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"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-III&IV

SYLLABUS

Under Choice Based Credit System

To be implemented from Academic Year 2021 - 2022



CHOICE BASED CREDIT SYSTEM
B Com - I (Sem -I and II) COMMERCE
Course Structure
to be implemented from 2021 - 2022

Semester-I

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

Semester-II

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


HEAD
DEPARTMENT OF COMMERCE
VIVEKANAND COLLEGE, KOLHAPUR
(AUTONOMOUS)

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

Course Outcome- After studying this course students will be able to:

- CO1: know the functions and importance of management.
- CO2: know the role of manager, functions of manager and managerial skills.
- CO3: understand the various management thoughts.
- CO4: understand the concept of human relation management.

Module	Contents	Teaching Hrs.
1	Introduction to Management: Introduction, Concept (Effectiveness versus Efficiency), Nature of Management, Characteristics of Management, Objectives of Management, Importance of Management, Management as an Art, Management as a Science, Management as a Profession, Management and Administration, Levels of Management, Coordination – The Essence of Management, Characteristics of Coordination, Importance of Coordination	(15)
II	Managerial Roles , Functions And Skills: Introduction, Functions of Management (Planning, Organizing, Staffing, Directing, Controlling) Managerial Roles (Interpersonal Roles, Informational Roles, Decisional Roles,) Managerial skills (Technical, Human, Conceptual), Diagnostic skills, communication skills and Political skills.	(15)
III	Development of Management Thought: Introduction, Classical Approach of Management, Neo-Classical Approach of management and Modern Approach of Management. Taylor's Scientific Management: Principles of Scientific Management, Techniques of Scientific Management Fayol's Administrative Management :14 principles of management, Fayol versus Taylor – A Comparison Max weber's Bureaucratic Management: Types of Authority, Meaning and features of Bureaucracy	(15)

IV	<p>Elton Mayo's Human Relation Management: Hawthorne Experiment and its findings, Management in the Twenty-first Century: A Manager in 21st century, Important management skills in the Global Economy, Challenges do managers and employees face in the various areas of the 21st century management. (Human Resource Management, Production Management, Marketing Management, Financial Management and Agri-Business Management.</p>	(15)
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Reference books

1. Harold Koontz and Heinz Weihrich(2001).||Essentials of Management||
2. *Tata McGraw Hill Publishing Co. Ltd New Delhi*, 5th Edition.
3. Moshal B.S.(1998).||Management Theory and Practices|| *Galgotia Publishing Company, New Delhi*.
4. Prasad L.M.(2001). – Principles and Practices of Management|| *Sultan Chand and Sons, New Delhi*, 6th Edition.
5. Peter Drucker(1980).||The Practice of Management|| *Allied Publishers Pvt. Ltd. New Delhi*.
6. Prasad Manmohan(2003). –Management Concepts and Practices||
7. *Himalaya Publishing House, Mumbai*, 3rd Edition.
8. Saxena S.C.(1979).||Business Administration and Management|| *Sahitya Bhavan, Agra*.
9. Stoner, Freeman and Gilbert(2001).–Management|| *Prentice Hall of India Pvt.Ltd. New Delhi*, 6th Edition.
10. Terry And Franklin(2003).||Principles of Management|| *A.I.T.B.S. Publishers and Distributors, Delhi*. 8th Edition.

Nature of Question Paper

		Marks
Q.1	A) Short Answer Question OR B) Short Answer Question	5
Q.2	A) Essay Type Question OR B) Essay Type Question	10
Q.3	A) Essay Type Question OR B) Essay Type Question	10
Q.4	Write Short notes (Any 2 out of 3)	10
Total		35

**Internal Evaluation- 15 Marks**

Unit Test- I	Unit Test- II	Skill Assessment	Total
5 Marks	5 Marks	5 Marks	15 Marks

B.Com. I CBCS
Semester I
Principles of Marketing - I (CC1042-A)
Theory - 40 Teaching Hours Credits - 4

Course objectives

CO1: acquires knowledge of core concepts of marketing and identifies buying behaviour of consumer.

CO2: understand buying behaviour of consumer.

CO3: demonstrate strong conceptual knowledge of marketing research and recent trends in marketing development.

