

Bachelor of Commerce (B. Com.)
Under the Faculty of Commerce and Management
SEMESTER III
(Regulations in accordance with National Education Policy to be
implemented from Academic Year 2022-23)

Course Code	Subject Code	Course (Subject)	AC	CCE		SEE		TOTAL	CRED IT
				Max	Min	Max	Min	MAX	
DSC-7	22-303	Corporate Accounting Paper-I	TH	10	04	40	16	50	4
DSC-8	22-304	Fundamentals of Entrepreneurship Paper- I	TH	10	04	40	16	50	4
DSC-9	22-305	Money and Financial System Paper- I	TH	10	04	40	16	50	4
DSC-10	22-302	Macro Economics Paper- I	TH	10	04	40	16	50	4
AECC-3	22-301	Business Communication Paper- III	TH	10	04	40	16	50	4
AECC-4	22-306	Business Statistics Paper- I	TH	10	04	40	16	50	4
SEC-4	1111	Entrepreneur Development Paper I Course-4	TH	-	-	50	20	50	2
								350	26

B Com - SEMESTER IV

Course Code	Subject Code	Course (Subject)	AC	CCE		SEE		TOTAL	CREDI T
				Max	Min	Max	Min	MAX	
DSC-11	22-403	Corporate Accounting Paper- II	TH	10	04	40	16	50	4
DSC-12	22-404	Fundamentals of Entrepreneurship Paper- II	TH	10	04	40	16	50	4
DSC-13	22-405	Money and Financial System Paper- II	TH	10	04	40	16	50	4
DSC-14	22-402	Macro Economics Paper- II	TH	10	04	40	16	50	4
AECC-6	22-401	Business Communication Paper- IV	TH	10	04	40	16	50	4
AECC-7	22-406	Business Statistics Paper- II	TH	10	04	40	16	50	4
AECC-8(EVS)	22-407	Environmental Studies	TH	30	12	70	28	100	4
SEC-4	2222	Entrepreneur Development Paper II Course-5	TH	-	-	50	20	50	2
								450	30



Rayat Shikshan Sanstha's

Sadguru Gadage Maharaj College, Karad

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Name of the Programme: B.Com. Part II (Regular)		Semester – III	
Name of the Course (Subject): Corporate Accounting Paper –I (23-301)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Course Objectives:			
1) To develop awareness among the students with the provisions of Indian Companies Act, 2013 and Accounting of corporate sector.			
2) To understand the accounting of redemption of debentures and preference shares.			
Unit No	Name & Contents of Units	No .of Lectures	Teaching Method
1	Issue of Shares 1.1 Meaning of Company 1.2 Types of Company, Shares, Share Capital 1.3 Methods of Share issue – Instalments, Bid, Underwriting and private placements 1.4 Forfeiture of Shares and reissue of shares	15	1.Lecture 2.PPT 3.Videos 4.Practical Work
2	Valuation of Shares 2.1 Intrinsic Value 2.2 Return on Capital employed 2.3 Introduction to other methods (Yield Value, Fair Value, Price Earnings Ratio)	15	1.Lecture 2.PPT 3.Videos 4.Practical Work
3	Redemption of Debentures and Preference Shares 3.1 Redemption of Debentures (Problems on Sinking Fund Method Only) 3.2 Redemption of Preference Shares	15	1. Lecture 2. PPT 3.Practical Work
4	Final Accounts of Companies 4.1 Preparation of final accounts of Companies along with schedules in vertical format only as per Companies Act, 2013 (As per revised Schedule No. VI)	15	1. Lecture 2. PPT 3. Videos 4. Practical Work

Reference Books:-

- 1) Company Account-Gupta R. L. Radhaswamy M.
- 2) Corporate Accounting- Maheshwari S. N.
- 3) Advanced Accounts - Shukla M. C.; Grewal T.S. and Gupta S.C.
- 4) Advanced Accountancy- Jain and Narang
- 5) Advanced Accountancy - S.P. Iyengar

