

# B Com Accounts

## First Year

Level	Semester	Major		Minor	OE	VSE, SEC	AEC, VAC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr./ Sem.	Degree/ Cum. Credits
		Mandatory	Electives							
4.5	I	Account-I [Financial Accounting I] (4)	-		OE- I (4) Economics /Mathematics/ Marathi /Hindi / Education I	VSC I - (2) Computerized Accounting I	AEC-I (2) Business Communication I	CC I (2) NSS/ NCC/ YOGA/ Sports/ Cultural	22	UG Certificate 40-44
		Account-II [Accounting for Mangers I] (2)				SEC-I (2) Managerial Skills/ Marketing Skills/ Insurance Skills/ English for Comp. Exam I	VEC-I (2) Democracy and Good Governance Indian Constitution			
			IKS (2) Ancient Indian Accounting and Auditing Practices							
		6	-		4	4	6	2	22	
	II	Account-III [Financial Accounting II] (4)	-	Management (2) (Management Principles and Functions)	OE- II (4) Economics / Mathematics/ Marathi /Hindi / Education II	VSC I - (2) Computerized Accounting II	AEC-II (2) Business Communication II	CC II (2) NSS /NCC/ YOGA/ Sports/ Cultural	22	
		Account- IV [Accounting for Mangers II] (2)				SEC-I (2) Managerial Skills/ Marketing Skills/ Insurance Skills / English for Comp. Exam II	VEC-II (2) Environmental Sci.			
		6	-	2	4	4	4	2	22	
		12	-	2	8	8	10	4	44	
			-							

## Second Year

5	III	Account-V [Corporate Accounting I] (4)  Account VI (4) [Entrepreneurial Finance I]	-	Statistics for Bus. Management I (4)	OE-III (2) Economics / Rural Development / Baking & Finance II	VSC 2 Money and Financial System / Fundamentals of Entrepreneurship	AEC-III (2) Business Communication III	FP 2 Field Project on Accountancy  CC I (2) NSS/NCC/YOGA/ Sports/ Cultural	22	UG Diploma 80-88
		8	-	4	2	2	2	4	22	
	IV	Account-VII [Corporate Accounting II] (4)	-	Statistics for Bus. Management II (4)	OE-IV (2) Economics / Rural Development / Baking & Finance II	SEC (2) Money and Financial System/ Entrepreneurship Skills	AEC-IV (2) Communication & Soft Skills II	FP 2 Community Engagement Program / Project	22	
Account VIII (4) [Entrepreneurial Finance II]							CC 2 NSS/NCC/YOGA/ Sports/ Cultural			
		8	-	4	2	2	2	4	22	
		16	-	8	4	4	4	8	44	
		28		10	12	12	14	12	88	

### Third Year

5.5	V	Account-IX [Advanced Accountancy I] (4)	Elective-I (4) Costing / Auditing/ Industrial Accounting / Coop. Dev. I	MMP (4) Introduction to HRM (2)		VSC (2) Practical on Taxation		FP/ CEP (2) Field Project on Accountancy	22	UG Degree 120-132
		Account-X [Business and Industrial Law I] (4)								
		8	4	6		2		2	22	
	VI	Account-XI [Advanced Accountancy II] (4)	Elective-I (4) Costing / Auditing/ Industrial Accounting/ Coop. Dev. II	MMP (4)				OJT (4) On job training on Accountancy	22	
		Account-XII [Business and Industrial Law II] (4)								
Account- XIII [Taxation] (2)										
		10	4	4				4	22	
		18	8	10		2		6	44	
		46	8	20	12	14	14	18	132	

**B Com Honors**

6	VII	<b>Account XIV (4) Income Tax</b>  Account XV (4) Analysis of Financial Statements <b>Account XVI (4) Cost Account I</b>	<b>Elective-III (4) Manegerial Eco. I / Management Concepts</b>	<b>RM (4)</b>					<b>20</b>	<b>UG Degree With Honours 160-176</b>
			<b>12</b>	<b>4</b>	4	-	-	-		
	VIII	<b>Account XVII (4) [Financial Management]</b>	<b>Elective-IV (4) Manegerial Eco. II / OB</b>					OJT (4)	<b>20</b>	
		<b>Account XVIII (4) [Management Accounting]</b>								
<b>Account XIX (4) Company Audit</b>										
		<b>12</b>	<b>4</b>					<b>4</b>	<b>20</b>	
		<b>24</b>	<b>8</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>40</b>	
<b>Cum. Credit</b>		<b>70</b>	<b>16</b>	<b>24</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>22</b>	<b>172</b>	

## B Com with Research

6	VII	Account XIV (4) Income Tax	Elective-III (4) Manegerial Eco. I / Management Concepts	RM (4)				RP (4)	22	UG Degree With Research 160-176
		Account XV (4) Analysis of Financial Statements								
		Account XVI (2) Cost Account I								
		10	4	4	-	-	-	4	22	
	VIII	Account XVII (4) Financial Accounting	Elective-IV (4) Elective- IV (4) Manegerial Eco. II / OB					RP (8)	22	
		Account XVIII (4) Management Accounting								
		Account XIX (2) Coompany Audit								
		10	4	-	-	-	-	8	22	
		16	8	8	-	-	-	12	44	
		72	16	32	12	10	16	18	176	

# B Com Business Administration

Credit Distribution Structure of B. Com. for Three and Four Years

As per NEP 2020 to be implemented from the Academic Year 2023-24 Onwards

Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FP, CEP, CC, RP	Cum. Cr./ Sem.	Degree/ Cum. Credits
		Mandatory	Electives							
4.5	I	<b>Business Administration-I</b> [Management Principles and Applications-I] (4)	-	-	OE- I (4) Economics /Mathematics/ Marathi /Hindi / Education I	<b>VSC-I (2)</b> <b>Computerized Accounting-I</b>	<b>AEC-I (2)</b> <b>Business Communication P – I</b>	CC (2) NCC/ NSS/ Cultural/ Sports/Yoga	22	UG Certificate
		<b>Business Administration -II</b> [Accounting for Managers-I] (2)				<b>SEC I (2)</b> <b>Managerial Skills /</b> <b>Marketing Skills/</b> <b>Insurance Skills/ English</b> <b>for Comp. Exam I</b>	<b>VEC-I (2)</b> <b>Democracy, Good</b> <b>Governance &amp;</b> <b>Constitution of</b> <b>India</b> <b>IKS (2) Ancient</b> <b>Indian</b> <b>Management</b>			40-44
		<b>6</b>	-	-	<b>4</b>	<b>4</b>	<b>6</b>	<b>2</b>		
	II	<b>Business Administration-III</b> [Management Principles and Applications-II] (4)	-	<b>Financial Accounting-I (2)</b>	OE- II (4) Economics /Mathematics/ Marathi /Hindi / Education II	<b>VSC-II (2)</b> <b>Computerized Accounting-II</b>	<b>AEC-II (2)</b> <b>Business Communication P – II</b>	CC (2) NCC / NSS / Cultural / Yoga / Sports	22	
		<b>Business Administration -IV</b> [Accounting for Managers-II] (2)				<b>SEC-II (2)</b> <b>Managerial Skills/</b> <b>Marketing Skills/</b> <b>Insurance Skills/ English</b> <b>for Comp. Exam II</b>	<b>VEC- II (2)</b> <b>Environmental Science</b>			
		<b>6</b>	-	<b>2</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>2</b>		
		<b>12</b>	-	<b>2</b>	<b>8</b>	<b>8</b>	<b>10</b>	<b>4</b>		

