



"Dissemination of Education for Knowledge, Science and Culture"
- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur (Autonomous)



DEPARTMENT OF COMMERCE

B. Com. Part - I

Semester-I&II

SYLLABUS

Under Choice Based Credit System

To be implemented from Academic Year 2018 - 2019




CHOICE BASED CREDIT SYSTEM
B Com - I (Sem -I and II) COMMERCE
Course Structure
to be implemented from 2018-2019

Semester-I

Course Code	Course Title	No. of Credits
CC1041-A	Principles of Business Management Paper -I	04
CC1042-A	Principles of Marketing Paper -I	04
CC1043-A	Financial Accounting Paper- I	04
GEC-1046A	Insurance Paper -I	04

Semester II

Course Code	Course Title	No. of Credits
CC1041-B	Principles of Business Management Paper -II	04
CC1042-B	Principles of Marketing Paper -II	04
CC1043-B	Financial Accounting Paper- II	04
GEC-1046B	Insurance Paper -II	04


HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE KOLHAPUR
(GURUSHILP)



B. Com. Part - I CBCS
Semester - I
Principles of Business Management Paper -I (CC-1041A)
Theory: 40 Credits - 4

Course Outcomes - At the end of this course students will be able to:

- CO1 Understand concept of management and significance of management.
- CO2 Know different contributors towards management theories.
- CO3 Know uses of managerial functions in the organisation
- CO4 Understand role of manager.

Unit	Contents	Hours Allotted
1	Introduction Management: Meaning, Definitions, Characteristic, Significance and functions of Management, Administration and Management, Management as a Science or an Art, Professional Management: The concept, characteristics and need.	15
2	Contributions towards development of management theory: F.W. Taylor: Principles and techniques of Scientific Management, Henry Fayol; 14 Principles of Management, Elton Mayo: Hawthorne Experiment and its findings, Max Weber: Meaning and characteristics of Bureaucratic Organisation	15
3	Management Functions and Skills : Levels of management and their functions, Functional areas of Management. Managerial Role, Management Skills	15
	(A) Planning & Decision Making: Definitions, characteristics and importance, Steps in Planning, Functional types of planning: Financial, Production, Personnel and Marketing Planning, Concept of decision making (B) Organizing: Meaning and importance of organizing Type of organization: Line, Line and Staff, Functional and Committee.	15

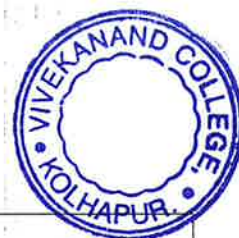
**Reference Books: -**

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: Sner
5. Management- Peter Drucker
6. Principles and Practice of Management- L.M. Prasad
7. Human Behavior at Work: Keith Davs
8. Principles of Management- P.C. Tripathi and P.H.Reddy
9. Management- Principles and practice- Shriniwas & ChunawalaPrinciples of management: Terry,G.R.and Stephen Franklin

Structure of Question Paper**Instructions: - 1. All questions are compulsory.****2. Each question carries equal marks.****Duration: 2 Hours****tal Marks: 40**

Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3)	10
Question No 2	C) Essay type Question OR D) Essay type Question	10
Question No 3	C) Essay type Question OR D) Essay type Question	10
Question No 4	Short Notes (Any 2 out of 3)	10
tal		40

I. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks**II. External Assessment- 40 Marks**



B. Com. Part - I CBCS
Semester - I
Principles of Marketing Paper –I (CC-1042A)
Theory: 40 Credits - 4

Course Outcomes -At the end of this course students will be able to :

- CO1 Acquaint students with the core concepts of Marketing
- CO2 Understand buying behaviour of consumer.
- CO3 Study relationship marketing and Marketing information system.
- CO4 Know the concept of market segmentation, market targeting, and positioning.

