

"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 (Level 4.5) as per NEP (2.0)**

**Group-B (Major Bus. Adm. Minor Bus. Economics)**

Semester	Subject	Paper No	Code	Credit
III	Public Finance	I	2DSC02PFI31	2
	Public Finance	II	2DSC02PFI32	2
	Indian Financial System	I	2MIN02IFS31	2
	Indian Financial System	II	2MIN02IFS32	2
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IV	International Business	I	2DSC02IBS41	2
	International Business	II	2DSC02IBS42	2
	Money and Banking	I	2MIN02MAB41	2
	Money and Banking	II	2MIN02MAB42	2

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

**Group-B (Major Bus. Adm. Minor Bus. Economics)**

Syllabus Implemented from June 2025

**Course Title:** Public Finance-I

**Course Code:** 2DSC02PFI31

<b>Marks : 50</b>	<b>Teaching hours : 30</b>	<b>Credit : 2</b>
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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.

<b>Module</b>	<b>Title</b>	<b>Teaching hours</b>	<b>Crt</b>
<b>Module I</b>	<b>Introduction to Public Finance</b> 1.1 Meaning, Nature, and Scope of Public Finance 1.2 Role of Government in Economic Activities 1.3 Principle of Maximum Social Advantage 1.4 Market Failure and Need for Government Intervention	<b>(15)</b>	<b>1</b>
<b>Module II</b>	<b>Public Revenue and Taxation</b> 2.1 Sources of Public Revenue: Tax and Non-Tax Revenue 2.2 Principles of Taxation: Canon of Taxation 2.3 Types of Taxes: Direct and Indirect Taxes 2.4 Tax Incidence and Tax Burden	<b>(15)</b>	<b>1</b>

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#### **Group-B (Major Bus. Adm. minor Bus. Economics)**

Syllabus Implemented from June 2025

**Course Title:** Public Finance-II

**Course Code:** 2DSC02PFI32

<b>Marks : 50</b>	<b>Teaching hours : 30</b>	<b>Credit : 2</b>
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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 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.

<b>Module</b>	<b>Title</b>	<b>Teachinghours</b>	<b>Crt</b>
<b>Module I</b>	<b>Public Expenditure</b> 1.1 Meaning and importance of Public Expenditure 1.2 Classification and Cannons of Public Expenditure 1.3 Theories of Public Expenditure (Wagnors, Keynesien) 1.4 Causes and Effects and Measures of Public expenditure	15	1
<b>Module II</b>	<b>Public Debt and Deficit Financing</b> 2.1 Concept and types of public debt 2.2 Advantages and Disadvantages of Public Debt 2.3 Concept and ways of deficit financing 2.4 Effects of Public debt (Money Supply, Economic Growth and Stability)	(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
15. Lekhi, R.K. , Public Finance.

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

**Group-B (Major Bus. Adm. Minor Bus. Economics)**

Syllabus Implemented from June 2025

**Course Title:** Indian Financial System-I

**Course Code:** 2MIN02IFS31

<b>Marks : 50</b>	<b>Teaching hours : 30</b>	<b>Credit : 2</b>
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**Course Outcomes:** By the end of this course it is expected that the student will be able to:

**CO-1 :** Explain the meaning and significance of a financial system in India.

**CO-2 :** Understand the Regulatory Framework of Financial System in India.

**CO-3 :** Explain the meaning and significance of commercial banks in the financial system.

**CO-4 :** Understand the formulation and implementation of monetary policy and economic Growth.

<b>Module</b>	<b>Title</b>	<b>Teaching hours</b>	<b>C r t</b>
<b>Module I</b>	<b>Introduction to Financial System</b> 1.1 Financial System :Meaning, Nature, and Functions 1.2 Financial System: Components 1.3 Role of the Financial System in Economic Development 1.4 Regulatory Framework of Financial System	<b>15</b>	<b>1</b>
<b>Module II</b>	<b>Financial Institutions in India</b> 2.1 Commercial Banks: Functions, Types, and Role in Financial Inclusion 2.2 Reserve Bank of India (RBI): Functions and Monetary Policy Framework 2.3 Development Financial Institutions (DFIs) – NABARD, SIDBI, EXIM Bank 2.4 Non-Banking Financial Companies (NBFCs) and Microfinance Institutions	<b>15</b>	<b>1</b>

