, Variable Cost, Fixed Cost, Break-even point and its Uses, Contribution, Key-factor, Basic Marginal Cost Equations, Profit-volume ratios, Margin of Safety, Angle of Incidence, Problems on P/v Ratio, B.E.P., Angle of Incidence, Margin of Safety.	15
Unit II Cost-volume Profit Analysis	Concept of CVP, Contribution, Margin Concept, Break-even analysis, P/v Analysis, Role of CVP analysis, Difference between Contribution and P/v Ratio, Difference between B.E.P. and P/v Ratio, Calculation of output or sales value on which the desired profit is earned, Application of marginal costing and cost-volume profit analysis.	15
Unit III Short-term Decision making	Short-term Decision making Short-term decisions, Relevant Cost, Differential Cost, Difference between Differential cost and Marginal cost, Differential cost and Relevant Cost, Fixed Cost, Sunk Cost and Decision-making common cost, Opportunity cost, Decision making models. Practical Problems on Retain or replace decision, Decision to shut-down facilities, Expand or control, Make or buy, Decision making and key factors.	15

Unit IV Pricing Decisions	Factors influencing pricing decisions, Different methods of pricing, Fixing selling price below variable cost, Target pricing, Prices indifference point.	15
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References

1. Kishore, R. M., Cost and management accounting. Taxman.
2. Khan, M. Y., & Jain, P. K., Cost accounting. McGraw Hill.
3. Maheshwari, S. N., Studies in cost management. Sultan Chand & Sons.
4. Saxena, V. K., & Vashist, C. D., Advanced cost and management accounting. Sultan Chand & Sons.
5. Gill, S., Cost and management accounting. Vikas Publishing House.

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com.

Level 5.5, Semester- V

Course Code: DSC (E)- Minor III Cost Accounting Minor Paper III

(Techniques of Costing – Part- I)

(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 3 hours

Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks. and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	06 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kohlapur

Programme: B.Com. III

Level 5.5 Semester V

Course Code: DSC (F)- VII

Semester V

Taxation Minor Paper III

Income Tax Paper III

(Introduced from June 2026 as per NEP 2.0)

Course Outcome: After completing the course, the students will be able to understand

1. Provisions of Clubbing of Income
2. How to Set off and carry forward of losses
3. Total computation of Individual Income
4. Total computation of Hindu Undivided Family. (H.U.F.)

Credits 4	Total Marks: 100 (Semester end written Examination Marks:80 and Internal Evaluation Marks: 20)	Total Hours - 60
Units	Course Content	Hours
I	Clubbing of Income : (Section 60 to 64) Introduction, Income of other persons included in Assessee's Total Income : Transfer of Income without Transfer of Assets (Sec. 60) Income arising from revocable transfer of asset (Sec. 61) Income of other persons includible in individuals total income : Salary, Commission, Fees, or any Other Remuneration to the Spouse (Section 64), Income from Assets Transferred to Spouse [Section 64 (1) (iv) Income from Assets Transferred to Daughter-in-law (Son's wife) [Section 64 (1) (vi)], Income from Assets Transferred to a Person or Association of Persons for the Benefit of Spouse [Section 64 (1) (vii)], Income from Assets Transferred to a Person or Association of Persons for the Benefit of Son's Wife [Section 64 (1) (viii)], clubbing of a minor's income in the income of parent(Sec. 64(1)A) Income from converted Property (Section 64 (2)), Cross Transfer	15
II	Set off and Carry forward of losses: Meaning, Inter Source Adjustment (Sec. 70), Inter Head Adjustment (Sec. 71) Carry forward and setoff of loss from house property (Sec. 71B), Carry forward and setoff of Business losses (Sec. 72) Losses in speculation business (Sec. 73), Set off & Carry forward of Losses of Specified Business [Section 73A], Losses under the Head Capital Gains, Set-off of Losses from Owning and Maintaining Race Horses [Section 74A (3)], Order of set off of losses Submission of Return off losses (Section 80)	15

III	Computation of total Income and tax payable by An Individual : Meaning of total Income, Procedure of Total Income computation and tax payable under old and New Regime . Income tax slab for year, Calculation of Total Income and Tax liability of Individual under old and new Regime .	15
IV	Computation of total Income and tax payable by Hindu Undivided Family (H .U. F.): Meaning of H.U.F. , Allowable Expenses of H.U.F. , ,Income not taxable as H.U.F. Income, Income taxable as HUF Income, Partition of H.U. F., Tax Rate and rebate , Computation of total income of H .U .F.	15

Reference Books:

- 1) Singhania, V.K.: Students' Guide to Income Tax, Taxman 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) ICAI Study Material

Shivaji University, Kohlapur

Programme: B.Com. III

Level 5.5 Semester V

Course Code: DSC (F)- VII

Semester V

Taxation Minor Paper III

Income Tax Paper III

(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of Simple calculator is allowed.

Time: 3 Hours

Total Marks: 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Practical Problem	8 Marks
B)	Short Answer Question	8 Marks

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Shivaji University, Kolhapur B. Com.-III Semester-V (Level 5.5) Course Code: DSC Banking Minor I (Banking and Financial Management - I) (Introduced from June 2026)		
Course Outcomes: After the completion of this course, 1. Students will develop a thorough understanding of the important elements of bank management. 2. Students will get acquainted with various functional and operational areas banking. 3. Students will get to know the bank marketing and CRM strategies.		
Marks : 100		Credits : 4
I	General Bank Operations I 1.1 Opening, operating and closure of Accounts of Various Types of Customers 1.2 Know Your Customers (KYC) Norms 1.3 Operational Aspects of Deposit Accounts (managing transactions (deposits, withdrawals, transfers), maintaining balances (minimums, penalties), providing services (ATMs, internet banking, passbooks, checks)) 1.4 Banker's and customer's rights and obligations	Lectures 15
II	General Bank Operations II 2.1 Cardinal principles of sound bank lending, 2.2 Loan Policy Formulation– contents and influencing Factors, 2.3 Different Types of Borrowers and Types of Credit Facilities 2.4 Operational Aspects of Loan Accounts – Pre and Post-disbursement, Interest Rates on Loans, Credit Appraisal and Credit Monitoring	Lectures 15
III	Credit and Lending 3.1 Types of Collaterals and Their Characteristics - 'Secured Loans' and 'Unsecured Loans' 3.2 Different Modes of Charging Securities 3.3 NPA Management 3.4 Recovery Processes	Lectures 15
IV	Bank Marketing 4.1 Principles of Banking, Financial Services, 4.2 Bank Marketing, Concept – the bank marketing mix 4.3 Customer Relationship Management. Concept, Distinguishing features 4.4 Implementation Process of CRM in Banks , Benefits of CRM	Lectures 15

References:-

1. Peter Rose and Sylvia Hudgins (July 2024) Bank Management And Financial Services | 8th Edition Paperback, Macgraw hill
2. Bimal Jaiswal() Banking Operation Management Vikas Publishing House
3. IIBF (Indian Institute of Banking and Finance) Advance Bank Management , Macmillan
4. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
5. Bhasin Nitin(2010), Financial Institutions and Financial Markets in India:Functioningand Reforms. New Century Publications, New Delhi
6. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academyof Financial Market, <https://eagletraders.com/books/afm/afm4.php>
7. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in associationwith The Chartered Institute of Bankers, England.
8. Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Researchand Development
9. Sethi Jyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, PrenticeHall of India,New Delhi
10. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, NationalStock Exchange of India Limited
11. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The ChallengesAhead, Response Books, New Delhi.
12. Vasant Desai, "Bank and Institutional Management", Himalaya Publishing House.
13. Dr. P. K. Srivastava, "Banking Theory and Practices", Himalaya Publishing House
14. GordenNatrajan “Banking Theory law and practices” Himalaya publishing
15. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
16. PathakBharati (2018) Indian Financial System, Pearson Education
17. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, PearsonEducation
18. Anil Varma&PramodRao (2007) Globalization: Indian Financial Sector Reforms, Prabhat Prakashan
19. Durgadas Roy (2009) Financial Intermediation In Economic Development: The Indian Perspective, Rajat Publications
20. Charles A.E. Goodhart (1995) The Central Bank and the Financial System, Palgrave Macmillan

Shivaji University Kolhapur
Faculty of Commerce & management
Programme B.Com NEP 2.0
Level 5.5 B.Com.III Semester- V
Course Code- Minor-III

Agriculture and Rural Development-I

Course Outcomes: - After completion of this course student will be able to;

- 1) Analyze trends in productivity of selected crops in India using secondary data.
- 2) Examine and compare various sources of agricultural finance in India.
- 3) Differentiate between agricultural and non-agricultural rural employment.
- 4) Explain the role of rural development institutions such as PRIs, SHGs, and NGOs.

Total Marks 100

Semester End Examination- 80 Mark

Total Credit- 4

Internal Evolution - 20 Mark

Unit	Contents	Credit	No. of Hours
I	Introduction to Agriculture 1.1: Scope and importance of agriculture in Indian economy 1.2: Characteristics of Indian Agriculture 1.3: Pre and Post-Independence period development of Agriculture 1.4: Green Revolution – features, achievements and limitations	1	15
II	Agribusiness Management 2.1: Agribusiness Management: Meaning and Scope 2.2: Components of Agribusiness 2.3: Supply chain management and Value chain in agriculture 2.4: Role of agribusiness in rural development	1	15
III	Rural Development 3.1: Rural Development: Concept, Nature and Scope 3.2: Approaches to Rural Development 3.3: Determinants and Measures of Rural Development 3.4: Causes of Rural Backwardness	1	15

IV	Rural Industrialization 4.1: Rural industrialization – importance and challenges 4.2: Backward and Forward Linkages of Agriculture and Industry 4.3: Types of Agro Industries: Characteristics and Present Status 4.4: Institutional Support for Agro Industries: NABARD, KVIC, APEDA and FPOs	1	15
	References: 1) HoshierSingh(1985).RuralDevelopmentinIndia, Jaipur:PrintwellPublishers 2) JournalofRuralDevelopment,NationalInstituteofRuralDevelopment:Hyderabad. 3) KatarSingh(1999).RuralDevelopment-PrinciplespoliciesandManagement.SagePublications: New Delhi. 4) Kurukshetra:AjournalofRuralDevelopment,GovernmentofIndia. 5) Acharya,S.S.(2004).AgriculturalMarketing,StateoftheIndianFarmer,AMillenniumStudy. Academic Foundation: New Delhi. 6) Iqbal,B.A.(1981).Agro –based Industries:Performanceandprospects:Aligarh 7) Mishra,P.L(1994).AgroIndustrial Development in India.MohitPublication: NewDelhi 8) GuptaS.K.,(1993).DevelopmentofAgro-basedindustries:ProblemsandProspects,DeepandDeep Publications:New Delhi, 9) RuddarDatt& K.P.M. Sundaram – Indian Economy 10) R. D. Sharma & Shashi K. Gupta – Agribusiness Management		

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-V

B. Com. Part -III

Minor III Business Statistics - III

(Statistical Methods-III)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation - 20 Marks)

Course Outcomes:

The students will acquire knowledge of

- (i) how to compute and interpret index numbers
- (ii) cost of living index number and its utility,
- (iii) various tests of index numbers
- (iv) the various concepts related to national income
- (v) different methods of estimation of national income.

Unit 1: Index Numbers-I (15 hrs.)

- 1.1 Meaning and utility of index numbers.
- 1.2 Price, Quantity and Value index numbers.
- 1.3 Problems in the construction of index numbers,
- 1.4 Types of index numbers: Un-weighted and weighted index numbers.
- 1.5 Methods of computing un-weighted index numbers: (a) Simple aggregate method and (b) Average of price or quantity relative method (using A.M. or G.M.).
- 1.6 Methods of computing weighted index numbers: (a) Laspeyre's method (b) Paasche's method and (c) Fisher's method.

Unit 2: Index Numbers-II(15 hrs.)

2.1 Tests of Index Numbers

2.2 Unit test, time reversal test and factor reversal tests.

2.3 Cost of living index numbers, construction of cost of living index numbers by using (i) Family budget method and (ii) Aggregate expenditure method.

2.4 Purchasing power of money; difference between money wages and real wages.

2.5 Meaning and interpretation of BSE (Bombay Stock Exchange) and NSE (National Stock Exchange) indices.

Unit 3: National Income-I(15 hrs.)

3.1 Definitions of national income by (a) Marshall, (b) Pigou and (c) Fisher

3.2 Different concept of national income (a) gross national product (GNP), (b) net national product (NNP) (c) gross domestic product (GDP),

3.3 Personal income, disposable income, per capita income

3.4 National income at market price, national income at factor cost, national income at current prices, national income at constant prices.

Unit 4: National Income-II(15 hrs.)

4.1 Estimation of national income by (a) output method, (b) income method (c) expenditure method

4.2 Certain precautions to be taken while following these methods.

4.3 Difficulties in estimation of national income by above methods

4.4 Importance of national income.

Books Recommended:

1. Bhat B. R., Srivenkatramana T and MadhavaRao K. S. (1997): Statistics: a Beginner's Text, Vol. II, New Age International (P) Ltd.
2. Croxton F. E., Cowden D.J. and Kelin S. (1973): Applied General Statistics, Prentice Hall of India.
3. Goon A. M., Gupta M. K., Das Gupta B. (1999): Fundamentals of Statistics, Vol. I and II, World Press, Calcutta.
4. Gupta S. P. (2002): Statistical Methods, Sultan Chand and Sons, New Delhi.
5. Gupta V.K. & Kapoor S.C. Fundamentals of Applied Statistics.- Sultan & Chand
6. Waiker and Lev.: Elementary Statistical Methods.
7. Dhingra, I. C.: Indian Economy – Environment and Policy, Vikas Publishing – Chapters on National Income.

8. Datt, Ruddar and Sundharam, K. P. M.: Indian Economy, S. Chand – National Income, methods and problems in India.
9. Jhingan, M. L.: Macroeconomics / The Economics of Development and Planning – sections on National Income (concepts, estimation, difficulties).
10. Sundharam, K. P. M. & Vaish, M. C.: National Income of India (or relevant chapters from their standard Economics texts).

Shivaji University Kolhapur Syllabus in accordance with NEP- 2020

Introduced from Academic Year 2026-2027

B.Com. Part –III, Semester V

Field Project (FP)

Course Outcomes-

After completing the course -

1. The students will be able to observe accounting in various business organisations
2. The students will gain knowledge of real accounting and practical knowledge of various courses under the faculty of Commerce and Management.
3. It will enhance observational and analytical skills of the students
4. It will improve report writing and presentation skills of the students

Total Marks 50

Credit 2

Guidelines for Field Projects

Guidelines for Students

- Field Project is to be completed by the students at any commercial or non-commercial organisation. For this purpose, the organisations may include office of professionals, any business or industry, cooperative society, bank, hotel, hospital, schools, colleges, trusts etc.
- Total duration of Field Project shall be of 60 hours including preparation of report.
- The college has flexibility to allow the students to complete Field Project at any time during the semester and at the convenient time of the day.
- Field Project is to be completed by the student individually under the guidance of concerned teacher and prepare a Project Report at the end giving details of the field work.
- The Report should be based on actual field visit to any business or any other organisations or survey conducted during the period.
- The Project Report should be in **English language in the case of Accountancy as a Major Course** and in the case of other major courses, it could be either in English or Marathi.
- The Report can be prepared on any unit or units in the major course (subject) chosen by the student.
- If a student has selected one or more organisations, he/she should produce letter from the concerned organization/s regarding his/her presence during the period of Field Project duly signed by the competent authority of that organization/s with seal. The letter/s should be attached to the report.

- If a student has conducted a survey, he/she is not required to produce the letter of attendance.
- Field Project Report is to be submitted to the college on or before the date specified by the college.

Guidelines For Project Guides

- All teachers teaching the Major Course to the B. Com. Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible for guiding for the Field Project.
- The head of the department has right to distribute students among the teachers teaching the major course, considering the total number of students and number of teachers, taking into account the convenience. However, it should not result in increase in the total workload. In all, it will be considered for 4 practical per week per division and for 2 credits for the semester. The remuneration or salary will be shared in the ratio of number students allotted.
- The project guides should provide continuous guidance to the students individually considering the nature of their project either by engaging classroom lecture or on-field visit.
- They should approve the unit or units from the syllabus and organisation/s or survey area.
- Project guide should monitor the students continuously throughout the semester and at the end, check field project report carefully.
- Project guide should prepare the record of the students.

Guidelines For Evaluation

- In addition to Internal Evaluation, every student will be evaluated separately for Field Project Report and Viva-Voce by the Panel of Experts consisting two members, one External and one Internal.
- External member shall be appointed by the Principal of the college, in consultation with the head of the department and concerned teacher. External examiner should have at least Five years' experience of teaching to grant-in-aid classes either as full-time teacher or CHB teacher.
- The project guide will work as internal examiner. If project guide is not available for examination for any reason, any teacher teaching the major course from the same college will work as Internal Examiner.
- Remuneration equal to the remuneration for assessment of theory paper of 2 credits is allowable to External and Internal Examiner both. TADA as per university rules is allowable to External Examiner.

- The panel of experts will assess the field project on the basis of selection of the project, engagement of the student, relevance and originality.
- Total marks are 50. Out of these, 10 marks for Internal Evaluation, 30 marks for Field Project Report and 10 Marks for Viva-Voce. Internal evaluation should be on the basis of behaviour, attendance, engagement and other related parameters showing students' sincerity.
- Percentage of marks required for passing is 40% and the student should pass separately in Internal Evaluation, Field Project and Viva-voce.
- The schedule for assessment of Field Project and Viva-Voce will be prepared by the College itself within the span of the period given by the university authority.

Suggestive Structure of Report

(The concerned teacher can modify the structure as per requirement)

The Report shall consist of around 20 to 25 typed pages.

Preliminary pages - Cover Page, Declaration by the Student, Certificate of the organisation, Certificate of the Teacher, Acknowledgement, Content / Index

Chapter I – Introduction – Title, Introduction, Need and Importance of the Project, Brief information of the unit or units selected for study, Profile of the selected organisation/s or survey (about 5 pages)

Chapter II - Details of Field Project – Detailed presentation of your observation and learning in the organization, opinion of Accountant and other authorities regarding the actual working on the selected topic or unit. Analysis and Interpretation of the data collected through survey, any information relating to the project etc. (about 15 Pages)

Chapter III - Experience during the period of Field Project, problems and challenges regarding practical work regarding selected units, Recommendations to solve the problems. Any other significant information, Conclusion (about 5 pages)

Appendix –Geo-tag Photos, Questions of discussion or interview schedule, important documents to support your Field Project.

Supplement to R. B. Com. 3: List of Courses at level 5.5 (Open Electives)

Course Code	Course Title	Description
	<u>Level 5.5 Semester-V</u>	
DSC (A)- OE V	Accounting for Not for Profit (Non-Trading) Organizations	These courses are to be opted by the students of faculty other than commerce and management. (Courses for B. A. / B. Sc. Students)
DSC (B)- OE V	Sustainable Management	
DSC (C)- OE V	Buying Behaviour of Generation Z	
DSC (D)- OE V	Agriculture Economics	
DSC (G)- OE V	Digital Banking	
DSC (H)- OE V	Agro based Co-operatives (Dairy & Sugar)	
DSC (I)- OE V	Practical on Business Statistics	

Shivaji University, Kolhapur
Level 5.5 Semester V
Open Elective from Accountancy Major
For B. A. and B. Sc. Students
OE Paper V – Accounting for Not for Profit (Non-Trading) Organizations
(Introduced from June 2026)

Course Outcomes: After completing the course, the students will –

1. gain the basic knowledge about Not-for-Profit Organizations.
2. Able to prepare simple accounts of Not-for-Profit Organizations.

Total Marks – 50 (university examination – 40 marks and internal evaluation 10 marks)

Total Credits – 2 Total duration for teaching and learning – 30 Hours

Unit	Course Contents	Hours
I	Introduction of Not-for-Profit Organizations – Meaning and Features of Not-for-Profit Organizations (NPOs), Objectives, Types of NPOs, Difference between Trading and Not-for-Profit Organizations. Sources of Funds of NPOs, Accounting Records of NPO's.	15 Hours
II	Preparation of Financial Statements of Not-for-Profit Organizations – Preparation of Receipts and Payments Account, Income and Expenditures Account and Balance Sheet. (simple practical problems on preparation of Income and Expenditures Account and Balance sheet when Receipts and Payments Account and other information are given of Charitable Trusts, Educational Institutions and various Clubs)	15 Hours

Evaluation - Semester end examination 40 Marks and Internal Evaluation 10 Marks – Total 50 Marks for 2 Credits

References:

1. Gupta, R. L., & Radhaswamy, M. (2023). Advanced Accountancy (Sultan Chand & Sons.
2. Maheshwari, S. N., & Maheshwari, S. K. (2024). Financial Accounting (Vikas Publishing House.
3. Shukla, M. C., Grewal, T. S., & Gupta, S. C. (2023). Advanced accounts (20th ed.). S. Chand Publishing.
4. Jain, S. P., & Narang, K. L. (2023). Advanced Accountancy (Vol. 1). Kalyani Publishers.
5. Tulsian, P. C. (2024). Financial Accounting (McGraw Hill Education.
6. Hanif, M., & Mukherjee, A. (2023). Financial Accounting McGraw Hill Education.

7. Anthony, R. N., Hawkins, D. F., & Merchant, K. A. (2019). Accounting: Text and cases McGraw-Hill Education.
8. Horngren, C. T., Harrison, W. T., & Oliver, M. S. (2022). Financial Accounting Pearson Education.

Nature of Question Paper

Shivaji University, Kolhapur

Level 5.5 Semester V

Open Elective from Accountancy Major

For B.A. and B.Sc. Students

OE Paper V – Accounting for Not for Profit (Non-Trading) Organizations

(Introduced from June 2026)

Instructions:

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 Questions from Question No. 3 to 6.
3. Use of calculator is allowed.

Time 90 Minutes.