Unit	Contents	Hours Allotted
1	: Introduction: Meaning & Definition of Marketing- Features of Marketing- Importance of Marketing. Core Concept of Marketing - Need, Want, Demand, Value and Satisfaction, Exchange, transactions & Relationship Company Orientation wards market place:-Production, Concept, Product concept, selling concept Marketing concept, holistic Marketing concept	15
2	Consumer Behaviour: Meaning, and Significance of Consumer Behaviour-Factors affecting Consumer Behaviour- The Buying Decision process.	15
3	Relationship Marketing & MIS (A)Relationship Marketing: Introduction, Relationship building is the essence of relationship marketing; Relationship Marketing: Definition, Scope and Application; Dimensions of Relationships. (B)Marketing Information System (MIS):- Concept and components of MIS.	15
4	Segmentation, Targeting & Positioning: Concept and importance of Market Segmentation-Bases of market segmentation, Concept of Targeting, Concept of Positioning	15

Reference Books: -

- 1) S.A.Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai.
 - 2) Philip Kotler : Marketing Management, Prentice Hall of India Ltd, New Delhi.
 - 3) Marchand & B.Vardharajan: An introduction Marketing, Vikas Publishing House, 5 Ansari Road, New Delhi.
 - 4) Maurice & Mondell & Larry Rosenberg - Marketing : Prentice Hall of India Ltd. New Delhi.
 - 5) Mohammad Amanatullah : Principles of Modern Marketing. Kalyani Publications New Delhi.
 - 6) Dr. C. N. Sontakki : Marketing Management Kalyani Publications New Delhi.
 - 7) Arun Kumar and N. Meenakshi- Marketing Management Vikas Publishing House Pvt. Ltd.Ed.2007
 - 8) Biplab S Bose - Marketing Management Himalaya publishing House, Edition - 2009
- William I. Stann, Ajay Pandit-Marketing Concepts & Cases,- The McGraw Hill companies Ltd. New Delhi

Structure of Question Paper

Instructions: - 1. All questions are compulsory.

2. Each question carries equal marks.

Duration: 2 Hours

total Marks: 40

Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3)	10
Question No 2	E) Essay type Question OR F) Essay type Question	10
Question No 3	E) Essay type Question OR F) Essay type Question	10
Question No 4	Short Notes (Any 2 out of 3)	10
total		40

III. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks

IV. External Assessment- 40 Marks


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B. Com. Part - I CBCS
Semester - I
Financial Accounting Paper -I (CC-1043A)
Theory: 40 Credits - 4

Course Outcomes -At the end of this course students will be able to:

CO1: Understand theoretical background of Financial accounting.

CO2: Understands process of amalgamation.

CO3: Know the Accounting in the Books of Partnership Firm and Limited Company and Accounting of Professionals.

CO4: Understand the process of maintaining the books of Account in the books of professionals

Unit	Contents	Hours Allotted
1	Introduction Accounting: - Meaning nature and advantages of accounting – branches of accounting- accounting concepts and conventions, reading of ledger account	15
2	Amalgamation of Partnership Firm - Accounting in the books of new firm	15
3	Conversion of Partnership Firm in Limited Company Accounting In the Books of Partnership Firm and Limited Company	15
4	Accounting of Professionals: - Preparation of receipts and expenditure accounts and balance sheet of medical practioners and professional accountants	15

**Reference Books: -**

- 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. Agarwala A.N. Agarwala K.N.- „Higher Science of Accountancy“Kitab Mahal Allahabad.
 4. Jain and Narang – „Advanced Accountancy“ KalyaniPublications, New Delhi.
 5. S.N. Mheswari – „Advanced Accountancy“Compendium of statement and standard of Accounting. The institute of Chartered Accounts of India.
 7. Rajan Chougule, Dhaval chougule –“Theory and practice ofComputer Accounting” Modern Publication, Kolhapur
- Compendium of statements and standards of accounting. Theinstitute of Chartered Accountant of India, new Delhi.

