

# 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)

**Semester -III,****PAPER – I**

**Objective:** The objective of this course is to provide basic knowledge of statistical techniques as are applicable to business

**CONTENTS**

<b>Unit-1</b>	<b>Introduction to Statistics:</b>	<b>12</b>
	1.1 Meaning of the word Statistics.	
	1.2 Scope of Statistics: In Industry, Economics, and Management	
	1.3 Meaning of primary and secondary data	
	1.4 Qualitative and Quantitative data , Discrete and Continuous variables, Frequency and Frequency Distribution	
	1.5 Illustrative Examples.	
	<b>Sampling Techniques:</b>	
	1.6 Need and meaning, Definitions of Population, Sample, Sampling,	
	1.7 Advantages of Sampling over Census method,	
	1.8 Methods of Sampling,	
	Simple random sampling with and without replacement, Stratified random sampling ( only concept)	
<b>Unit-2</b>	<b>Measures of Central Tendency ( Averages):</b>	<b>15</b>
	2.1 Concept of Central Tendency	
	2.2 Requirements of good statistical average	
	2.3 Arithmetic Mean : Definition , Properties of A.M.(without proof), Combined mean.	
	2.4 Positional Averages: Median and Mode ,Partition values (Quartiles and Deciles ),	
	2.5 Empirical relation between Mean, Median and Mode	
	2.6 Merits and Demerits of Mean, Median and Mode.	
	2.7 Numerical examples.	

**Unit-3 Measures of Dispersion:**

- 3.1 Concept of Dispersion, Requirements of good measures of dispersion.
- 3.2 Absolute and Relative measures of dispersion.
- 3.3 Range- Definition, Coefficient of Range.
- 3.4 Quartile Deviation (Q.D.) Definition, Coefficient of Q.D.
- 3.5 Mean Deviation (M.D.) :Definition of M.D.( about Mean, Median), Coefficient of M.D.
- 3.6 Standard Deviation ( S.D.) and Variance: Definitions, Coefficient of S.D,  
Combined S.D. for two groups
- 3.7 Coefficient of Variation(C.V.): Definition and Its Uses
- 3.8 Merits and Demerits of Q.D., M.D. and S.D
- 3.9 Numerical Examples.

**Unit-4 Analysis of Bivariate data:**

18

**Correlation:**

- 4.1 Concept and Types of correlation,
- 4.2 Methods of studying correlation,  
Scatter Diagram, Karl Pearson's correlation coefficient ( $r$ ),  
Spearman's rank correlation coefficient( $R$ )
- 4.3 Computation of  $r$  for ungrouped data, Computation of  $R$   
( with and withouttie)
- 4.4 Interpretation of  $r = -1$ ,  $r = 0$ ,  $r = +1$ ,

**Regression**

- 4.5 Concept of regression,
- 4.6 Lines of regression, Regression Coefficients,
- 4.7 Relation between correlation coefficient and regression coefficients,
- 4.8 Numerical examples on correlation and regression..

**Note:** Use of non programmable calculator is allowed.

<b>Unit-1 Probability and Probability Distributions:</b>	<b>18</b>
<i>Probability:</i>	
1.1 Trial, Sample Space, Events, Classical definition of Probability,	
1.2 Addition and Multiplication laws of Probability (without proof),	
1.3 Examples without use of permutations and computations.	
<i>Binomial Distribution:</i>	
1.4 p.m.f., Mean and Variance (without proof),	
1.5 Simple examples to find probabilities and parameters.	
<i>Normal Distribution:</i>	
1.6 p.d.f., Mean and Variance (without proof),	
1.7 Definition of Standard Normal Variate and its p.d.f.,	
1.8 Properties of normal curve,	
1.9 Examples to find probabilities for given area under standard normal curve.	
<b>Unit-2 Time Series:</b>	<b>14</b>
2.1 Definition and Uses of Time Series, Components of time series,	
2.2 Methods of determination of trend.	
Method of Moving Averages,	
Method of Least Squares ( only for straight line).	
2.3 Determination of Seasonal Variations by Simple Average Method.	
2.4 Numerical examples.	
<b>Unit-3 Index Numbers:</b>	<b>14</b>
3.1 Need and meaning of Index Numbers,	
3.2 Problems involved in Construction of index numbers	
3.3 Price, Quantity and Value based index numbers,	
3.4 Simple (unweighted) index numbers, Weighted index numbers,	
3.5 Laspeyre's, Paasche's and Fisher's index numbers,	
3.6 Numerical examples.	
<b>Unit-4 Statistical Quality Control (S.Q.C.):</b>	<b>14</b>
4.1 Concept and need of S.Q.C.,	
4.2 Advantages of S.Q.C.,	
4.3 Chance and Assignable causes, Process control and Product control,	
4.4 Control Chart and its construction	
4.5 Control Charts for variables:	
Mean and Range Charts,	
4.6 Control Charts for Attributes:	
Control chart for number of defectives(np-chart) for fixed sample size,	
Control chart for number of defects per unit (C-chart),	
4.7 Numerical examples.	