Total Marks - 40

Question 1	A) Choose the correct alternatives from the alternatives given below	5 Marks
	B) State the following statements True or False.	3 Marks
Question 2	Write Short Notes (Any 2 out of 3)	8 Marks
Question 3	Practical Problem	8 Marks
Question 4	Practical Problem	8 Marks
Question 5	Practical Problem	8 Marks
Question 6	A) Short Answer Question	4 Marks
	B) Short Answer Question	4 Marks

SHIVAJI UNIVERSITY, KOLHAPUR Faculty of Commerce and Management Syllabus as per National Education Policy (NEP) 2020 (Open Elective – V Semester: V Faculty: Arts / Science) Sustainable Management Credits: 2 Marks: Semester End:40 Internal Assessment:10 Total Marks: 50 Introduced from June 2026		
COURSE OUTCOMES: After studying this course, students will be able to... 1. Understand the concepts, principles, and need for sustainable development and sustainability in management practices. 2. Explain the strategies adopted by organizations for environmental, social, and economic sustainability. 3. Apply sustainable approaches in resource usage, waste management, and energy conservation. 4. Demonstrate awareness of corporate social responsibility (CSR), green business practices, and sustainability reporting.		
Unit No.	Contents	No. of Hours
1	Fundamentals of Sustainability and Management Concept and Definition of Sustainability, Triple Bottom Line: People, Planet, Profit, Principles of Sustainable Development, Role of Sustainability in Business and Society, Environmental Issues: Climate Change, Pollution, Resource Depletion, Green Economy and Sustainable Consumption, United Nations Sustainable Development Goals (UN SDGs)	15
2	Practices and Strategies in Sustainable Management Corporate Social Responsibility (CSR) and Sustainability, Environmental Management Systems (EMS), ISO 14001, Green Supply Chain and Eco-Friendly Product Design, Energy Management and Renewable Resources, Waste Reduction, Recycling, and Circular Economy, Sustainability Reporting and Global Frameworks (GRI, ESG), Case Studies: Sustainable Initiatives in Indian & Global Companies	15

Reference Books

1. Umesh Biradar, Madhavi Joshi **Sustainability Management: Lessons from and for Asia** *Publisher:* Springer
2. "Sustainable Business: Concepts, Methodologies, Tools, and Applications" *Publisher:* IGI Global
3. Ann Brockett, Zabihollah Rezaee "Corporate Sustainability: Integrating Performance and Reporting" *Publisher:* Wiley

4. Prakash Apte "**Green Management and Sustainability**" *Publisher:* Himalaya Publishing House
5. Nigel Jollands "**Introduction to Sustainability**" *Publisher:* Routledge
6. प्रा.पाटील .आर .एस . "शाश्वत व्यवस्थापन (Sustainable Management) चैतन्य प्रकाशन,
7. डॉ.कदम .डी .बी . पर्यावरण आणि शाश्वत विकास साई प्रकाशन, पुणे
8. प्रा.देशमुख .एन .ए . **CSR आणि शाश्वत उद्योगव्यवस्थापन**" विद्या प्रकाशन, औरंगाबाद

Nature of Question Paper

4 Credit Paper

Total Marks: 80

Question No.1 a) Multiple Choice question (6 Questions -4 Alternative each)	12 Marks
b) Match the following (Two Columns- Four Pairs)	04 Marks
c) Two Statements (Answering true or false)	04 Marks
Question No. 2 Write short notes (Any four out of six)	20 Marks
Question No. 3 Answer the following (Any four out of six)	20 Marks
Question No. 4 Answer the following (Any two out of four)	20 Marks

Nature of Question Paper

2 Credit Paper

Total Marks: 40 Marks

Question No.1 a) Multiple Choice Questions (3 Questions - 4 alternatives each)	06 Marks
b) Match the following (Two Columns-Four pairs)	02 Marks
C) Two statements (Answering true or false)	02 Marks
Question No.2 Write Short Notes (Any four out of six)	20 Marks
Question No.3 Answer the following (Any one out two)	10 Marks

SHIVAJI UNIVERSITY, KOLHAPUR

Programme: B.A. / B.Sc.

Level 6.0 Sem V

Syllabus as per National Education Policy. 2020 (NEP 2.0)

Open Elective (Other than Commerce Faculty)

For B.A. and B. Sc. Students

OE – V – Buying Behaviour of Generation Z

Credits : 2

Introduced from June 2026

Course Outcomes

After studying this course, students will be able to...

1. Know the buying behaviour of the Gen – Z.
2. Know the developments in online marketing.

Unit No.	Content	No. of Hours
Unit I	Introduction to Generation Z: Definition of Generation Z, Gen Z's digital habits and online buying behaviour, Influences on Gen Z's buying decisions, Impulse buying.	10
Unit II	Marketing to Gen Z: Gen Z's preferred communication channels (social media, messaging apps), Content preferences (Video, short videos), Personalisation and customisation: meeting Gen Z's expectations, Ethical Marketing practices and transparency, Strategies for building brand loyalty with Gen Z.	20

Books Recommended:

Books:

1. "Gen Z Effect: The Six Forces Shaping the Future of Business" by T. Koulopoulos and D. Keldsen (2016)
2. "Generation Z: A Century in the Making" by C. Seemiller and M. Grace (2019)

Articles:

1. "The Impact of the Digital World on the Buying Behaviour of Generation Z" by Z. Rosnerova et al. (2025)
2. "Understanding Generation Z's Purchasing Behaviour on Online Marketplaces: A TAM-Based Approach" by Ş.-A. Catană et al. (2025)
3. "Sustainable Consumption and Branding for Gen Z: How Brand Dimensions Influence Consumer Behavior and Adoption of Newly Launched Technological Products" by D. Theocharis and G. Tsekouropoulos (2025)
4. "Gen Z's motivations toward sustainable fashion and eco-friendly brand attributes: The case of Vinted" by I. Palomo-Domínguez et al. (2023)
5. "Exploring ethical consumption of generation Z: Theory of planned behaviour" by E. Djafarova and S. Foots (2022)

Shivaji University Kolhapur
Faculty of Commerce and Management
Syllabus as Per NEP 2020
B.Com. III Semester- V
Open Elective – Agriculture Economics 2 Credit

Course Outcomes:

After studying this course, students will be able to ...

1. Understand the issues related with economics of farm management.
2. Analyze the different risk factors of agriculture

Total Credits- 2

Total Marks- 50

Semester End Examination - 40 Marks Internal Evaluation- 10 Marks

Unit No.	Content	Credits	No. of Hours
1.	Economics of Farm Management : 1.1 Farm management: Scope – Objectives – Farm management decisions – 1.2 Types of Farming – Farm size and productivity – Farm Efficiency Measures. 1.3 Principles of farm management: Principle of Factor Substation – Principle of Equi- Marginal Returns- 1.4 Opportunity Cost Principle – Minimum Loss Principle- Principle of Comparative Advantage- Time Comparison Principle.	1	15
2.	Economics of Agricultural Risk Management: 2.1 Nature of Uncertainty in Agriculture- Price Yield and Technological. 2.2 Risks in Agriculture- Climate, Drought, Production, 2.3 Risks in Agriculture:Price , Financial, Market 2.4 Risk Management Strategy	1	15

References:

- 1.Desai R.G.(2000):Agriculture Economics- Models Problems and Policy issues, Hymalaya Publishing House Mumbai.
- 2.Kumar K.N.R.(2015) Agricultural Production Economics,Volum-I, Daya Publishing House, A Division of Astral International Pvt.Ltd,New Delhi.
- 3.Lekhi R.K. & Sing Jogindar (2013)Agriculture Economics, Kalyani Publisher New Delhi.

4.Reedy, Ram, Sastry& Devi (2010) Agriculture Economics, Oxford & IBH Publishing Co.Pvt.Ltd.

Shivaji University Kolhapur
Faculty of Commerce & management

Programme B.Com NEP 2.0

Level 5.5 B.Com.III Semester- V

Course Code- OE

OE: Digital Banking

(Introduced from June 2026)

Course Outcome:- After Studying this course students will able to

1. Understand digital banking terminologies.
2. Realize regulatory role of RBI in digital banking

Total credit- 2

Semester end

Examination- 40

Total Marks- 50

Internal Evaluation- 10

Unit	Course Content	Credits	No. of Hours
I	Digital Banking and Payment System 1.1 Meaning, evolution and features of digital banking 1.2 Benefits for customers and banks 1.3 Card-based payments (Debit/Credit cards, Contactless cards) 1.4:Key digital banking terminology (UPI, IMPS, NEFT, BBPS, etc.)	01	15
II	Regulatory Framework & Consumer Protection (TeachingHrs.15) 2.1 Role of RBI in digital banking 2.2 FinTech Innovations-Robo-advisory and AI in banking, API Banking & Open Banking 2.3 Cyber Security- Types of cyber threats (phishing, vishing, malware, OTP fraud) 1.4 Challenges &Opportunities in the digital era	01	15

References-

- Gordon, E., & Natarajan, K. (2020). *Banking theory, law and practice*. Himalaya Publishing House.
- Indian Institute of Banking & Finance. (2021). *Digital banking*. Macmillan Publishers.
- Khan, M. Y. (2017). *Indian financial system* (9th ed.). Tata McGraw Hill.
- Pathak, B. V. (2018). *The Indian financial system: Markets, institutions and services*. Pearson Education.
- Paul, J. (2018). *Management of banking and financial services* (4th ed.). Pearson Education.
- Sundharam, K. P. M., & Varshney, P. N. (2017). *Banking, theory, law and practice*. Sultan Chand & Sons.
- Uppal, R. K., & Kaur, R. (2012). *E-banking in India: Challenges and opportunities*. Mittal Publications.
- Vasudevan, A. (2020). *Principles and practice of banking*. SAGE Publications.
- Report- NITI Aayog. (2021). *Indian banking sector reforms and performance analysis*. Government of India.
- Report- Ministry of Finance. (2023). *Economic survey of India*. Government of India.

Shivaji University Kolhapur
Faculty of Commerce & management
Programme B.Com NEP 2.0
Level 5.5 B.Com.III Semester- V

Course Code- OE- Agro based Cooperatives (Dairy & Sugar)

Course Outcomes: After the completion of this course, students will

1. Understand about the importance of agro based Cooperatives.
2. Become aware about the role of Dairy & Sugar Cooperatives in rural economy.

Total Marks: 50

Semester End Examination- 40 Mark

Total Credit- 2

Internal Evolution- 10 Marks

Unit	Content	Credit	No. of Hours
I	Dairy Cooperative in India 1.1: Emergence and progress of dairy Cooperatives in India 1.2: Role of Dairy Cooperatives in Rural Economy 1.3: Challenges faced by Dairy Cooperatives in globalized economy 1.4: Remedies & policies required for strengthening dairy cooperatives	1	15
II	Sugar Cooperative in India 1.1: Emergence and development of sugar Cooperatives in India. 1.2: Current situation of production of sugar & other byproducts of sugar cooperatives. 1.3: Role of sugar Cooperatives in Rural Economy.	1	15

	1.4: Challenges, remedial measures & policies required for strengthening sugar cooperatives		
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References:

1. Rattan Sagar Khanna, **Indian Dairy Cooperatives**, ICAR, New Delhi
2. Dr. P. A. Koli, **Managing Dairy Cooperatives in India**, Serial publications, New Delhi
3. Andrew West, Skye Kelly, **Dairy Cooperatives: Policies & Research**, Nova Novinka, Hauppauge, United States.
4. Basavraj S. Benni, **Dairy Cooperative Management & Practice**, Adhyayan Publishers & Distributors, New Delhi
5. S. Ganesan, **Cooperative Sugar Industry: Growth, Productivity and commercial Efficiency of Indian sugar Industry**, LAP Lambert Academic Publishing, Saarbrücken, Germany
6. Dr. Kishor Barad, V. K. Sapovadia, **Cooperative Sugar Industry of India**, VDM Verlag, Saarbrücken, Germany
7. NCUI & NFC SFL, **Training Module on Cooperative Sugar Mills**, New India Publishing Agency,
8. Dr. B.D. Ranpise, Dr. D.K. Mohite, **Working Capital Management of Cooperative Sugar Factories**, Prashant Publications, Jalgaon, Mh
9. Datta & Sundharam, **Indian Economy**, S. Chand & Company Ltd, New Delhi.
10. Ministry Of Finance, GOI, **Economic Survey 2024.25**, OXFORD University Press/Rakmo Press, New Delh

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-V

B. Com. Part -III

Open Elective

(Practical – V on Business Statistics)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 02)

Marks -50 (Semester end Examination - 50 Marks)

Prerequisite:

The student opting this course must have opted Statistics using MS Excel/Calculator in previous year.

Course Outcomes:

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

- i) Understand concept of Linear Programming Problem.
- ii) Solve LPP by Graphical and Simplex Method.
- iii) Understand and solve Transportation and Assignment problems.

- iv) Understand and solve Sequencing Problems.
- v) Solve decision making problems under uncertainty and risk.

List of Practical's:

- 1) Formulation of linear programming problem.
- 2) Solution of linear programming problem by graphical method.
- 3) Solution of linear programming problem by simplex method (upto three decision variables).
- 4) Solution of linear programming problem by Big-M method.
- 5) Obtained IBFS (Initial basic Feasible solution) of $m \times n$ transportation problem
- 6) Assignment problem
- 7) Decision Theory (under uncertainty) –I
- 8) Decision Theory (under risk) -II
- 9) Sequencing problem of processing n jobs on 2 machines.
- 10) Sequencing problems of processing n jobs on 3 machines.

Note:

- I. Calculator is to be used for computational purpose.
- II. Student must complete the entire practical to the satisfaction of the teacher concerned.
- III. Student must produce the laboratory journal along with the completion certificate signed by the Head of the department, at the time of practical examination.

Reference Books:

1. Sharma, J. K.: Mathematical Models in Operations Research, Tau McGraw Hill Publishing Company Ltd., New Delhi.
2. Sharma, J. K.: Operations Research: Theory and Applications, Trinity Press, Laxmi Publications, New Delhi.
3. Kapoor, V. K.; Operations Research, Sultan Chand and Sons, New Delhi.
4. Gupta, P. K. and Hira, D. S.: Operations Research, S. Chand and Company Ltd., New Delhi.
5. Taha H. A.: Operation research – An Introduction, Fifth Edition, Prentice Hall of India, New Delhi.
6. KantiSwarup, Gupta P. K., Man Mohan: Operation Research, Sultan Chand and Sons.

Practical Examination:

1. Practical Examination will be conducted at the end of semester.
2. Practical paper carries 50 Marks.
3. Duration of Practical Examination: 4 Hrs.

Nature of Question Paper:

- i. There will be four questions of 20 marks each.
- ii. In each question there are two sub questions (a) and (b) each carrying 10 marks
- iii. Students have to attempt any two out of four questions.
- iv. The distribution of practical paper's marks:
 - a. Two questions each of 20 marks (Total 20 x 02 = 40 Marks)
 - b. Certified Journal: 05 Marks,
 - c. Viva voce: 05 Marks

Nature of University Question Paper**SHIVAJI UNIVERSITY, KOLHAPUR****Programme B. Com.****Level 6 Semester-V****B. Com. Part -III****Major (VII/VIII/X/XI/Elective I/Elective II) and Minor****To be implemented from June 2026**

Total Marks 80

Question No. 1	a) Multiple Choice Questions (6 Questions - 4 alternative each)	12 marks
	b) Match the following (Two columns-four pairs)	4 marks
	C) Two Statements (Answering true or false)	4 marks
Question No. 2	Write Short Notes (Any 4 out of 6)	20 marks
Question No. 3	Answer the following (Any 4 out of 6)	20 marks

Question No. 4	Answer the following (Any 2 out of 4)	20 marks
Total		80 marks

Nature of University Question Paper

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-V

B. Com. Part -III

Major (IX/XII)

To be implemented from June 2026

Total Marks 40

Question No. 1	a) Multiple Choice Questions (3 Questions - 4 alternative each)	6 marks
	b) Match the following (Two columns-two pairs)	2 marks
	C) Two Statements (Answering true or false)	2 marks
Question No. 2	Write Short Notes (Any 2 out of 4)	10 marks
Question No. 3	Answer the following (Any 2 out of 4)	10 marks
Question No. 4	Answer the following (Any 1 out of 2)	10 marks
Total		40 marks

**Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-VI**

**Course Code: DSC (A) Accountancy Major Paper No. X
(Introduced from June 2026 as per NEP 2.0)**

Course Outcomes: After completing the course, the students will be able–

- To understand the accounting concept and principles of Insurance Companies
- To know the Computation of Insurance Claim under Loss of Stock
- To get the knowledge about Computation of Insurance Claim under Consequential Loss Policy
- To understand the process of Final Accounts of Insurance Companies

4 Credit	Total 100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No. and Title	Course Content	Hours
Unit I Insurance Companies Account-I	Introduction to Business of Insurance Companies – Meaning, nature and types of insurance business, Fire Insurance – meaning, nature and principles of fire insurance, risks covered under fire insurance, types of policies under fire insurance	10
Unit II Insurance Companies Account-II	Computation of Insurance Claim under fire insurance policy for loss of stock and assets and properties	20
Unit III Insurance Companies Account-III	Computation of Insurance Claim under fire consequential loss policy	15
Unit IV Insurance Companies Account-IV	Final Accounts of General Insurance Companies Regulatory framework and the preparation of specific financial statements, set by IRDAI (Insurance Regulatory and Development Authority of India)	15

Note: Semester end University Examination–80 Marks and Internal Evaluation 20 Marks

References:

- **Corporate Accounting / Nigamiy Lekhankan** – *Dr. S. K. Singh* — SBPD Publications
- **Specialized Accounting** – *Dr. S. K. Singh* — SBPD Publications
- **Taxmann's Illustrative Guide to Accounting for Insurance Contracts** – *T. P. Ghosh* — Taxmann
- **Advanced Accounts / Corporate Accounting** – *M. C. Shukla, T. S. Grewal, M. P. Gupta & B. M. Agarwal* — S. Chand Publishing
- **Advanced Accountancy (Volume-II)** – *S. N. Maheshwari & S. K. Maheshwari* — Vikas Publishing House

- **Advanced Accountancy** – *R. L. Gupta & M. Radhaswamy* — S. Chand & Sons.
- **Advanced Accountancy** – *S. P. Jain & K. L. Narang* — Kalyani Publishers

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Paper No.X / Minor Paper IV –
Corporate Accounting Paper-IV**

(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-VI
Course Code: DSC (A) Accountancy Major Paper No. XI
Management Accounting
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able–

- To understand the concept of Management Accounting
- To know the Analysis of Financial Statements
- To know the Working Capital Management
- To understand the concept and process of Cash Flow Statement

4 Credit	Total 100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Title and Unit No.	Course Content	Hours
Unit I Introduction to Management Accounting	Meaning, Nature, Scope, Tools and Techniques of Management Accounting, Functions of Management Accounting, Difference between Management Accounting and Cost Accounting, Difference between Management Accounting and Financial Accounting	10
Unit II Analysis of Financial Statements	Meaning and Nature of Financial Statements, Financial statement Analysis – Meaning, Nature, Objectives, Types, Limitations. Ratio Analysis – Meaning, Advantages and Limitations, Classification of Ratios- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.	20
Unit III Working Capital Management	Meaning, Need and Importance of Working Capital, Types of Working Capital, Working Capital Cycle, Factors affecting Working Capital, Practical problems on Estimation of Working Capital.	15
Unit IV Cash Flow Statement Analysis	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)	15

Note: Semester end University Examination–80 Marks and Internal Evaluation 20 Marks

References:

- S.P. Jain, K.L. Narang(2010)Advanced Accountancy Publication by Kalyani Publishers New Delhi.

- M.C. Shukla, T.S. Grewal(2016) Advanced Accountancy Volume-II by S. Chand and company Limited, New Delhi.
- R.S.N Pillani, Bagavati, S. Uma 2007, Fundamental of Advanced Accounting Volume-I by S. Chand and company Limited, New Delhi.
- M.E. Tukaram Rao (2009) Newage advanced Accountancy Published by New International Publication Mumbai.
- T.S..Grewal,S.C.Gupta (2022)Introduction to Accountancy Published by S. Chandand company Limited, New Delhi.
- CA Ravi Kanth Mariyala, CA Sunita njani Mariyala, (2023)Advanced accounting published by Commercial Law Publishers (India) Pvt. Ltd.
- S.P Jain, K.L.Narang(2021)Advanced Accountancy Publication by Kalyani Publishers New Delhi.
- S.PJain, K.L.Narang, Simmi Agrawal, Monica Sehgal(2021)Advanced Accountancy Volume I and II Publication by Kalyani Publishers New Delhi.
- Dr.S.KR.Paul, Practical Corporate Accounting (2018) Publication by New Central Book agency, Private Limited, Kolkata.

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

Course Code: DSC (A) Accountancy Major Paper No. XI

Management Accounting

(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-VI
Course Code: DSC (A) Accountancy Major Paper No. XII
Accounting of Banking Companies
(Introduced from June 2026 as per NEP 2.0)

Course Outcome :After completing the course, the students will be able:

- To understand Banking business and accounts prepared by bank
- To prepare the Financial Statements of Banking Company

2 Credit	Total100 Marks (Semester end written Examination 40 Marks and Internal evaluation 10 Marks)	Total 30 Hours
Unit I Banking Companies Account-I	Introduction to Banking Business – Definition of bank, nature of banking business, types of banks, ledger accounts generally prepared by banks, Functions of Banks	15
Unit II Banking Companies Account-II	Final Accounts of Banking Company – Preparation of various schedules, Statement of Profit and Loss and Balance Sheet.	15

Note: Semester end University Examination – 40 Marks and Internal Evaluation 10Marks

References:

- Indian Institute of Banking and Finance: Legal& Regulatory Aspects of Banking –, Published by Macmillan India Ltd.
- ICAI Study Material for Foundation and Inter
- **Advanced Accountancy (Vol-I & II)** – *R. L. Gupta & M. Radhaswamy* — S. Chand & Sons
- **Advanced Accounts / Advanced Accountancy** – *M. C. Shukla, T. S. Grewal & S. C. Gupta* — S. Chand & Company
- **Advanced Accounting (Vol-II)** – *Ashok Sehgal & Deepak Sehgal* — Taxmann Publication
- **Advanced Accountancy** – *S. P. Jain & K. L. Narang* — Kalyani Publishers
- **Advanced Accounting** – *Arunachalam* — Himalaya Publishing House
- **Advanced Accountancy** – *Ratnam P. V.* — Konark Publications
- **Advanced Accounts** – *Chakraborty* — Oxford University Press

Nature of Question Paper
Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-VI
Course Code: DSC (A) Accountancy Major Paper No. XII
Accounting of Banking Companies
(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of Simple Calculator is allowed

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement	5 Marks
(B)	State the following statements are True or False.	3 Marks
Question No.2	Write Short Notes (any 2 out of 3)	8 Marks
Question No.3	Practical Problem	8 Marks
Question No.4	Practical Problem	8 Marks
Question No.5	Long Answer Question	8 Marks
Question No.6(A)	Short Practical Problem	4 Marks
(B)	Short Practical Problem	4 Marks

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Elective Paper –II Cost Accounting Paper-II
(Elements of Cost Accounting)**

(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After studying this course, students shall be able:

- To understand the concept and process of Cost Accounting of Materials
- To know the methods and process of Issue of Materials
- To understand the Cost Accounting of Labour
- To understand the Cost Accounting of Overheads

4 Credit	Total 100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 Hours
Unit I Cost Accounting of Material	Purchase of Materials – Procedure of purchase of materials - Material Store – Preparation of Bin Card	15
Unit II Methods of Pricing of Issue of Material	Preparation of Stores Ledger - FIFO, LIFO, Simple Average and Weighted Average	15
Unit III Cost Accounting of Labour	Systems of Wage Payments - Time wage System, Piece Rate System, Premium and Bonus Plan, Group Bonus Schemes	15
Unit IV Cost Accounting of Overheads	Overheads: Classification, Allocation and Apportionment, Re-apportionment, Absorption	15

Note: Semester end University written Examination – 80 Marks and Internal Evaluation 20 marks)

Reference Books :

1. S.P.Jain, K.L.Narang, Simmi Agrawal (2016), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.
2. V.K.Saxena and C.D. Vashist (1995) Advanced Cost and Management Accounting, Sultan Chand & Sons Publishers, New Delhi.
3. M.N.Arora (2014), Cost Accounting, Vikas Publishing House Pvt. Ltd. New Delhi.
4. S.P.Jain, K.L.Narang (2013), Cost Accounting Principles and Practice, Kalyani Publishers, New Delhi.