Structure of Question Paper**Instructions: - 1. All questions are compulsory.****2. Each question carries equal marks.****Duration: 2 Hours****tal Marks: 40**

Written Examination			
tal Marks = 40 Time=2.00 hours			
* All Questions are compulsory (Based on all Modules)			
Question	Nature of Question	Marks	
Question No1	A) Problem (08 Marks)	16	40
	B) Problem (08 Marks)		
Note: Common data/Problem be given for (A) & (B) above.			
Question No 2	Attempt any Two out of Three	16	
	A) Separate Problem (08Marks)		
	B) Separate Problem (08Marks)		
	C) Separate Problem (08Marks)		
Question No 3	Short Notes [Any Two out of Four]	08	
Internal Evaluation			10
Grand tal			50

V. Internal Assessment: 10 Marks, Home Assignment–5 Marks & Oral 5 Marks**VI. External Assessment- 40 Marks**



B. Com. Part - I CBCS
Semester - I
Insurance Paper -I (GEC-1046A)
Theory: 40 Credits - 4

COURSE OUTCOMES: By the end of this course it is expected that the student will be able to:

CO1: Understand concept of insurance, types of insurance and significance of insurance.

CO2: Know the insurance contract and principles of insurance.

CO3: Understand who is insurance agent and procedure of becoming insurance agent, ethical code of conduct, qualification of insurance agent and remuneration of insurance agent.

CO4: Know why privatization of insurance and IRDA act and enable the students work in the insurance field.

Module	Content	Teaching Hrs
Module I	Introduction Insurance: Meaning, nature, scope, types of insurance, importance (significance) of insurance, insurance as a social security of	15
Module II	Insurance Contract and Principles of Insurance: Meaning, nature, conditions/ essentials of insurance contract, difference between insurance contract and wagering contract, principals of insurance (primary and secondary).	15
Module III	Insurance Agent: Meaning, appointment, procedure of becoming an agent, pre-requisite for obtaining license (qualification) - duration - functions of an agent, remuneration, termination of an agent, ethical code of conduct.	15
Module IV	Privatization of Insurance Business and IRDA Act: Introduction, merits and demerits of privatization, development of insurance business after privatization, IRDA Act 1999- structure, organizational set-up and functions. FDI in insurance business	15



Reference Books:

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

INTERNAL EVALUATION: Home Assignment and Oral

(10 Marks)

Structure of Question Paper**Instructions:** - 1. All questions are compulsory.

2. Each question carries equal marks.

Duration: 2 Hours

Total Marks: 40

Question	Nature of Question	Marks
Question No 1	Short Answers (Any 2 out of 3)	10
Question No 2	G) Essay type Question OR H) Essay type Question	10
Question No 3	G) Essay type Question OR H) Essay type Question	10
Question No 4	Short Notes (Any 2 out of 3)	10
Total		40

VII. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks**VIII. External Assessment- 40 Marks**

B. Com. Part - I CBCS
Semester - II
Principles of Business Management Paper -II (CC-1041B)
Theory: 40 Credits - 4

Course Outcomes - At the end of this course students will be able to :

- CO1 Understand Concept theories of direction.
 CO2 Know different sources of recruitment.
 CO3 Know the need and process of change in management
 CO4 Understand recent trends in management.

Unit	Contents	Hours Allotted
1	Directing: 1. Concept and characteristics of motivation, Means of motivation: Positive and Negative, Financial and Non-financial, Theories of Motivation: Prof. Abraham Maslow's need hierarchy theory, Fredrick Herzberg's Two-Facr Theory, Prof. Douglas McGregor's Theory „X“ and Theory „Y“ 2. Concept of leadership , Functions of a leader, Traits in leadership; Leadership styles 3. Communication – Concept and process of . Communication, Barriers in communication. Supervising: Concept , Importance	15
2	A) Staffing: Meaning, Process& Sources of Recruitment, Selection (B) Controlling: Meaning of control, control process, Techniques of control.	15
3	Management of change: Concept, Need for change, process of planned change: unfreezing, changingand refreezing; Resistance change	15
4	Recent Trends in Management: CSR, MIS, TQM	15