**Note:** Use of non programmable calculator is allowed.

**Reference Books:-**

- 1) Elements of Statistics by D. N. Elance.
- 2) Introduction to Statistics, by C.B. Gupta.
- 3) Mathematical Statistics, by H.C. Saxena and J.N. Kapur.
- 4) Business Statistics, by S.S. Desai.
- 5) Business Statistics, by G.V. Kumbhojkar.
- 6) Fundamentals of Statistics, by S.C.Gupta.
- 7) Mathematical Statistics, by D.C. Sanchety and V. K.. Kapoor.
- 8) Business Statistics-SIM- Shivaji University ,Kolhapur.

**Pattern of Question Paper**

**B.COM. PART II**

**ABILITY ENHANCEMENT COMPULSORY COURSE (AECC: C-3)**

**(NEP 20)**

**Business Communication Paper III (ENGLISH  
FOR BUSINESS COMMUNICATION)**

Semester III (Paper III- C)

Total Marks: 40

Que. No.	Sub. Q.	Type of Question	Based on	Marks
Q.1.	A	Four multiple choice questions with four alternatives to be set	Prose& Poetry	4
	B	Answer in one word/Phrase/Sentence each(4Questions)	Prose& Poetry	4
Q2	A	Answer the following questions in 3 - 4 sentences each (3 out of 5)	3 on Prose and 2 on Poetry	6
	B	Write short notes on the following in about 7 - 8 sentences each (2 out of 3)	1 on Prose and 2 on Poetry	6
Q3	A	Question to be set on ORAL SKILLS	Module I A	4
	B	Question to be set on ORAL SKILLS	Module I A	3
Q4	A	Question to be set on CONVERSATION SKILLS	Module II A	3
	B	Question to be set on CONVERSATION SKILLS	Module II A	3
Q5	A	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – I	Module III A	4
	B	Question to be set on ENGLISH FOR COMPETITIVE EXAMINATION – I	Module III A	3

**Note: Internal Evaluation of 10marks: Group Activity**

**Shivaji University Kolhapur**

Syllabus in accordance with NEP- 2020

With effect from Academic Year 2023-24

AECC- C6: Ability Enhancement Compulsory Course

(English for Business Communication)

<b>60 hours Course</b>	<b>Course Content</b>	<b>Total 50 Marks</b>
<b>Course Outcomes</b>	1) To enable the students to develop communication skills in English 2) To equip the students with the language skills for use in their personal, academic and professional lives 3) To develop students' employability skills To help students to enter the job market with confidence and develop their ability to work effectively 4) To help students to learn and practice language skills and soft skills 5) To facilitate and help the students to acquire communication skills 6) To enable the students to cultivate a broad, human and cultured outlook.	(Marks: 40 for Semester-end Examination & Marks 10 for Internal Assessment)
<b>Module V</b>	A) E-Communication B) Breathing Spaces – Rana Nayar	<b>16 hours</b>
<b>Module VI</b>	A) English for Competitive Examination – II B) My Financial Career – Stephen Leacock	<b>16 hours</b>
<b>Module VII</b>	A) English for Banking and Industries B) Senior Payroll – William E. Barrett	<b>16 Hours</b>
<b>Module VIII</b>	A) The Verger – Somerset Maugham B) I Am the People, the Mob – Carl Sandburg C) One Day I Wrote Her Name – Edmund Spenser	<b>12hours</b>

Division of teaching hours (Total 60 Periods): 1. Communication Skills: 3X12= 36periods

2. Reading Comprehension: 6X4=24periods Note:

Internal Evaluation of 10 marks: Case Study / Oral examination

SHIVAJI UNIVERSITY, KOLHAPUR  
Syllabus B.COM. SEMESTER - III  
MACRO ECONOMICS – PAPER- I  
Under NEP2020 (CBCS) Credits : 4  
Introduced from June 2023

**COURSE OUTCOMES:**

Students enable to explain...

