

# SHIVAJI UNIVERSITY KOLHAPUR



ESTD. 1962  
NAAC A++ Grade

**Bachelor of Commerce (B. Com.)**  
**Under the Faculty of Commerce and**  
**Management Choice Based Credit System (CBCS)**  
(Regulations in accordance with **National Education**  
**Policy** with effect from Academic Year 2022-23)

SHIVAJI UNIVERSITY, KOLHAPUR

B.Com. Part I ♦ SEMESTER I ♦ (CBCS Pattern)

MICRO ECONOMICS ♦ Paper - I

**NEW SYLLABUS**

*(introduced from June 2018-19)*

Credits : 4

- Unit I Demand and Consumer Behaviour (15)**  
Concept of demand. Indifference Curve Analysis – Meaning, Indifference curve map, Characteristics, Marginal Rate of Substitution (MRS) - Consumer's equilibrium-Income effect, Substitution effect, Price effect, Application of indifference curve, Engle curve.
- Unit II Demand Forecasting (15)**  
Meaning - Importance of demand forecasting in Business decision making, Methods of Demand Forecasting – Market Survey, Time series and Graphical method.
- Unit III Production Function (15)**  
Concept of production function - fixed and variable inputs – Law of variable proportions and Law of Returns to scale-Internal and External economies of scale. Isoquants -Concept, Marginal Rate of Technical Substitution (MRTS), Economic region of production, Optimal combination of resources, Expansion path.
- Unit IV Cost of Production and Revenue (15)**  
Cost of Production – Money and Real cost, Private and Social cost, Opportunity cost. Short and long run cost curves. Modern approach of cost curves. Revenue – Total, Average and Marginal revenue - Revenue curves in perfect competition and imperfect competition.



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**SHIVAJI UNIVERSITY, KOLHAPUR**  
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Syllabus in accordance with NEP- 2020  
with effect from Academic Year 2022-23

**B. Com. Part I ✧ Semester II**

(DSC-6 : Discipline Specific Course)

**MICRO ECONOMICS ✧ Paper II**

**NEW SYLLABUS**

*(w. e. f. June, 2022)*

**(Credits : 04)**

**(60 hours Course)**

**(Total 50 Marks)**

(Marks : 40 for Examination - 10 for Internal Assessment)

**Unit I : Perfect Competition (15)**

Meaning and characteristics, Equilibrium of firm in short-run and long-run. Equilibrium of industry in short-run and long-run. Measuring producer's surplus under perfect competition.

**Unit II : Monopoly (15)**

**2.1** Meaning and Characteristics

**2.2** Price determination under monopoly .

Concept and degree of price discrimination.

Measurement of monopoly power.

**Unit III : Monopolistic Competition and Oligopoly (15)**

**3.1** Monopolistic competition – Meaning and

Characteristics - Equilibrium of firm in short-run and long-run. Oligopoly market-Meaning and Characteristics. Duopoly Market-Meaning and Characteristics

**Unit IV : Factor Pricing (15)**

**Rent**-Meaning - Ricardo's & Modern theory of rent

**Wage** - Meaning-Money and Real wage. Wage differentials.

**Interest**-Meaning -Liquidity Preference theory of Interest

**Profit** - Meaning - Gross and Net Profit – Risks – Bearing and Uncertainty theories of profit.

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# SHIVAJI UNIVERSITY, KOLHAPUR

B.Com. Part I ♦ SEMESTER I ♦ (CBCS Pattern)

PRINCIPLES OF MARKETING ♦ Paper - I

## NEW SYLLABUS

(w.e.f. June, 2018)

### Unit 1 : Introduction

Nature, Scope and importance of marketing ;  
Evolution of marketing concepts; marketing environment.

**Unit 2 : (a) Consumer Behaviour : An Overview :** consumer buying process; factors influencing consumer buying decisions.

**(b) Market Selection :** Market segmentation - concept, importance and bases : Target market selection; positioning concept and importance product differentiation vs. market segmentation.

### Unit 3 : Rural Marketing

Growing importance : Distinguishing characteristics of rural marketing ; Under standing rural consumers and rural markets. Marketing mix planning for rural markets .

### Unit 4 : Recent developments in marketing

Social Marketing, Online marketing, Green marketing .  
Marketing Information System-concept and components :  
Marketing Research and its process.