6) Advanced Accountancy - H. Chakraborty

Websites:-

1. www.icaai.org.
2. www.icsi.org.
3. www.accountingcapital.com



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Name of the Programme: B.Com. Part II (Regular)		Semester – IV	
Name of the Course (Subject): Corporate Accounting Paper – II (23-401)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2023			
Course Objectives:			
1) To prepare accounting for liquidation of Company. 2) To prepare accounting for alteration of share Capital and Internal Reconstruction.			
Unit No	Name & Contents of Units	No .of Lectures	Teaching Method
1	Accounting for Amalgamation and Absorption of companies as per AS- 14 (Purchase Method only)	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
2	Internal Reconstruction of a Company	15	1.Lecture 1. PPT 2. Videos 3.Practical Work
3	Accounting for Liquidation of Companies – Preparation of Liquidators Final Statement of Account	15	1.Lecture 2.PPT 3.Videos 4.Practical Work
4	Computer Application through Accounting Package Tally. (Latest Version) - Preparation of following records on Tally (with inventory). A) Creation of company, Group of Accounts, Ledger Accounts, Feeding of Accounting data- Receipts, Payments. Purchase, Sales, Contra, Journal, Credit Note and Debit Note. B) Inventory Information - Groups, Items and Valuation. C) Generation of Various Accounting Reports D) GST – Introduction, GST Returns, Accounting in form of GST	15	1.Lecture 2.PPT 3.Videos 4.Practical Work
Note:			
1) College should make a provision of necessary computers to train the students in Computer Accounting as prescribed in the syllabus. 2) A study tour may be arranged for increasing awareness of students regarding Corporate Accounting.			
Reference Books:			
1) Company Account - Gupta R. L. Radhaswamy M.			

- 2) Corporate Accounting - Maheshwari S. N.
- 3) Advanced Accounts - Shukla M. C.; Grewal T.S. and Gupta S.C.
- 4) Advanced Accountancy - Jain and Narang
- 5) Advanced Accountancy - S.P. Iyengar
- 6) Advanced Accountancy - H. Chakraborty
- 7) Computerized Accounting - Chougule Rajan

Websites:-

1. www.icaai.org.
2. www.icsi.org.
3. www.accountingcapital.com
4. www.tallysolutions.com



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**B.Com –II Semester –I and II
Evaluation Pattern form June 2023**

- Semester End Examination (SEE) - 40
- Continuous Internal Assessment (CIE) - 10

Examination Pattern-Semester End Examination

Nature of Question Paper

(All theory Papers)

Total Mark – 40 Duration – 2 Hours

Instructions:-1) Que. No.1 and 2 are Compulsory.

2) Solve any 2 from Que. No. 3 to 5.

Q.1 Write Short Notes (Any 2 out of 4)	08 marks.
Q.2 Practical Problem (Common Data Problem)	16 marks.
Q.3 Practical Problem	08 marks.
Q.4 Practical Problem	08 marks.
Q.5 Practical Problem	08 marks.

▪ **Continuous Internal Assessment - Total 10 Marks.**

- 1) Active Participation in Classroom and Academic Events - 05 Marks
- 2) Assignment /Interview/ Group discussion/ Study Tour Field visit etc - 05 Marks

▪ **Criteria of Passing-(separate heads of passing)**

- 1) 04Marks out of 10 Marks for Internal Evaluation.
- 2) 16Marks out of 40 Marks for Theory Examination.
- 3) Overall Minimum 20 Marks out of 50 Marks



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Name of the Programme: B.Com. Part II (Regular)

Semester – III

Name of the Course (Subject): Fundamentals of Entrepreneurship-Paper-I (23-302)

Semester End Exam
(SEE) 40 Marks

Continuous Internal
Assessment (CIA) 10

Total Marks
50

Credit Assigned - 04
Workload – 4 Hrs Per Week

Introduced from June 2023

Course Outcomes:

- 1) Students will acquaint with the knowledge of Entrepreneurship.
- 2) Students will able to develop their Entrepreneurship qualities and skills.
- 3) Students will acquaint with necessary skills of managing entrepreneurial activities.