1. The macro variables and nature and scope of macro economics.
2. The relevance of national income concepts and their applications.
3. Process of value of money determination.
4. Theory of output and employment generation.

Unit No.	Unit	Periods
UNIT I	<b>Introduction to Macro Economics</b> 1.1 Meaning, Nature and Scope 1.2 Difference between Micro and Macro Economics 1.3 Significance and Limitations of Macro Economics 1.4 Macro Economic Variables	15
UNIT II	<b>National Income</b> 2.1 Meaning and concepts- GDP, GNP, NNP, Personal and Disposable income, Per capita Income-Circular Flow of National Income 2.2 Methods of computing National Income- Product, Income and Expenditure methods 2.3 Difficulties in computing National Income 2.4 Applications of National Income Data	15
UNIT III	<b>Value of Money</b> 3.1 Concept of Value of Money 3.2 Quantity Theory of Money-, Transaction Approach, Cash Balance Approach 3.3 Inflation: Causes and Remedies, Deflation: Causes and Remedies, Social cost of Inflation 3.4 Index Number : Construction of Simple and Weighted Index Numbers, Importance of Index Number	15
UNIT IV	<b>Theory of Output and Employment</b> 4.1 J.B. Say's Law of Market 4.2 Keynesian Theory of Employment 4.3 Consumption Function – APC and MPC, Factors influencing consumption function 4.4 Investment Function- Marginal Efficiency of Capital, Investment Multiplier	15

**References –**

1. Agarwal H.S. (2013), Principles of Economics, Global Professional Publishing
2. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.
3. Branson William H. (1997), Macro Economics Theory and Policy, harper Collins India Pvt. Ltd.
4. Crowther Geoffrey (1940), An Outline of Money, Thomas Nelson and sons Ltd. London
5. Duesenberry James, S. Business Cycles and national Income, Georg Allen and Union London
6. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York
7. Dewtt K.K.,(2006), Modern Economic Theory, S. Chand and Company.
8. Gupta G.S.(2008), Macro Economics: Theory and Applications, TATA McGraw Hill

**SHIVAJI UNIVERSITY, KOLHAPUR**  
**Syllabus B.COM. SEMESTER – IV**  
**MACRO ECONOMICS – PAPER- II**  
 (Under NEP 2020 – (CBCS))  
 Credits : 4  
 Introduced from June 2023

**COURSE OUTCOMES:**

Students enable to understand...

1. Theories of trade cycle in connection with business.
2. Theory of Public finance relating to economy, business and citizens.
3. The trade and business practices through international trade theories.
4. The determination of rate of exchange.

Unit No.	Unit	Periods
Unit I	<b>Theory of Trade Cycles</b> 1.1 Meaning Features and Types 1.2 Phases of Trade Cycles 1.3 Theories of Trade Cycles – Hawtrey and Schumpeter 1.4 Control of Trade Cycles	15
Unit II	<b>Theory of Public Finance</b> 2.1 Meaning, Nature, Scope and Importance 2.2 Public Revenue: Sources-Tax Revenue-Direct and Indirect Taxes - Merits and Demerits, Non-Tax Revenue Sources 2.3 Public Expenditure- Causes of growth 2.4 Public Debt – Forms and Effects, Deficit Financing- Objectives and Importance.	15
Unit III	<b>Theory of International Trade</b> 3.1 Concept of Trade, Internal and International Trade 3.2 Advantage and Disadvantage of International Trade, Ricardian Theory of International Trade, Terms of Trade: Concept and Types 3.3 Balance of Payments: Causes of disequilibrium and Measures. 3.4 Free Trade and Protective Trade: Arguments for and Against.	15
Unit IV	<b>Rate of Exchange</b> 4.1 Concept of Rate of Exchange 4.2 Types – Fixed, Flexible, Spot and Future rate of exchange 4.3 Purchasing Power Parity Theory 4.4 Modern Theory of rate of exchange	15

**References –**

1. Agarwal H.S. (2013), Principles of Economics, Global Professional Publishing
2. Ahuja H.L.(2010), Macro Economics Theory and Policy, S. Chand and Company.
3. Branson William H. (1997), Macro Economics Theory and Policy, Harper Collins India Pvt. Ltd.
4. Crowther Geoffrey (1940), An Outline of Money, Thomas Nelson and sons Ltd. London
5. Duesenberry James, S. Business Cycles and National Income, Georg Allen and Union London
6. Derburg and McDougal (1976), Macro Economics, McGraw Hill Education, New York
7. Dewtt K.K.,(2006), Modern Economic Theory, S. Chand and Company.
8. Gupta G.S.(2008), Macro Economics: Theory and Applications, TATA McGraw Hill Education
9. Gupta S.B.(2010), Monetary Economics, S. Chand and Company.
10. Theory of Monetary Theory, McDonalds and Evans Ltd. London
11. International Trade, William Hodge and Company