Nature of Question Paper
Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-VI
Course Code: DSC (A) Accountancy Major Elective Paper –II Cost Accounting Paper-II
(Elements of Cost Accounting)
(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Elective Paper -II Tax Management Paper-II
(Income from Salary)**

(Introduced from June 2026 as per NEP 2.0)

Course Outcome: After completing the course, the students will be able:

- To understand the basics of Income from Salary and exemptions available under this head.
- To compute taxable amount of various allowances
- To determine value of perquisites provided to an employee.
- To compute taxable income from salary and tax thereon

4 Credit	100 marks (Semester end University written Examination – 80 Marks and Internal Evaluation 20 marks)	Total 60 Hours
Unit I Introduction to Income from Salary	Meaning of Salary, Basis of Charge of Salary Income, Leave Salary, Profit in lieu of salary, Pension, Different forms of salary, Incomes Exempted in respect of Salary under section 10	15
Unit II Allowances and Perquisites	A) Allowances Meaning and types of allowance – Fully Taxable, Partially Taxable, Tax Free, Tax treatment of allowances, Computation of taxable amount of allowances B) Perquisites Meaning, types of perquisites – Fully Taxable, Partially Taxable, Tax Free, Tax treatment of perquisites or Valuation of Perquisites, Computation of taxable amount of perquisites	15
Unit III Computation of Income from Salary	Deductions under section 16, Computation of Gross Salary and Taxable Income from Salary, Computation of Tax Liability on Income from Salary	15
Unit IV Computation of Total Income	Computation of Total Income and computation of Tax of Individual Assessee under New Regime (ATR) Note- Income from each head of income will be given and students will be asked to compute total income and tax thereon.	15

Note- (Semester end University written Examination – 80 Marks and Internal Evaluation 20 marks)

Reference Books:

1. The Institute of Chartered Accounts of India, Study Material for C A Inter/Final for Taxation.
2. Singhania V K: Students Guide to income tax, Tax Publication, New Delhi
3. Manoharan T N: Direct Taxes: Snow White Publications, New Delhi.
4. Singhania Monica: Students Guide to Income tax and GST, Taxman, New Delhi

5. Prasad Bhagwati : Income Tax Law & Practice, Vishwa Prakashan, New Delhi
6. Meharotra H. C. : Income Tax Law & Accounts, Sahityahavan Publication, Agra
7. Dr. Vinod K. Singhanian : Direct Taxes Law & Practice, Taxman Publication Pvt. Ltd. Pune
8. T. N. Manoharan : Direct Taxes, Snow White Publications Pvt. Ltd., Mumbai
9. Dinkar Pagare : Income Tax Law & Practice, S Chand Publication, New Delhi

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Elective Paper –II Tax Management Paper-II
(Income from Salary)**

(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level
5.5, Semester-VI

Course Code: DSC (A) Accountancy Major Elective Paper -II Business Laws Paper-II
(Introduced from June 2026 as per NEP 2.0)

Course Outcome :After completing the course, the students will be able:

- To understand Income tax Act 1961
- To understand GST ACT 2017
- To know Consumer Protection Act 2019 and its provisions
- To aware about Environment Protection Act 1986
-

4 Credit	Total 100 Marks (Semester end University written Examination – 80 Marks and Internal Evaluation 20 marks)	Total 60 Hours
Unit I Income Tax Act 1961	Fundamental concepts, the five major heads of income, and the administrative procedures for assessment and return filing.	15
Unit II Goods and Service Tax Act 2017	Introduction to GST, Scope and Levy of supply, Time and value of supply, ITC, Registration, Tax Invoice, Payment of Tax and Returns	15
Unit III Consumer Protection Act 2019	Establishment of the Central Consumer Protection Authority (CCPA), expanded consumer rights, product liability, new definitions of "consumer," and provisions for e-commerce, unfair contracts, and mediation, along with detailed mechanisms for dispute resolution (District, State, National Commissions) and penalties for misleading ads, all designed to empower consumers and streamline grievance redressal.	15
Unit IV Environment Protection Act 1986	General Powers of the Central Government , Prevention, Control, and Abatement of Environmental Pollution, Penalties and Procedures, Associated Rules and Notifications	15

References:

- M.C.Kuchhal&kuchhal Vivek (2023),Business Law Published by Vikas
- Income Tax Act 1961
- Goods and Service Tax Act 2017

- Consumer Protection Act 2019
- Environment Protection Act 1986

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Elective Paper -II Business Laws Paper-II
(Introduced from June 2026 as per NEP 2.0)**

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Long Answer Question	16 Marks
Question No.4	Long Answer Question	16 Marks
Question No.5	Long Answer Question	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Short Answer Question	8 Marks

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B. Com-III SEMESTER – VI
Major: Business Administration
Major-X: Logistics and Supply Chain Management
Credits: 4
Marks: Semester End:80 Internal Assessment:20 Total Marks: 100
Introduced from June 2026

Course Outcomes (COs):

After studying this course, students will be able to...

1. **Understand** the fundamental concepts, scope, and importance of logistics and supply chain management in a globalized economy.
2. **Explain** in detail the logistics functions, supply chain components, inventory, warehousing, and distribution systems.
3. **Apply** supply chain strategies and logistics techniques in procurement, transportation, and vendor management.
4. **Demonstrate** analytical and decision-making skills for improving supply chain performance and sustainability.

Unit No.	Contents	No. of Hours
1	Introduction to Logistics and Supply Chain Management Definition and Objectives of Logistics and SCM, Evolution and Importance of SCM, Differences between Logistics and Supply Chain, Key Components of SCM, Global Supply Chains and E-logistics, Logistics and Competitive Advantage	15
2	Logistics Management Transportation Management: Modes and Selection, Warehousing and Storage Systems, Packaging and Material Handling, Inventory Control: EOQ, JIT, ABC Analysis, Distribution and Delivery Management, Logistics Outsourcing and 3PL/4PL	15
3	Supply Chain Planning and Coordination Demand Forecasting and Planning, Procurement and Supplier Management, Order Processing and Fulfillment, Supply Chain Network Design, Customer Relationship Management in SCM, Coordination and Integration in SCM	15
4	Contemporary Issues in Logistics and SCM Green Supply Chain and Sustainability, Risk Management in Supply Chain, Technology in SCM: ERP, RFID, GPS, Blockchain, Performance Metrics and KPIs, Challenges and	15

	Trends in Indian & Global SCM, Case Studies in Logistics & SCM	
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Reference Books

1. Martin Christopher "Logistics and Supply Chain Management" *Publisher: Pearson Education*
2. Sunil Chopra, Peter Meindl "Supply Chain Management: Strategy, Planning, and Operation, *Publisher: Pearson*
3. Alan Harrison and Remko van Hoek, "Logistics Management and Strategy" *Publisher: Pearson*
4. Michael H. Hugos, "Essentials of Supply Chain Management, *Publisher: Wiley*
5. Gianpaolo Ghiani, "Introduction to Logistics Systems Planning and Control *Publisher: Wiley*
6. प्रा.देशमुख .जी .बी . "लॉजिस्टिक व पुरवठा साखळी व्यवस्थापन" चैतन्य प्रकाशन, नाशिक
7. प्रा.पाटील .के .व्ही . "आधुनिक लॉजिस्टिक व्यवस्थापन" श्री विद्या प्रकाशन, कोल्हापूर
8. डॉ.गायकवाड .डी .ए . "पुरवठा साखळी व्यवस्थापन – संकल्पना व तंत्रज्ञान उत्तम प्रकाशन, पुणे

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com.-III SEMESTER – VI
Major: Business Administration
Major-XI: Life and Career Management
Credits: 4
Marks: Semester End:80 Internal Assessment:20 Total Marks: 100
Introduced from June 2026

Course Outcomes (COs):

After studying this course, students will be able to...

1. **Understand** the importance of self-awareness, personal values, and goal-setting in managing life and career effectively.
2. **Explain** in detail various career planning strategies, time management techniques, and life balance approaches.
3. **Apply** communication, decision-making, and problem-solving skills in personal and professional contexts.
4. **Demonstrate** professional etiquette; resume writing, interview skills, and adaptability in career development.

Unit No.	Contents	No. of Hours
1	Self-Awareness and Personal Development Concept of Life Management and Career Management, Understanding Self: Personality, Interests, Values, Strengths, SWOT Analysis (Personal), Setting SMART Goals (Specific, Measurable, Achievable, Relevant, Time-bound), Emotional Intelligence and Self-Motivation, Building Confidence and Positive Attitude	15
2	Career Planning and Development Stages of Career Development, Career Planning Process and Goal Setting, Resume and CV Writing Techniques, Cover Letter Writing, Preparing for Interviews (Mock Interviews, Common Questions), Career Opportunities in Various Fields (Private, Public, Entrepreneurship)	15
3	Time and Stress Management Time Management: Prioritization, Scheduling, and Avoiding Procrastination, Work-Life Balance and Wellness, Stress Management Techniques (Yoga, Meditation, Hobbies), Managing Academic and Professional Pressures, Digital Well-being and Reducing Tech Addiction	15

4	Communication and Employability Skills Verbal and Non-verbal Communication Skills, Listening and Public Speaking, Group Discussions and Teamwork, Decision-Making and Problem-Solving Skills, Adaptability and Lifelong Learning, Workplace Etiquette and Professional Ethics	15

Reference Books

1. Pratibha Gokhale, "Life Skills for Success" *Publisher:* University Press.
2. Stephen R. Covey, "The 7 Habits of Highly Effective People" *Publisher:* Simon & Schuster
3. S. Balasubramanian Soft Skills: Enhancing Employability *Publisher:* Tata McGraw Hill
4. Jeff Butterfield, Career Planning and Development *Publisher:* Cengage Learning
5. Parveen Prasad & Rajan Nair, Managing Life and Career *Publisher:* Himalaya Publishing House.
6. प्रा. बी आर गायकवाड . जीवन कौशल्य व करिअर व्यवस्थापन चैतन्य प्रकाशन, नाशिक
7. डॉ.पाटील .एन .एस .करिअर विकास आणि व्यक्तिमत्त्व विकास" उत्तम प्रकाशन, पुणे
8. प्रा. बी. एस जोशी . जीवन व्यवस्थापन" विद्या प्रकाशन, कोल्हापूर

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com.-III SEMESTER – VI
Major: Business Administration
Major-XII: Application of AI in Business

Credits: 2

Marks: Semester End:40 Internal Assessment:10 Total Marks: 50
Introduced from June 2026

Course Outcomes (COs):

After studying this course, students will be able to...

1. **Understand** the core concepts, types, and components of Artificial Intelligence and their relevance to modern business practices.
2. **Explain** in detail the functional and strategic applications of AI in key business areas such as marketing, HR, finance, operations, and customer service.
3. **Apply** AI-based tools and technologies (like chatbots, recommendation systems, and predictive analytics) to solve real-world business problems.
4. **Demonstrate** awareness of ethical, legal, and privacy concerns related to the use of AI and assess future trends in AI-driven business strategies.

Unit No.	Contents	No. of Hours
1	Fundamentals of AI in Business Introduction to Artificial Intelligence: Meaning, Features, and Scope, Evolution of AI and its relevance in modern business, Types of AI: Narrow AI, General AI, and Super AI, Components of AI: Machine Learning, Deep Learning, Natural Language Processing, Robotics, AI v/s Human Intelligence in Business Decision-Making, Benefits and Challenges of AI Adoption in Business, AI in Functional Areas: Marketing (Chatbots, Customer Segmentation, Predictive Analytics), Human Resources (AI in Recruitment, Resume Screening, Performance Prediction)	15
2	Strategic Applications of AI in Business AI in Financial Services (Fraud Detection, Credit Scoring, Automated Trading), AI in Operations and Supply Chain (Inventory Management, Demand Forecasting, Automation), AI in Customer Relationship Management (Personalized Experience, Sentiment Analysis), AI in E-Commerce (Recommendation Systems, Visual Search, Dynamic Pricing), Ethical and Legal Issues in AI Use (Bias, Privacy, Data Security), Future Trends in AI for Business (Generative	15

	AI, AI in Decision Support, Augmented Intelligence), Case Studies on Real-World AI Applications (e.g., Amazon, Netflix, Google, TCS, Infosys)	
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Reference Books

1. Hemant Taneja, Kevin Maney, Artificial Intelligence in Business: A Roadmap for Profitable Applications"
Publisher: Harvard Business Review Press
2. Doug Rose, Artificial Intelligence for Business *Publisher:* Apress
3. Mariya Yao, Adelyn Zhou, Marlene Jia, "Applied Artificial Intelligence: A Handbook for Business Leaders" *Publisher:* TOPBOTS Media
4. Melanie Mitchell, Artificial Intelligence: A Guide for Thinking Humans, *Publisher:* Farrar, Straus and Giroux
5. Kai-Fu Lee, AI Superpowers: China, Silicon Valley, and the New World Order *Publisher:* Houghton Mifflin Harcourt
6. Doug Hudgeon, Richard Nichol, Machine Learning for Business *Publisher:* O'Reilly Media
7. Artificial Intelligence: Business Applications and Trends *Publisher:* Springer / Elsevier (various editors)
8. डॉ.शिंदे .डी .ए .कृत्रिम बुद्धिमत्ता)Artificial Intelligence)" विद्यापीठ ग्रंथनिर्मिती मंडळ, पुणे
9. प्रा.पाटील .बी .आर .व्यवसायातील आधुनिक तंत्रज्ञान" चैतन्य प्रकाशन, नाशिक

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com.-III SEMESTER – V
Major: Business Administration
Major E-II (A): Knowledge Management
Credits: 4
Marks: Semester End:80 Internal Assessment:20 Total Marks: 100
Introduced from June 2026

COURSE OUTCOMES:

After studying this course, students will be able to...

1. **Understand** the fundamental concepts, types, and importance of knowledge in organizational success and innovation.
2. **Explain** in detail the processes of knowledge creation, sharing, and retention within an organization.
3. **Apply** knowledge management tools and strategies to improve decision-making, learning, and performance.
4. **Demonstrate** the ability to manage intellectual capital and develop knowledge-sharing culture using appropriate technologies.

Unit No.	Contents	No. of Hours
1	Introduction to Knowledge Management Concept and Definition of Knowledge and Knowledge Management, Types of Knowledge: Tacit, Explicit, Embedded, Importance of KM in Business and Innovation, Knowledge vs. Data vs. Information, Evolution and Drivers of Knowledge Economy, Challenges in Knowledge Management	15
2	Knowledge Creation and Capture Nonaka & Takeuchi's SECI Model (Socialization, Externalization, Combination, Internalization), Knowledge Spiral and Ba Model, Knowledge Mapping and Auditing, Techniques of Capturing Tacit Knowledge, Storytelling, Interviewing, After-Action Reviews, Communities of Practice (CoPs)	15
3	Knowledge Sharing and Application Knowledge Sharing Culture and Barriers, Incentivizing Knowledge Sharing, Organizational Learning and Learning Organizations, Knowledge Repositories and Databases, Role of Leadership in Knowledge Transfer, Case Studies: KM Practices in Indian & Global Companies	15

4	KM Tools and Technologies Information and Communication Technologies (ICT) in KM, KM Tools: Intranets, Wikis, Portals, Document Management Systems, Role of Artificial Intelligence, Data Mining, and Big Data in KM, Intellectual Capital – Human, Structural, and Relational Capital, KM Strategy and Implementation Models, Measurement of KM: Metrics and Balanced Scorecard	15
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Reference Books

1. Elias M. Awad and Hassan Ghaziri, Knowledge Management *Publisher: Pearson Education*
2. Donald Hislop, Knowledge Management in Organizations *Publisher: Oxford University Press*
3. Ikujiro Nonaka and Hirotaka Takeuchi, "The Knowledge-Creating Company, *Publisher: Oxford University Press*
4. Madanmohan Rao, Knowledge Management: Tools and Techniques, *Publisher: Butterworth-Heinemann*
5. Thomas H. Davenport & Laurence Prusak, Working Knowledge: How Organizations Manage What They Know, *Publisher: Harvard Business Press*
६. डॉ. गायकवाड .बी .आर .नॉलेज मॅनेजमेंट (Knowledge Management) चैतन्य प्रकाशन, नाशिक
७. प्रा. जोशी के व्ही . ज्ञान व्यवस्थापन आणि माहिती तंत्रज्ञान" साईज्योती प्रकाशन, नागपूर
८. प्रा. देशमुख एन .ए "संस्थात्मक ज्ञान व्यवस्थापन" उत्तम प्रकाशन, पुणे.

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B.Com.-III SEMESTER – V
Major: Business Administration
OR Major E-II (B): Business Intelligence and Analytics

Credits: 4

Marks: Semester End:80

Internal Assessment:20

Total Marks: 100

Introduced from June 2026

COURSE OUTCOMES:

After studying this course, students will be able to...

1. **Understand** the fundamental concepts of Business Intelligence, data analytics, and their importance in business decision-making.
2. **Explain** various data management techniques, analytics types, and the role of BI tools in organizations.
3. **Apply** analytical tools and data visualization techniques to interpret business data and support decision-making.
4. **Demonstrate** practical knowledge in using BI tools, creating dashboards, and analyzing real-world business scenarios.

Unit No.	Contents	No. of Hours
1	Introduction to Business Intelligence Meaning, Definition, and Importance of Business Intelligence, Evolution of BI and Analytics, Components of BI (Data Warehouse, Data Mining, OLAP), Role of BI in Business Decision Making, BI Architecture and Process	15
2	Data Management and Analytics Types of Data: Structured and Unstructured, Data Collection and Data Cleaning, Data Warehousing and Data Marts, Introduction to Data Analytics (Descriptive, Predictive, Prescriptive), Tools and Techniques in Analytics	15
3	Business Analytics Tools and Applications Introduction to BI Tools (Excel, Power BI, Tableau – basic concepts), Data Visualization Techniques, Dashboard and Report Creation, Applications of BI in Marketing, Finance, HR, and Operations, Case Studies in Business Analytics	15
4	Advanced Analytics and Emerging Trends Big Data Analytics: Concept and Features, Artificial Intelligence and Machine Learning in BI, Predictive	15

	Analytics and Decision Support Systems, Data Security and Ethical Issues, Future Trends in Business Intelligence	
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Reference Books:

1. **Rick Sherman** – *Business Intelligence Guidebook: From Data Integration to Analytics*
Covers complete BI concepts, architecture, and implementation.
2. **Larissa T. Moss & Shaku Atre** – *Business Intelligence Roadmap: The Complete Project Lifecycle*
Explains step-by-step BI project development and decision-support systems.
3. **Foster Provost & Tom Fawcett** – *Data Science for Business* Focuses on data-driven decision making and analytics concepts.
4. **Bernard Marr** – *Big Data in Practice* Real-world applications of analytics in companies and industries.
5. **Cindi Howson** – *Successful Business Intelligence: Unlock the Value of BI & Big Data* Practical strategies for implementing BI in organizations.
6. **Ralph Kimball & Margy Ross** – *The Data Warehouse Toolkit* Fundamental concepts of data warehousing and dimensional modeling.
7. **Stephen Few** – *Information Dashboard Design* Techniques for data visualization and dashboard creation.
8. **Cole Nussbaumer Knaflic** – *Storytelling with Data* Helps in presenting data insights effectively through visualization

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester VI
Business Studies -Paper- X
BUSINESS ANALYTICS
Credits : 4
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 1. Know the concepts of agribusiness. 2. Understand functional areas of agri-business management. 3. Understand how management functions relates to agribusiness. 4. Analyse the management of processing, warehousing, transport and marketing.		
Unit No.	Content	No. of Hours
Unit I	Introduction to Business Analytics • Definition, Evolution and Scope of Business Analytics • Descriptive, Diagnostic, Predictive and Prescriptive Analytics • Structured and Unstructured Data, Big Data and Data Quality • Concepts of Business Intelligence and Data Science, Ethics in Data Handling	15
Unit II	Data Processing and Visualisation • Spreadsheet Skills – Logical Functions (IF, AND, OR) • Summarising Data – Pivot Tables and Charts • Visualisation – Effective Dashboards, • Overview of Power BI Interface	15
Unit III	Statistical Methods for Business Decisions • Descriptive Statistics: Mean, Mode, Median, Standard Deviation • Correlation and Regression: Measuring Relationship between Variables • Trend Analysis : Moving Averages and Time Series Forecasting • Probability Applications : Risk Assessment and Decision Trees	15
Unit IV	Domain Specific Analytics: • Financial Analytics: Ratio analysis, Credit risk modelling and Budget variances • Marketing Analytics: Customer segmentation and Market Basket analysis • HR Analytics: Employee Turnover and Performance Tracking	15

Books Recommended:

1. Dinesh Kumar : Business Analytics
2. Albright and Winston : Data Analysis and Decision Making
3. C. N. Knafllic : Storytelling with Data

Journals Recommended

1. Journal of Business Analytics
2. International Journal of Business Analytics and Intelligence
3. International Journal of Business and Data Analytics

Recommended links for Online Learning

1. <https://ibm.com>
2. <https://www.excelr.in>
3. <https://www.thoughtspot.com>

NATURE OF QUESTION PAPER

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester VI Title of Paper- Business Analytics Introduced from June 2026	
Duration: 3 hours	Marks-80
Instructions: 1. Question number 1 and 2 are compulsory 2. Attempt any Three questions from question number 3 to 6 3. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	10
b. True or false	06
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question	16
Q. 4. Long answer question	16
Q. 5. Long answer question	16
Q. 6. a. Short answer question	08
b. Short answer question	08

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester VI
Business Studies -Paper- DSC -XI
Commercial Law
Credits: 4
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 1. Apply the legal framework governing the formation, management, and regulation of companies in India. 2. Explain the role of SEBI in regulating securities markets and protecting the interests of investors and analyse anti-competitive practices and the role of the Competition Commission of India in promoting fair competition. 3. Understand the legal recognition of electronic transactions and the regulation of cyber activities in India 4. Analyse the provisions of the Negotiable Instruments Act and get acquainted with basics of GST.		
Unit No.	Content	No. of Hours
Unit I	The Companies Act, 2013 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
Unit II	Security Exchange Board of India Act-1992, and Competition Act-2002 A) Security Exchange Board of India Act-1992- Security Exchange Board of India Act-1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities B) Competition Act-2002 – Objectives, Powers and duties of Competition commission. Functions of competition commission.	15
Unit III	Business Transactions and Cyber Laws 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 Introduction to Information technology Act, 2000	15
Unit IV	Negotiable Instrument (Amendment) Act-2015	15

	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	
	Introduction to GST : Taxable event, Destination principle, Taxable Person, Concepts of CGST, SGST, IGST, Input Tax Credit	

Books Recommended:

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 Saha
- 10) GST-Law and Procedure by Anananday Mishra - Taxman Journals Recommended

Recommended links for Online Learning

<https://www.indiacode.nic.in/handle/123456789/2114?utm>
<https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf?utm>
<https://www.sebi.gov.in/acts/act15ac.html?utm>
<https://cci.gov.in/uploads/filemanager/catalog/competitionact2012.pdf?utm>
<https://www.legalbites.in/library-competition-law?utm>
<https://www.lawjournals.org/assets/archives/2017/vol3issue3/3-3-29-194.pdf?utm>
<https://repository.nls.ac.in/cgi/viewcontent.cgi?article=1019&context=ijclp&utm>
https://onlinecourses.swayam2.ac.in/cec20_hs18/preview?utm
<https://ir.vidyasagar.ac.in/jspui/bitstream/123456789/957/2/7%20E-COMMERCE%20AND%20INFORMATION%20TECHNOLOGY%20ACT%202000.pdf?utm>
<https://www.indiacode.nic.in/bitstream/123456789/2189/1/a1881-26.pdf?utm>
<https://www.legalbites.in/negotiable-instruments/negotiable-instruments-notes-case-laws-study-material-1200921?utm>