5.0	III	Business Administration -V (4) [Human Resource Management]	-	Corporate Accounting-I (4)	OE-III (2) Business Statistics-I	VSC-III (2) Money and Financial System-I/ Business Statistics-II (Data Analysis Skills)	AEC-III (2) Business Communication -III	FP (2) Field Project on Management	22	UG Diploma 80-88
		8	-	4	2	2	2	4		
			-							
	IV	Business Administration -VII (4) [Marketing Management-II]	-	Corporate Accounting-II (4)	OE-IV (2) Statistics P-II	SEC-III (2) Money and Financial System- II/ Business Statistics-IV (MS- Excel)	AEC-IV (2) Communication and Soft Skills P-II	CEP (2) Community Engagement Project/ Programme	22	
		Business Administration VIII (4) [Fundamentals of Entrepreneurship- II]						CC (2) NCC / NSS / Cultural / Yoga / Sports		
		8	-	4	2	2	2	4		
		16	-	8	4	4	4	8		
5.5	V	Business Administration- IX(4) [Modern Management Practices -I]	Elective-I (4) Industrial Management-I	Advanced Accountancy -I (4)		VSC IV (2) Cooperative Development		FP (2) Field Project on Management	22	UG Degree 120-132
		Business Administration -X (4) [Business and Industrial Law- I]		Advanced Accountancy -II (2)						
		8	4	6		2		2		

	VI	<b>Business Administration-XI (4) [Modern Management Practices-II]</b>  <b>Business Administration -XII (4) [Business and Industrial Law- II]</b>  <b>Business Administration - XIII (2) [Taxation-II]</b>	<b>Elective-II (4) Industrial Management-II</b>	<b>Advanced Accountancy -III (2)</b>  <b>Advanced Accountancy -IV(2)</b>				<b>OJT (4) On Job Training in Management</b>	22	
		10	4	4				4		
		18	8	10		2		6		
		46	8	20	12	14	14	18	132	
6.0	VII	<b>Business AdministrationXIV (4) [Modern Management Concepts-I]</b>  <b>Business AdministrationXV (4) [Production and Operation Management]</b> <b>Business AdministrationXVI (4) (Corporate Governance and Bus. Ethics-I)</b> <b>Business AdministrationXVI I -2 International Business- I</b>	<b>Elective-III (4) Business Management/ Managerial Economics</b>	RM (4)					22	<b>UG Degree With Honors 160-176</b>
		14	4	4	-	-	-			



	VIII	<b>Business Administration XVIII (4) [Modern Management Concepts-I]</b> <b>Business Administration XIX (4) (Corporate Governance and Bus. Ethics-II)</b> <b>Business Administration XX (4) Production and Operation Management]</b> <b>Business AdministrationXXI (2)International Business-II</b>	<b>Elective-IV(4) Organizational Behavior / International Business</b>					<b>OJT (4) On Job Training in Management</b>	<b>22</b>	
		<b>14</b>	<b>4</b>					<b>4</b>		
		<b>28</b>	<b>8</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>44</b>	
	<b>Cum. Credit</b>	<b>74</b>	<b>16</b>	<b>24</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>22</b>	<b>176</b>	
6.0	VII	<b>Business Administration XIV (4)</b> <b>Business Administration XV (4)</b> <b>Business Administration XVI (2)</b>	<b>Elective-III (4)Management Accounting</b>	RM (4)				RP (4) Research Project related to Major	<b>22</b>	<b>UG Degree With Research 160-176</b>
		<b>10</b>	<b>4</b>	4	-	-	-	4		
	VIII	<b>Business Administration XVII (4)</b> <b>Accountancy XVIII (4)</b> <b>Business Admin. XIX (2)</b>	<b>Elective-IV(4) Business Finance</b>					<b>RP (8) RP as related to Accountancy</b>	<b>22</b>	
		<b>10</b>	<b>4</b>	-	-	-	-	8		
		<b>20</b>	<b>8</b>	4	-	-	-	12	<b>44</b>	
		<b>66</b>	<b>16</b>	<b>24</b>	<b>12</b>	<b>14</b>	<b>14</b>	<b>30</b>	<b>176</b>	

Sr. No.	Broad Category of the Course	Minimum Credit Requirement		DRK B. Com. Credits		
		3 Years UG	4 Years UG	3 Years UG	4 Years UG with Honors	4 Years UG Research
1	Major	60	80			
2	Minor	18-20	32			
3	OE	10-12	9			
4	VSC- 8-10SEC (VSEC)- 6	14-16	8			
5	AEC (8) , VEC (4), IKS (2)	14	9			
6	OJT (8), FP (4-6), CEP (4-6), CC (8), RP (12)	4-8	22			
<b>Total</b>		<b>120</b>	<b>160</b>			

Sr. No.	Broad Category of the Course	Minimum Credit Requirement		DRK B. Com. Credits		
		3 Years UG	4 Years UG	3 Years UG	4 Years UG with Honors	4 Years UG Research
1	Major	60	80			
2	Minor Stream	24	32			
3	Multidisciplinary (OE)	9	9			
4	Ability Enhancement Courses (AEC)	8	8			
5	Skill Enhancement Courses (SEC)	9	9			
6	Value Added Courses (VAC)	6-8	6-8			
7	Summer Internship	2-4	2-4			
8	Research Project/ Dissertations	-	12			
<b>Total</b>		<b>120</b>	<b>160</b>			



Rayat Shikshan Sanstha's

## Sadguru Gadage Maharaj College, Karad

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<b>Name of the Program: B.Com. Part-I</b>		<b>Semester – I</b>	
<b>Name of the Course (Subject): Account Paper –I [Financial Accounting I]</b>			<b>Course Code: MJ 1</b>
<b>Semester End Exam (SEE) 80 Marks</b>	<b>Continuous Comprehensive Evaluation (CCE) 20 Marks</b>	<b>Total Marks 100</b>	<b>Credit Assigned - 04 Workload – 4 Hrs Per Week</b>

**Introduced from June 2023**

### Course Objectives:

1. To impart basic accounting knowledge as applicable to business.
2. To study the amalgamation of partnership firm.
3. To study the accounting of consignment account.
4. To understand how the accounting concepts are applied to the professions of medical practitioners and other professionals.