Sr. No.	Content	Teaching Methods	Teaching Hours
Unit I	<u>Entrepreneur and Entrepreneurship</u> A) <u>Entrepreneur:</u> 1.1 Meaning and Definition 1.2 Competencies of Entrepreneurs 1.3 Types of Entrepreneurs 1.4 Functions of Entrepreneur B) <u>Entrepreneurship:</u>	<i>Lecture,</i> <i>Interactive</i> <i>ICT Based</i>	15 Periods

	<p>1.5 Meaning and Definition</p> <p>1.6 Importance</p> <p>1.7 Obstacles before entrepreneurship in modern era.</p> <p>1.8 Remedies for Obstacles before entrepreneurship</p>		
Unit II	<p><u>Micro, Small and Medium Enterprises (MSME):</u></p> <p>2.1 Definition and importance of MSME</p> <p>2.2 Government Policy and Support</p> <p>2.3 MSME Act 2006.</p> <p>2.4 Problems & remedies of MSME.</p> <p>2.5 Steps for formation of MSME</p> <p>(Opportunities, Selection of Location, Licensing and Registration, Infrastructure, Capital formation, HR, Production and Marketing etc.)</p>	<p><i>Lecture</i></p> <p><i>Interactive</i></p> <p><i>ICT Based</i></p> <p>Discussion Method <i>Visit</i></p>	15 Periods
Unit III	<p><u>Entrepreneurship Development :</u></p> <p>3.1 Concepts and Objectives</p> <p>3.2 Factors contributing to growth of Entrepreneurship</p> <p>3.3 Process of EDP</p> <p>3.4 Problems and measures of EDP in India</p> <p>3.5 Institutional support for Entrepreneurship development- EDI, NIESBUD, MCED, DIC.</p>	<p><i>Lecture</i></p> <p><i>Interactive</i></p> <p><i>ICT Based</i></p> <p><i>Group Discussion</i></p>	15 Periods
Unit IV	<p>Recent Trends in Entrepreneurship</p> <p>4.1 Franchising- concept, Characteristics & importance.</p> <p>4.2 Special Economic Zones (SEZ) - (Concepts, importance, present position.)</p> <p>4.3 Entrepreneurship in Service Sector</p> <p>4.4 Government Initiatives- Start-up India, Stand up India. – Skills India and Make in India.</p>	<p><i>Lecture</i></p> <p><i>Interactive</i></p> <p><i>ICT Based</i></p> <p><i>Project</i></p> <p><i>Industrial Visit</i></p>	15 Periods

	4.5 Entrepreneurship and Skill Hub - Innovation, Invention and Incubation		
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References books:

1. Dynamics of Entrepreneurial Development & Management By Vasant Desai.
2. Udyojakata by Prabhakat Deshmukh
3. Entrepreneurship Development in India by C.B. Gupta & N.P. Shrinivasan
4. Project preparation Appraisal, implementation By Prasanna Chandra
5. Entrepreneurship and small Business management By Shukla M. B.
6. Entrepreneurial Development by Khanak S. S.
7. Entrepreneurial Development by Godron E. &Natarajan K.
8. Entrepreneurial Development by Tanejasatish & Gupta S. L.
9. Current Trends in Entrepreneurship by Mohan S. Elangovan R.
10. Entrepreneurship Robert D. Hisrich Michael, P. Peter
11. Dr. Parag Ajagaonkar, Dr. Anjali Patkar, Introduction to Business – Sheth Publication – 5th edition June 2016
12. Vasant Desai, Entrepreneurship Management – Himalaya Publishing House – 1st edition 2011



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Name of the Programme: B.Com. Part II (Regular)

Semester – IV

Name of the Course (Subject): Fundamentals of Entrepreneurship-Paper-II (23-402)

Semester End Exam
(SEE) 40 Marks

Continuous Internal
Assessment (CIA) 10

Total Marks
50

Credit Assigned - 04
Workload – 4 Hrs Per Week

Introduced from June 2023

Course Outcomes:

- 1) Students will acquaint with the concept of rural and women entrepreneurship.
- 2) Students will have conceptual knowledge of project management.
- 3) Students will encourage through successful stories of Entrepreneurs.