CO4: know the concept of market segmentation, market targeting, and positioning

Module	Content	Teaching Hrs
I	Introduction: Meaning & Definition of Marketing- Features of Marketing- Importance of Marketing, Scope of Marketing, Core Concept of Marketing - Need, Want, Demand, Value and Satisfaction, Exchange, transactions, holistic Marketing concept Recent developments in marketing: Social Marketing, Digital Marketing, Green Marketing, Relationship Marketing.	(15)
II	Consumer Behaviour: Meaning, and Significance of Consumer Behaviour - Factors affecting Consumer Behaviour-The Buying Decision process.	(15)
III	Marketing Research and Marketing Information System A) Marketing Research - Meaning, objectives, importance and Process of marketing research B) Marketing Information System (MIS):- Concept, Importance and components of MIS.	(15)
IV	A) Segmentation, Targeting & Positioning: Concept and importance and 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



Internal Evaluation- 15 Marks

Unit Test- I	Unit Test- II	Skill Assessment	tal
5 Marks	5 Marks	5 Marks	15 Marks

Nature of Question Paper

		Marks
Q.1	A) Short Answer Question OR B) Short Answer Question	5
Q.2	A) Essay Type Question OR B) Essay Type Question	10
Q.3	A) Essay Type Question OR B) Essay Type Question	10
Q.4	Write Short notes (Any 2 out of 3)	10
Total		35


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

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

- CO1: Understand accounting concepts and conventions and reading of ledger account.
- CO2: Know the accounting for conversion of partnership firm in limited company.
- CO3: Know the procedure and accounting for amalgamation of company.
- CO4: Know the accounting for professionals.

Module	Content	Teaching Hrs.
I	Introduction to Accounting: -Meaning nature and advantages of accounting – branches of accounting-accounting concepts and conventions, reading of ledger account.	15
II	Conversion of Partnership Firm in to Limited Company: Accounting In the Books of Partnership Firm and Limited Compa	15
III	Amalgamation of Company: Meaning ,Need, Calculation of Purchase consideration, Accountingfor amalgamation as per AS-14	15
IV	Accounting of Professionals: Preparation of receipts and expenditureaccounts and Balance sheet of medical practitioners and professional accountants.	15

Reference Books:

1. Advance Accountancy:- M.C. Shukla & T.S. Grewal
2. Advance Accountancy:- S.C. Jain & K.L. Narang
3. Advance Accountancy:- S.M. Shukla
4. Advance Accountancy:- Maheshwari
5. Advance Accountancy:- R.L.Gupta

**Nature of Question Paper**

		Marks
Q.1	Choose Correct alternative	5
Q.2	A. Proble mOR B. Problem	10
Q.3	Attempt Any two questions from A, B & C (Problems)	10
Q.4	Write Short notes (Any 2 out of 3)	10
Total		35

Internal Evaluation- 15 Marks

Unit Test- I	Unit Test- II	Skill Assessment	Total
5 Marks	5 Marks	5 Marks	15 Marks



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B. Com. Part - I CBCS
Semester - I
Insurance Paper -I (GEC1046A)
Theory: 40 Teaching Hours Credits - 4

Course Outcome: The objective of the course is enable students 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

Module	Content	Teaching Hrs.
I	Introduction Insurance: Meaning, nature, scope, types of insurance, importance (significance) of insurance, insurance as a social security of	(15)
II	Insurance Contract and Principles of Insurance: Meaning, nature, conditions/ essentials of insurance contract, difference between insurance contract and wagering contract, principles of insurance (primary and secondary).	(15)
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)
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.


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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- 15 Marks

Unit Test- I	Unit Test- II	Skill Assessment	total
5 Marks	5 Marks	5 Marks	15 Marks

Nature of Question Paper

Question	Nature of Question	Marks
Question No1	A. Short Answers B. Short Answers	5
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	35



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

Course Outcome: The objective of the course is enable students to

CO1: Know the conversion of single entry in double entry system.

CO2: Understand the consignment accounting procedure.

CO3: Understanding the departmental accounting.

CO4: Know the 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	Departmental Accounting: Meaning of Department & Departmental Accounting, Basics of Allocation of Expenses and Incomes/ Receipts, Interdepartmental Transfer: at cost price and invoice price stock reserve, Departmental trading and profit & Loss account and balance sheet.	15
IV	financial Accounting Standard Concept, Benefits, Salient Features of first, time adoption of Indian Accounting Standards (Ind-AS), International Financial, Reporting Standards (IFRS): Need and procedures	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 KitabMahal 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.

Nature of Question Paper

		Marks
Q.1	Choose Correct alternative	5
Q.2	A)Proble m OR B) Problem	10
Q.3	Attempt Any two questions from A, B & C(Problems)	10
Q.4	Write Short notes (Any 2 out of 3)	10
Total		35



B. Com. Part - I CBCS
Semester - II
Principles of Business Management Paper -II (CC1041 A)
Theory: 40 Teaching Hours Credits - 4

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

CO1: Understand the concept of planning, planning process and types of plan.

CO2: Know the concept of organizing and staffing.

CO3: Study the concept directing and importance of directing.

CO4: Understand the concept of controlling and techniques of controlling.