<b>Unit No</b>	<b>Name &amp; Contents of Units</b>	<b>No. of Hours</b>
<b>1</b>	<b>Basics of Accounting</b> Accounting – Meaning, Definitions, Scope & Importance, Accounting Cycle, Accounting Concepts and Conventions, Accounting Process, Accounting Standards -Need & Procedure	15
<b>2</b>	<b>Amalgamation of partnership firm</b>	15
<b>3</b>	<b>Consignment Account-</b> Important Terms and Accounting in the books of Consigner and Consignee.	15
<b>4</b>	<b>Account of Professionals-</b> Preparation of Receipt and Expenditure Account and Balance Sheet of Medical Practitioners and Professional Accountants.	15

### References:

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



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<b>Name of the Programme: B.Com. Part-I</b>		<b>Semester – II</b>	
<b>Name of the Course (Subject): Account Paper III (Financial Accounting – II)</b>			<b>Course Code: MJ 3</b>
<b>Semester End Exam (SEE) 80 Marks</b>	<b>Continuous Comprehensive Evaluation (CCE) 20 Marks</b>	<b>Total Marks 100</b>	<b>Credit Assigned - 04 Workload – 4 Hrs Per Week</b>

**Introduced from June 2023**

### Course Objectives:

1. To study the how to convert your record in double entry system.
2. To study the conversion of partnership firm into limited company and their accounts.
3. To study the accounting of branch.
4. To understand the basic concepts of accounting and GST.

<b>Unit No</b>	<b>Name &amp; Contents of Units</b>	<b>No. of Lectures</b>	<b>Teaching Method</b>
<b>1</b>	<b>Single Entry System-</b> Conversion Method only	15	1. Lecture 2. PPT 3. Videos
<b>2</b>	<b>Conversion of Partnership Firm into Limited Company-</b> Accounting in the books of partnership firm only.	15	1. Lecture 2. PPT 3. Videos
<b>3</b>	<b>Branch Accounts-</b> Dependent Branch-Preparation of Branch Account and Branch Trading and Profit and Loss Account.	15	1. Lecture 2. PPT 3. Videos
<b>4</b>	<b>Goods and Services Tax (GST)</b> Concept and Applicability and Journal Entries	15	1. Lecture 2. PPT 3. Videos 4. Practical Work

### References:

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

**Rayat Shikshan Sanstha's**  
**Sadguru Gadage Maharaj College,**  
**Karad Evaluation Pattern: 80+20 =**  
**100 Marks Semester End Exam (SEE):**  
**80 Marks**

Continuous Comprehensive Evaluation (CCE): 20  
Marks

**Nature of Question Paper for B.Com. Part-I Sem. – I and II**

**Subject:** - Account Paper-I and III [Financial Accounting]

**Instructions:** - 1- Que.no.1 and Que.no.2 are compulsory.

2- Attempt any Two questions from Que. no. 3 to Que. No.5

**Total Marks- 80**

Q.No.1)	Short note (Any Four out of Six)	20 Marks
Q.No.2)	Common Data Problem	20 Marks
Q.No.3)	a. Practical Problem	10 Marks
	b. Practical Problem	10 Marks
		20 Marks
Q.No.4)	a. Practical Problem	10 Marks
	b. Practical Problem	10 Marks
		20 Marks
Q.No.5)	a. Practical Problem	10 Marks
	b. Practical Problem	10 Marks
		20 Marks

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**Continuous Comprehensive Evaluation (CCE): 20 Marks**

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**Syllabus in Accordance with NEP-2020  
With effect from Academic Year 2023-24**

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

**MAJOR COURSE – ACCOUNT PAPER- II (Accounting for Managers I)**

<b>Name of the Programme: B. Com.</b>		<b>Semester: I</b>	
<b>Name of the Course/ Subject: Account Paper- II (Accounting for Managers)</b>			<b>Course Code: MJ2</b>
<b>Semester End Examination (SEE): 40 Marks</b>	<b>Continuous Internal Evaluation (CIE):10 Marks</b>	<b>Total Marks: 50</b>	<b>Credit Assigned: 2</b>
Introduced from June 2023			
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>To impart the knowledge of basic fundamental accounting concepts, objectives, roles and functions.</li> <li>To acquaint the students about preparation of final accounts of sole traders.</li> </ul> <b>Course Outcomes:</b> After completing the course, students will be able- CO1: To understand and apply accounting concepts. CO2: To prepare different types of ledgers. CO3: To prepare financial statements of sole traders.			
<b>Unit No.</b>	<b>Name and Contents of Units</b>		<b>Number of Hours</b>
<b>Unit I</b>	<b>Introduction to Basic Accounting:</b> Introduction, Meaning and Definition, Concepts and Conventions of Accounting, Golden Rules of Accounting, Journal Entries, Ledger Accounts, Trial Balance.		15
<b>Unit II</b>	<b>Final Accounts of Sole Trader.</b> Preparation of Final Accounts of sole Traders with basic adjustments.		15

**References:**

1. J.K. Aggarwal, R.K. Aggarwal, M.L. Sharma (2016) Accounting for Managerial Decisions– *Ramesh Book Depot, Jaipur.*
2. R. Kishore (2020) Advance Management Accounting–*Taxman allied Services Pvt. Ltd.*

3. M.Y. Khan, P.K. Jain (2018) Management Accounting–*Tata McGraw Hill*
4. Horngren, Sundem, Stratton (2015) Introduction to Management Accounting-
5. S.N. Mittal (2021) Pearson Education Accounting & Financial Management – *Shree Mahavir Book Depot, Nai Sarak, New Delhi.*

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With effect from Academic Year 2023-24**

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

**MAJOR COURSE – ACCOUNT PAPER- IV (Accounting for Managers II)**

<b>Name of the Programme: B. Com.</b>		<b>Semester: I</b>	
<b>Name of the Course/ Subject: Account Paper- II (Accounting for Managers I)</b>			<b>Course Code: MJ4</b>
<b>Semester End Examination (SEE): 40 Marks</b>	<b>Continuous Internal Evaluation (CIE):10 Marks</b>	<b>Total Marks: 50</b>	<b>Credit Assigned: 2</b>
Introduced from June 2023			
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>To impart the knowledge of basic fundamental accounting concepts, objectives, roles and functions.</li> <li>To acquaint the students about preparation of final accounts of sole traders.</li> </ul> <b>Course Outcomes:</b> After completing the course, students will be able- CO1: To understand and apply accounting concepts. CO2: To prepare different types of ledgers. CO3: To prepare financial statements of sole traders.			
<b>Unit No.</b>	<b>Name and Contents of Units</b>		<b>Number of Hours</b>
<b>Unit I</b>	Meaning and Definition of Partnership Meaning of partnership, Features or Characteristics of Partnership, Nature of Partnership firm, Partners, Firm and Firm Name, Provisions for Indian Partnership Act. Accounting Procedure of Partnership Firm.		15
<b>Unit II</b>	Preparation of Final Accounts of Partnership firm.		15