Journals recommended

National Law School Business Law Review (NLSBLR)
 NOLEGEIN Journal of Corporate and Business Laws
 IUP Law Review
 International Research Journal of Commerce and Law

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester VI Title of Paper- Business Studies-Paper- DSC-XI Commercial Laws Marks-80 Duration: 3 hours	
Instructions: 4. Question number 1, 2 and 3 are compulsory 5. Attempt any two questions from question number 4 to 6 6. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	10
b. True or false	6
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question	16
Q. 4. Long answer question	16
Q. 5. Long answer question	16
Q. 6. a. Short answer question	8
b. Short answer question	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)

B.Com. Part III, Semester VI

Business Studies -Paper- XII

BUSINESS APPLICATIONS OF ARTIFICIAL INTELLIGENCE

Credits : 2

Introduced from June 2026

Course Outcomes After studying this course, students will be able to...		
5. Understand fundamental concepts of Artificial Intelligence in a business context		
6. Explore how Artificial Intelligence facilitates functional areas of management		
Unit No.	Content	No. of Hours
Unit I	Introduction to Artificial Intelligence • Definition, History and Evolution of AI in India • Importance of Data in AI, Concepts of Cloud Computing and Big Data • Concepts of Machine Learning, Generative AI, Agentic AI and Predictive Analysis • AI driven Recommendations	15
Unit II	Functional Applications of AI • AI in Accounting, Banking and Finance- Fraud Detection, Credit Scoring, Risk Assessment, Tools of AI in Accounting • AI in Marketing : Personalised Marketing, Sentiment Analysis, Chatbots • AI in Human Resource Management- Talent Acquisition, Resume Screening,	15

Books Recommended:

1. Rajendra Akerkar : Artificial Intelligence for Business
2. Steven Finlay : Artificial Intelligence and Machine Learning
3. Adhyut Godbole/Atul Kahate : Artificial Intelligence

Journals Recommended

4. Journal of Artificial Intelligence
5. Artificial Intelligence Review
6. Journal of Artificial Intelligence Research

Recommended links for Online Learning

4. <https://ibm.com>
5. <https://aibusiness.com>

NATURE OF QUESTION PAPER

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester VI Title of Paper- Business Applications of Artificial Intelligence Introduced from June 2026	
Duration: 2 hours	Marks-40
Instructions: 7. Question number 1 and 2 are compulsory 8. Attempt any Three questions from question number 3 to 6 9. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	04
b. True or false	04
Q. 2. Short Notes (any 2 out of 4)	08
Q. 3. Long answer question	08
Q. 4. Long answer question	08
Q. 5. Long answer question	08
Q. 6. a. Short answer question	04
b. Short answer question	04

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester VI
Business Studies
Major –Elective, DSE –A-I
Name of the course : Decision Making for Business Paper II
Credits : 4
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 7. Evaluate the capital structure of a company and decide the potential capital structure 8. Apply the knowledge to take working capital decisions 9. Advise the investment decision to the management 10. Evaluate the dividend decisions		
Unit No.	Content	No. of Hours
Unit I	Capital Structure Decisions • Meaning of Capital Structure, Patterns of Capital Structure • Optimum Capital Structure, Point of Indifference • Theories of Capital Structure (Net Income, Net Operating Income, Miller Modigliani), Factors affecting Capital Structure	15
Unit II	Working Capital Decision • Meaning of Working Capital, Types of Working Capital, Factors Affecting Working Capital • Sources of Working Capital, Management of Working Capital • Estimation of Working Capital	15
Unit III	Investment Decisions • Concept of Capital Budgeting, Importance of Capital Budgeting, Capital Rationing • Techniques of Evaluation of Projects : Net Present Value, Profitability Index,	15
Unit IV	Dividend Decisions • Concept of Dividend, Bonus shares, Payouts, Rights Shares • Approaches to Dividend : Gordon's Model, Walter's Model, Miller Modigliani Approach • SEBI's Guidelines in Dividend Distribution	15

Books Recommended:

1. **Prasanna Chandra-** Financial Management
2. **I. M. Pandey :** Financial Management
3. **Khan and Jain :** Management Accounting

Journals Recommended

7. **The Chartered Accountant :** Institute of Chartered Accountants of India
8. **The Management Accountant :** Institute of Cost and Management Accountants of India

Recommended links for Online Learning

6. <https://icmai.in>
7. <https://en.investopedia.org>
8. <https://www.imarticus.org>
9. <https://ideas.reper.org>

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester VI Business Studies Major –Elective, DSE –A-II Name of the course : Decision Making for Business Paper II Credits : 4 Marks-80 Duration: 3 hours	
Instructions: 10. Question number 1, 2 and 3 are compulsory 11. Attempt any two questions from question number 4 to 6 12. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	10
b. True or false	6
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question/practical problem/Case Study	16
Q. 4. Long answer question/Practical Problem	16
Q. 5. Long answer question/Practical Problem	16
Q. 6. a. Short answer question/Short Problem	8
b. Short answer question/Short Problem	8

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester V
Business Studies
Major –Elective, DSE –B-II
Name of the course : Corporate Governance
Credits : 4
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 11. Explain the framework of Corporate Governance 12. Understand the process of formation of Board of Directors 13. Identify the applicable provisions of regulatory authorities 14. Understand the concepts of CSR and ESG		
Unit No.	Content	No. of Hours
Unit I	Framework of Corporate Governance • Definition, Evolution and Significance of Corporate Governance • Cadbury Committee Report, Kumar Mangalam Birla Committee, Narayan Murthy Committee • Agency Theory and Stakeholders Theory, Stewardship Theory	15
Unit II	Significance and Composition of Board • Criterion for Executive, Non-Executive, Women and Independent Director • Composition and Functions of Audit Committee, Nomination and Remuneration Committee, Stakeholder Relationship Committee • Role of Chairperson and CEO • Performance Assessment of the Board and Individual Directors	15
Unit III	Legal Compliances • Companies Act, 2013 and Corporate Governance, -Related Party Transactions, Loans to Directors • SEBI Regulations : Listing Requirements, Disclosure Requirements in case of public companies • Prevention of Insider Trading Norms, Whistleblower Policy	15

Unit IV	CSR and ESG - Provisions of Section 135 of Companies Act, 2013 regarding Corporate Social Responsibility - Environmental, Social and Governance Criterion for Reporting - Corporate Scams : Case Studies of Satyam and Enron	15
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Books Recommended:

- J. Usha Rani, K. Aswathappa & Sunanda Gundavajhala-** Business Ethics, Himalaya Publishing House
- Modh, Satish, Ethical Management** -Text and Cases in Business Ethics and Corporate Governance. New Delhi: Macmillan Publishers India Ltd, 2005.
- Mathur, U.C., Corporate Governance and Business Ethics-** Text and Cases. New Delhi: Macmillan Publishers India Ltd, 2005
- Rao, P. Subba** – *Business Ethics and Corporate Governance*, Himalaya Publishing House.
- A K Gavai** - Business Ethics — Himalaya Publishing House
- S. K. Bhatia and CSV Murthy : Business Ethics and Corporate Governance

Journals Recommended

- Journal of Business Ethics.** Springer Nature, Netherlands.
- Asian Journal of Business Ethics.** Springer, Singapore.
- NOLEGEIN Journal of Business Ethics, Ethos & CSR.** STM Journals, India

Recommended links for Online Learning

- <https://plato.stanford.edu/entries/ethics-business/>
- <https://www.investopedia.com/terms/b/business-ethics.asp>
- <https://www.britannica.com/topic/business-ethics>
- <https://www.springer.com/journal/10551>
- <https://www.ama.org/codes-of-conduct/>

SHIVAJI UNIVERSITY, KOLHAPUR
Nature of Question Paper
B.Com. Part III, Semester V
Business Studies
Major –Elective, DSE –B-II
Name of the course : Corporate Governance
Credits : 4

Marks-80

Duration: 3 hours

Instructions:

- 13. Question number 1, 2 and 3 are compulsory
- 14. Attempt any two questions from question number 4 to 6
- 15. Use of Calculator is allowed

Q.1 a. Choose the appropriate alternative	10
b. True or false	6
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question/practical problem/Case Study	16
Q. 4. Long answer question/Practical Problem	16
Q. 5. Long answer question/Practical Problem	16
Q. 6. a. Short answer question/Short Problem	8
b. Short answer question/Short Problem	8

Shivaji University Kolhapur.

Programme: B.Com

Level 5.5, Semester – VI

Major Paper No– X

International Economics - II

Course Outcomes: After successful completion of this course, the students will be able to:

1. Distinguish between balance of trade and balance of payments
2. Analyze the balance of payments
3. Understand the trends in India's foreign trade
4. Analyze the impact of international institutions on Indian economy

Total credit- 4

Total Marks- 100

Semester end Examination- 80

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Balance of Trade and Balance of Payments 1.1 Balance of Trade and Balance of Payments 1.2 Importance of Balance of Payments 1.3 Disequilibrium in Balance of Payments: Causes and Consequences 1.4 Measures to correct disequilibrium in Balance of Payment	01	15
II	Foreign Trade of India since 2011 2.1 Volume, composition and direction 2.2 Foreign trade policy 2023 2.3 Trade Administration of India	01	15

	2.4 Convertibility of Rupee: Meaning and types.		
III	Foreign Capital in India 3.1 Foreign Capital – Need and Types 3.2 Defects or Problems of Foreign capital 3.3 Foreign Capital Policy of Government of India 3.4 Trends in Foreign Direct Investment in India	01	15
IV	International Institutions 4.1 IMF : Objectives and Functions 4.2 IBRD: Objectives and Functions 4.3 WTO: Objectives and Functions 4.4 ADB : Objectives and Functions	01	15

BASIC READING LIST:

1. Dominick Salvatore (2021): ‘International Economics’, Wiley India Pvt. Ltd. Noida.
2. Jhingan M. L. (2016): International Economics’, Vrinda Publications Pvt. Ltd. Delhi.
3. Raj Kumar (2008): ‘International Economics’, Excel Books.
4. Henry Thompson (2020): ‘International Economics: Global Markets and Competition’, World Scientific.
5. Francis Cherunilam (2017): International Economics’, McGraw Hill Education.
6. K. C. Rana and K. N. Verma (2017): International Economics’, Vishal Publishing House.
7. Greenaway. D. (1983), International Trade Policy, MacMillan Publishers Ltd., London.
8. Kuldeep Fadia (2019): ‘International Organizations’, Sahitya Bhawan.
9. Joshi V. and I.M.D. Little (1998), India’s Economic Reforms, 1999-2001, Oxford

University Press.

10. Kenan, P.B. (1994): The International Economy, Cambridge University Press, London.

11. Jain R. K. (2023): Foreign Trade Policy', Centax Publications.

12. Krugman, Paul, Maurice Obstfeld and Marc Melitz (2017), International Economics: Theory and Policy, Pearson.

13. Mithani D.M. (2019): International Economics, Himalaya Publishing House, New Delhi.

14. Dominick Salvatore (2014): International Economics: Trade and Finance', Wiley Publishers.

15. Rajat Acharyya (2022): 'International Economics - An Introduction to Theory and Policy', Oxford University Press.

16. Patel, S. J. (1995), Indian Economy towards the 21st Century, University Press Ltd., India.

17. Raddardatt& K.P.M. Sundaram, (2024): Indian Economy, S. Chand & Co. Ltd., New Delhi

18. Appleyard Dennis and J. Field (2013): 'International Economics',

Shivaji University Kolhapur.

Programme: B.Com

Level 5.5, Semester – VI

Major Paper No. : XI

Public Economics - II

Course Outcomes: After successful completion of this course, the students will be able to:

1. Examine the theories of public expenditure
2. Understand the burden of public debt and debt management strategies
3. Describe the scope and objectives of fiscal policy and public budgeting.
4. Explain the concept of fiscal federalism, and evaluate the mechanisms of revenue sharing in federal systems.

Total credit- 4

Total Marks- 100

Semester end Examination- 80

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Public Expenditure 1.1 Public expenditure - meaning, classification and growth 1.2 Theories of public expenditure - Wagner's law and Peacock- Wiseman Hypothesis 1.3 Effects of public expenditure 1.4 Issues of public expenditure - efficiency and control	1	15
II	Public Debt 2.1 Public debt - meaning, types and sources 2.2 Burden of public debt - internal vs external 2.3 Debt management strategies 2.4 Public debt sustainability and fiscal responsibility	1	15
III	Fiscal Policy and Budgeting	1	15

	3.1 Fiscal policy - meaning, objectives and instruments 3.2 Types of budget - balanced, surplus, deficit, zero based budgeting 3.3 Concepts of deficit - fiscal deficit, revenue deficit, primary deficit 3.4 Role of budget in growth, stability and income redistribution		
IV	Federal Finance and Fiscal Decentralization 4.1 Centre - state fiscal relations - constitutional framework 4.2 Finance Commissions - role and functions 4.3 Fiscal imbalances: vertical and horizontal imbalances 4.4 Causes and consequences of fiscal imbalances - measures	1	15

READING LIST:

1. Buchanan, J. M. (1970): The Public Finances, Richard D. Irwin, Homewood.
2. Goode, R. (1986), Government Finance in Developing Countries, Tata McGraw Hill, New Delhi.
3. Bhatia H L (2024): Public Finance, Vikas Publishing House. New Delhi
4. Mithani D. M. (2024): Public Finance: Theory and Practice, Himalaya Publishing House, Mumbai.
5. Musgrave, R. A. and P. B. Musgrave (2024), Public Finance in Theory and Practice, McGraw Hill, Kogakusha, Tokyo.
6. Duff, L. (1997), Government and Market, Orient Longman, New Delhi.
7. Chand S. N. (2023): Public Finance, Atlantic Publishers & Distributors (P) Ltd.
8. Lekhi R. K. and Joginder Singh (2016): Public Finance, Kalyani Publishers.

9. Friedman, A. (1986), *Welfare Economics and Social Choice Theory*, Martins Nijhoff, Boston.
10. Cambridge University Press (2023): *Public Economics*, Cambridge University Press Textbook.

Shivaji University Kolhapur
Faculty of Commerce & Management

Programme B.Com NEP 2.0

Level 5.5 B.Com.III Semester- VI

Course Code- Major- P.N.XII: Research Methodology- II

(Introduced from June 2026)

Course Outcome

After Studying this course students will able to

1. Comprehend how to process and represent data.
2. Capable for report writing.

Total credit- 2

Total Marks- 50

Semester end Examination- 40 Marks

Internal Evaluation- 10

Unit	Course Content	Credits	No. of Hours
I	Processing and Representation of Data 1.1 Classification of Data- Meaning, Features, Types 1.2 Tabulation of data -Meaning, Types, Parts of Table 1.3 Techniques of Representation of Data - Graphs, Diagrams, Curves 1.4 Analysis of data- Meaning and Need, Interpretation of data- Meaning and Need	01	15
II	Report Writing 2.1. Meaning and steps in report writing 2.2 Precautions in report writing 2.3 Properties of good report writing 2.4 Contents of Report - Primary/ introductory part, Main part, output part (Findings, suggestions and conclusion), Appendix	01	15

References-

1. Goode and Hatt (1981), Methods in Social Research, McGraw Hill International Book Company, New Delhi
2. Kerlinger F. N. (1983), Foundation of Behavioral Research, Surjeet Publication, Delhi

3. Young P. V. (1960), Scientific Social Survey and Research, Asia Publication House, Mumbai
4. Kothari C. R. (1993), Research Methodology- Methods and Techniques, wiley Eastern Ltd, New Delhi
5. Lundbrg G. A. (1960), Social Research, Longmans Green and Company, New Yorkn
6. Herekar P. M. (2019), Research Methodology and Project Work, PhadakePrakashan. Kolhapur
7. Takur Devendra (1997), Research Methodology in social nSciences, Deep and Deep Publication, new Delhi
8. Settiz Claire, Jahoda maric and others (1959), Research Methods in Social Research, Dryden, New York
9. Gupta S. P. and gupta M. P. (2005), Business Statistics, Sultan Chand and sons, New Delhi
10. Gupta C. B. (1996), An Introduction to Methods, Vikas Publcation House, New Delhi
11. देशमुखराम (2005), मूलभूतसांखिकी, विद्याप्रकाशन, नागपुर
12. पाटीलजफाआणिपठाणके. जी., ताम्हनकरपी. जे. संतोषबादव (2012), अर्थशास्त्रीयसंशोधनाचीतोंडओळख, कॉटीनेणटलप्रकाशन, पुणे
13. आगलावेप्रदीप (जानेवारी2000) संशोधनपद्धतीशनवतंत्रे, विद्याप्रकाशन, नागपूर
14. भांडारकरपू. ल. (1987), सामाजिकसंशोधनपद्धती, महाराष्ट्रविद्यापीठग्रंथनिर्मितीमंडल, नागपूर

DSC- Major- Business Economics

Level 5.5, Semester – VI

Major Elective- A

Title of the Paper: -Industrial Economics-II

Course Outcomes:

1. Students will be able to review the present structure of Indian industries.
2. Students will be able to understand India's industrial development policy framework.
3. Students will get an idea about the Indian industries and environment.
4. Students will develop a better understanding of industrial finance and sources

Total credit- 4

Total Marks- 100

Semester end Examination- 80 Marks

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Indian industrial growth and pattern 1.1 Classification of industries; Indian Industries before independence 1.2 Role of the Public Sector in the industrial Development of India 1.3 Role of the private sector in the industrial development of India 1.4 Public Private Partnership and economic development	1	15
II	Industrial Policy 2.1 Industrial Policy of East India Company 2.2 Industrial Policy of 1948 2.3 Industrial Policy of 1956 2.4 New Industrial Policy 1991	1	15
III	Indian Industrial Environment	1	15

	3.1 Small Scale Industries in India:- Progress, role and impact 3.2 Micro, Small and Medium Enterprises(MSME); Trends, Growth and Pattern 3.3 Balanced Industrial Development; Reasons behind the uneven industrial progress of India- 3.4 Measures for industrial development of Backward Areas		
IV	Industrial Finance 4.1 Introduction and review of industrial finance in India – Pre Economic Reforms 4.2 Components of the funds: Own, External and Other components 4.3 Role of IFCI and IDBI in Industrial finance 4.4 External Flow of Finance; Global Depository Receipts and American Depository Receipts	1	15

References/Reading List

1	Ahluwalia, I. J. (1985), Industrial Growth in India, Oxford University Press, New Delhi
2	Barthwal, R. R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
3	Cherunilam, F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai
4	N. Kumar, (2015), Industrial Economics, Lakshmi Narain Agarwal, Agra
5	S.S. M. Desai and Nirmal Bhelara, (1996), Industrial Economy of India, Himalaya Publishing House, Mumbai
6	Kuchhal, S. C. (1980), Industrial Economy of India (5th Edition), Chaitanya Publishing House, Allahabad.
7	Hay, D. and D. J. Morris (1979), Industrial Economics: Theory and Evidence, Oxford University Press, New Delhi.
8	Bains, J. S. (1996), Industrial Organization, Cheltenham, U. K
9	Reserve Bank of India, Report on Currency and Finance (Annual).

10	Puri V K & Mishra S. K., Indian Economy: Its Development and Experience, Himalaya Publishing House, Mumbai
11	Singh, A. and A. N. Sadhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
12	Mookherjee, d. (Ed.) (1997), Indian Industry: Policies and Performance, Oxford
13	Lucas, R. E. B. and F. Papanek (Eds.) (1988), The Indian Economy – Recent Development and Future Prospects, Oxford University Press, New Delhi
14	Smith, D. M. (1971), Industrial Location: An Economic and Geographic Analysis, John Wiley, New York.

Shivaji University, Kolhapur
B.Com. Part-III (NEP 2020)
Semester -VI (Level 5.5)
Major Elective – B -
Banking Laws - (Paper-II)
Introduced from June 2026

Course Outcomes:

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

Credits- 4
Semester end examination 80

Total Marks- 100
Internal evaluation-20

Unit No.	Course Content	Credits	No. of Hours
Unit-I	Regulatory Framework for Banking in India 1.1 RBI Act 1934 : Important Sections, Powers and Recent Provisions 1.2. Banking Regulation Act 1949: Important Sections and Recent Provisions 1.3. Negotiable Instruments Act 1881- Important Provision 1.4. Banking Ombudsman Scheme	1	15 hours
Unit-II	Legal Aspects of Banking Operations 2.1. The Bankers Books Evidence Act–1891, Evidence Act 1872 Section 65A and B 2.2. Payment and Settlement Systems (Amendment) Act, 2015 2.3. The SARFEASI Act -2002, Legal aspects of Debt Recovery Tribunals 2.4. Prevention of Money Laundering Act, 2002 & Bankers Responsibilities	1	15 hours

Unit-III	Important Legal Provisions 3.1. BCSBI Code – Recent Provisions, CRPC Act-1973 Section -91 3.2. The Deposit Insurance and Credit Guarantee Corporation Act – 1961 3.3. Foreign Exchange Management Act, 1999 3.4. The Insolvency and Bankruptcy Code, 2016	1	15 hours
Unit-IV	Cyber Laws and Crimes 4.1. Information Technology Act, 2000: Authorities, Powers, Offences & Penalties etc 4.2. Cyber Crime: Concept, Types of Financial Cyber Crimes and Precautions 4.3. In-charge of Data Centre: Legal Responsibilities regarding data security 4.4. Fraud Management Planning - Implementation of Information Systems	1	15 hours

References :

1. Arora and Kalra (1999), “All India Banking Law Digest, (1995-1999), Delhi Law House
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. SudhirNaib, The Information Technology Act, 2005: A Handbook, OUP, New York, (2011)
11. Tannan (2001), “Banking Law & Practice in India” 20/e (Stud. ed), Delhi Law House

Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- VI
Course Code: DSC (E)- Major X Cost Accounting Paper X
(Financial Management)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able to –

1. Attain adequate knowledge of capital Budgeting and its application in decision making.
2. Understand the concept of Capital Structure and its theory.
3. Understand the application of Capital Structure.
4. Understand the concept of Leverage and its use.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Contents	Hours
Unit I Capital Budgeting	Meaning, Significance, Selection of project, Methods of evaluation of Capital Expenditure Proposal, Average rate of return, Payback period, Discounted Cash-flow (Calculation of Discount Factor), Net Present Value Method, Internal Rate of Return (IRR).	15
Unit II Working Capital Management	Meaning, Types of working capital, Factors affecting on working capital requirement, Determination of Working Capital, Sources of Working Capital, Practical Problems.	15
Unit III Capital Structure	Meaning, Features and Factors affecting on Capital Structure, Optimum Capital Structure Concept and Relevance in Costing. Theories of Capital Structure – Net Income Approach (NI), Net Operating Income Approach (NOI), Traditional Approach, Modigillani-Miller (MM) Approach.	15
Unit IV Leverage	Meaning, Need, Types of leverage, Difference between Operating leverage, Financial leverage and Combined leverage	15

References

1. Kishore, R. M. , Cost and management accounting. Taxmann.
2. Khan, M. Y., & Jain, P. K, Cost accounting. McGraw Hill.
3. Maheshwari, S. N., Studies in cost management. Sultan Chand & Sons.
4. Saxena, V. K., & Vashist, C. D, Advanced cost and management accounting. Sultan Chand & Sons.
5. Gill, S. , Cost and management accounting. Vikas Publishing House.
6. Chandra, P. , Financial management: Theory & practice. Tata McGraw-Hill.
7. Pandey, I. M. , Financial management. Pearson Education.
8. Rustagi, R. P. , Fundamentals of financial management. Taxmann.

