

"Education for Knowledge, Science and Culture"

- Shikshanmaharshi Dr. Bapuji Salunkhe

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur

(An Empowered Autonomous Institute)

B. Com Part-II Semester-III and IV (Level 5)

as per NEP (2.0)

Implemented from June 2025

For Group-A (Major Accountancy Minor Business Administration)

Semester	Subject	Paper No	Code	Credit
III	Indian Business Environment-I	I	2OEC02IBE31	2
	Indian Business Environment-II	II	2OEC02IBE32	2
	Public Finance and Government Accounting-I	I	2DSC02PFA31	2
	Public Finance and Government Accounting-II	II	2DSC02PFA32	2

IV	Cooperative Principles	I	2OEC02COD41	2
	Cooperative Development and Management	II	2OEC02COD42	2
	**	I		2
	**	II		2

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Implemented from June 2025

For Group-A (Major Accountancy Minor Business Administration)

Course Title: Indian Business Environment-I

Course Code: 2OEC02IBE31

Marks : 50	Teaching hours : 30	Credit : 2
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Objective: Objective of the course is to understand the concepts as aspects of business environments

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

CO-1 : Explain the key concepts, components and significance of the business environment.

CO-2 : Assess the impact of economic on business operations and decision-making.

CO-3 : Understand how social and cultural factors affect business operations and market dynamics.

CO-4 : Explain the various roles of government in regulating, supporting, and facilitating business activities.

Module	Title	Teaching hours	Crt
Module I	Introduction to Business Environment 1.1 Definition, Scope, and Importance 1.2 Components of Business Environment 1.3 Internal & External Business Environment 1.4 Business environment and sustainable development	(15)	1
Module II	Economic, Political and Legal Environment 2.1 Structure and Economic Planning in India 2.2 Economic Reforms (LPG) 2.3 Political System and Business Environment 2.4 Role of Government in Business	(15)	1

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B. Com Part-II Semester-III (Level 5) as per NEP (2.0)

Syllabus Implemented from Juny 2025

For Group-A (Major Accountancy Miner Business Administration)

Course Title: Indian Business Environment-II

Course Code: 2OEC02IBE32

Marks : 50	Teaching hours : 30	Credit : 2
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Objective: Objective of the course is too familiar with various economic trends in business economics

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

CO-1 : Understand the impact of recent economic reforms on various sectors of the Indian economy.

CO-2 : Explain India's role in the global economy and its international business prospects.

CO-3 : Explain the emerging trends shaping international business.

CO-4 : Understand strategies to adapt to future risks and emerging opportunities in the Indian business ecosystem.

Module	Title	Teaching hours	Crt
Module I	Emerging Trends in Indian Business Environment 1.1 Socio-Cultural Factors Affecting Business 1.2 Digital Transformation and Industry 4.0 1.3 Impact of WTO and Trade Agreements on Indian Business 1.4 Emerging Trends in International Business	(15)	1
Module II	Sustainable Business Environment and Future Prospects 2.1 Corporate Social Responsibility (CSR) 2.2 Sustainable Development Goals (SDGs) and Business Practices 2.3 Ethical Issues in Business 2.4 Future Challenges and Opportunities for Indian Businesses	(15)	1

Reference Books:

1. Bedi, R.D. – Theory, History and Practice of Cooperation
2. Hajela, T.N. – Cooperation: Principles, Problems & Practice
3. Krishnaswamy, O.R. – Fundamentals of Cooperation
4. Datta, S.K., & Sundaram, R.M. – Indian Economy and Cooperative Movement
5. Mathur, B.S. – Cooperation in India
6. Dwivedi, R.C. – Cooperative Movement in India: Problems and Prospects
7. "Business Environment" – K. Aswathappa (Himalaya Publishing House)
8. "Indian Economy" – Ramesh Singh (McGraw Hill)
9. "Economic Environment of Business" – Mishra & Puri (Himalaya Publishing House)
10. "Global Business Environment" – Francis Cherunilam (Himalaya Publishing House)
11. "Legal Aspects of Business" – Akhileshwar Pathak (McGraw Hill)
12. "Business Environment" – Shaikh Saleem (Pearson)

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B. Com Part-II Semester-III (Level 5) as per NEP(2.0)

Syllabus Implemented from June 2025

(Group-A Major Accountancy Minor Business Administration)

Course Title: Public Finance and Government Accounting-I

Code: 2DSC02PFA31

Marks : 50	Teaching hours : 30	Credit : 2
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Objective: Objective of the course is to familiar with various concepts of Public finance.

Course Outcomes: By the end of this course, it is expected that the student will be able to:

- CO-1 :** Understand the fundamental concepts, meaning, and significance of public finance in economic systems.
- CO-2 :** Understand how government taxation and public expenditure contribute to achieving social welfare and economic efficiency.
- CO-3 :** Explain the concept of public revenue and its significance in government finance.
- CO-4 :** Explain the key principles of taxation, including its objectives, significance, and role in economic development.

Module	Title	Teaching hours	Crt
ModuleI	Introduction to Public Finance and Revenue 1.1 Meaning, Nature, and Scope of Public Finance 1.2 Sources of Public Revenue: Tax and Non-Tax Revenue 1.3 Principles of Taxation: Canon of Taxation 1.4 Types of Taxes: Direct and Indirect Taxes	(15)	1
ModuleII	Public Expenditure 2.1 Meaning and importance of Public Expenditure 2.2 Classification and Cannons of Public Expenditure 2.3 Theories of Public Expenditure (Wagnors, Keynesien) 2.4 Causes and Effects and Measures of Public expenditure	(15)	1

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B. Com Part-II Semester-III (Level 4.5) as per NEP(2.0)

(Group-A Major Accountancy Miner Business Administration)

Syllabus Implemented from July 2025

Course Title: Public Finance and Government Accounting-II

Code: 2DSC02PFA32

Marks : 50	Teaching hours : 30	Credit : 2
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Objective: Objective of the course is to understand the working of public finance

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

CO-1 : Understand the fundamental concepts, meaning, and significance of public Debt and financing in economic systems.