SHIVAJI UNIVERSITY, KOLHAPUR

B. Com. Part I ♦ Semester II ♦ (CBCS Pattern)

PRINCIPLES OF MARKETING ♦ Paper II

GEC-AA2 : General Elective Course

NEW SYLLABUS

( w.e.f. June, 2022 )

Credits : 04, 60 hours

Total- 50 Marks

(Marks : 40 for Examination

Marks- 10 for Internal Assessment)

**Unit I : Product**

**15**

Meaning and importance. Product classifications; Concept of Product Mix; Branding, Packaging and Labeling; Product-Support; Product life-cycle; New Product Development

**Unit II : Pricing and Promotion**

**15**

(A) Pricing : Significance, Factors affecting price of a product. Pricing Policies and Strategies.

(B) Promotion : Nature and Importance of Promotion  
Promotion tools : advertising, personal selling, public relation & sales promotion – concept and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.

**Unit III : Distribution**

**15**

**Channels of distribution – Meaning and Importance;**  
Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution. Direct marketing and Services marketing - concept and characteristics.

**Unit IV : Retailing**

**15**

Types of retailing – store-based and non-store based retailing, chain stores, speciality stores, supermarkets, retail vending machines, mail order houses, retail co-operatives; Management of retailing operations; an over view; Retailing in India : changing scenario.

SHIVAJI UNIVERSITY, KOLHAPUR

B. Com. Part I ♦ Semester - I ♦ Paper - I

(Choice Based Credit System)

**NEW SYLLABUS**

*(Introduced from June, 2018-19)*

**INSURANCE**

**(Credits : 4)**

**Unit 1 : Introduction to Insurance (15)**

Definition, characteristics and need of insurance. Economic and commercial significance of insurance. Insurance as a social security tool. Types of insurance in brief. Principles of insurance. Insurance contract and wagering contract.

**Unit 2 : Life Insurance (15)**

Meaning and Nature of life insurance. Life insurance products, whole life, endowment, term plans, pension and annuity plans, unit linked Insurance plans.

**Unit 3 : Life Insurance Policy (15)**

Meaning, Procedure of taking life insurance policy - policy conditions – settlement of claims.

**Unit 4 : Life Insurance Business in India (15)**

Growth of life insurance business after privatization. Evaluation of performance of LIC of India and private companies. Insurance Regulatory and Development Authority Act, 1999-structure. organizational set up and functions.

**Note-** visit to Life Insurance Company &/or Guest lecturers may be arranged.

(Includes tutorials )



# SHIVAJI UNIVERSITY, KOLHAPUR

## B. Com. Part I ♦ Semester II

### INSURANCE Paper II

#### **GEC-BB2 : General Elective Course**

### **New Syllabus**

*(w.e.f. June, 2022)*

**Course (60 Hours)**

**Total Marks 50**

**(Marks : 40 for Examination - 10 for Internal Assessment)**

**Unit 1 : Fire Insurance**

**(15)**

Meaning, Procedure of taking fire Insurance policy, Policy conditions, kinds of policies, cancellation and forfeiture of policy, Renewal of policy, settlement of claims.

**Unit 2 : Marine Insurance**

**(15)**

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

**Unit 3 : Miscellaneous Insurance (only nature & cover)**

**(15)**

- (A) Personal Accident Insurance
- (B) Health Insurance
- (C) Motor Insurance
- (D) Burglary Insurance
- (E) Liability Insurance
- (F) Fidelity Guarantee Insurance
- (G) Cattle Insurance
- (H) Crop Insurance

काशीप्रसाद मिश्रा  
अध्यक्ष, कोल्हापूर विद्यापीठ  
जुलै (२०२२)  
नोंदणी क्रमांक - R949

**Unit 4 : General Insurance Business in India**

**(15)**

Growth of general insurance business after privatization, Evaluation of performance of public and private companies, Foreign Direct Investment (FDI) in insurance business, merits and demerits, current scenario, Banc assurance.

**Note :-** Visit to general insurance company and/or a Guest lecturer may be arranged.





# SHIVAJI UNIVERSITY, KOLHAPUR

B. Com. Part I ☆ Semester - I ☆ (Choice Based Credit System)  
Paper - I Management Principles and Applications

## NEW SYLLABUS

(Introduced from June, 2018-19)

- Unit 1 : Introduction to the Management** (15)  
Meaning, Definition and Need for Study  
- Contribution towards development of Management Theory
- Elton Mayo - Hawthorne Experiment - its implications and limitations
  - Peter Drucker - M.B.O  
Different Approaches to Management its use and limitations - Behavioral Approach, Systems Approach, Contingency Approach
- Unit 2 : Planning and Decision Making** (15)  
Meaning and Definition of Planning - Types of Planning - Steps in Planning Process, Environmental Analysis and diagnosis (Internal and external environment) - Definition, Importance and SWOC Analysis. Decision Making - concept - importance; Decision-making Process, Perfect Rationality and bounded rationality, Techniques of Decision making - qualitative and quantitative
- Unit 3 : Organizing** (15)  
Organizing - Meaning - The Process/steps of organization - Principles of organizing - Organization Chart Delegation of Authority - Meaning - Elements - Difficulties in delegation - Guidelines for making delegation effective.  
Centralization and Decentralization - Meaning, Merits and Demerits - Organization Structure - line, line and staff, and functional, Network organization structure
- Unit 4 : Direction and Communication** (15)  
Direction - Meaning, Elements, Principles & Techniques  
Communication - Meaning, Importance / Process of Communication, Types of communication, Barriers to Communication. Overcoming Barriers to Communication