Sr. No.	Content	Teaching Methods	Teaching Hours
Unit I	<p><u>Women Entrepreneurship:</u></p> <p>1.1 Definition & Characteristics</p> <p>1.2 Problems of women entrepreneurs</p> <p>1.3 Remedies for women Entrepreneurship development in India.</p> <p>1.4 Role of Self Help Groups (SHGs) in Women Entrepreneurship Development.</p> <p>1.5 Success stories of women entrepreneurs – Veena Patil, Chetana Sinha.</p>	<p><i>Lecture,</i></p> <p><i>Interactive</i></p> <p><i>ICT Based</i></p> <p><i>Videos on</i></p> <p><i>SHG, s and</i></p> <p><i>Lijjatpapad.</i></p>	15 Periods

Unit II	<p><u>Rural and Agro Entrepreneurship</u></p> <p>A)Rural Entrepreneurship :</p> <p>2.1 Meaning and Concept, Importance</p> <p>2.2 Problems of Rural Entrepreneurship</p> <p>2.3 Strategies for Rural Entrepreneurship Development</p> <p>B)Agro Entrepreneurship</p> <p>2.4 Meaning, Concept and Importance</p> <p>2.5 Scope in Agricultural Sector</p> <p>2.6 Problems and Measures in Agro Entrepreneurship</p>	<p><i>Lecture</i></p> <p><i>Interactive</i></p> <p><i>ICT Based</i></p> <p><i>Discussion Method</i></p> <p><i>Industrial visit</i></p>	<p>15 Periods</p>
Unit III	<p><u>Project Management:</u></p> <p>3.1 Concept of project</p> <p>3.2 Classification of project</p> <p>3.3 Stages of Project Management</p> <p>3.4 Reasons for failure of project</p> <p>3.5 Project report on- Retail stores, Hotel, Agro- processing Unit and Beauty Parlor, Online Business.</p>	<p><i>Lecture</i></p> <p><i>Doing through learning</i></p> <p><i>ICT Based</i></p> <p><i>Module presentation</i></p>	<p>15 Periods</p>
Unit IV	<p><u>A) Family Business</u></p> <p>4.1 Meaning</p> <p>4.2 Advantages and Disadvantages of family business</p> <p>4.3 Challenges and Strategies for family business in India</p> <p>B)Stories of successful Entrepreneurs:</p> <p>4.4 Kalyani Group of Industries</p> <p>4.5 Hanamantrao Gaikwad (BVG Group)</p> <p>4.6 Ramdas Mane</p> <p>(Their entrepreneurial sketch and qualities)</p>	<p><i>Lecture</i></p> <p><i>Interactive</i></p> <p><i>ICT Based</i></p> <p><i>Video on successful Entrepreneurs.</i></p>	<p>15 Periods</p>

References books: Paper I& II

1. Dynamics of Entrepreneurial Development & Management by Vasant Desai.
2. Udyojakata by Prabhakat Deshmukh
3. Entrepreneurship Development in India by C.B. Gupta & N.P. Shrinivasan
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- Semester End Examination (SEE) - 40
 - Continuous Internal Assessment (CIE) - 10
-

Examination Pattern-Semester End Examination
Nature of Question Paper
(All theory Papers)

Total Mark – 40 Duration – 2 Hours

Instructions:

- 1. All questions are compulsory.**
- 2. Each question carries equal marks.**

Que. 1 Broad Question

Or

08 marks.

Broad Question

Que. 2 Broad Question

Or

08 marks.

Broad Question

Que. 3 Broad Question

Or

08 marks.

Broad Question

Que. 4 Write short Answers (Any Two out of Three)
marks.

08

Que. 5 Write short notes (Any Two out of Three)
marks.

08

▪ **Continuous Internal Assessment - Total 40 Marks.**

- 3) Active Participation in Classroom and Academic Events - 05 Marks
- 4) Assignment /Interview/ Group discussion/ Study Tour Field visit etc - 05 Marks

▪ **Criteria of Passing-(separate heads of passing)**

- 4) 04 Marks out of 10 Marks for Internal Evaluation.
- 5) 16 Marks out of 40 Marks for Theory Examination.
- 6) Overall Minimum 20 Marks out of 50 Marks.