Module	Contents	Teaching Hrs.
I	Planning: Introduction, Concept, Importance of Planning, Features of Planning, Limitations of Planning, Planning Process, Types of Plans, Objectives, Strategy Policy, Procedure, Method, Rule, Programme, Budget	(15)
II	Organizing: Meaning, Steps in the Process of Organizing, Importance of organizing, Organization Structure, Types of organization structures, Formal and Informal Organization, Delegation, importance of delegation, Decentralization, importance, Staffing: Introduction, Meaning, Importance of Staffing.	(15)
III	Directing : Introduction, Meaning, Importance of Directing, Principles of Directing, Elements of Direction, Introduction, Features and Importance of Supervision, Motivation, Leadership, Communication.	(15)
IV	Controlling: Meaning of Controlling, Techniques of Managerial Control, Traditional Techniques, Modern Techniques, Responsibility Accounting, Management Audit, PERT and CPM,	(15)

**Reference books**

1. Harold Koontz and Heinz Weihrh(2001).||Essentials of Management|| Tata McGraw Hill Publishing Co. Ltd New Delhi, 5th Edition.
2. Moshal B.S. (1998).||Management Theory and Practices|| Galgotia Publishing Company, New Delhi.
3. Prasad L.M.(2001). Principles and Practices of Management|| Sultan Chand and Sons, New Delhi, 6th Edition.
4. Peter Drucker(1980).||The Practice of Management|| Allied Publishers Pvt. Ltd. New Delhi.
5. Prasad Manmohan (2003). Management Concepts and Practices Himalaya Publishing House, Mumbai, 3rd Edition.
6. Saxena S.C.(1979).||Business Administration and Management|| Sahitya Bhavani, Agra.
7. Sner, Freeman and Gilbert (2001). Management|| Prentice Hall of India Pvt. Ltd. New Delhi, 6th Edition.
8. Terry And Franklin (2003). Principles of Management|| A.I.T.B.S. Publishers and Distributors, Delhi. 8th Edition.
9. Sherlekar S.A.(1978).||Modern Business Administration and Management||, Himalaya Publishing House, Mumbai.

Nature of Question Paper

		Marks
Q.1	A) Short Answer Question OR B) Short Answer Question	5
Q.2	A) Essay Type Question OR B) Essay Type Question	10
Q.3	A) Essay Type Question OR B) Essay Type Question	10
Q.4	Write Short notes (Any 2 out of 3)	10
tal		35



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

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

- CO1: Familiar the students with the recent elements of the marketing mix.
- CO2: Acquaint students about product mix, price mix and place mix.
- CO3: Learn elements of sales promotion ols and techniques.
- CO4: Demonstrate effective understanding of retailing and rural marketing

Module	Content	Teaching hours
I	A) Marketing Mix: Meaning, 7 _P's of marketing mix- Product, Price, Place (Distribution) and Promotion, People, Process, Physical Evidence. Product -Meaning, Types of Product, product quality, product design, Brand name and Trade Mark, after sales service, packaging - Role and functions of packaging, Product life-cycle; New Product Development	(15)
II	Price: Meaning, Importance of price in the marketing mix, facrs affecting price of aproduct/service. Place: Meaning and Importance, types of distribution channels, facrs affecting choice of adistribution channel.	(15)
III	Promotion: Meaning, four elements of promotion mix - [Advertising, publicity, personal selling and salesmanship, public relations,] selling process, salespromotion techniques.	(15)
IV	A) Retailing: Nature and Importance of Retailing-Classification of Retailers by form of ownership, by keymarketing strategies- non-sre Retailing. (B)Rural Marketing: Concept, Problems of rural marketing, Rural marketing strategies.	(15)

Reference books

- 1) S.A.Sherlekar, —Marketing Managementl, Himalaya Publishing House, Mumbai.
- 2) Philip Kotler : Marketing Management, Prentice Hall of India Ltd, New Delhi.
- 3) Marchannnd & 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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Q.3	A) Essay Type Question OR B) Essay Type Question	10
Q.4	Write Short notes (Any 2 out of 3)	10
tal		35



B. Com. Part - I CBCS
Semester - II
Insurance Paper -I (GEC1046B)
Theory: 40 Teaching Hours Credits - 4

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

CO1: Learn and understand the Life Insurance.

CO2: Acquaint students about Marine Insurance, Fire Insurance and General Insurance.

CO3: Study the procedure for taking various insurance policies.

CO4: Enlighten students with recent new insurance schemes.

Module	Content	Teaching Hrs
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)
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)
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)
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) Government Sponsored Socially Oriented Insurance Schemes- A. Pradhan Mantri Jeevan Jyoti Bima Yojana (PMJJBY) B. Pradhan Mantri Suraksha Bima Yojana (PMSBY) C. Life Cover under Pradhan Mantri Jan Dhan Yojana (PMJDY) D. Varishtha Pension Bima Yojana E. Pradhan Mantri Fasal Bima Yojana (PMFBY) F. Pradhan Mantri Vaya Vandana Yojana (PMVVY)	

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

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Question No1	c. Short Answers d. Short Answers	5
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
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