Nature of Question Paper
Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- VI
Course Code: DSC (E)- Major X Cost Accounting Paper X
(Financial Management)
(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 3 hours

Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks. and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	06 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- VI
Course Code: DSC (E)- Major XI Cost Accounting Paper XI
(Performance Measurement)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able to –

1. Acquire knowledge of decision making in Certainty, Uncertainty and in Risk.
2. Understand the concept of Transfer Pricing and its Methods and Techniques.
3. Understand Performance Measurement and Evaluation.
4. Attain adequate knowledge of Economic Value Added.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Contents	Hours
Unit I Decision Theory	Decision making under certainty, Decision making under Risk, Decision making under uncertainty, Decision tree.	15
Unit II Transfer Pricing	Concept methods and Techniques, Determination of Inter-company transfer price, Practical problems on transfer pricing.	15
Unit III Performance Measurement and Evaluation	Meaning, Techniques of Performance evaluation, Balanced Score-card and need, Different perspective of Balanced score-card, Variance analysis, Contribution Margin, ROI – Limitations of ROI, Residual income (RI), Advantages and weakness.	15
Unit IV Economic Value Added (EVA)	Concept, Importance, Improving EVA, EVA v/s RI (Residual Income), Practical problems on EVA, Benchmarking- meaning and advantages.	15

References

1. Kishore, R. M. , Cost and management accounting. Taxman.
2. Khan, M. Y., & Jain, P. K, Cost accounting. McGraw Hill.
3. Maheshwari, S. N. , Studies in cost management. Sultan Chand & Sons.
4. Saxena, V. K., & Vashist, C. D., Advanced cost and management accounting. Sultan Chand & Sons.
5. Gill, S. , Cost and management accounting. Vikas Publishing House.

Nature of Question Paper
Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- VI
Course Code: DSC (E)- Major XI Cost Accounting Paper XI
(Performance Measurement)
(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 3 hours

Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks. and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	06 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- VI
Course Code: DSC (E)- Major XII Cost Accounting Paper XII
(Cost and Management Audit)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able to –

1. Equip oneself with the fundamental concepts of Cost Auditing.
2. Obtain adequate knowledge about Management Audit.

4 Credit	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Contents	Hours
Unit I Cost Audit	Meaning of Cost Audit, Objective of Cost Audit, Advantages of Cost Audit, Difference between financial audit and Cost audit, Cost auditor, Cost Audit Program, Cost Audit Documentation, Audit Process and Execution (Techniques), Preparation and filing of Cost Audit Report.	15
Unit II Management Audit	Basics of Management Audit, Management Reporting – issues and analysis, Management Auditing different functions, Evaluation of Corporate image, Information system Security Audit.	15

References

1. Jain, A., Cost and management audit. Himalaya Publishing House.
2. Kulkarni, M., & Mahajan, S., Management audit. Nirali Prakashan.
3. Saxena, V. K., & Vashist, C. D., Cost audit and management audit. Sultan Chand.
4. Leonard., The management audit. Prentice Hall.
5. Ramanathan, A. R., Cost audit and management audit. Tata McGraw-Hill.
6. Srinivasan Anand, G., Guide to cost accounting records and cost audit. Taxman.

Nature of Question Paper
Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- VI
Course Code: DSC (E)- Major XII Cost Accounting Paper XII
(Cost and Management Audit)
(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 2 hours

Total Marks – 40

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks. and rewrite the sentence	05 Marks
B)	State the following statements are True or False.	03 Marks
Question 2.	Write Short Notes (any 2 out of 4)	08 Marks
Question 3.	Long Answer Question	08 Marks
Question 4.	Long Answer Question	08 Marks
Question 5.	Long Answer Question	08 Marks
Question 6. A)	Short Answer Question	04 Marks
B)	Short Answer Question	04 Marks

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Elective Paper -II Tax Management Paper-II
(Income from Salary)**

(Introduced from June 2026 as per NEP 2.0)

Course Outcome: After completing the course, the students will be able:

- To understand the basics of Income from Salary and exemptions available under this head.
- To compute taxable amount of various allowances
- To determine value of perquisites provided to an employee.
- To compute taxable income from salary and tax thereon

4 Credit	100 marks (Semester end University written Examination – 80 Marks and Internal Evaluation 20 marks)	Total 60 Hours
Unit I Introduction to Income from Salary	Meaning of Salary, Basis of Charge of Salary Income, Leave Salary, Profit in lieu of salary, Pension, Different forms of salary, Incomes Exempted in respect of Salary under section 10	15
Unit II Allowances and Perquisites	A) Allowances Meaning and types of allowance – Fully Taxable, Partially Taxable, Tax Free, Tax treatment of allowances, Computation of taxable amount of allowances B) Perquisites Meaning, types of perquisites – Fully Taxable, Partially Taxable, Tax Free, Tax treatment of perquisites or Valuation of Perquisites, Computation of taxable amount of perquisites	15
Unit III Computation of Income from Salary	Deductions under section 16, Computation of Gross Salary and Taxable Income from Salary, Computation of Tax Liability on Income from Salary	15
Unit IV Computation of Total Income	Computation of Total Income and computation of Tax of Individual Assessee under New Regime (ATR) Note- Income from each head of income will be given and students will be asked to compute total income and tax thereon.	15

Note- (Semester end University written Examination – 80 Marks and Internal Evaluation 20 marks)

Reference Books:

1. The Institute of Chartered Accounts of India, Study Material for C A Inter/Final for Taxation.
2. Singhania V K: Students Guide to income tax, Tax Publication, New Delhi
3. Manoharan T N: Direct Taxes: Snow White Publications, New Delhi.
4. Singhania Monica: Students Guide to Income tax and GST, Taxman, New Delhi

5. Prasad Bhagwati : Income Tax Law & Practice, Vishwa Prakashan, New Delhi
6. Meharotra H. C. : Income Tax Law & Accounts, Sahityahavan Publication, Agra
7. Dr. Vinod K. Singhania : Direct Taxes Law & Practice, Taxman Publication Pvt. Ltd. Pune
8. T. N. Manoharan : Direct Taxes, Snow White Publications Pvt. Ltd., Mumbai
9. Dinkar Pagare : Income Tax Law & Practice, S Chand Publication, New Delhi

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Elective Paper -IITax Management Paper-II
(Income from Salary)**

(Introduced from June 2026 as per NEP 2.0)

Instructions:

4. Question No.1 and 2 are compulsory
5. Solve any 3 Questions from Question No 3 to Question No.6.
6. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Elective Paper -II Business Laws Paper-II
(Introduced from June 2026 as per NEP 2.0)**

Course Outcome :After completing the course, the students will be able:

- To understand Income tax Act 1961
- To understand GST ACT 2017
- To know Consumer Protection Act 2019 and its provisions
- To aware about Environment Protection Act 1986
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4 Credit	Total 100 Marks (Semester end University written Examination – 80 Marks and Internal Evaluation 20 marks)	Total 60 Hours
Unit I Income Tax Act 1961	Fundamental concepts, the five major heads of income, and the administrative procedures for assessment and return filing.	15
Unit II Goods and Service Tax Act 2017	Introduction to GST, Scope and Levy of supply, Time and value of supply, ITC, Registration, Tax Invoice, Payment of Tax and Returns	15
Unit III Consumer Protection Act 2019	Establishment of the Central Consumer Protection Authority (CCPA), expanded consumer rights, product liability, new definitions of "consumer," and provisions for e-commerce, unfair contracts, and mediation, along with detailed mechanisms for dispute resolution (District, State, National Commissions) and penalties for misleading ads, all designed to empower consumers and streamline grievance redressal.	15
Unit IV Environment Protection Act 1986	General Powers of the Central Government , Prevention, Control, and Abatement of Environmental Pollution, Penalties and Procedures, Associated Rules and Notifications	15

References:

- M.C.Kuchhal&kuchhal Vivek (2023),Business Law Published by Vikas
- Income Tax Act 1961
- Goods and Service Tax Act 2017

- Consumer Protection Act 2019
- Environment Protection Act 1986

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com. Level

5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Elective Paper -II Business Laws Paper-II
(Introduced from June 2026 as per NEP 2.0)**

Instructions:

3. Question No.1 and 2 are compulsory
4. Solve any 3 Questions from Question No 3 to Question No.6.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Long Answer Question	16 Marks
Question No.4	Long Answer Question	16 Marks
Question No.5	Long Answer Question	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Short Answer Question	8 Marks

Shivaji University, Kohlapur

Programme: B.Com. III

Level 5.5, Semester V

Course Code: DSC (F)-VII

Taxation Major Paper No. x

(Income Tax Paper IV)

(Introduced from June 2026 as per NEP 2.0)

Course Outcome: After completing the course, the students will be able to understand

1. How to compute income of Partnership firm
2. How to compute income of Limited Liability Partnership
3. Different Types of Income Tax Return & E filling of ITR
4. Tax payment

Total Credits: 4	100 Marks (Semester end written Examination Marks:80 and Internal Evaluation Marks:20)	Total Hours – 60
Unit	Course Content	Hours
I	Computation of total Income of Partnership Firm Introduction, Assessment of Firm (Section 184) , Interest on Partners Capital, Remuneration to Partners ,Computation of Taxable Income of firm.	15
II	Computation of total Income Limited Liability Partnership : Meaning , definition of LLP as per Limited Liability partnership Act 2008, and Income tax Act., Tax rate of LLP. Computation of LLP Income .	15
III	Provisions for filling of Income Tax Return : Introduction, Meaning ,Compulsory filling of return of Income, Due Date , Exemption from filling of return ,Return of loss, Revised Return Updated Return, Defective Return, Permanent Account Number (PAN), Persons Authorised to verify return , Different forms for filling return	15
IV	E filling of Income tax Return and E payment of Tax : E filling : Introduction, Meaning , Process of E filling of return, Benefits and limitations E –payment : Introduction, Meaning , Process of E payment of Tax	15

Reference Book

- 1) Singhania, V.K.: Students' Guide to Income Tax, Taxman 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) ICAI Study Material

<https://www.incometax.gov.in/iec/foportal/>

Shivaji University, Kohlapur
Programme: B.Com. III
Level 5.5, Semester V
Course Code: DSC (F)-VII
Taxation Major Paper No. x
(Income Tax Paper IV)
(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time: 3 Hours

Total Marks: 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Practical Problem	8 Marks
B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur
Programme: B. Com
Level 5.5, Semester- VI
Course Code: DSC (F)- XI
Taxation Major Paper - XI
(Goods and Service Tax (GST) – II)
(Introduced from June 2026 as per NEP 2.0)

Course Outcome:

After completing this course, students will be able to:

1. Understand and analyse the provisions relating to TDS and TCS under GST Act.
2. Understand the concept and types of Ledger/Registers under GST and Payment of Tax.
3. Understand the concept of e-way bill and e-invoicing and its requirements.
4. Prepare and reconcile GST 9 and 9C with books of accounts.

Credits: 4	100 Marks (Semester End Examination: 80 Marks and Internal Evaluation: 20 Marks)	Total Hours: 60
Units	Course Contents	Hours
I	Provisions relating to TDS, i.e. tax deduction at source including the list of deductors, standard rate of deduction, value of supply,; remittance period and time within which TDS certificate is to be issued. ; TCS i.e. tax collection at source, provisions relating to collection, payment and reporting of tax by e-commerce operator.	15
II	PAYMENT OF TAX; Types of ledger/register available to registered person – electronic cash ledger, electronic credit ledger and electronic liability register ; Methodology of cross utilization of credit ; chronological order in which the liability of taxable person has to be discharged ; circumstances in which penal interest is levied ; Procedure for transfer of input tax credit (ITC) between central and state Government	15
III	Requirement of e-way bill and its benefits. Situations in which e-way bill is required to be generated, ; Information to be furnished in e-way bill. ; Provisions relating to consolidated e-way bills. ; situations where e-way bill is not required to be generated.	15

IV	Reconciliation of GST Forms: Reconciliation between Annual Return (GSTR-9) and books of accounts and Reconciliation statement (GSTR-9C) Practical problems.	15
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Reference Books

1. V.K. Singhania & Monica Singhania – Students’ Guide to Income Tax and GST, Taxmann Publications.
2. T.N. Manoharan – Indirect Taxes, Snow White Publications.
3. Bharat’s GST Ready Reckoner, Bharat Law House, New Delhi.
4. ICAI Study Material on GST.

Question Paper Pattern

Shivaji University, Kolhapur
Programme: B. Com
Level 5.5, Semester- VI
Course Code: DSC (F)- XI
Taxation Major Paper - XI
(Goods and Service Tax (GST) – II)
(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of calculator is allowed

Time: 3 hours

Total Marks:80

Q. No.1(A)	Multiple Choice / Fill in the blanks	10 Marks
(B)	True or False	6 Marks
Q. No.2	Short Notes (any 4 out of 6)	16 Marks
Q. No.3	Short Notes (any 4 out of 6)	16 Marks
Q. No.4	Practical Problem	16 Marks
Q. No.5	Practical Problem	16 Marks
Q. No.6 (A)	Practical Problem	8 Marks
(B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.5, Semester- VI
Course Code: DSC(F)-XII
Taxation Major Paper – XII
Customs –II
(Introduced from June 2026)

Course Outcomes: After completing the course, the students will be able to -

1. Understand the Import and Export Clearance Procedure
2. Understand the concept of Baggage.
3. Calculate custom duty on Baggage

Credits 2	50 Marks (Semester end written Examination Marks:40 and Internal Evaluation Marks: 10 Total)	Total Hours - 30
Units	Course Content	Hours
I	CLEARANCE PROCEDURE A. Import Clearance Procedure 1.For home consumption 2.For Warehousing of imported goods 3.For Ex-Bond clearance 4.Steps & documents to be prepared & filed. B.Export Clearance Procedure 1.Procedure & filing of Documents 2.Main / Principal, Auxiliary & Regular documents	15
II	BAGGAGE A.Definition, meaning of Baggage, Kinds of Baggage accompanied & unaccompanied baggage B.Rules & procedure of import there of (Rule no. 3,4,5 & 6 of Baggage Rules, 2016) <u>Practical solution of problems</u> calculation of Custom duty on Baggage	15

Reference Book

- 4) Singhania, V.K.: Students' Guide to Income Tax, Taxman Publication, New Delhi
- 5) Manoharan, T.N. :Direct Taxes: Snow White Publications, New Delhi

- 6) Singhania, Monica: Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) ICAI Study Material

Shivaji University, Kolhapur
Programme: B.Com.
Level 5.5, Semester- VI
Course Code: DSC(F)-XII
Taxation Major Paper – XII
Customs –II
(Introduced from June 2026)

Instructions:-

- 1) Question No. 1 and 2 are compulsory
- 2) Solve any 3 problems from question no. 3 to 6

Time: 90 Minutes

Total Marks:40

Q.1	Multiple Choice Questions (8 questions)	08 Marks
Q.2	Short Notes (Any two out of Four)	08 Marks
Q.3	Practical Problem	08 Marks
Q.4	Practical Problem	08 Marks
Q.5	Practical Problem	08 Marks
Q.6	Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B.Com. III
Level 5.5 Semester VI
Course Code: DSC(F) Elective- I
Taxation Major Elective Paper II
(Taxation –II)
(Introduced from June 2026)

Course Outcome- After completing the course, the students will be able to

- 1) Calculate the income from Business
- 2) Calculate the income from Profession
- 3) Understand concept of GST
- 4) Understand the registration procedure under GST

4 Credits	Total 100 Marks (Semester end Examination 80 Marks and Internal Evaluation 20 marks)	Total 60 Hours
Units	Course Contents	Hours
I	INCOME FROM BUSINESS-Definition of ‘Business’ – Procedure for computation of Income from Business–Rules –problems on computation of Income from Business.	15
II	INCOME FROM PROFESSION-Definition of Profession: Rules– procedure – problems on computation of Income from Profession.	15
III	Basics of GST: Meaning of Indirect tax, Goods and Services Tax Introduction, meaning, Background and implementation of GST in India, constitutional provisions of G.S.T, Features and basic elements. Important terms and Definition regarding Goods, Services, Capital Goods. Structure and Classification of GST	15
IV	Registration of under G.S.T.: Person liable for registration, Person not liable for registration. Procedure for registration, cancellation of registration revocation of registration.	15

Reference Book-

1. Ahuja, G., & Gupta, R -Systematic approach to income tax: Including GST and other business taxes. Wolters Kluwer. (Covers direct and indirect taxes comprehensively, including concepts of capital gains, income from other sources, and GST basics.)
2. Singhania, V. K., & Singhania, M. -Direct taxes law & practice: Including GST.
Taxmann Publications Pvt. Ltd. (Explains income tax provisions like capital gains and income from other sources, and includes an introduction to GST concepts and computation.)
3. Datey, V. S. -Indirect taxes law and practice: Including GST. Taxmann Publications Pvt. Ltd. (A detailed book focusing on indirect taxation, with an emphasis on GST framework, computation, and compliance.)
4. Mehrotra, H. C., & Goyal, S. P. -Income tax law and accounts: Including GST. Sahitya Bhawan Publications. (Provides a thorough understanding of income tax concepts such as capital gains, along with GST basics and computational aspects.)
5. Parameswaran, R. - Indirect taxation: Including GST concepts. Cengage Learning. (A focused book on indirect taxation and GST, covering topics like the conceptual framework, credit computation, and GST network.)

Shivaji University, Kolhapur
Programme: B.Com. III
Level 5.5 Semester VI
Course Code: DSC(F) Elective- I
Taxation Major Elective Paper II
(Taxation –II)
(Introduced from June 2026)

Instructions :

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of Simple Calculator is Allowed

Time: 3 Hours

Total Marks: 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Practical Problem	8 Marks
B)	Short Answer Question	8 Marks

Shivaji University, Kolhapur

Programme: B. Com.

Level 5.5 Semester-VI

Course Code: Major (DSC) X

(Modern Banking and Technology - II)

(Introduced from June 2026)

Course Outcomes - After the successful completion of this course students will be able to:

1. Understand Fin tech Technology
2. Student will able to Digital banking process
3. Learners know the electronic fund transfer system
4. to know future trends in banking system

Credits- 4

Total Marks- 100

Semester end examination 80

Internal evaluation-20

Unit No.	Course Content	Credit	No. of Hours
Unit-I	Fin-Tech and Innovations 1.1 Financial Technology - Meaning & concept 1.2 Need and Importance of Fin-Tech in Modern Banking 1.3 Challenges & Future Opportunities for Fin-Tech in India 1.4 Role of Start-ups in Financial Services	1	15
Unit-II	Digital Banking Channels 2.1 Mobile Apps, Net Banking, Kiosk Banking 2.2. Video KYC, e-KYC, Aadhaar Enabled Payment System (AEPS) 2.3. Digital On boarding and Paperless Banking 2.4 Omni-Channel Banking Experience	1	15

Unit-III	Electronic Fund Transfer Systems 3.1FPS, CHIPS – Global Payment Mechanisms 3.2. Cross Border Payments-Channels 3.3. Cross Border Payments- Compliance 3.4. Card-Not-Present (CNP) Transactions & Online Card Payments	1	15
Unit-IV	Future Trends in Banking Technology	1	15
	4.1Central Bank Digital Currency (CBDC) – Digital Rupee 4.2Open Banking & API Banking 4.3. Cloud Banking & Big Data Analytics 4.4 Future Challenges & Opportunities in Digital Finance		

References:

1. Arner, Douglas W., Barberis, Janos & Buckley, Ross (2017) FinTech and RegTech: Impact on Financial Sector, Cambridge University Press.
2. Schueffel, Patrick (2016) The Definition and Landscape of FinTech, Institute of Finance, Fribourg.
3. Chishti, Susanne & Barberis, Janos (2018) The FINTECH Book, Wiley Publications.
4. Kumar, Ramesh (2019) Digital Banking: Concepts and Applications, Himalaya Publishing House.
5. Mishra, Arvind & Singh, Harish (2021) Financial Technology and Digital Innovations, Sage Publications.
6. Basel Committee on Banking Supervision (2020) Sound Practices on Deep Learning, AI and Cloud in Banking, BIS Publication.
7. Reserve Bank of India (2023) Report on Trends & Progress in Digital Payments, RBI Publication.
8. Kumar, Satish (2020) Cyber Security for Financial Services, Taylor & Francis.
9. Green, Edward (2019) Blockchain, Digital Currency & the Future of Banking, Routledge.
10. World Bank (2022) Digital Financial Services: Global Payment Systems & Compliance, World Bank Group.

- 11.डॉ. आर. के. पाटील (2022) फिनटेक : संकल्पनाआणिव्यवहार, नूतनप्रकाशन, मुंबई.
12. डॉ. भालचंद्रतांबे (2021) डिजिटलबँकिंग : नवीनतंत्रज्ञान, प्रतिष्ठानप्रकाशन, मुंबई.
- 13.डॉ. संजयमोरे (2022) सायबरसिक्युरिटीवडिजिटलफसवणूक, यशदाप्रकाशन, पुणे.
14. महाराष्ट्रसायबरसेल (2022) सायबरगुन्हेप्रतिबंधवजागरूकतामॅन्युअल, राज्यसरकारीप्रकाशन.

Shivaji University Kolhapur

B.Com.-IIISemester-V(Level5.5)

Course Code: DSC Banking XI

(Risk Management in Banking–XI) (Introduced from June 2026)

Course Outcomes: After the completion of this course,

1. Students will acquaint with the Risk measurement and management of risk.
- 2: Students will develop tools for risk management in banks.
3. Students will be able to understand Forward contract and valuation of futures contract.
- 4: Students will get to know the risk management rating system and framework

Credits- 4

Total Marks- 100

Semester end examination 80

Internal evaluation-20

Unit	Content	Credit	No. of Hours
Unit I	Measurement and Management of Risk 1.1 Risk measurement at corporate level: Economic capital 1.2 RAROC.-Introduction-Meaning Of Economic Capital-Probability Of Default-Using Risk Adjusted Performance 1.3 Business Decisions- Measuring Credit Risk-Measuring Market Risk 1.4 Measuring Operational Risk	1	15
Unit II	Tools for Risk Management in Banks 2.1 Derivatives – Bull Spreads – Neutral and Volatile Strategies – Delta Neutral Strategies 2.2 SWAPS – Credit Derivatives – Credit Ratings 2.3 Regulatory & Supervisory Framework for Risk Management – Basel II & Basel III 2.4 Role of clearing corporation of India Ltd (CCIL)	1	15
Unit III	Forward and Futures 3.1 Forwards: Definition, features and pay-off profile of Forward contract and Limitations 3.2 Valuation of forward contracts: Forward Contracts to manage Interest rate risk and exchange rate risk. 3.3 Futures: Definition, clearing house- margin requirements- marking to the market, Basis and convergence of future price to spot price 3.4 Valuation of Futures contract: Differences between forward contracts and futures contracts	1	15

Unit IV	Risk Management Rating System and Framework 4.1 CAMELS Rating System 4.2 Prompt Corrective Action (PCA) Framework 4.3 Risk-Return Tradeoff 4.4 Risk Governance Structure	1	15
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References

1. Dun and Bradstreet, Financial Risk Management, Tata Mc Graw hill
2. John C. Hull Sankarshan Basu, Options, Futures and Other Derivatives, Pearson Education.
3. Paul Hopkins, Kogan Page, Fundamentals of Risk Management, Institute of Risk Management. 4. Robert A Strong: Derivatives – An Introduction, Thomson, 2012
4. David. A. Dubofsky & Thomas. W. Miller, Jr., Derivatives Valuation and Risk Management, Oxford University Press.
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7. Jayanth Rama Varma, Derivatives and Risk Management, TMH.
9. Don M. Chance & Robert Brooks, Derivatives and Risk Management Basics, Indian Edition, Cengage Learning.
8. .Peter Rose and Sylvia Hudgins (July 2024) Bank Management And Financial Services | 8th Edition Paperback, Macgraw hill
9. Bimal Jaiswal () Banking Operation Management Vikas Publishing House
10. 12. IIBF (Indian Institute of Banking and Finance) Advance Bank Management, Macmillan
11. 13. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
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15. Gupta, L.C (1997), Stock Exchange Trading in India; Society for Capital Market Research and Development
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14. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited
15. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.