**References:**

1. J.K. Aggarwal, R.K. Aggarwal, M.L. Sharma (2016) Accounting for Managerial Decisions– *Ramesh Book Depot, Jaipur.*
2. R. Kishore (2020) Advance Management Accounting–*Taxman allied Services Pvt. Ltd.*
3. M.Y. Khan, P.K. Jain (2018) Management Accounting–*Tata McGraw Hill*
4. Horngren, Sundem, Stratton (2015) Introduction to Management Accounting–
5. S.N. Mittal (2021) Pearson Education Accounting & Financial Management – *Shree Mahavir Book Depot, Nai Sarak, New Delhi.*



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**B. Com.–I Semester –I**  
**Evaluation Pattern from June 2023**  
**Semester End Examination (SEE) - 40**  
**Continuous Internal Assessment (CIE) – 10**

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**Examination Pattern for Semester End Examination**

**Nature of Question Paper**

**Total Marks – 40**

**Duration – 2 Hours**

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**Instructions:**

1. Question No. 1 compulsory.
2. Attempt any 2 questions out of Question No.2 to 5.
3. Figures to the right indicate marks.

Q.1 Short Answer Questions (Any Two Out of Three)	10 Marks
Q.2 Practical Problem	10 Marks
Q.3 Practical Problem	10 Marks
Q.4 Practical Problem	10 Marks
Q.5 Write Short Notes (Any Two Out of Three)	10 Marks

▪ **Continuous Internal Evaluation - Total 10 Marks**

Home Assignments / Role Play/ Oral/ Quiz/ Seminar/ Case Studies/ Group Discussion

▪ **Criteria for Passing:**

- 1) Students should pass separately in Semester End Examination (SEE) and Continuous Internal Evaluation (CIE)
- 2) Semester End Examination (SEE): 16 Marks Out of 40
- 3) Continuous Internal Evaluation (CIE)- 4 Marks Out of 10
- 4) Minimum 20 Marks Out of 50.



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<b>Name of the Program : B.Com I (Business Administration)</b>		<b>Semester – I</b>	
<b>Name of the Course (Subject):</b> Management Principles and Applications Paper -I			<b>Course Code : MJ 1</b>
<b>Semester End Exam (SEE)</b> <b>80 Marks</b>	<b>Continuous Comprehensive Evaluation (CCE): 20</b>	<b>Total Marks:</b> <b>100</b>	<b>Credit Assigned - 04</b> <b>Workload – 4 Hrs Per Week</b>
<b>Introduced from June 2023</b>			
<b>Course Objectives:</b> 1) To acquaint with the basic principles and functions of business and professional management. 2) To familiarize with the contributions of different management thinkers. 3) To develop the Planning and Decision making skills and abilities. 4) To familiarize the concept of organization.			
<b>UnitNo</b>	<b>Name &amp; Contents of Units</b>	<b>No .of Lectures.</b>	
<b>1</b>	<b>Unit 1: Business and Management</b> <b>1.1 Business-</b> 1.1.1 Meaning, Definition 1.1.2 Scope of Business <b>1.2 Management-</b> 1.2.1 Meaning, Definition, Characteristics 1.2.2 Functions 1.2.3 Functional Areas. 1.2.4 Importance Management <b>1.3 Traditional Management and Professional Management</b> 1.3.1 Meaning, Definition, Characteristics 1.3.2 Need of Professional Management	15	
<b>2</b>	<b>Unit 2 : Contribution Towards Development of Management Theory</b> <b>2.1 F. W. Taylor-</b> Taylor's Scientific Management (Principles and Techniques). <b>2.2 Henry Fayol-</b> Fayol's 14 Principles of Management. <b>2.3 George Elton Mayo-</b> Mayo's Hawthorn Experiment and its findings	15	
<b>3</b>	<b>Unit 3 : Planning and Decision Making</b> <b>3.1 Planning-</b> 3.1.1. Definition and features 3.1.2. Importance 3.1.3. Types of Planning 3.1.4 Steps in planning process 3.1.5 Limitations of planning <b>3.2 Decision Making-</b> 3.2.1. Meaning and Definition 3.2.2. Importance Decision making <b>3.2.3. Techniques of decision making (Qualitative and Quantitative)</b>	15	

4	<b>Unit 4: Organization</b> <b>4.1 Organization -</b> 4.1.1 Meaning and Definition 4.1.2. Importance of Organization 4.1.3 Process of Organization 4.1.4 Types of Organization:- (Line, Line and Staff, Functional and Committee) 4.1.5 Levels of Management and their Functions. (Top, Middle and Lower)	15
<b>References:</b> <ul style="list-style-type: none"> <li>• R. N. Singh, Management Thoughts AND Thinkers- Sultan Chand and Sons, 2nd edition.</li> <li>• S.M. Kolte, 2011, Business Management, Pimplapure Book Distributors, 1<sup>st</sup> edition.</li> <li>• Samuel C. Centro and S. Travis Centro, 2008, Modern Management, Pearson Education, 2<sup>nd</sup> edition.</li> <li>• Management, Stoner, Freeman and Gilbreth, person publications 6<sup>th</sup> edition page 293 to 299</li> <li>• management and Organisational Behaviour, P. Subbarao, Himalaya publishing House</li> </ul>		



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<b>Name of the Program : B.Com I (Business Administration)</b>			<b>Semester – II</b>
<b>Name of the Course (Subject):</b> Management Principles and Application Paper-II			<b>Course Code : MJ 3</b>
<b>Semester End Exam (SEE)</b> <b>80 Marks</b>	<b>Continuous Comprehensive Evaluation (CCE): 20</b>	<b>Total Marks</b> <b>100</b>	<b>Credit Assigned - 04</b> <b>Workload – 4 Hrs Per Week</b>
<b>Introduced from June 2023</b>			
<b>Course Objectives:</b> 1) To acquaint with the basic principles and functions of Staffing, Leadership and Direction. 2) To familiarize with the contributions of different management thinkers. 3) To develop the communication and controlling skills and abilities. 4) To familiarize with the change in management.			
<b>Unit No</b>	<b>Name &amp; Contents of Units</b>	<b>No .of Lectures.</b>	
<b>1</b>	<b>Unit 1: Motivation -</b> 1.1 Motivation: Concept and Importance of motivation. 1.2 Financial and Non-Financial Incentives, 1.3 Theories of Motivation - Maslow's Need-Hierarchy Theory; Hertzberg's Two factor theory, Douglas McGregor's Theory X and Theory Y.	15	
<b>2</b>	<b>Unit 2: Staffing, Leadership and Direction</b> <b>2.1 Staffing:</b> 2.1.1 Concept & definition 2.1.2 Sources and Scientific Selection Procedure <b>2.2 Leadership –</b> 2.2.1 Concept of Leadership, 2.2.2 Functions of a leader 2.2.3 Traits in Leadership 2.2.4 Leadership styles <b>2.3 Directing-</b> 2.3.1 Concept and Importance of Directing 2.3.2 Techniques of Directing.	15	
<b>3</b>	<b>Unit 3 : Communication and Controlling:</b> <b>3.1 Communication –</b> 3.1.1 Concept, Process and Types of Communication 3.1.2 Barriers in Communication and overcoming barriers in communication. <b>3.2 Controlling-</b> 3.2.1 Concept and Process of Controlling. 3.2.2 Techniques of Controlling –Traditional and Modern Requirement of effective controlling.	15	