Reference Books: -

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: Sner
5. Management- Peter Drucker


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6. Principles and Practice of Management- L.M. Prasad
7. Human Behavior at Work: Keith Daivs
8. Principles of Management- P.C. Tripathi and P.H.Reddy
9. Management- Principles and practice- Shrinivas & Chunawala Principles of management: Terry,G.R.and Stephen Franklin

Structure of Question Paper

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

Duration: 2 Hours

tal Marks: 40

Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3)	10
Question No 2	I) Essay type Question OR J) Essay type Question	10
Question No 3	I) Essay type Question OR J) Essay type Question	10
Question No 4	Short Notes (Any 2 out of 3)	10
tal		40

IX. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks

X. External Assessment- 40 Marks



B. Com. Part - I CBCS
Semester - II
Principles of marketing Paper –II (CC-1042B)
Theory: 40 Credits - 4

Course outcome: After the completion of this course student will be able to:

- CO1 Enlighten Students With Recent Trends In Marketing Mix.
- CO2 Impart Conceptual Knowledge Product Mix.
- CO3 Acquaint Students About Price Mix And Place Mix.
- CO4 Learn Elements Of Sales Promotion Ols And Techniques

Module	Content	Teaching hours
I	Marketing Mix: Meaning, 7 „P“s of marketing mix- Product, Price, Place (Distribution)and Promotion Product –Meaning, Types of Product, product quality, product design,product features, Branding, Brand name and Trade Mark, Difference between brand name and trade mark, after sales service, packaging - Role and functions of packaging.	(15)
II	(A) Price: Meaning, Importance of price in the marketing mix, factors affecting price of a product/service. (B) Place: Meaning and Importance, types of distribution channels, factors affecting choice of a distribution channel.	(15)
III	Promotion: Meaning, four elements of promotion mix – [Advertising, publicity, personal selling and salesmanship, publicrelations,] selling process, sales promotion techniques	(15)
IV	(A) Retailing: Nature and Importance of Retailing-Classification of Retailers by form of ownership,by key marketing strategies- non-sre Retailing. (B) Rural Marketing: Concept, Problems of rural marketing, rural marketing strategies, marketing of Agricultural Product, Marketing of FMCG	(15)

**Resource books:**

- 1) S.A.Sherlekar, "Marketing Management", Himalaya Publishing House, Mumbai.
- 2) Philip Kotler : Marketing Management, Prentice Hall of India Ltd, New Delhi.
- 3) Marchand & B.Vardharajan: An introduction Marketing, Vikas Publishing House, 5 Ansari Road, New Delhi.
- 4) Maurice & Mondell & Larry Rosenberg - Marketing : Prentice Hall of India Ltd. New Delhi.
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Question	Nature of Question	Marks
Question No 1	Short Answers (Any 2 out of 3)	10
Question No 2	K) Essay type Question OR L) Essay type Question	10
Question No 3	K) Essay type Question OR L) Essay type Question	10
Question No 4	Short Notes (Any 2 out of 3)	10
total		40

XI. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks**XII. External Assessment- 40 Marks**

B. Com. Part - I CBCS
Semester - II
Financial Accounting Paper -II (CC-1043B)
Theory: 40 Credits - 4

COURSE OUTCOMES: By the end of this course it is expected that the student will be able to:

- CO1:** Understand process of single entry system.
CO2: Estimate consignment account.
CO3: Understand the process of accounting for branches
CO4: Understand theoretical background of Financial Accounting Standard

Module	Content	Teaching Hrs.
I	Single Entry: Conversion of single entry in double entry system	15
II	Consignment Accounts: Important terms and accounting procedure in the books of consignor and consignee	15
III	Branch Accounting: Dependent branch- preparation of branch account, branch trading and profit and loss account- sck and debrs system.	15
IV	Financial Accounting Standard Concept, Benefits, Salient Futures of first time adoption of Indian Accounting Standards (Ind-AS), International Financial Reporting Standards (IFRS): Need and procedures	15

Learning Recourses :