Shivaji University Kolhapur
Faculty of Commerce & Management

Programme B.Com NEP 2.0

Level 5.5 B.Com.III Semester- VI

Course Code- Major- P.N.XII

Major: Research Methodology

(Introduced from June 2026)

Course Outcome

After Studying this course students will able to

1. Comprehend how to process and represent data.
2. Capable for report writing.

Total credit- 2
40

Semester end Examination-

Total Marks- 50

Internal Evaluation- 10

Unit	Course Content	Credits	No. of Hours
I	Processing and Representation of Data 1.1 Classification of Data- Meaning, Features, Types 1.2 Tabulation of data -Meaning, Types, Parts of Table 1.3 Techniques of Representation of Data - Graphs, Diagrams, Curves 1.4 Analysis of data- Meaning and Need, Interpretation of data- Meaning and Need	01	15
II	Report Writing 2.1. Meaning and steps in report writing 2.2 Precautions in report writing 2.3 Properties of good report writing 2.4 Contents of Report - Primary/ introductory part, Main part, output part (Findings, suggestions and conclusion), Appendix	01	15

References-

1. Goode and Hatt (1981), Methods in Social Research, McGraw Hill International Book Company, New Delhi
2. Kerlinger F. N. (1983), Foundation of Behavioral Research, Surjeet Publication, Delhi

3. Young P. V. (1960), Scientific Social Survey and Research, Asia Publication House, Mumbai
4. Kothari C. R. (1993), Research Methodology- Methods and Techniques, wiley Eastern Ltd, New Delhi
5. Lundbrg G. A. (1960), Social Research, Longmans Green and Company, New Yorkn
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9. Gupta S. P. and gupta M. P. (2005), Business Statistics, Sultan Chand and sons, New Delhi
10. Gupta C. B. (1996), An Introduction to Methods, Vikas Publcation House, New Delhi
11. देशमुखराम (2005), मूलभूतसांखिकी, विद्याप्रकाशन, नागपुर
12. पाटीलजफाआणिपठाणके. जी., ताम्हनकरपी. जे. संतोषबादव (2012), अर्थशास्त्रीयसंशोधनाचीतोंडओळख, कॉटीनेणटलप्रकाशन, पुणे
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Shivaji University, Kolhapur

B.Com. Part-III (NEP 2020)

Semester -VI (Level 5.5)

Major Elective - A

Banking Law & Practice (Paper-II)

Introduced from June 2026

Course Outcomes:

1. Able to explain Regulatory Framework for Banking in India
2. Understand the important laws relating banking sector
3. Able to apply the knowledge of legal provisions for banking business practices
4. Understand different provisions under cyber-Laws.

Credits- 4

Total Marks- 100

Semester end examination 80

Internal evaluation-20

Unit No.	Course Content	Credits	No. of Hours
Unit-I	Regulatory Framework for Banking in India 1.1 RBI Act 1934 : Important Sections, Powers and Recent Provisions 1.2. Banking Regulation Act 1949: Important Sections and Recent Provisions 1.3. Negotiable Instruments Act 1881- Important Provision 1.4. Banking Ombudsman Scheme	1	15 hours
Unit-II	Legal Aspects of Banking Operations 2.1. The Bankers Books Evidence Act–1891, Evidence Act 1872 Section 65A and B 2.2. Payment and Settlement Systems (Amendment) Act, 2015 2.3. The SARFEASI Act -2002, Legal aspects of Debt Recovery Tribunals 2.4. Prevention of Money Laundering Act, 2002 & Bankers Responsibilities	1	15 hours
Unit-III	Important Legal Provisions 3.1. BCSBI Code – Recent Provisions, CRPC Act-1973 Section -91 3.2. The Deposit Insurance and Credit Guarantee Corporation Act – 1961 3.3. Foreign Exchange Management Act, 1999	1	15 hours

	3.4. The Insolvency and Bankruptcy Code, 2016		
Unit-IV	Cyber Laws and Crimes 4.1. Information Technology Act, 2000: Authorities, Powers, Offences & Penalties etc. 4.2. Cyber Crime: Concept, Types of Financial Cyber Crimes and Precautions 4.3. In-charge of Data Centre: Legal Responsibilities regarding data security 4.4. Fraud Management Planning - Implementation of Information Systems	1	15 hours

References :

1. Arora and Kalra (1999), "All India Banking Law Digest, (1995-1999), Delhi Law House
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>
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Shivaji University, Kolhapur
B.Com. Part-III (NEP 2020)
Semester -VI (Level 5.5)
Major Elective - B

Agriculture and Rural Development-II
(Introduced from June 2026)

Course Outcomes: After completion of this course student will be able to;

- 1) Examine the Pre- and Post-Independence period development of Agriculture
- 2) Evaluate the contribution of agriculture sector in the field of rural development.
- 3) Explain the determinants of Rural Development.
- 4) Analyze the role of different Institutional Support for Agro Industries.

Total Mark- 100

Total Credit-4

Semester End Examination- 80

Mark Internal Evaluation - 20 Mark

Unit	Content	Credit	No. Of Hours
Unit 1:	Agricultural Production and Productivity 1.1: Trends in selected crop productivity in India 1.2: Causes for low productivity 1.3: Measures to increase productivity 1.4: Green Revolution: impact on production and productivity	1	15 Hours
Unit 2:	Agribusiness Finance 2.1: Need for Agricultural Finance 2.2: Sources of Agricultural Finance 2.3: Kisan Credit card 2.4: Role of NABARD in Rural Development	1	15 Hours
Unit 3:	Rural Poverty and Employment 3.1: Nature and extent of rural poverty in India 3.2: Causes of rural poverty	1	15 Hours

	3.3: Agricultural and non-agricultural employment 3.4: Rural Unemployment: Types and Causes		
Unit 4:	Rural Development Policies 4.1: Rural Development Institutions- PRIs, SHGs, NGOs 4.2: Poverty alleviation programmes 4.3: Rural employment programmes (MGNREGA) 4.4: Rural housing, drinking water, and sanitation programmes	1	15 Hours
References: 1) HoshiarSingh(1985).RuralDevelopmentinIndia, Jaipur:PrintwellPublishers 2) JournalofRuralDevelopment,NationalInstituteofRuralDevelopment:Hyderabad. 3) KatarSingh(1999).RuralDevelopment-PrinciplespoliciesandManagement.SagePublications: New Delhi. 4) VenkaiahV.,(1987),“ImpactofAgro-BasedIndustriesonRuralEconomy",Himalaya Publishing House, Bombay 5) Bilgrami, S.A.R. (1996): Agricultural Economics, Himalayas Publishing House, Delhi 6) Dantwala, M.L. et al., (1991): Indian Agricultural Development since Independence, Oxford & IBH, New Delhi. 7) Kurukshetra:AjournalofRuralDevelopment,GovernmentofIndia. 8) RuddarDatt& K.P.M. Sundaram – Indian Economy 9) R. D. Sharma & Shashi K. Gupta – Agribusiness Management 10) B.S.Khanna, “RuralDevelopmentin India”,NewDelhi:Deep&DeepPublications,1982. 11) Bhatnagar,“RuralDevelopmentinIndia”,New Delhi: LightandLifePublishers,1978. 12) S.R.Maheswari,“Rural Developmentin India,APublicPolicyApproach”,New Delhi: SagePublications,1985.			

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.5 Semester- VI
 Course Code- Paper No. X
Co-operative Marketing and Finance-II
 (Introduced from June 2026)

Course Outcomes

After studying this course, students will be able to:

1. Understand role of government in management of marketing co-operatives.
2. Understand Recent Trends and Marketing Mix Strategies of co-operatives.
3. Become familiar with Government policies to Strengthen and Diversify co-operative Finance.
4. Understand the Regulation and Management of Cooperative Banks.

Total Mark- 100

Semester End Examination - 80 Mark

Total Credit-4

Internal Emulation- 20 Mark

Unit	Content	Credit	No. of Hours
I	Management of Marketing Co-operatives 1.1 Role of government and apex bodies 1.2 Procurement, grading, storage, processing, and sales management 1.3 Marketing strategies (product, price, promotion, distribution) 1.4 Rural marketing specifics, consumer behavior, segmentation	1	15
II	Recent Trends and Marketing Mix Strategies 2.1 Digital marketing, ONDC, NCDFI, NFDB 2.2 World Largest Grain storage, eNWR- WDRA, Mega Food Parks 2.3 Targeting markets, Marketing mix, 2.4 Value Chain strategies, agri and manufacturing value chain, benefits of value chain management	1	15
III	Strengthening and Diversifying PACS 3.1 Strengthening and Diversifying PACS	1	15
	3.2 Vaidyanathan Committee Report, Business Development Planning 3.3 Common Accounting System, Non-Agriculture Credit Cooperatives 3.4 Multistate Credit Cooperative Society (Buldhana Model)		

IV	Regulation and Supervision of Cooperative Banks 4.1 Role of RBI, NABARD and Registrar of Cooperative Societies 4.2 NPA and NPA Management 4.3 Asset Quality Management, Asset Liability Management, Asset Liability Committee 4.4 Risk Management-Credit Risk, Operational Risk, Interest Risk and Market Risk	1	15
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REFERENCES

1. Bedi R. D. – Theory, history & Practice of Co-operation, Loyal Book Depot Meerut
2. Datta & Sundaram – Indian Economy, S. Chand and Company, New Delhi
3. Dr. C. N. Sontakki – Co-operative Development, Sheth Publication Mumbai
4. Hajela T. N. – Principles, Problems and Practice of Co-operation, Shivalal Agrawal Publication, Agra (Latest Edn.)
5. Mathur B. S. – Co-operation in India, Sahitya Bhavan Agra (Latest Edn.)
6. Mukhi H. R. – Co-operation in India and abroad, R. B. Publication.
7. Dr. Mamoria C. B. & Saksena R. D. – Co-operation in India, Kitab mahal Allahabad.
8. Kamat G. S – Principles, Practice and Management of Co-operation
9. Singh L.P – Co-operative Marketing
10. Sahakar Jagat – Various Issues

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.5 Semester- VI
 Course Code- Paper No. XI
Co-operative Management and Administration -II
 (Introduced from June 2026)

Course Outcome: On successful completion of the course, students will be able to:

- 1 Learn about Cooperative Administration.
- 2 Sketch out administrative set up of cooperative and audit department.
- 3 Analyze the operational efficiency of cooperatives.
- 4 Compare the different system approaches in cooperatives.

Total Mark- 100

Total Credit-4

Semester End Examination - 80 Mark

Internal Emulation- 20 Mark

Unit	Content	Credit	No. of Hours
I	Meaning and Nature of Administration 1.1 Definition and Nature of Cooperative Administration 1.2 Scope of Cooperative Administration 1.3 Main Fields of Cooperative Administration 1.4 Significance of Cooperative Administration	1	15
II	Cooperative Administration 2.1 Concept of Administrative Set up of Cooperative Department 2.2 Legal provisions and administrative powers of the Registrar of Cooperative Societies affecting the cooperatives. 2.3 Functional Registrars: Powers, Duties and Responsibilities. 2.4 Cooperative Audit Set- up: Powers, Duties and responsibilities of a Cooperative Auditor.	1	15
III	Criteria for Judging the Operational Efficiency of Co-operatives 3.1 Indicators of efficiency - Membership coverage, resource mobilization 3.2 Minimization of cost of capital – Maximization of return on investments, Capacity utilization, Inventory management. 3.3 Productivity and profitability 3.4 Management Audit: Social audit. Administrative Audit, Human Resource Audit.	1	15
IV	Systems Approach in Cooperatives 4.1 Meaning – Systems approach to Co-operative management 4.2 Management by Objectives (MBO) – Concept, Meaning, Importance, Characteristics of M.B.O.	1	15

	4.3 Management by objectives in cooperative organizations. 4.4 Decision Making: Concept New approaches to decision making, Decision tree, Contingency analysis		
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References

1. Kamat, G.S. New Dimensions of Cooperative Management, Himalaya Publishing House, New Delhi. 1987.
2. Krishnaswamy, O.R., Cooperative Democracy in Action, Somaiya Publishing House, Mumbai, 1976.
3. Sah, A.K. Professional, Management for the Co-operatives, Vikas Publishing House, New Delhi. 1984.
4. Readings in Cooperative Management and Administration, ICA & ILO.
5. Kulandaisamy V, Text Book of Co-operative Management, Arudra Academy, Coimbatore.
6. Sah. A.K, Professional Management for the cooperatives, Vikas Publishing House, New Delhi.
7. Sinha S.K. & R. Sahaya, Management of Cooperative Enterprises, NCCT, New Delhi.
8. Nakkiran. S. A, Treatise on Co-operative Management, Rainbow Publication, Coimbatore.

Shivaji University Kolhapur
B.Com. III- DSC Cooperation and Rural Development
Major P.N. XII Research Methodology- II

Semester- VI Credits – 2 Marks-50

Semester End Examination: 40 Marks& International Assessment: 10 Marks

Course Outcome

After Studying this course students will able to

1. Comprehend how to process and represent data.
2. Capable for report writing.

Total credit- 2

Semester end Examination-

40

Total Marks- 50

Internal Evaluation- 10

Unit	Course Content	Credits	No. of Hours
I	Processing and Representation of Data 1.1 Classification of Data- Meaning, Features, Types 1.2 Tabulation of data -Meaning, Types, Parts of Table 1.3 Techniques of Representation of Data - Graphs, Diagrams, Curves 1.4 Analysis of data- Meaning and Need, Interpretation of data- Meaning and Need	01	15
II	Report Writing 2.1. Meaning and steps in report writing 2.2 Precautions in report writing 2.3 Properties of good report writing 2.4 Contents of Report - Primary/ introductory part, Main part, output part (Findings, suggestions and conclusion), Appendix	01	15

References-

1. Goode and Hatt (1981), Methods in Social Research, McGraw Hill International Book Company, New Delhi
2. Kerlinger F. N. (1983), Foundation of Behavioral Research, Surjeet Publication, Delhi
3. Young P. V. (1960), Scientific Social Survey and Research, Asia Publication House, Mumbai

4. Kothari C. R. (1993), Research Methodology- Methods and Techniques, wiley Eastern Ltd, New Delhi
5. Lundbrg G. A. (1960), Social Research, Longmans Green and Company, New Yorkn
6. Herekar P. M. (2019), Research Methodology and Project Work, PhadakePrakashan. Kolhapur
7. Takur Devendra (1997), Research Methodology in social nSciences, Deep and Deep Publication, new Delhi
8. Settiz Claire, Jahoda maric and others (1959), Research Methods in Social Research, Dryden, New York
9. Gupta S. P. and gupta M. P. (2005), Business Statistics, Sultan Chand and sons, New Delhi
10. Gupta C. B. (1996), An Introduction to Methods, Vikas Publcation House, New Delhi
11. देशमुखराम (2005), मूलभूतसांखिकी, विद्याप्रकाशन, नागपुर
12. पाटीलजफाआणिपठाणके. जी., ताम्हनकरपी. जे. संतोषबादव (2012), अर्थशास्त्रीयसंशोधनाचीतोंडओळख, कॉटीनेणटलप्रकाशन, पुणे
13. आगलावेप्रदीप (जानेवारी2000) संशोधनपद्धतीशनवतंत्रे, विद्याप्रकाशन, नागपूर
14. भांडारकरपू. ल. (1987), सामाजिकसंशोधनपद्धती, महाराष्ट्रविद्यापीठग्रंथनिर्मितीमंडल, नागपूर

Shivaji University Kolhapur
Faculty of Commerce & management
Programme B.Com NEP 2.0
Level 5.5 B.Com.III Semester- VI
Course Code- Major Elective -A
Agriculture and Rural Co-operatives Paper-II
(Introduced from June 2026)

Course Outcome

After completion of this course,

1. Students will come to know the Agricultural Credit in India.
2. Students will come to know the Agricultural Price and Policy.
3. Students will come to know the Agricultural Co-operatives in India.
4. Students will come to know the Co-operative Organisations in India.

Total credit- 4

Semester end

Examination- 80

Total Marks- 100

Internal Evaluation- 20

Marks

Unit	Course Content	Credits	No. of Hours
I	Agricultural Credit in India 1. Institutional and Non-Institutional Sources of Credit 2. Co-operative Credit and Agriculture 3. Rural Indebtedness - Commercial Banks and Regional Rural Banks 4. NABARD - Role and Performance	01	15
II	Agricultural Price and Policy 1. Agricultural Pricing-Meaning, Problems and Measures 2. New Agricultural Policy 2000, National Policy for farmers 2007 3. Food Security in India 4. Price Policy of CACP	01	15
III	Agricultural Co-operatives in India	01	15

	1. Co-operative Marketing- Types, functions, problems and remedies 2. NAFED- Objectives, Functions and Progress 3. Co-operative Farming - Types, problems and remedies 4. Role of Dairy Cooperatives - National Dairy Development Board.		
IV	Co-operative Organisations in India 1. Consumer Co-operatives Societies 2. Co-operative Marketing Societies 3. Housing Co-operative Societies 4. Leadership in Co-operative Development	01	15

References-

- 1) Agarwal A.N -Indian Economy, New Age International. Publisher, New Delhi.
- 2) Dr. C. N. Sontakki – Co-operative Development, Sheth Publication, Mumbai.
- 3) Dr. Memoria C.B & Saksena R. D – Co-operation in India, Kitab Mahal Allahabad.
- 4) Vasant Desai-Rural Development: Issues and problems, Himalaya Publishing House, Mumbai.
- 5) बी- सहकार-दामजी .एच.फडके प्रकाशन, कोल्हापूर.
- 6) झामरे जी.एन.-भारतीय अर्थव्यवस्था, पिंपळापुरे अँड कंपनी, नागपूर.

Level 5.5, Semester – VI

Major Elective -B

Title of the Paper:-Industrial Economics-II

Course Outcomes:

1. Students will be able to review the present structure of Indian industries.
2. Students will be able to understand India's industrial development policy framework.
3. Students will get an idea about the Indian industries and environment.
4. Students will develop a better understanding of industrial finance and sources

Total credit- 4

Total Marks- 100

Semester end Examination- 80 Marks

Internal Evaluation- 20 Marks

Unit	Course Content	Credits	No. of Hours
I	Indian industrial growth and pattern 1.1 Classification of industries; Indian Industries before independence 1.2 Role of the Public Sector in the industrial Development of India 1.3 Role of the private sector in the industrial development of India 1.4 Public Private Partnership and economic development	1	15
II	Industrial Policy 2.1 Industrial Policy of East India Company 2.2 Industrial Policy of 1948 2.3 Industrial Policy of 1956 2.4 New Industrial Policy 1991	1	15
III	Indian Industrial Environment 3.1 Small Scale Industries in India:- Progress, role and impact	1	15

	3.2 Micro, Small and Medium Enterprises(MSME); Trends, Growth and Pattern 3.3 Balanced Industrial Development; Reasons behind the uneven industrial progress of India- 3.4 Measures for industrial development of Backward Areas		
IV	Industrial Finance 4.1 Introduction and review of industrial finance in India – Pre Economic Reforms 4.2 Components of the funds: Own, External and Other components 4.3 Role of IFCI and IDBI in Industrial finance 4.4 External Flow of Finance; Global Depository Receipts and American Depositary Receipts	1	15

References/Reading List

1	Ahluwalia, I. J. (1985), Industrial Growth in India, Oxford University Press, New Delhi
2	Barthwal, R. R. (1985), Industrial Economics, Wiley Eastern Ltd., New Delhi.
3	Cherunilam, F. (1994), Industrial Economics: Indian Perspective (3rd Edition), Himalaya Publishing House, Mumbai
4	N. Kumar, (2015), Industrial Economics, Lakshmi Narain Agarwal, Agra
5	S.S. M. Desai and NirmalBhelarao, (1996), Industrial Economy of India, Himalaya Publishing House, Mumbai
6	Kuchhal, S. C. (1980), Industrial Economy of India (5th Edition), Chaitanya Publishing House, Allahabad.
7	Hay, D. and D. J. Morris (1979), Industrial Economics: Theory and Evidence, Oxford University Press, New Delhi.

8	Bains, J. S. (1996), Industrial Organization, Cheltenham, U. K
9	Reserve Bank of India, Report on Currency and Finance (Annual).
10	Puri V K & Mishra S. K., Indian Economy: Its Development and Experience, Himalaya Publishing House, Mumbai
11	Singh, A. and A. N. Sadhu (1988), Industrial Economics, Himalaya Publishing House, Bombay.
12	Mookherjee, d. (Ed.) (1997), Indian Industry: Policies and Performance, Oxford
13	Lucas, R. E. B. and F. Papanek (Eds.) (1988), The Indian Economy – Recent Development and Future Prospects, Oxford University Press, New Delhi
14	Smith, D. M. (1971), Industrial Location: An Economic and Geographic Analysis, John Wiley, New York.

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-VI

B. Com. Part -III

Major X Advanced Statistics - IV

(Design of Experiments)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation -20 Marks)

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

1. Understand the basic concepts of experiments and ANOVA principles for comparing multiple groups.
2. Able to conduct, analyze and interpret CRD experiments using ANOVA.
3. Understand the blocking principle and analyze experiments with reduced variability.
4. Gain ability to design and analyze LSD experiments where two sources of variation are controlled.

Unit 1: Basic Concepts of Design of Experiments

(15

Lectures)

- 1.1. Meaning and purpose of experimentation, Basic concepts: Experimental units, treatments, factors, levels, experimental error.
- 1.2 Principles of experimentation: Replication, Randomization, and Local Control,
- 1.3 Analysis of variance (ANOVA) - meaning, assumptions, and sources of variation,
- 1.4 One-way ANOVA model - Computation and Interpretation, Simple Numerical problems

Unit 2: Completely Randomized Design (CRD)

(15

Lectures)

- 1.1 Layout of CRD and randomization procedure: Assumptions and model structure.