4	<b>Unit 4 Management of Change:</b> <b>4.1 Management Change</b> <b>4.1.1</b> Concept of Need for change, <b>4.1.2</b> Process of Planned Change <b>4.1.3</b> Resistance to change <b>4.1.4</b> Emerging Horizons of Management in Changing Environment. <b>4.2 Role and Qualities of Successful Manager.</b>	15
<b>References:</b> <ul style="list-style-type: none"> <li>• Management- Peter Drucker</li> <li>• Principles and Practice of Management- L.M. Prasad</li> <li>• Human Behaviour at Work: Keith Davis</li> <li>• Principles of Management- P.C. Tripathi and P. H. Reddy</li> <li>• Management- Principles and practice- Shriniwas &amp; Chunawala</li> <li>• Principles of management: Terry G.R. and Stephen Franklin</li> </ul>		

**B.Com. Part-I**  
**Under Semester System**

**Evaluation Pattern:**

80+20 = 100 Marks

Semester End Exam (SEE): 80 Marks

Continuous Comprehensive Evaluation (CCE): 20 Marks

**Subject:** Management Principles and Application Paper-I

**Instructions:-**

- 1- All questions Carry Equal Marks.
- 2- Attempt any Five Questions out of seven.

**Total Marks- 40**

Q.1. Write Short Answers (Attempt Two out of Three)	16 Marks
Q.2. Long Answer	16 Marks
Q.3. Long Answer	16 Marks
Q.4. Long Answer	16 Marks
Q.5. Long Answer	16 Marks
Q.6. Long Answer	16 Marks
Q.7. Write Short Note (Attempt Two out of Three)	16 Marks

**Continuous Comprehensive Evaluation (CCE): 20 Marks**

SEM I Home Assignment 20 Marks

SEM II Home Assignment 20 Marks



Rayat Shikshan Sanstha's  
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<b>Name of the Program : B.Com I</b>		<b>Semester – I</b>	
<b>Name of the Course (Subject): Management Principles and Applications Paper -II</b>			<b>Course Code : MJ 2</b>
<b>Semester End Exam (SEE) 40 Marks</b>	<b>Continuous Comprehensive Evaluation (CCE): 10</b>	<b>Total Marks 50</b>	<b>Credit Assigned – 02 Workload – 2 Hrs Per Week</b>
<b>Introduced from June 2023</b>			
<b>Course Objectives:</b> 1) To acquaint with the basic principles and functions of business and professional management. 2) To familiarize with the contributions of different management thinkers. 3) To develop the Planning and Decision making skills and abilities. 4) To familiarize the concept of organization.			
<b>Unit No</b>	<b>Name &amp; Contents of Units</b>	<b>No .of Lectures</b>	
<b>1</b>	<b>Unit 1: Business and Management</b> <b>1.1 Business-</b> 1.1.1 Meaning, Definition 1.1.2 Scope of Business <b>1.2 Management-</b> 1.2.1 Meaning, Definition, Characteristics 1.2.2 Functions 1.2.3 Functional Areas. 1.2.4 Importance Management <b>1.3 Traditional Management and Professional Management</b> 1.3.1 Meaning, Definition, Characteristics 1.3.2 Need of Professional Management	10	
<b>2</b>	<b>Unit 2 : Contribution Towards Development of Management Theory</b> <b>2.1 F. W. Taylor-</b> Taylor's Scientific Management (Principles and Techniques). <b>2.2 Henry Fayol-</b> Fayol's 14 Principles of Management. <b>2.3 George Elton Mayo-</b> Mayo's Hawthorn Experiment and its findings	10	
<b>3</b>	<b>Unit 3 : Planning and Decision Making</b>	10	

	<p><b>3.1 Planning-</b></p> <p>3.1.1. Definition and features</p> <p>3.1.2. Importance</p> <p>3.1.3. Types of Planning</p> <p>3.1.4 Steps in planning process</p> <p>3.1.5 Limitations of planning</p> <p><b>3.2 Decision Making-</b></p> <p>3.2.1. Meaning and Definition</p> <p>3.2.2. Importance Decision making</p> <p>3.2.3. Techniques of decision making (Qualitative and Quantitative)</p>	
<p><b>References:</b></p> <ul style="list-style-type: none"> <li>• R. N. Singh, Management Thoughts AND Thinkers- Sultan Chand and Sons, 2nd edition.</li> <li>• S.M. Kolte, 2011, Business Management, Pimplapure Book Distributors, 1<sup>st</sup> edition.</li> <li>• Samual C. Centro and S. Travis Centro, 2008, Modern Management, Pearson Education, 2<sup>nd</sup> edition.</li> <li>• Management, stoner, Freeman and Gilbret, person publications 6<sup>th</sup> edition page 293 to 299</li> <li>• management and Organisational Behaviour, P. Subbarao, Himalaya publishing House</li> </ul>		



**B.Com. Part-I**  
**Under Semester System**

**Evaluation Pattern:**

40+10 = 50 Marks

Semester End Exam (SEE): 40 Marks

Continuous Comprehensive Evaluation (CCE): 10 Marks

**Subject:** Management Principles and Applications Paper -II

**Instructions:-**

- 1- All questions Carry Equal Marks.
- 2- Attempt any Five Questions out of seven.

**Total Marks- 40**

Q.1. Write Short Answers (Attempt Two out of Three)	8 Marks
Q.2. Long Answer	8 Marks
Q.3. Long Answer	8 Marks
Q.4. Long Answer	8 Marks
Q.5. Long Answer	8 Marks
Q.6. Long Answer	8 Marks
Q.7. Write Short Note (Attempt Two out of Three)	8 Marks

**Continuous Comprehensive Evaluation (CCE): 10 Marks**

SEM I Home Assignment 10 Marks



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<b>Name of the Program : B.Com I</b>		<b>Semester – I</b>	
<b>Name of the Course (Subject): Managerial Skills</b>		<b>Course Code: SECMGT</b>	
<b>Semester End Exam (SEE) 40 Marks</b>	<b>Continuous Comprehensive Evaluation (CCE): 10</b>	<b>Total Marks 50</b>	<b>Credit Assigned – 02 Workload – 4 Hrs Per Week</b>

**Introduced from June 2023**

**Course Objectives:**

- 1) To acquaint with the basic principles and functions of business and professional management.
- 2) To familiarise with the contributions of different management thinkers.
- 3) To develop the Managerial skills and abilities.