CO-2 : Understand how government taxation and public expenditure contribute to achieving social welfare and economic efficiency.

CO-3 : Explain the concept of Government Accounting and its significance in governance

CO-4 : Explain the key concepts of Government accounting and its problems ad prospectus

Module	Title	Teaching hours	Crt
Module I	Public Debt and Deficit Financing 1.1 Concept and types of public debt 1.2 Advantages and Disadvantages of Public Debt 1.3 Concept and ways of deficit financing 1.4 Effects of Public debt (Money Supply, Economic Growth and Stability)	15	1
Module II	Government Accounting 2.1 Government Accounting -Meaning, Concept and components 2.2 Structure of Government Accounting 2.3 Difference Between Government Accounting and Commercial Accounting 2.2 Problems and prospectus of Govt Accounting	(15)	1

Reference:-

1. Musgrave R.A. and Musgrave P.A. – Public Finance in Theory and Practice
2. Buchanan J.M. – The Public Finance
3. Hugh Dalton – Principles of Public Finance
4. Hansen A.H. – Fiscal Policy and Full Employment
5. Ursula Hicks – Public Finance
6. Bhargava R.N. Theory and Working of Union Finance in India
7. Bhatiya, H. L. (1996), "Public Finance", Vikas Publication House Pvt. Ltd., New Delhi,.
8. Mathur and Saxena – Public Finance
9. Tyagi B.P. – Public Finance
10. Chaudhary, R. K. (1999), "Public Finance and Fiscal Policy", Kalyani Publisher, New Delhi,
11. Vaish, M. C. and Agarwal, H. S. (1990), "Public Finance", Wiley Eastern Limited, Delhi,
12. S.K. Singh.- Public Finance in Theory and Practice
13. Misra & Puri , Indian Economy
14. Datt & Sundaram , Indian Economy.

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B. Com Part-II Semester-IV (Level 5) as per NEP(2.0)

Syllabus Implemented from June 2025

(Group-A Major Accountancy Minor Business Administration)

Course Title: Cooperative Principles

Course Code: 2OEC02COD41

Marks : 50	Teaching hours : 30	Credit : 2
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Objective: Objective of the course is informal with various concepts and components.

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

CO-1 : Understand meaning, principles, and significance of cooperation.

CO-2 : Explain the origins and evolution of cooperative societies in India.

CO-3 : Examine the core cooperative principles and values as established by the International Cooperative Alliance (ICA).

CO-4 : Understand the legal, ethical, and regulatory aspects governing cooperatives at the national and international levels.

Module	Title	Teaching hours	Crt
Module I	Introduction to Cooperative 1.1 Definition, Nature, and Scope of Cooperation 1.2 History of the Cooperative Movement in India and Worldwide 1.3 Importance of Cooperation in Economic and Social Development 1.4 Development of Cooperative Societies in India – Pre and Post-Independence	15	1
Module II	Cooperative Principles 2.1 Rochdale Pioneers and the Birth of Cooperative Principles 2.2 Evolution of ICA (International Cooperative Alliance) Principles 2.3 Comparison of ICA Principles (1937, 1966, and 1995) 2.4 Application of Cooperative Principles in Various Sectors	15	1

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B. Com Part-II Semester-IV (Level 5) as per NEP(2.0)

Syllabus Implemented from June 2025

(Group-A Major Accountancy Minor Business Administration)

Course Title: Cooperative Development and Management

Course Code: 2OEC02COD4

Marks : 50	Teaching hours : 30	Credit : 2
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Objective: Objective of the course is to understand the various cooperative institution and there working methods.

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

CO-1 : Understand various types of cooperatives, including producer, consumer, worker, credit and service cooperatives.

CO-2 : Explain the economic, social and organizational functions of cooperatives in different sectors.

CO-3 : Explain the legal foundations that govern cooperatives at national and international levels.

CO-4 Understand the leadership decision-making skills to enhance cooperative performance and sustainability.

Module	Title	Teachinghours	Crt
Module I	Types and Functions of Cooperatives 1.1 Agricultural and Rural Cooperatives 1.2 Cooperative Banks and Credit Societies 1.3 Consumer and Marketing Cooperatives 1.4 Worker Cooperatives and Housing Cooperatives	(15)	1
Module II	Governance and Management of Cooperatives 2.1 Structure and Organization of Cooperative Societies 2.2 Cooperative Leadership and Decision-Making 2.3 Financial Management and Accounting in Cooperatives 2.4 Role of NABARD, RBI, and State Cooperative Banks 2.5 Problems and Limitations of Cooperative Societies in India	(15)	1

Reference Books:

1. Bharati V. Pathak – The Indian Financial System: Markets, Institutions, and Services
2. L. M. Bhole & Jitendra Mahakud – Financial Institutions and Markets
3. Dr. S. Gurusamy – Indian Financial System
4. Khan M.Y. – Indian Financial System
5. Vasant Desai – The Indian Financial System and Development
1. Bedi, R.D. – Theory, History and Practice of Cooperation
2. Hajela, T.N. – Cooperation: Principles, Problems & Practice
3. Krishnaswamy, O.R. – Fundamentals of Cooperation
4. Datta, S.K., & Sundaram, R.M. – Indian Economy and Cooperative Movement
5. Mathur, B.S. – Cooperation in India
6. Dwivedi, R.C. – Cooperative Movement in India: Problems and Prospects