- 1.2 Analysis of variance table, F-test, interpretation.
- 1.3 Fixed effect treatment comparison using critical difference (C.D.)
- 1.4 Merits and limitations of CRD, Simple Numerical problems

Unit 3: Randomized Block Design (RBD)

(15

Lectures)

- 3.1 Concept of blocking, layout of RBD: Assumptions and model structure
- 3.2 ANOVA for RBD: computation, interpretation and F-tests
- 3.3 Efficiency comparison of RBD versus CRD, Advantages, limitations and suitability of RBD
- 3.4 Simple Numerical Problems.

Unit 4: Latin Square Design (LSD)

(15 Lectures)

- 4.1 Structure and layout of LSD: Mathematical model and assumptions
- 4.2 ANOVA for LSD including row, column and treatment effects
- 4.3 Comparison of treatment effects using Critical Difference (C. D.)
- 4.4 Efficiency comparison of LSD versus RBD, Simple numerical problems.

Reference Books:

1. Gupta, S.C. and Kapoor, V.K (2019), *Fundamentals of Applied Statistics*, S. Chand & Sons, New Delhi
2. Gun A. M, Gupta M. K., Dasgupta B. (2013), *Fundamental of Statistics, Vol.- II, The World Press Pvt. Ltd. Kolkata.*
3. Montgomery, D.C., *Design and Analysis of Experiments*, 8th Ed. (2013), John Wiley and Sons,
4. Das, M.N. and Giri, N.C.(1983), *Design and Analysis of Experiments*, Wiley Eastern Ltd., New Delhi.
5. Cochran, W.G. & Cox, G.M. *Experimental Designs*, 2nd Ed. (1992), John Wiley & Sons
6. Gupta, V.K., Parsad, R. & Mandal B. N., *Significance of Experimental Designs of in Agricultural Research*, (2015), ICAR, New Delhi.
7. Kothari, C.R., *Research Methodology: Methods and Techniques* (2004), New Age Publishers
8. Breitsohl, H. (2021). *Experimental Designs in Business Research*, Oxford Research Encyclopedia of Business and Management

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-VI

B. Com. Part -III

Major XI Advanced Statistics - V

(Continuous probability distributions II)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation - 20 Marks)

Course Outcomes:

After successfully completing this course, the students will be able to:

- i. Study some standard continuous distribution with real life situations**
- ii. Study Normal distribution with real life situations.**
- iii. Establish the relationships among different distributions.**
- iv Understand the concept of sampling distribution of a statistic.**
- v. Sampling distributions of a statistic: Chi-Square, t and F distributions.**

Unit No. 1: Weibull and Laplace (Double Exponential) distribution:

- 1.1 Weibull distribution with parameters (α, β) : P.d.f. .Mean and variance, coefficient of variation, relation with gamma and exponential distribution. Examples and problems.**
- 1.2 Laplace (Double Exponential) Distribution: P.d.f. with parameters μ and θ , Nature of the probability curve, moment generating function, mean, variance. Laplace distribution as a distribution of the difference of two i.i.d. exponential variates with parameter ' θ '. Examples and problems.**

**Unit No. 2: Beta Distribution of First and Second Kind
(15)**

- 2.1 Beta distribution of first kind with parameters m and n: Mean, mode, variance, symmetric when m = n. Uniform distribution as a particular case when m = n = 1, distribution of $(1-X)$.**

- 2.2 Beta distribution of second kind with parameters m and n : Mean, mode, variance, relation between beta distribution of first kind and second kind.

**Unit No. 3: Normal distribution
(15)**

- 3.1 Normal distribution with parameters μ and σ^2 , Definition of standard normal distribution, properties of normal curve, m.g.f., mean, variance, median, mode, of normal distribution.
- 3.2 Moments, cumulants, measures of skewness and kurtosis of normal distribution

Unit No. 4: Exact Sampling Distributions: (15)

- 4.1 Chi-Square distribution: Definition of Chi-square variate, p.d.f. of Chi-square variate (without proof), mean, variance. Nature of the probability curve.
- 4.2 Student's t-distribution: Definition of Student's t-variate, p.d.f. of t-variate (without proof), mean, variance. Nature of the probability curve. Snedecor's F-distribution: Definition of
- 4.3 F-variate, p.d.f. of F-variate (without proof), mean, variance. Nature of the probability curve. Interrelation between t, F and Chi-square (without proof)

References and Recommended Readings:

1. ParimalMukhopadhyay: An Introduction to the Theory of Probability. World Scientific Publishing.
2. Hogg R. V. and Criag A.T.: Introduction to Mathematical Statistics (Third edition), Macmillan Publishing, New York.
3. Gupta S. C. & Kapoor V.K.: Fundamentals of Mathematical Statistics. Sultan Chand & sons, New Delhi.
4. Goon, A.M., Gupta M.K. and Dasgupta B: Fundamentals of Statistics Vol. I and Vol. II World Press, Calcutta.
5. Mood A.M., Graybill F.A.: Introduction to theory of Statistics. (Chapter II, IV, V, VII) and Boes D.C. Tata, McGraw Hill, New Delhi. (Third Edition)
6. Walpole R.E. & Mayer R.H.: Probability & Statistics. (Chapter 4, 5, 6, 8, 10) Mac Millan Publishing Co. Inc, New York.

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-VI

B. Com. Part -III

Major XII Advanced Statistics - VI

(Testing of hypothesis -II)

To be implemented from June 2026

Theory: 30 hrs. (Credits: 02)

Marks -50(Semester end Examination - 40 Marks, Internal evaluation - 10 Marks)

Course Outcomes: The Students will acquire knowledge of

- i) The Concept and use of time series analysis.
- ii) The meaning, purpose and use of Statistical Quality, Construction and working of control charts for variables and attributes.
- iii) Applying the appropriate small sample tests and large sample tests in various situations.

Unit 1:

1.1 : General procedure of testing of hypothesis Small Sample Tests:

- t- test : Test for means: i) $H_0: \mu = \mu_0$, ii) $H_0: \mu_1 = \mu_2$, (where $\sigma^2 = \sigma_0^2$),
iii) Paired t-test χ^2 - test : Test for population variance $H_0: \sigma^2 = \sigma_0^2$ (Mean Known and unknown)

F – test : Test for equality of two population variances $H_0: \sigma_1^2 = \sigma_2^2$

Unit 2:

2.1 : Large Sample Tests

- a) Tests for means: i) Testing of population mean; $H_0: \mu = \mu_0$
 - ii) Testing equality of population means; $H_0: \mu_1 = \mu_2$
- b) Tests for Proportion: i) Testing of population Proportion; $H_0: P = P_0$

- ii) Testing equality of population Proportion; $H_0: P_1 = P_2$
- c) Test for population correlation by using Fisher's Z- transformation:
 - i) Testing of population correlation; $H_0: \rho = \rho_0$
 - ii) Testing equality of population correlations; $H_0: \rho_1 = \rho_2$
- d) χ^2 – tests for : i) Goodness of fit of given probability distribution and
 - ii) Test for independence of attributes when data is in the form of: m x n contingency table
 - a) 2 x 2 contingency table, Yate's correction for continuity.

Books Recommended:

- 1) Dr. Kore B.G. and Dr. Dixit P.G.: "Statistical Methods-II", Nirali Prakashan, Pune.
- 2) Gupta S. C. & Kapoor V.K.: Fundamentals of Mathematical Statistics. Sultan Chand & sons, New Delhi.

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-VI

B. Com. Part -III

Major Elective - A Advanced Statistics - II

(Industrial Statistics)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation - 20 Marks)

Course Outcomes: After completion of this course, students will be able to: acquire knowledge of

- i. Quality tools used in Quality management.
- ii. Distinguish between process control and product control.
- iii. Single and double sampling plans with their implementation.
- iv. The quality systems.

Unit-1:QualityManagement

(15hrs.)

Meaning and dimensions of quality, magnificent tools of quality: Histogram, Checksheet, Pareto diagram, cause and effect diagram, scatter diagram, control chart, flow chart. Deming's PDCA cycle.

Unit-2:Process Control

(15hrs.)

Meaning and need of Statistical process control (SPC). CUSUM chart, tabular form. Moving average and exponentially weighted moving average charts. Use of these charts for monitoring process mean. Process Capability, Process Capability Indices Cp and Cpk.

Unit-3:ProductControl

(15hrs.)

Meaning and need of Statistical product control. Concept and types of acceptance sampling plans. Concept of AQL, LTPD, Consumer's and producer's risks, AOQ, AOQL, OC, ASN and ATI. Sampling Inspection plans for attribute: Description of single and double sampling plans with determination of above constants.

Unit-4:The quality systems

(15hrs.)

Concept of quality systems. Quality Systems: The ISO 9000, The ISO 9001, Lean and six-sigma methodology. Six Sigma limits. Six sigma participants and hierarchy.

References

1. Cowden D J (1957): Statistical Methods in Quality Control. 1st Edition. Prentice-Hall Inc.
2. Duncan Acheson (1986): Quality Control and Industrial Statistics. 5th Edition. Irvin
3. Mittag and Rinne (1993): Statistical Methods for Quality Assurance. 2nd Edition.
Chapman and Hall Ltd.
4. Montgomerv. D.C (2012): Introduction to Statistical Quality Control. 7th Edition. John
Wiley and Sons
5. Wetherill, G.B. (1977): Sampling Inspection and Quality Control. 2nd Edition. Chapman
and Hall Ltd.

SHIVAJI UNIVERSITY, KOLHAPUR

Programme B. Com.

Level 6 Semester-VI

B. Com. Part -III

Major Elective- B- Advanced Statistics - II

(Introduction to reliability theory)

To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation - 20 Marks)

Course Outcomes: After completing this course, students should be able to:

- i) Understand the Concept of Reliability, Maintainability and Availability.
- ii) Understand the various estimation procedures of reliability function(s).
- iii) Calculate Reliability of series and parallel systems.
- iv) Understand the Concept of aging

Unit 1: Reliability measures

Definition of Components, systems and coherent systems. Reliability functions, hazard rate function, reverse hazard rate function, residual lifetime, inactivity time, mean residual lifetime function, mean inactivity time, reliability bounds, cut and path sets.

Unit 2: Common life time distributions

Common lifetime distributions and their properties (Exponential, Weibull and Gamma), scale model, proportional hazard rate model, proportional reverse

hazard rate model, MTTF, Bathtub failure rate, reliability importance of components.

Unit 3: Estimation of reliability functions

Various methods of reliability estimation (Classical); of some common lifetime distributions, Reliability estimation under complete and various censored samples. Stress-Strength reliability: concepts and its estimation for exponential and Weibull, k-out-of-n (exponential) and its application.

Unit 4: Reliability systems and ageing

Reliability of series/parallel systems: introduction, series systems with identical components. Different types of redundancy. Notions of Ageing: Different ageing classes, ageing properties of common lifetime distributions, closure properties of different ageing classes under formation of coherent structures.

Books Recommended:

- 1) Sinha, S.K. (1986): Reliability and Life testing; Wiley Eastern.
- 2) Barlow, R.E. and Proschan F. (1981): Statistical Theory of Reliability and Life Testing; Holt, Rinehart and Winston.
- 3) Lawless, J.F. (2011): Statistical Models and Methods for Life Time Data, 2nd edition; John Wiley.
- 4) Bain L.J. and Max Engelhardt (1991): Statistical Analysis of Reliability and Life Testing Models; Marcel Dekker.

Shivaji University, Kolhapur Programme:
B. Com. Level 5.5, Semester-VI
Course Code: DSC (A) Accountancy Minor Paper IV –
Corporate Accounting Paper-IV
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able–

- To understand the accounting concept and principles of Insurance Companies
- To know the Computation of Insurance Claim under Loss of Stock
- To get the knowledge about Computation of Insurance Claim under Consequential Loss Policy
- To understand the process of Final Accounts of Insurance Companies

4 Credit	Total 100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No. and Title	Course Content	Hours
Unit I Insurance Companies Account-I	Introduction to Business of Insurance Companies – Meaning, nature and types of insurance business, Fire Insurance – meaning, nature and principles of fire insurance, risks covered under fire insurance, types of policies under fire insurance	10
Unit II Insurance Companies Account-II	Computation of Insurance Claim under fire insurance policy for loss of stock and assets and properties	20
Unit III Insurance Companies Account-III	Computation of Insurance Claim under fire consequential loss policy	15
Unit IV Insurance Companies Account-IV	Final Accounts of General Insurance Companies Regulatory framework and the preparation of specific financial statements, set by IRDAI (Insurance Regulatory and Development Authority of India)	15

Note: Semester end University Examination–80 Marks and Internal Evaluation 20 Marks

References:

- **Corporate Accounting / Nigamiy Lekhankan** – *Dr. S. K. Singh* — SBPD Publications
- **Specialized Accounting** – *Dr. S. K. Singh* — SBPD Publications
- **Taxmann's Illustrative Guide to Accounting for Insurance Contracts** – *T. P. Ghosh* — Taxmann
- **Advanced Accounts / Corporate Accounting** – *M. C. Shukla, T. S. Grewal, M. P. Gupta & B. M. Agarwal* — S. Chand Publishing

- **Advanced Accountancy (Volume-II)** – *S. N. Maheshwari & S. K. Maheshwari* — Vikas Publishing House
- **Advanced Accountancy** – *R. L. Gupta & M. Radhaswamy* — S. Chand & Sons.
- **Advanced Accountancy** – *S. P. Jain & K. L. Narang* — Kalyani Publishers

Nature of Question Paper

Shivaji University, Kolhapur Programme:

B. Com. Level 5.5, Semester-VI

**Course Code: DSC (A) Accountancy Major Paper No.X / Minor Paper IV –
Corporate Accounting Paper-IV**

(Introduced from June 2026 as per NEP 2.0)

Instructions:

1. Question No.1 and 2 are compulsory
2. Solve any 3 Questions from Question No 3 to Question No.6.
3. Use of simple calculator is allowed.

Question No.1(A)	Choose the appropriate alternative from the alternatives given below and rewrite the statement.	10 Marks
(B)	State the following statements are True or False.	6 Marks
Question No.2	Write Short Notes (Any Four out of Six)	16 Marks
Question No.3	Practical Problem	16 Marks
Question No.4	Practical Problem	16 Marks
Question No.5	Practical Problem	16 Marks
Question No.6(A)	Short Answer Question	8 Marks
(B)	Practical Problem	8 Marks

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy (NEP) 2020
B. Com-III SEMESTER – VI
Business Administration
Minor-IV: Logistics and Supply Chain Management
Credits: 4
Marks: Semester End:80 Internal Assessment:20 Total Marks: 100
Introduced from June 2026

Course Outcomes (COs):

After studying this course, students will be able to...

1. **Understand** the fundamental concepts, scope, and importance of logistics and supply chain management in a globalized economy.
2. **Explain** in detail the logistics functions, supply chain components, inventory, warehousing, and distribution systems.
3. **Apply** supply chain strategies and logistics techniques in procurement, transportation, and vendor management.
4. **Demonstrate** analytical and decision-making skills for improving supply chain performance and sustainability.

Unit No.	Contents	No. of Hours
1	Introduction to Logistics and Supply Chain Management Definition and Objectives of Logistics and SCM, Evolution and Importance of SCM, Differences between Logistics and Supply Chain, Key Components of SCM, Global Supply Chains and E-logistics, Logistics and Competitive Advantage	15
2	Logistics Management Transportation Management: Modes and Selection, Warehousing and Storage Systems, Packaging and Material Handling, Inventory Control: EOQ, JIT, ABC Analysis, Distribution and Delivery Management, Logistics Outsourcing and 3PL/4PL	15
3	Supply Chain Planning and Coordination Demand Forecasting and Planning, Procurement and Supplier Management, Order Processing and Fulfillment, Supply Chain Network Design, Customer Relationship Management in SCM, Coordination and Integration in SCM	15
4	Contemporary Issues in Logistics and SCM Green Supply Chain and Sustainability, Risk Management in Supply Chain, Technology in SCM: ERP, RFID, GPS, Blockchain, Performance Metrics and KPIs, Challenges and Trends in Indian & Global SCM, Case Studies in Logistics & SCM	15

Reference Books

1. Martin Christopher "**Logistics and Supply Chain Management**" *Publisher: Pearson Education*
2. Sunil Chopra, Peter Meindl "**Supply Chain Management: Strategy, Planning, and Operation**, *Publisher: Pearson*
3. Alan Harrison and Remko van Hoek, "**Logistics Management and Strategy**" *Publisher: Pearson*
4. Michael H. Hugos, "**Essentials of Supply Chain Management**, *Publisher: Wiley*
5. Gianpaolo Ghiani, "**Introduction to Logistics Systems Planning and Control** *Publisher: Wiley*
6. प्रा.देशमुख .जी .बी . "लॉजिस्टिक व पुरवठा साखळी व्यवस्थापन" चैतन्य प्रकाशन, नाशिक
7. प्रा.पाटील .के .व्ही . "आधुनिक लॉजिस्टिक व्यवस्थापन" श्री विद्या प्रकाशन, कोल्हापूर
8. डॉ.गायकवाड .डी .ए . "पुरवठा साखळी व्यवस्थापन – संकल्पना व तंत्रज्ञान उत्तम प्रकाशन, पुणे

SHIVAJI UNIVERSITY, KOLHAPUR
Faculty of Commerce and Management
Syllabus as per National Education Policy. 2020 (NEP 2.0)
B.Com. Part III, Semester VI
Business Studies –Minor Paper- IV
Commercial Law
Credits: 4
Introduced from June 2026

Course Outcomes After studying this course, students will be able to... 1. Apply the legal framework governing the formation, management, and regulation of companies in India. 2. Explain the role of SEBI in regulating securities markets and protecting the interests of investors and analyse anti-competitive practices and the role of the Competition Commission of India in promoting fair competition. 3. Understand the legal recognition of electronic transactions and the regulation of cyber activities in India 4. Analyse the provisions of the Negotiable Instruments Act and get acquainted with basics of GST.		
Unit No.	Content	No. of Hours
Unit I	The Companies Act, 2013 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
Unit II	Security Exchange Board of India Act-1992, and Competition Act-2002 A) Security Exchange Board of India Act-1992- Security Exchange Board of India Act-1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities B) Competition Act-2002 – Objectives, Powers and duties of Competition commission. Functions of competition commission.	15
Unit III	Business Transactions and Cyber Laws 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 Introduction to Information technology Act, 2000	15
Unit IV	Negotiable Instrument (Amendment) Act-2015	15

	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 Introduction to GST : Taxable event, Destination principle, Taxable Person, Concepts of CGST, SGST, IGST, Input Tax Credit	
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Books Recommended:

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 Saha
- 10) GST-Law and Procedure by Anananday Mishra - Taxman Journals Recommended

Recommended links for Online Learning

<https://www.indiacode.nic.in/handle/123456789/2114?utm>
<https://www.mca.gov.in/Ministry/pdf/CompaniesAct2013.pdf?utm>
<https://www.sebi.gov.in/acts/act15ac.html?utm>
<https://cci.gov.in/uploads/filemanager/catalog/competitionact2012.pdf?utm>
<https://www.legalbites.in/library-competition-law?utm>
<https://www.lawjournals.org/assets/archives/2017/vol3issue3/3-3-29-194.pdf?utm>
<https://repository.nls.ac.in/cgi/viewcontent.cgi?article=1019&context=ijclp&utm>
https://onlinecourses.swayam2.ac.in/cec20_hs18/preview?utm
<https://ir.vidyasagar.ac.in/jspui/bitstream/123456789/957/2/7%20E-COMMERCE%20AND%20INFORMATION%20TECHNOLOGY%20ACT%202000.pdf?utm>
<https://www.indiacode.nic.in/bitstream/123456789/2189/1/a1881-26.pdf?utm>
<https://www.legalbites.in/negotiable-instruments/negotiable-instruments-notes-case-laws-study-material-1200921?utm>

Journals recommended

National Law School Business Law Review (NLSBLR)
 NOLEGEIN Journal of Corporate and Business Laws
 IUP Law Review
 International Research Journal of Commerce and Law

SHIVAJI UNIVERSITY, KOLHAPUR Nature of Question Paper B.Com. Part III, Semester VI Title of Paper- Business Studies-Paper- DSC-XI Commercial Laws Marks-80 Duration: 3 hours	
Instructions: 1. Question number 1, 2 and 3 are compulsory 2. Attempt any two questions from question number 4 to 6 3. Use of Calculator is allowed	
Q.1 a. Choose the appropriate alternative	10
b. True or false	6
Q. 2. Short Notes (any 3 out of 4)	16
Q. 3. Long answer question	16
Q. 4. Long answer question	16
Q. 5. Long answer question	16
Q. 6. a. Short answer question	8
b. Short answer question	8

Shivaji University Kolhapur
Faculty of Commerce & management
DSC- Major- Business Economics
Programme B.Com NEP 2.0
Level 5.5 B.Com.III Semester- VI
Course Code- Minor- IV
Indian Economy -II
(Introduced from June 2026)

Course Outcome

After Studying this course students will able to

1. Understand the Basic features and importance of Indian agriculture
2. Understand the Industrialization, role of Small-Scale industries and industrial policy
3. To know the nature, importance & various types of Service sector
4. To know the new economic reforms and its impact of economic reforms on Indian economy

Total credit- 4

Total Marks- 100

Semester end Examination- 80 Marks
Marks

Internal Evaluation- 20

Unit	Course Content	Credits	No. of Hours
I	Indian Agriculture 1.1 Salient Features of Indian Agriculture, - Importance of Indian Agriculture 1.2 Agricultural Marketing - Problems & Measures 1.3 Farmers Indebtedness & Suicides- Causes & Measures 1.4 Agriculture Distress - Causes & Measures	01	15
II	Industrial Sector in India	01	15

	2.1 Need or Importance of Industrialization 2.2 Small Scale & Cottage Industries- Role, Problem & Remedies 2.3 Industrial Sickness - Causes & Remedies 2.4 Industrial Policy - 1991		
III	Service Sector in India 3.1 Nature, Structure & Importance of Service Sector 3.2 Significance of Banks & Financial Institutions 3.3 Importance of IT, Transport & Communication 3.4 Tourism- Importance Problems & Measures	01	15
IV	Economic Reforms 4.1 New Economic Reforms Background, Nature & Need 4.2 Liberalization - Concept & Impact on Indian Economy 4.3 Privatization- Concept & Impact on Indian Economy 4.4 Globalization- Concept & Impact on Indian Economy	01	15

References-

- 1) Nitin Singhania (2025): Indian Economy, McGrawHill. New Delhi
- 2) Ramesh Singh (2025): Indian Economy, McGrawHill. New Delhi
- 3) Vivek Singh (2025): Indian Economy, S. Chand Academy, New Delhi
- 4) H.L. Ahuja (2016) Development Economics, S. Chand Academy, New Delhi
- 5) Krishnamurthy Subraminaian (2025) India@100, Rupa Publication India Private Ltd, New Delhi
- 6) Amitava Ghosh, (2020) Gig Economy, Repro Books Limited, Mumbai

- 7) J.V.K.Puri, S.K. Mishra, Bharat Garg, (2025):Indian Economy, Himalaya Publishing House New Delhi
- 8) India Year Book(2025) Publication Division Government of India
- 9) M.L.Jhingan,(2016) International Economics, Vrinda Publication New Delhi
- 10) Gaurav Nayyar(2024), The Service Sector in India's Development, Cambridge University Press
- 11) Dr. Mukund Sharma(2025)Banking & Financial Services, Himalaya Publishing House New Delhi
- 12) Dr. Francis cherunilam(2024)Two Decades of LPG, Himalaya Publishing House New Delhi
- 13)Abhisek Kumar &IpseetaSatpathy(2020) Economic growth in India: Global & Domestic Challenges,IBP Books Pvt.Ltd, New Delhi

Nature of Question Paper

Marks- 80

Time- 3 Hours

Question no	Nature	Marks
1	a) MCQ- 6 Questions with four alternatives- 12 Marks b) Match the Following- Two columns - Four pairs - 4 Marks c) Two Statement (Answering true or False- 4 Marks	20
2	Write Short Notes (Any four out of Six)	20
3	Answer the Following (Any four out of six)	20
4	Answer the Following (Any Two out of Four)	20

Internal Assessment - 20 Marks

Semester- V- Field Work/Project Work

Semester- VI- Field Work/Project Work/Seminar

Marks- 40

Time- 1 & Half Hours

Question no	Nature	Marks
1	a) MCQ- 3 Questions with four alternatives- 6 Marks b) Match the Following- 2 Marks c) Statement (Answering true or False- 2 Marks	10
2	Write Short Notes (Any four out of six)	20
3	Answer the Following (Any one out of two)	10

Internal Assessment - 10 Marks

Semester- V- Field Work/Project Work

Semester- VI- Field Work/Project Work/Seminar

Shivaji University, Kolhapur Programme: B. Com.
Level 5.5, Semester- VI
Course Code: DSC (E)- Minor IV Cost Accounting Minor Paper IV
(Techniques of Costing – Part- II)
(Introduced from June 2026 as per NEP 2.0)

Course Outcomes: After completing the course, the students will be able to –

1. Understand the concept of Budgetary Control and to know its methods.
2. Attain adequate knowledge of functional budgets.
3. Understand the concept of Standard Costing.
4. Attain in-depth knowledge of Variance Analysis.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 hours
Unit No.	Course Contents	Hours
Unit I Budgetary Control	Meaning, Need, Objectives of Budgetary Control, Difference between Budget, Budgeting, Budgetary Control, Process of Budgetary Control, Requirements of Good Budgetary Control, Advantages and Limitations of Budgetary control, Types of Budget- Fixed Budget, Flexible budget.	15
Unit II Functional Budget	1. Sales Budget 2. Production Budget 3. Purchase Budget 4. Material Budget 5. Labour Budget 6. Overhead Budget 7. Cash Budget 8. Master Budget (Note – Budget 1 to 7 theory and problems and on budget no. 8 Theory only)	15
Unit III Standard Costing and Variance Analysis	Meaning, Standard Cost, Standard Costing, Variance and Variance analysis, Importance of Variance Analysis, Pricing theories to the establishment of standard cost, Types of Standard – Current, Basic, Normal, Ideal, Expected or attainable, Variance analysis, Material and Labor variances.	15
Unit IV Variance Analysis –	Overhead Analysis (Fixed and Variable), Sales variance.	15

References

1. Jain, A., Cost and management audit. Himalaya Publishing House.
2. Kulkarni, M., & Mahajan, S., Management audit. Nirali Prakashan.