### **Reference Books:**

1. Musgrave & Musgrave – Public Finance in Theory and Practice (Indian Edition)
2. B.P. Tyagi – Public Finance
3. R. K. Lekhi – Public Finance
4. D.K. Srivastava – Issues in Public Finance
5. S.K. Singh – Public Finance in Theory and Practice
6. M. Govinda Rao – Fiscal Federalism in India
7. Sudipto Mundle – Public Finance: Policy Issues for India

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

**Group-B (Major Bus. Adm. minor Bus. Economics)**

Syllabus Implemented from June 2025

**Course Title:** Indian Financial System-II

**Course Code:** 2MIN02IFS32

<b>Marks : 50</b>	<b>Teaching hours : 30</b>	<b>Credit : 2</b>
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**Course Outcomes:** By the end of this course it is expected that the student will be able to:

**CO-1 :** Explain the organization and functioning of financial markets in India.

**CO-2 :** Understand SEBI's role in protecting investor interests, promoting fair trade practices and maintaining transparency in the securities market.

**CO-3 :** Explain the fundamental concepts of equity and debt instruments.

**CO-4 :** Explain the concept, structure and working of mutual funds in the financial market.

<b>Module</b>	<b>Title</b>	<b>Teaching hours</b>	<b>Crt</b>
<b>Module I</b>	<b>Financial Markets in India</b> 1.1 Money Market: Instruments (Call Money, Commercial Paper, Treasury Bills, Certificates of Deposit) 1.2 Capital Market: Primary and Secondary Markets 1.3 Stock Exchanges in India – BSE, NSE, 1.4 Securities Exchange Board of India(SEBI): Role and Functions	<b>15</b>	<b>1</b>
<b>Module II</b>	<b>Financial Instruments</b> 2.1 Equity and Debt Instruments – Shares, Bonds, Debentures 2.2 Derivatives – Futures, Options, Swaps 2.3 Mutual Funds – Types and Benefits 2.4 Insurance Products – Life and General Insurance	<b>15</b>	<b>1</b>

### **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

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

**Group-B (Major Business Adm. Minor Business Economics)**

Revised Syllabus implemented from Juny 2025

**Course Title:** International Business-I

**Course Code:** 2DSC02IBS41

<b>Marks : 50</b>	<b>Teaching hours : 30</b>	<b>Credit : 2</b>
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**Objective:** Objective of the course is to analyse various international business concepts

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

- CO1:** Define and explain the meaning, nature, and importance of international trade in the global economy.
- CO2:** Define and explain different types of trade barriers, including tariffs, quotas, subsidies, and non-tariff barriers.
- CO3:** Explain the role of government in regulating, promoting, and facilitating international trade and investment.
- CO4:** Identify the advantages and disadvantages of regional economic integration for businesses

Module	Title	Teaching hours	Crt
<b>Module I</b>	<b>Introduction to International Business</b> 1.1 Meaning, Nature, and Scope of International Business 1.2 Differences between Domestic and International Business 1.3 Theories of International Trade – Classical and Modern Theories 1.4 Trade Barriers and Trade Blocks	<b>(15)</b>	<b>1</b>
<b>Module II</b>	<b>International Business Environment</b> 2.1 Role of Government in International Business 2.2 Trade Policies – Free Trade vs. Protectionism 2.3 International Economic Institutions: IMF, World Bank, WTO, UNCTAD 2.4 Regional Economic Integration – EU, NAFTA, ASEAN, SAARC, BRICS	<b>(15)</b>	<b>1</b>

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

**Group-B (Major Bus. Adm. minor Bus. Economics)**

Syllabus Implemented from June 2025

**Course Title:** International Business-II

**Course Code:** 2DSC02IBS42

<b>Marks : 50</b>	<b>Teaching hours : 30</b>	<b>Credit : 2</b>
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**Objective:** Objective of the course is to Understand Export import activities

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

**CO-1 :** Explain the key provisions of India's Export-Import (EXIM) policy and its role in promoting international trade.