<b>Unit No</b>	<b>Name &amp; Contents of Units</b>	<b>No .of Lectures.</b>
<b>1</b>	<b>Unit 1: Introduction to Management</b> <b>1.1 Management-</b> 1.1.1 Meaning, Definition, Characteristics 1.1.2 Functions 1.1.3 Functional Areas. 1.1.4 Importance Management <b>1.2 Traditional Management and Professional Management</b> 1.2.1 Meaning, Definition, Characteristics 1.2.2 Need of Professional Management.	15
<b>2</b>	<b>2.1 Contribution Towards Development of Management Theory</b> <b>2.1.1 F. W. Taylor-</b> Taylor's Scientific Management (Principles and Techniques). <b>2.1.2 Henry Fayol -</b> Fayol's 14 Principles of Management. <b>2.1.3 George Elton Mayo-</b> Mayo's Hawthorn Experiment and its findings <b>2.2 Managerial Skills</b> 2.2.1 Meaning and Definitions of Managerial Skills 2.2.2 Types of Managerial Skills – ( Technical skills, Conceptual skills, Interpersonal Skills, Communication skills, Flexibility, Time Management, Problem solving skills, Good Listening, Developing a culture, Training and Onboarding, Negotiation, Collaboration, Looking to the Future )	15

**References:**

- R. N. Singh, Management Thoughts AND Thinkers- Sultan Chand and Sons, 2nd edition.
- S.M. Kolte, 2011, Business Management, Pimplapure Book Distributors, 1<sup>st</sup> edition.
- Samuel C. Centro and S. Travis Centro, 2008, Modern Management, Pearson Education, 2<sup>nd</sup> edition.
- Management, Stoner, Freeman and Gilbret, person publications 6<sup>th</sup> edition page 293 to 299
- management and Organisational Behaviour, P. Subbarao, Himalaya publishing House

**B.Com. Part-I**  
**Under Semester System**

**Evaluation Pattern:**

40+10 = 50 Marks Semester

End Exam (SEE): 40 Marks

Continuous Comprehensive Evaluation (CCE): 10 Marks

**Subject: Managerial Skills**

Paper-I Semester-I

**Instruction: 1. All questions Carry Equal marks**

**2. Attempt any five out of seven questions.**

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Q.1 Short Answer Questions (Any Two Out of Three)	08 Marks
Q.2 Long Answer Question	08 Marks
Q.3 Long Answer Question	08 Marks
Q.4 Long Answer Question	08 Marks
Q.5 Long Answer Question	08 Marks
Q.6 Long Answer Question	08 Marks
Q.7 Write Short Notes (Any Two Out of Three)	08 Marks

**Continuous Comprehensive Evaluation (CCE): 10 Marks**

SEM I Home Assignment 10 Marks SEM II Home Assignment 10 Marks

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**Syllabus in Accordance with NEP-2020  
With effect from Academic Year 2023-24**

**B. Com-I (Semester I)  
Skill Enhancement Course: Marketing Skills I**

<b>Name of the Programme: B. Com.</b>			<b>Semester: I</b>
<b>Name of the Course/ Subject: Marketing Skills</b>		<b>Course Code: SECMKT</b>	
<b>Semester End Examination (SEE): 40 Marks</b>	<b>Continuous Internal Evaluation (CIE):10 Marks</b>	<b>Total Marks: 50</b>	<b>Credit Assigned: 2</b>
Introduced from June 2023			
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>To impart basic knowledge of Marketing Concepts and Principles.</li> <li>To recognize Consumer Behaviour.</li> </ul> <b>Course Outcomes:</b> After completing the course, students will be able- CO1: To summarise the basics of marketing concepts and principles. CO2: To state marketing tools, techniques and consumer behaviour.			
<b>Unit No.</b>	<b>Name and Contents of Units</b>	<b>Number of Hours</b>	
<b>Unit I</b>	<b>1.1 Introduction to Marketing:</b> 1.1.1 Meaning & Definition, Features of Marketing, 1.1.2 Importance of Marketing. 1.1.3 Core Concepts of Marketing- (Need, Want, Demand, Value, Cost and Satisfaction, Exchange, Transactions & Relationship Marketing) <b>1.2 Consumer Behaviour and Service Marketing</b> 1.2.1 Consumer Behaviour- Meaning and Significance, Factors Affecting Consumer Behaviour, The Buying Decision Process 2.2.2 Service Marketing- Meaning, Definition and Features, Types of Service, Problems in Service Marketing	15	
<b>Unit II</b>	<b>2.1 Salesmanship and skills of Salesman-</b> 2.1.1 Salesmanship- Meaning, Definition, 2.1.2 Qualities of Good Salesman,	15	

	2.1.3 Selling process, 2.1.4 After Sales Services, <b>2.2 Various skills of salesman</b> <b>2.3 skills required for Marketing Manager-</b> Communication, Leadership, Curiosity, Research, Innovative Thinking, Creativity, Interpersonal Skills, Networking, Adaptability, Analytical skills, Project management Skills, Critical Thinking, Problem solving skills, Good teamwork skills	
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### **Reference Books:**

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

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Affiliated to Shivaji University, Kolhapur

**B. Com.–I Semester –I**

**Evaluation Pattern from June 2023**

**Semester End Examination (SEE) - 40**

**Continuous Internal Assessment (CIE) – 10**

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**Examination Pattern for Semester End Examination**

**Nature of Question Paper (Theory Paper)**

**Total Marks – 40**

**Duration – 2 Hours**

- **Instruction: 1. All questions Carry Equal marks**  
**2. Attempt any five out of seven questions.**

- 
- |   |          |
|---|----------|
| ▪ Q.1 Short Answer Questions (Any Two Out of Three) | 08 Marks |
| ▪ Q.2 Long Answer Question                          | 08 Marks |
| ▪ Q.3 Long Answer Question                          | 08 Marks |
| ▪ Q.4 Long Answer Question                          | 08 Marks |
| ▪ Q.5 Long Answer Question                          | 08 Marks |
| ▪ Q.6 Long Answer Question                          | 08 Marks |
| ▪ Q.7 Write Short Notes (Any Two Out of Three)      | 08 Marks |

▪ **Continuous Internal Evaluation - Total 10 Marks**

Home Assignments / Role Play/ Oral/ Quiz/ Seminar/ Case Studies/ Group Discussion

▪ **Criteria for Passing:**

- 1) Students should pass separately in Semester End Examination (SEE) and Continuous Internal Evaluation (CIE)
- 2) Semester End Examination (SEE): 16 Marks Out of 40
- 3) Continuous Internal Evaluation (CIE)- 4 Marks Out of 10
- 4) Minimum 20 Marks Out of 50.