3. Saxena, V. K., & Vashist, C. D., Cost audit and management audit. Sultan Chand.
4. Leonard., The management audit. Prentice Hall.
5. Ramanathan, A. R., Cost audit and management audit. Tata McGraw-Hill.
6. Srinivasan Anand, G., Guide to cost accounting records and cost audit. Taxman.

Nature of Question Paper

Shivaji University, Kolhapur Programme: B. Com.

Level 5.5, Semester- VI

Course Code: DSC (E)- Minor IV Cost Accounting Minor Paper IV

(Techniques of Costing – Part- II)

(Introduced from June 2026 as per NEP 2.0)

Instructions –

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed.

Time – 3 hours

Total Marks – 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks. and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	06 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 Marks
Question 3.	Practical Problem	16 Marks
Question 4.	Practical Problem	16 Marks
Question 5.	Practical Problem	16 Marks
Question 6. A)	Short Answer Question	08 Marks
B)	Short Practical Problem	08 Marks

Shivaji University, Kolhapur
Programme: B. Com.
Level 5.5, Semester- VI
 Course code: DSC(F) Minor-IV
Taxation Minor Paper – IV
 (Goods and Service Tax (GST))
 (Introduced from June 2026)

Course Outcomes: After completing the course, the students will be able to -

1. Understand the concept of composition levy.
2. Explain the concept of Input tax credit.
3. Explain different returns to be filed under GST
4. Understand procedure of payment of GST.

4 Credit	100 marks (Semester end examination 80 and internal evaluation 20)	Total 60 Hours
Unit No	Course Content	Hours
I	Composition Levy-Person eligible to opt composition, intimation for composition option. Condition and restriction for composition Rate of tax of the composition levy and the rules regarding Return, Practical, Problems, relating to composition levy	15
II	Input Tax credit: Meaning and definition Eligibility and conditions for taking input tax credit appointment of credit and blocked credits. Calculation of Net liability under GST	15
III	Return : furnishing the details of outward and inward supplies, Furnishing return under section 39 other returns and statement procedure of filling return under G.S.T., default furnishing return Notice ,penalty	15
IV	Payment of tax :: Electronic cash & credit ledger , electronic liability register, Interest on delayed payment of tax , transfer of input tax credit	15

Note - Semester end University Examination - 80 Marks and Internal Evaluation 20 Marks.

References:

1. Sury M.M.:Goods and Service Tax in India.
2. Datey, V.S.: GST Ready Reckoner, Taxmann, New Delhi.
3. Takkar, Vishal: GST for the Layman, TV 18 Broad cast Ltd.
4. The Institute of Chartered Accountants of India, Study Material for CA Inter/ Final Journals.
5. Singhania, V.K.: Students' Guide to Income Tax, Taxmann Publication, New Delhi.

Nature of Question Paper
Shivaji University, Kolhapur
Programme: B. Com.
Level 5.5, Semester- VI
Course code: DSC(F) Minor-IV
Taxation Minor Paper – IV
(Goods and Service Tax (GST))
(Introduced from June 2026)

Instructions:

1. Question No. 1 and 2 are compulsory.
2. Attempt any 3 questions from question no. 3 to 6.
3. Use of simple calculator is allowed

Time: 3 hours

Total Marks: 80

Question 1. A)	Choose correct alternative from the alternatives given below under each question to fill in the blanks and rewrite the sentence	10 Marks
B)	State the following statements are True or False.	6 Marks
Question 2.	Write Short Notes (any 4 out of 6)	16 marks
Question 3.	Long Answer Question	16 marks
Question 4.	Long Answer Question	16 marks
Question 5.	Long Answer Question	16 marks
Question 6. A)	Short Practical Problem	8 Marks
B)	Short Practical Problem	8 Marks

Shivaji University, Kolhapur

B. Com.-III Semester-VI (Level 5.5)

Course Code: DSC Banking Minor- IV
(Banking and Financial Management - IV)

(Introduced from June 2026)

Course Outcomes: After the completion of this course,

1. Students will develop a thorough understanding of the important elements of bank management.
2. Students will get acquainted with various functional and operational areas banking.
3. Students will get to know the financial management in banks and the relevant aspects.

Students will learn the management of working capital in banks.

Marks : 100

Credits : 4

Semester End Examination- 80 Mark

Internal Evaluation- 20 Mark

Unit	Content	Credit	No. of Hours
I	Balance Sheet Management I 1.1.Components of Assets and Liabilities in Bank's Balance Sheet 1.2.Meaning and Significance of Asset Liability Management 1.3.Purpose and Objectives of Asset Liability Management 1.4.Asset Classification and Provisioning Norms	1	15
II	Balance Sheet Management II 2.1 Capital Adequacy – Basel Norms; Capital Adequacy Norms for banks in India, It's calculation 2.2 Liquidity Management: Meaning, measurement and management 2.3 Interest Rate Risk Management Sources of Interest Rate Risk; Measurement and management of Interest Rate Risk; 2.4 RAROC and Profit Planning	1	15
III	Financial Management I 3.1 The Fundamental Principles of Finance 3.2 Sources of Finance and Financial Strategies 3.3 Capital Structure – meaning and Factors Influencing Decision on Capital Structuring 3.4 Cost of Capital – meaning and determinants	1	15

IV	Financial Management II 4.1 Working Capital Management – meaning and components 4.2 Capital Investment Decisions/Term Loans 4.3 Financial Mathematics - Calculation of Interest - Simple, Compound, Fixed, Floating, Front-end and Back-end Interest Rates 4.4 Ratio Analysis	1	15
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References: -

1. Peter Rose and Sylvia Hudgins (July 2024) Bank Management And Financial Services | 8th Edition Paperback, Macgraw hill
2. Bimal Jaiswal() Banking Operation Management Vikas Publishing House
3. IIBF (Indian Institute of Banking and Finance) Advance Bank Management , Macmillan
4. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
5. BhasinNitin(2010), Financial Institutions and Financial Markets in India:Functioningand Reforms. New Century Publications, New Delhi
6. Berg Braam van den (2015), Understanding Financial Markets & Instruments, Academyof Financial Market, <https://eagletraders.com/books/afm/afm4.php>
7. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in associationwith The Chartered Institute of Bankers, England.
8. Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Researchand Development
9. Sethi Jyotsna and Bhatia Nishwan (2003), Elements of Banking and Insurance, PrenticeHall of India,New Delhi
10. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, NationalStock Exchange of India Limited
11. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The ChallengesAhead, Response Books, New Delhi.
12. Vasant Desai, "Bank and Institutional Management", Himalaya Publishing House.
13. Dr. P. K. Srivastava, "Banking Theory and Practices", Himalaya Publishing House
14. GordenNatrajan “Banking Theory law and practices” Himalaya publishing
15. Sujatra Bhattacharyya (2017) Indian Financial System, Oxford University Press
16. PathakBharati (2018) Indian Financial System, Pearson Education
17. Frederic S. Mishkin, Stanley Eakins (2017) Financial Markets and Institutions, PearsonEducation
18. Anil Varma&PramodRao (2007) Globalization: Indian Financial Sector Reforms, Prabhat Prakashan
19. Durgadas Roy (2009) Financial Intermediation In Economic Development: The Indian Perspective, Rajat Publications

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

Nature of Question Paper

Marks- 80

Time- 3 Hours

Question no	Nature	Marks
1	a) MCQ- 6 Questions with four alternatives- 12 Marks b) Match the Following- Two columns - Four pairs - 4 Marks c) Two Statement(Answering true or False- 4 Marks	20
2	Write Short Notes Any four out of Six	20
3	Answer the Following Any four out of six	20
4	Answer the Following Any Two out of Four	20

Internal Assessment - 20 Marks

Semester- V- Field Work/Project Work

Semester- VI- Field Work/Project Work/Seminar

Marks- 40

Time- 1 & Half Hours

Question no	Nature	Marks
1	a) MCQ- 3 Questions with four alternatives- 6 Marks b) Match the Following- 2 Marks c) Statement(Answering true or False- 2 Marks	10
2	Write Short Notes (Any four out of six)	20
3	Answer the Following (Any one out of two)	10

Internal Assessment - 10 Marks

Semester- V- Field Work/Project Work

Semester- VI- Field Work/Project Work/Seminar

Shivaji University Kolhapur
Faculty of Commerce & management
Programme B.Com NEP 2.0
Level 5.5 B.Com.III Semester- VI
Course Code- Minor-IV

Agriculture and Rural Development-II

Course Outcomes: After completion of this course student will be able to;

- 1) Examine the Pre and Post-Independence period development of Agriculture
- 2) Evaluate the contribution of agriculture sector in the field of rural development.
- 3) Explain the determinants of Rural Development.
- 4) Analyze the role of different Institutional Support for Agro Industries.

Total Mark- 100

Total Credit-4

Semester End Examination- 80

Mark Internal Evaluation - 20 Mark

Unit	Content	Credit	No. Of Hours
Unit 1:	Agricultural Production and Productivity 1.1: Trends in selected crop productivity in India 1.2: Causes for low productivity 1.3: Measures to increase productivity 1.4: Green Revolution: impact on production and productivity	1	15 Hours
Unit 2:	Agribusiness Finance 2.1: Need for Agricultural Finance 2.2: Sources of Agricultural Finance 2.3: Kisan Credit card 2.4: Role of NABARD in Rural Development	1	15 Hours
Unit 3:	Rural Poverty and Employment 3.1: Nature and extent of rural poverty in India 3.2: Causes of rural poverty 3.3: Agricultural and non-agricultural employment	1	15 Hours

	3.4: Rural Unemployment: Types and Causes		
Unit 4:	Rural Development Policies 4.1: Rural Development Institutions- PRIs, SHGs, NGOs 4.2: Poverty alleviation programmes 4.3: Rural employment programmes (MGNREGA) 4.4: Rural housing, drinking water, and sanitation programmes	1	15 Hours

References:

- 1) HoshiarSingh(1985).RuralDevelopmentinIndia, Jaipur:PrintwellPublishers
- 2) JournalofRuralDevelopment,NationalInstituteofRuralDevelopment:Hyderabad.
- 3) KatarSingh(1999).RuralDevelopment-
PrinciplespoliciesandManagement.SagePublications: New Delhi.
- 4) VenkaiahV.,(1987),“ImpactofAgro-
BasedIndustriesonRuralEconomy",Himalaya Publishing House, Bombay
- 5) Bilgrami, S.A.R. (1996): Agricultural Economics, Himalayas Publishing House, Delhi
- 6) Dantwala, M.L. et al., (1991): Indian Agricultural Development since Independence, Oxford & IBH, New Delhi.
- 7) Kurukshetra:AjournalofRuralDevelopment,GovernmentofIndia.
- 8) RuddarDatt& K.P.M. Sundaram – Indian Economy
- 9) R. D. Sharma & Shashi K. Gupta – Agribusiness Management
- 10) B.S.Khanna, “RuralDevelopmentin India”,NewDelhi:Deep&DeepPublications,1982.
- 11) Bhatnagar,“RuralDevelopmentinIndia”,New Delhi: LightandLifePublishers,1978.
- 12) S.R.Maheswari,“Rural Developmentin India,APublicPolicyApproach”,New Delhi:
SagePublications,1985.

Nature of Question Paper

Marks- 80

Time- 3 Hours

Question no	Nature	Marks
1	a) MCQ- 6 Questions with four alternatives- 12 Marks b) Match the Following- Two columns - Four pairs - 4 Marks c) Two Statement(Answering true or False- 4 Marks	20
2	Write Short Notes (Any four out of Six)	20
3	Answer the Following (Any four out of six)	20
4	Answer the Following (Any Two out of Four)	20

Internal Assessment - 20 Marks

Semester- V- Field Work/Project Work

Semester- VI- Field Work/Project Work/Seminar

Marks- 40

Time- 1 & Half Hours

Question no	Nature	Marks
1	a) MCQ- 3 Questions with four alternatives- 6 Marks b) Match the Following- 2 Marks c) Statement(Answering true or False- 2 Marks	10
2	Write Short Notes (Any four out of six)	20
3	Answer the Following (Any one out of two)	10

Internal Assessment - 10 Marks

Semester- V- Field Work/Project Work

Semester- VI- Field Work/Project Work/Seminar

SHIVAJI UNIVERSITY, KOLHAPUR
Programme B. Com.
Level 6 Semester-VI
B. Com. Part -III
Minor IV Business Statistics - IV
(Elementary Probability Theory)
To be implemented from June 2026

Theory: 60 hrs. (Credits: 04)

Marks -100(Semester end Examination - 80 Marks, Internal evaluation - 20 Marks)

Course Outcomes: Students will be able to;

- i) distinguish between random and non-random experiments
- ii) use the basic probability rules, including additive and multiplicative laws
- iii) verify pairwise independence and mutual independence of events.
- iv) compute conditional probability and posterior probability of events.

CONTENTS

Unit - 1

(15 hrs.)

Sample space, Events and Power set:

Concepts of experiments and random experiments. Definitions: Sample space, Discrete sample space (finite and countably infinite).

Events: Elementary event, Compound event. Algebra of events (Union, Intersection, Complementation). Definitions of mutually exclusive events, Exhaustive events, Impossible events, Certain event.

Power set $|P(\Omega)$ (sample space consisting at most 3 sample points). Symbolic representation of given events and description of events in symbolic form.

Illustrative examples on above concepts.

Unit – 2

(15 hrs.)

Probability :

A priori (classical) definition of probability of an event. Illustrative examples, including simple examples of computation of probability of the events based on permutations and combinations.

Probability in terms of odd ratio with illustrative examples.

Axiomatic definition of probability. Results on probability:

i) $P(\Phi) = 0$, ii) $P(A^c) = 1 - P(A)$, iii) If $A \subseteq B$ then $P(A) \leq P(B)$, iv) $0 \leq P(A) \leq 1$

v) Addition Theorem for two events: $P(A \cup B) = P(A) + P(B) - P(A \cap B)$

vi) $0 \leq P(A \cap B) \leq \min\{P(A), P(B)\}$ vii) $\max\{P(A), P(B)\} \leq P(A \cup B) \leq P(A) + P(B)$

Illustrative examples on above results.

Unit - 3

(15 hrs.)

Conditional Probability and Independence:

Definition of conditional probability of an event.

Results on probability:

i) Multiplication theorem for two events: $P(A \cap B) = P(A) \times P(B/A) = P(B) \times P(A/B)$.

ii) If $A \subseteq B$ then $P(A/B) = P(A)/P(B)$, iii) If $B \subseteq A$ then $P(A/B) = 1$.

Illustrative examples on conditional probability.

Concept of independence of two events.

Result that if A and B are independent then, i) A and B^c are independent, ii) A^c and B are independent, iii) A^c and B^c are independent.

Pairwise and Mutual independence for three events.

Illustrative examples on independence of events.

Unit - 4

(15 hrs.)

Baye's theorem:

Partition of sample space. Total Probability Theorem. Baye's theorem. Illustrative examples on above concepts.

Books Recommended:

1. Gupta S. C. & Kapoor V.K.: Fundamentals of Mathematical Statistics. Sultan Chand & sons, New Delhi.
2. Goon, A.M., Gupta M.K. and Dasgupta B: Fundamentals of Statistics Vol. I and Vol. II World Press, Calcutta.
3. Hogg R. V. and Criag A.T.: Introduction to Mathematical Statistics (Third edition), Macmillan Publishing, New York.
4. Mood A.M., Graybill F.A.: Introduction to theory of Statistics. Boes D.C. Tata, McGraw Hill, New Delhi. (Third Edition)
5. Parimal Mukhopadhyaya: An Introduction to the Theory of Probability. World Scientific Publishing.
6. Walpole R.E. & Mayer R.H.: Probability & Statistics, MacMillan Publishing Co. Inc, New York.
7. Chougule, P.S. et. al.: Textbook on Business Statistics Paper II for B. Com. II (Sem IV) , NiraliPrakashan (2023).

Shivaji University Kolhapur
Syllabus in accordance with NEP- 2020
Introduced from Academic Year 2026-2027
B.Com. Part –III, Semester VI
On the Job Training (OJT)

Course Outcomes

1. Expose the students to the real- life situation
2. Develop an ability of critical thinking
3. Make able to analyse problems in an organisation and suggest remedial actions
4. Gain working knowledge of the job/profession to get insights of the business

Marks- 100

Credit - 4

Guidelines for the Internship / On Job Training

General Guidelines

1. On the Job Training (OJT) is to be completed by the student at any commercial organisation, NGO and not for profit organisation. For this purpose, the organisations may include office of Chartered Accountant, Cost and Management Accountant, Company Secretary, Management Consultant, Government or Semi-Government organisation, cooperative society, bank, local authority, schools, colleges and other higher educational institutions, trusts etc (The list is for reference only; not exhaustive; other similar organisations can be considered for OJT)
2. OJT is to be completed by the student individually under the guidance of mentor (teacher) from the college as well as, guide/mentor from the organisation where he/she is doing internship/apprenticeship.
3. All recognized U.G. Teachers teaching the major course to B. Com. Programme and teachers teaching to M. Com Programme, whether they are appointed on CHB or Temporary or Contributory or Visiting or Full Time, are eligible to work as mentor or guide of the trainee.
4. The head of the department has right to distribute students among the teachers teaching the major course, considering the total number of students and number of teachers and taking into account the convenience. However, it should not result in increase in the total workload. In all, it will be considered for 8 practical per week per division and for 4 credits for the semester. The remuneration or salary will be shared in the ratio of number students allotted.
5. The Internal Mentors / guides should approve the unit or units from the syllabus and

organisation/s, provide continuous guidance to the students individually considering the nature of their training either by engaging classroom lecture or on-field visit and at the end check the report carefully. They should maintain the record of the students.

6. Total duration of OJT shall be of 120 hours. The college has flexibility to allow the students to complete the Internship/Apprenticeship at any time during the semester and at the convenient time of a day. But the report of OJT has to be submitted before commencement of semester end examination.

7. The students registered on distance mode and who are already working/employed also have to submit the OJT report. However, they can complete OJT in the same organisation where they are working/employed. Those students who are registered on distance mode, but not working/employed anywhere, have to complete OJT as per the guidelines given to the regular students.

Guidelines for preparation of Report

1. OJT Report shall be based on the actual work experience and a copy of it has to be submitted to the college before commencement of semester end examination.
2. The OJT Report should be in **English language in the case of Accountancy as a Major Course** and in the case of other major courses, it could be either in English or Marathi.
3. The report shall be of around 40 to 50 typed pages. Use font Times New Roman size 12, line spacing 1.5 and normal margin
4. The OJT Report shall consist of the following:

A) Preliminary Pages

a) Title page should cover the following:

- a. Name of the intern (student)
- b. Name of the internal guide and external guide/mentor
- c. Name of the college / Institution
- d. Organisation where internship is completed
- e. Duration in which internship was completed

b) Declaration of the student

c) Certificate of Internal Guide

d) Certificate from the External Mentor on the letterhead of the organisation with seal

B) The main text of the report should consist of:

- a. Writeup on unit or units and sub-units covered from syllabus in the OJT (Relevance to curriculum)

- b. Profile of the organisation
- c. Details of work done during the internship
- d. Responsibilities handled during the internship
- e. Key learning/takeaways/ skills acquired during the internship
- f. Problems faced during the internship
- g. Drawbacks / Loopholes / Deficiencies identified in the working system of the organisation. Solutions provided to the organisation
- h. Any significant contribution
- i. Conclusion

C) Annexure -

- a) Attendance sheet (day-wise) signed by industry/organisation guide.
- b) Geo-tagged photos
- c) Photocopies of any documents that you want to show

Guidelines for Evaluation

There shall be evaluation of a maximum of 100 marks on the following criterion and shall be done by internal guide/mentor

Evaluation of On Job Training

Sr. No.	Criterion for Evaluation	Basis of Evaluation	Maximum Marks
1	Attendance and Engagement	a) Attendance Sheet signed by External Mentor. b) Notes of observation, data and information collected etc. (enclosed in Annexure of the Report)	20
2	Relevance of Internship / Apprenticeship with curriculum	Writeup on unit or units and sub-units covered from syllabus	10
3	Responsibilities handled during Internship/Apprenticeship	Part of the report where 'Details of Work Done' and 'Responsibilities Handled' are discussed.	25
4	Skills acquired during Internship/Apprenticeship	Part of the report where 'Key Learning / Skills Acquired' discussed.	25
5	Contribution of Intern/Apprentice to the organisation	Part of the report where 'Problems faced during and Significant Contribution/solution provided' discussed	20
		Total	100