**CO-2 :** Understand the structure and components of the BoP and exchange rate.

**CO-3 :** Explain the evolution, structure, and functioning of the international monetary system.

**CO-4 :** Understand the key trends shaping the future of international trade.

<b>Module</b>	<b>Title</b>	<b>Teaching hours</b>	<b>Crt</b>
<b>Module I</b>	<b>Trade Policies in India</b> 1.1 Export-Import Policy 1.2 EXIM Bank 1.3 Exchange Rate system 1.4 Balance of Payments meaning and structure, types of disequilibrium	<b>(15)</b>	<b>1</b>
<b>Module II</b>	<b>Emerging Trends in International Business</b> 2.1 International Monetary System and Exchange Rate Mechanism 2.2 Foreign Direct Investment (FDI) & Foreign Portfolio Investment (FPI) 2.3 Role of MNCs 2.4 Future Trends in International Trade	<b>(15)</b>	<b>1</b>

**Reference Books:**

1. Francis Cherunilam – International Business: Text and Cases
2. P. Subba Rao – International Business: Text & Cases
3. Rakesh Mohan Joshi – International Business
4. K. Aswathappa – International Business
- V. Sharan – International Business: Concept, Environment & Strategy

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**Group-B (Major Bus. Adm. minor Bus. Economics)**

Syllabus Implemented from June 2025

**Course Title:** Money and Banking-I

**Course Code:** 2MIN02MAB41

<b>Marks : 50</b>	<b>Teaching hours : 30</b>	<b>Credit : 2</b>
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**Objective:** The objective of the course is to equip the students with micro economics concepts, principles and their applications in business.

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

**CO-1 :** Understand the fundamental concepts and types of money.

**CO-2 :** Understand the monetary system.

**CO-3 :** Understand concept of demand and supply

**CO-4 :** Understand theories of supply and demand theories

<b>Module</b>	<b>Title</b>	<b>Teaching hours</b>	<b>Crt</b>
<b>Module I</b>	<b>Unit 1: Introduction to Money</b> 1.1 Definition, Functions of Money 1.2 Importance of Money 1.3 Evolution of Money: Barter System to Digital Currency 1.4 Types of Money: Commodity Money, Fiat Money, Fiduciary Money, and Commercial Bank Money	<b>(15)</b>	<b>1</b>
<b>Module II</b>	<b>Demand and Supply of Money</b> 2.1 Classical and Keynesian Theories of Demand for Money 2.2 Money Supply: Measures (M1, M2, M3, M4) 2.3 Factors Affecting Money Supply 2.4 Concept of High-Powered Money and Money Multiplier	<b>(15)</b>	<b>1</b>

### **Reference Books:**

8. .B. Gupta – Monetary Economics: Institutions, Theory, and Policy
9. R. Gupta – Monetary Economics: Money and Banking
10. D.M. Mithani – Money, Banking, International Trade and Public Finance
11. R. R. Paul – Monetary Economics
12. Dr. R.C. Bhardwaj – Money and Banking: Theory and Policy
13. Bharti Pathak – Indian Financial System



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**Group-B (Major Bus. Adm. minor Bus. Economics)**

Syllabus Implemented from June 2025

**Course Title:** Money and Banking-II

**Course Code:** 2MIN02MAB42

<b>Marks : 50</b>	<b>Teaching hours : 30</b>	<b>Credit : 2</b>
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**Objective:** The objective of the course is to equip the students with micro economics concepts, principles and their applications in business.

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

**CO-1 :** Explain the structure and functioning of commercial banks and their role in credit creation.

**CO-2** Understand various concept of credit creation

**CO-3 :** Understand role of RBI in economic stability

**CO-4 :** Discuss the recent trends in digital banking

<b>Module</b>	<b>Title</b>	<b>Teaching hours</b>	<b>Crt</b>
<b>Module I</b>	Commercial Banks 1.1 Commercial Banks: Meaning and Functions and Types 1.2 Commercial Banks: Credit Creation Process 1.3 Balance Sheet of a Commercial Bank 1.4 Non-Performing Assets (NPAs) and Their Impact	<b>(15)</b>	1
<b>Module II</b>	Indian Banking Structure 2.1 Classification of Banks in Indian Economy 2.2 Financial Inclusion and Digital Banking Initiatives 2.3 RBI and Its Role in Financial Stability 2.4 Recent Trends in Banking (e-banking and digital payments)	<b>(15)</b>	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