Reference Books	
	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. Agarwala A.N. Agarwala K.N.- „Higher Science of Accountancy“ Kitab Mahal Allahabad. 4. Jain and Narang – „Advanced Accountancy“ Kalyani Publications, New Delhi. 5. S.N. Mheswari – „Advanced Accountancy“ 6. Compendium of statement and standard of Accounting. The institute of Chartered Accounts of India. 7. Rajan Chougule, Dhaval chougule –“Theory and practice of Computer Accounting” Modern Publication, Kolhapur

Structure of Question Paper

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

Duration: 2 Hours

total Marks: 40

Written Examination			
total Marks = 40 Time=2.00 hours			
* All Questions are compulsory (Based on all Modules)			
Question	Nature of Question	Marks	
Question No1	C) Problem (08 Marks)	16	
	D) Problem (08 Marks)		
Note: Common data/Problem be given for (A) & (B) above.			
Question No 2	Attempt any Two out of Three		16
	D) Separate Problem (08Marks)		
	E) Separate Problem (08Marks)		
F) Separate Problem (08Marks)			
Question No 3	Short Notes [Any Two out of Four]	08	40
Internal Evaluation			10
Grand total			50

XIII. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks

XIV. External Assessment- 40 Marks



B. Com. Part - I CBCS
Semester - II
Insurance Paper -II (GEC-1046B)
Theory: 40 Credits - 4

COURSE OUTCOMES: By the end of this course it is expected that the student will be able to :

CO1: Understand Life Insurance, Marine Insurance, Fire Insurance and General Insurance.

CO2: Know the procedure of taking Life Insurance Marine Insurance,

CO3: Know the concept of Fire Insurance and General Insurance Policies.

CO4: Understand the new insurance schemes.

Module	Content	Teaching Hrs
Module I	Life Insurance: Meaning, nature, significance, procedure of taking life insurance policy, life insurance products- (whole life, endowment, term plans, pension and annuity plans, unit linked insurance plans) , settlement of claims, LIC of India – role and functions, Major Players in Life Insurance.	15
Module II	Marine Insurance: Meaning, procedure of taking marine insurance policy, difference between fire and marine insurance, clauses of marine insurance policy, marine losses and perils, types of policies.	15
Module III	Fire Insurance: Meaning, procedure of taking fire insurance policy, policy conditions, and kinds of policies, cancellation and forfeiture of policy, renewal of policy and settlement of claims.	15
Module IV	General Insurance (Accident) And New Insurance schemes: A) General Insurance- personal accident and sickness insurance, health insurance, motor insurance, burglary insurance, cattle insurance, crop insurance, liability insurance, fidelity guarantee insurance, Major Players in General Insurance . B) New insurance schemes- Pradhan Mantri Suraksha Bima Yojana (PMSBY), Pradhan Mantra Jeevan Jyoti Bima Yojana (PMJJBY)	15

Learning Recourses :

1. G.S. Panda-' Principles and Practices of Insurance' KalyaniPublishers Ludhiana
2. M. Aribkhan -'Theory and practice of Insurance' EducationalBook House, Aligarh
3. M. _ Mishra-'Insurance principles and practice' S. Chand &company Ltd. New Delhi.
4. Kothari &Bahi, principles and practice of Insurance' SahityaBhawan, Agra.
5. S.Balachandran, General Insurance, Insurance Institute ofIndia, Mumbai.
6. S.Balachandran, Life Insurance, Insurance Institute of India, Mumbai. Insurance Regulatory & Development Authority Act-1999

Duration: 2 Hours

tal Marks – 40

* All Questions are compulsory (Based on all Modules)

Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3)	10
Question No 2	A) Essay type Question OR B) Essay type Question	10
Question No 3	A) Essay type Question OR B) Essay type Question	10
Question No 4	Short Notes (Any 2 out of 3)	10
total		40

INTERNAL EVALUATION: Home Assignment and Oral

(10 Marks)

WRITTEN EXAMINATION

(40 Marks)


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