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**Syllabus in Accordance with NEP-2020  
With effect from Academic Year 2023-24**

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

**SKILL ENHANCEMENT COURSE (SEC) PAPER- I– SKILLS IN INSURANCE**

<b>Name of the Programme: B. Com.</b>		<b>Semester: I</b>	
<b>Name of the Course/ Subject: Skills in Insurance</b>		<b>Course Code: SECINS</b>	
<b>Semester End Examination (SEE): 40 Marks</b>	<b>Continuous Internal Evaluation (CIE):10 Marks</b>	<b>Total Marks: 50</b>	<b>Credit Assigned: 2</b>
Introduced from June 2023			
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>To impart the knowledge of practical aspects in life and health insurance.</li> <li>To make the students familiar with online insurance and documentation.</li> <li>To acquaint the students about various skills required in life insurance.</li> </ul> <b>Course Outcomes:</b> After completing the course, students will be able- CO1: To understand the procedure for taking a life insurance policy and claim settlement. CO2: To familiar with procedure to become life insurance agent. CO3: To acquire and apply different skills in insurance. CO4: To buy insurance online.			
<b>Unit No.</b>	<b>Name and Contents of Units</b>		<b>Number of Hours</b>
<b>Unit I</b>	<b>Insurance and Life Insurance:</b> 1.1 Insurance : Meaning and Definition 1.2 Principles of Insurance 1.3 Need and Importance of Insurance 1.4 Life Insurance : Meaning, Definition, 1.4.1 Importance of life Insurance 1.4.2 Types of life Insurance 1.4.3 Procedure for taking a Life Insurance Policy, 1.4.4 Standard Proof of Age, 1.4.5 Procedure for Claim Settlement of Life Insurance Policy		15
<b>Unit II</b>	<b>Application of Skills in Insurance:</b> 2.1 Procedure to Become Life Insurance Agent 2.2 Skills of Insurance Agent Communication Skills, Listening, Social Skills, Prospecting. Problem		15

	Solving, Negotiation, Analytical Skill, Numerical Skills, Computer Skills etc. 2.3 Online insurance- Meaning, Merits and Demerits. Documentation in Life Insurance	
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## References:

1. PatukaleKshitij (2009) Insurance for Everyone.
2. Tryst With TrustThe LIC Story ,(1991), volume 137.
3. H NarayananIndian Insurance: A Profile (2008) Mahatma Gandhi Roadm , volume 121.
4. N S Kothari , Bahl Pravin (1990), Principles and Practice of Insurance Sahitya Bhavan.
5. Pal Karam , B S Bodla , M C Garg (2007), Insurance Management: Principles and Practice' published by Deep and Deep Publications Pvt. Ltd.
6. B S Bodla , M C Garg , K P Sing (2007)Insurance: Fundamentals, Environment and Procedures, Deep and Deep Publications Pvt. Ltd. New Delhi, volume 14:
7. IRDA Handbook.
8. LIC Agents Handbook.
9. IRDA Annual Reports



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**B. Com.–I Semester –I**

**Evaluation Pattern from June 2023**

**Semester End Examination (SEE) - 40**

**Continuous Internal Assessment (CIE) – 10**

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**Examination Pattern for Semester End Examination**

**Nature of Question Paper (Theory Paper)**

**Total Marks – 40**

**Duration – 2 Hours**

- **Instruction: 1. All questions Carry Equal marks**  
**2. Attempt any five out of seven questions.**

- 
- |   |          |
|---|----------|
| ▪ Q.1 Short Answer Questions (Any Two Out of Three) | 08 Marks |
| ▪ Q.2 Long Answer Question                          | 08 Marks |
| ▪ Q.3 Long Answer Question                          | 08 Marks |
| ▪ Q.4 Long Answer Question                          | 08 Marks |
| ▪ Q.5 Long Answer Question                          | 08 Marks |
| ▪ Q.6 Long Answer Question                          | 08 Marks |
| ▪ Q.7 Write Short Notes (Any Two Out of Three)      | 08 Marks |

▪ **Continuous Internal Evaluation - Total 10 Marks**

Home Assignments / Role Play/ Oral/ Quiz/ Seminar/ Case Studies/ Group Discussion

▪ **Criteria for Passing:**

- 1) Students should pass separately in Semester End Examination (SEE) and Continuous Internal Evaluation (CIE)
- 2) Semester End Examination (SEE): 16 Marks Out of 40
- 3) Continuous Internal Evaluation (CIE)- 4 Marks Out of 10
- 4) Minimum 20 Marks Out of 50.

Rayat Shikshan Sanstha's  
**Sadguru Gadage Maharaj College, Karad**

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**Syllabus in Accordance with NEP-2020  
With effect from Academic Year 2023-24**

**B. Com-I (Semester I)  
VSC – Computerized Accounting - I**

<b>Name of the Programme: B. Com.</b>		<b>Semester: I</b>	
<b>Name of the Course/ Subject: Computerized Accounting - I</b>		<b>Course Code: VSC1</b>	
<b>Semester End Examination (SEE): 40 Marks</b>	<b>Continuous Internal Evaluation (CIE):10 Marks</b>	<b>Total Marks: 50</b>	<b>Credit Assigned: 2</b>
Introduced from June 2023			
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>To impart the knowledge of computerised accounting.</li> <li>To acquaint the students about procedure of computerised accounting and entering different vouchers.</li> </ul> <b>Course Outcomes:</b> After completing the course, students will be able- CO1: To Create a company and ledgers in Tally. CO2: To make entries of different vouchers in Tally. CO3: To Practice the fundamental accounting process on Tally ERP.			
<b>Unit No.</b>	<b>Name and Contents of Units</b>	<b>Number of Hours</b>	
<b>Unit I</b>	a) Introduction to Tally ERP.9, Technological Advantages, Getting Functional with Tally ERP.9, Tally ERP.9 Start-up, Mouse/Keyboard Conventions, Switching between Screen Areas, Quitting Tally ERP.9, Setting up of Company in Tally ERP.9, b) Creation of a Company- Select a Company, Alter a Company, Shut a Company, Creating Accounting Masters in Tally ERP.9, Chart of Accounts. c) Pre-defined Groups of Accounts, Groups- Creating Single Group, Creating Multiple Group, Displaying Group, Altering Group.	15	
<b>Unit II</b>	a) Creation of Ledgers, Creating Single Ledger, Creating Multiple Ledger, Displaying Ledger, Altering Ledger, Voucher Entry in Tally ERP.9, b) Accounting Vouchers- Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Purchase (F9), Sales (F8), Debit Note (Ctrl + F9), Credit Note (Ctrl + F8).	15	

## References:

1. Manoj Bansal, Ajay Sharma (January 2018) Computerized Accounting System Using Tally ERP 9
2. DT Editorial Services (1 February 2020), Tally. ERP 9 with GST in Simple Steps.
3. J.K. Aggarwal, R.K. Aggarwal, M.L. Sharma (2016) Accounting for Managerial Decisions– *Ramesh Book Depot, Jaipur*.
4. R. Kishore (2020) Advance Management Accounting–*Taxman allied Services Pvt. Ltd.*
5. M.Y. Khan, P.K. Jain (2018) Management Accounting–*Tata McGraw Hill*
6. Horngren, Sundem, Stratton (2015) Introduction to Management Accounting-
7. S.N. Mittal (2021) Pearson Education Accounting & Financial Management – *Shree Mahavir Book Depot, Nai Sarak, New Delhi*.