**SHIVAJI UNIVERSITY, KOLHAPUR**

**B. Com. Part I ♦ Semester II**  
as per Choice Based Credit System

**Management Functions and Application Paper II**

**NEW SYLLABUS**

*(Introduced from June, 2022)*

**Unit 1 : Motivation**

Motivation: Concept, Importance, Financial and Non-financial Motivation, Human Relationship approach. Theories of Motivation - Maslow's Need- Hierarchy Theory; Herzberg's Two-factor Theory, Douglas McGregor's Theory X and Y **(15)**

**Unit 2 : Leadership**

Leadership - Concept, Importance, Qualities of Leader, Styles of Leadership, Case study of leadership of Chhatrapati Shivaji Maharaj, Mahatma Gandhi and Dr. Babasaheb Ambedkar. **(15)**

**Unit 3 : Co-ordination and Control Co-ordination**

Concept, Need and Techniques of Co-ordination. Control- Concept, Need of control, Process of Controlling, Techniques of Control –Traditional and Modern. **(15)**

**Unit 4 : Emerging issues in Management Corporate**

**Social Responsibility**

Meaning of Importance.

Green Management – Concept and Importance.

Change Management : Concept, Need for Change, Resistance to Change, Overcoming Resistance to Change **(15)**



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## 1. Introduction to Accounting ..... 1

\* Meaning and Scope of Accounting \* Need of Accounting \* Objectives and Advantages of Accounting \* Advantages of Accounting in brief \* Branches of Accounting \* Accounting Concepts, Principles and Standards \* Characteristics of Accounting Principles \* Accounting Concepts \* Accounting Conventions \* Meaning, Objectives and Need of Accounting Standards - Introduction to IFRS, Distinction Between GAAP & IFRS \* Accounting Standards in India \* Exercises.

## 2. Amalgamation of Partnership Firms ..... 30

\* Entries in the Books of Old Firms (1) Revaluation of Assets and Liabilities (2) Any Assets or Liability not taken over by the New Firm (3) Creation of Goodwill (4) Undistributed Profit or Loss Items in the Balance Sheet (5) Transfer of Assets and Liabilities to New Firms (6) Transfer of Capitals \* Entries in the Books of the New Firm (1) For Taking over Assets, Liabilities and Capitals (2) Maintenance of Goodwill Account (3) Adjustment of Capitals \* Illustrations \* Exercises \* Problems.

## 3. Consignment ..... 73

\* Difference between Consignment and Sale \* Necessity of Consignment \* Procedure or Formalities \* Illustrations \* Accounting Treatment \* Loss of Goods in Transit \* Normal and Abnormal Losses Occurring Simultaneously \* Exercises \* Problems.

## 4. Accounts of Professionals ..... 118

\* Receipts and Expenditure Account \* Fees Accounts \* Illustrations \* Exercises \* Problems.



# SHIVAJI UNIVERSITY, KOLHAPUR

B. COM. PART I ♦ SEMESTER II

## FINANCIAL ACCOUNTING

### Paper II

Course Code: DSC-4 Discipline Specific Course

**NEW SYLLABUS**

*(introduced from June 2022-23)*

Course : 60 hrs

Credits : 4

Course Inputs :

**Unit I : Accounting for Incomplete Record :** (15 Hours)

Single Entry System- Conversion Method only

**Unit II : Accounting for Conversion of Partnership into a Limited Company :** (15 Hours)

Conversion of Partnership Firm into a Limited Company  
Accounting in the books of partnership Firm only

**Unit III: Branch Accounting :** (15 Hours)

Branch Accounts- Dependent Branch- Preparation of Branch Account, Branch Trading and Profit and Loss Account and Stock and Debtors Method

**Unit IV: Computerized Accounting System :** (15 Hours)

Introduction to Computerized Accounting, Accounting softwares 'Tally'- Preparation of Vouchers, Feeding of Data and Generating of Various Reports.

**Course Objectives:**

1. To acquaint and equip students with effective business communication skills.
2. To inculcate human values among the students through poems and prose.
3. To improve the language competence of the students.

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