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**Syllabus in Accordance with NEP-2020  
With effect from Academic Year 2023-24**

**B. Com-I (Semester II)  
VSC – Computerized Accounting - II**

<b>Name of the Programme: B. Com.</b>		<b>Semester: I</b>	
<b>Name of the Course/ Subject: Computerized Accounting - I</b>		<b>Course Code: VSC1</b>	
<b>Semester End Examination (SEE): 40 Marks</b>	<b>Continuous Internal Evaluation (CIE):10 Marks</b>	<b>Total Marks: 50</b>	<b>Credit Assigned: 2</b>
Introduced from June 2023			
<b>Course Objectives:</b> <ul style="list-style-type: none"> <li>To impart the knowledge of computerised accounting.</li> <li>To acquaint the students about procedure of computerised accounting and entering different vouchers.</li> </ul> <b>Course Outcomes:</b> After completing the course, students will be able- CO1: To Create a company and ledgers in Tally. CO2: To make entries of different vouchers in Tally. CO3: To Practice the fundamental accounting process on Tally ERP.			
<b>Unit No.</b>	<b>Name and Contents of Units</b>	<b>Number of Hours</b>	
<b>Unit I</b>	a) Creating Inventory Masters in Tally. ERP 9, Stock Groups- Creating Single Stock Group, Creating Multiple Stock Group, Displaying Stock Group, Altering Stock Group. b) Stock Items- Creating Single Stock Items, Creating Multiple Stock Items, Displaying Stock Items, Altering Stock Items, d) Voucher Entry in Tally. ERP 9- Purchase Voucher (F9), Sales Voucher (F8), Credit Note Voucher (Ctrl + F8), Debit Note Voucher (Ctrl + F9)	15	
<b>Unit II</b>	d) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance. e) Accounting Books and Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register and Day Book.	15	

**References:**

- Manoj Bansal, Ajay Sharma (January 2018) Computerized Accounting System Using Tally ERP 9
- DT Editorial Services (1 February 2020), Tally. ERP 9 with GST in Simple Steps.

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Rayat Shikshan Sanstha's  
**Sadguru Gadage Maharaj College, Karad**

(An Autonomous College)

Affiliated to Shivaji University, Kolhapur

**B. Com.-I Semester –I and II**

**Evaluation Pattern from June 2023**

**Semester End Examination (SEE) - 40**

**Continuous Internal Assessment (CIE) – 10**

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**Examination Pattern for Semester End Examination**

**Nature of Question Paper**

**Total Marks – 40**

**Duration – 2 Hours**

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**Instructions:**

1. Question No. 1 compulsory.
2. Attempt any 3 questions out of Question No.2 to 5.
3. Figures to the right indicate marks.

Q.1 Short Answer Questions (Any Two Out of Three)	10 Marks
Q.2 Practical Problem	10 Marks
Q.3 Practical Problem	10 Marks
Q.4 Practical Problem	10 Marks
Q.5 Write Short Notes (Any Two Out of Three)	10 Marks

▪ **Continuous Internal Evaluation - Total 10 Marks**

Home Assignments / Role Play/ Oral/ Quiz/ Seminar/ Case Studies/ Group Discussion

▪ **Criteria for Passing:**

- 1) Students should pass separately in Semester End Examination (SEE) and Continuous Internal Evaluation (CIE)
- 2) Semester End Examination (SEE): 16 Marks Out of 40
- 3) Continuous Internal Evaluation (CIE) - 4 Marks Out of 10
- 4) Minimum 20 Marks Out of 50.

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**Syllabus in Accordance with NEP-2020  
With effect from Academic Year 2023-24**

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

**INDIAN KNOWLEDGE SYSTEM (IKS) - ANCIENT INDIAN MANAGEMENT**

<b>Name of the Programme: B. Com. I</b>		<b>Semester: I</b>	
<b>Name of the Course/ Subject: Ancient Indian Management</b>		<b>Course Code: IKS</b>	
<b>Semester End Examination (SEE): 40 Marks</b>	<b>Continuous Internal Evaluation (CIE): 10 Marks</b>	<b>Total Marks: 50</b>	<b>Credit Assigned: 2</b>
Introduced from June 2023			
<b>Course Objectives:</b> <ul style="list-style-type: none"><li>To impart the knowledge of basic management concepts, functions, and importance of Management.</li><li>To acquaint the students about Ancient Indian Management.</li></ul> <b>Course Outcomes:</b> <p>After completing the course, students will be able-</p> <p>CO1: To understand and apply management concepts.</p> <p>CO2: To know the ancient Indian management practices.</p>			
<b>Unit No.</b>	<b>Name and Contents of Units</b>		<b>Number of Hours</b>
<b>Unit I</b>	<b>Introduction to Management:</b> Introduction, Meaning and Definitions, Characteristics, Importance of Management, Functions of Management, Management as an Art or a Science, Traditional Management Vs Professional Management.		15
<b>Unit II</b>	<b>Indian Ancient Management:</b> Management Lessons from Mahabharata, Ramayana, Vedas, Upanishads, Chanakya, and Mauryan Empire, Relevance of Indian Ancient Management and Modern Management.		15

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1. Organisation and Management- Dr. C. B. Gupta
2. Business Organisation and Management –M.C.Shukla
3. Essentials of Management- Koontz and O' Donnell
4. Management: Stoner
5. Management- Peter Drucker
6. Principles and Practice of Management- L.M. Prasad
7. Management: Moshal

8. Principles of Management- P.C. Tripathi and P.H.Reddy
9. Management- Principles and practice- Shriniwas & Chunawala
10. Principles of management: Terry,G.R.and Stephen Franklin
11. Ancient Indian Scriptures, <http://indianscriptures.50webs.com/partveda.htm>
12. A Tribute to Hinduism, [http://www.hinduwisdom.info/Hindu\\_Scriptures.htm#Introduction](http://www.hinduwisdom.info/Hindu_Scriptures.htm#Introduction)
13. Foundations of Indian Management as Envisaged by Swami Vivekananda Sunita Singh Sengupta, Ph.D.

- Exam Pattern- Multiple Choice Questions (25 questions for 50 Marks.)