## Shivaji University, Kolhapur

B.Com. Semester-III NEP

Syllabus to be introduced from June 2023

### Money and Financial System

B.Com. II SEM III Money and Financial System (DSC 09) (Paper No - 1)

#### Course Outcomes:

1. Students explain the concept of money, its new incarnations and flow in to the economy
2. Students understood the financial system and its operation
3. Students understand the nature of banking business and practices

Marks : 50

Credits : 4

Unit No	Unit Name	Lectures
<b>Unit 1</b>	<b>Introduction to Money</b> 1.1 Evolution, Meaning and Functions of Money 1.2 Meaning and Features of Crypto Currency, Digital Rupee 1.3 Approaches to the Measurement of Money supply; RBI's Measures of Money Supply 1.4 Factors affecting Money Supply	15
<b>Unit 2</b>	<b>Financial System</b> 2.1 Structure and Importance of Financial System 2.2 Features and structure of Money Market in India 2.3 Features and structure of Capital Market in India 2.4 Important Reforms in Indian Money and Capital Market	15
<b>Unit 3</b>	<b>Introduction to Banking</b> 3.1 Meaning and Functions of Commercial Banks 3.2 Types and Features of Banks - Commercial, Cooperative, Public and Private, Foreign. 3.3 Payment Banks, Small Finance Banks 3.4 Process of Credit Creation and its limitations	15
<b>Unit 4</b>	<b>Banking Business and Practices</b> 4.1 Meaning, Types and Features of Bank Deposits 4.2 Meaning, Types and Features of Bank Loans 4.3 Sources of Funds and Income for Banks 4.4 Changing nature of Banking Business	15

#### References

1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi
2. Bhasin Nitin (2010), Financial Institutions and Financial Markets in India :Functioning and New Century Publications, New Delhi
3. (2015), Understanding Financial Markets & Instruments, Academy of [www.traders.com/books/afm/afm4.php](http://www.traders.com/books/afm/afm4.php)
4. Woodhead Publishing Ltd., in association with [www.woodheadpublishing.com](http://www.woodheadpublishing.com)
5. Market Research and

<b>Shivaji University, Kolhapur</b> B.Com. (Semester IV) NEP Syllabus to be introduced from June 2023 <b>Money and Financial System</b>		
B.Com. II SEM IV Money and Financial System (DSC 13) (Paper No – 2 )		
<b>Course Outcomes:</b> 1. Students understand the changing nature of financial system 2. Students equipped explain and make use of the E- Banking services 3. Students enable to analyse the stance of RBI's monetary policy		
Marks : 50		Credits : 4
Unit No	Unit Name	Lectures
<b>Unit 1</b>	<b>E-Banking Services</b> 1.1 Internet Banking: Meaning, Features and Services 1.2 Credit and Debit Card : Features, Importance &Precautions 1.3 NEFT, RTGS, IMPS, UPI & Cheque Truncation System 1.4 Mobile Banking: Meaning, Features and Services	15
<b>Unit 2</b>	<b>Recent Developments in Indian Financial System</b> 2.1 Micro Finance Institutions: Functions and Importance 2.2 Licensing and functioning of Payment Banks and Small Finance Banks 2.3 NBFCs: Meaning, Features and Types 2.4 Mutual Funds : Meaning, Types	15
<b>Unit 3</b>	<b>Reserve Bank of India</b> 3.1 Organizational Structure and Functions of RBI 3.2 Meaning and Objectives Monetary Policy 3.3 Instruments of Monetary Policy 3.4 Monetary Policy Committee; RBI's Autonomy & Section-7 of RBI Act 1934	15
<b>Unit 4</b>	<b>All India Financial Institutes and Issues in Indian Banking</b> 4.1 Administrative Structure and Functions of NABARD and SIDBI 4.2 Administrative Structure and Functions of NHB and EXIM Bank 4.3 Meaning, Causes and Remedies for NPA, Prompt Correctives Action, Asset Reconstruction Companies 4.4 Consolidation in Indian Banking – Meaning and Forms	15
<b>References</b> 1. Bhole L.M. (2009), Financial Institutions and Market, Tata McGraw Hill, New Delhi 2. Bhasin Nitin(2010), Financial Institutions and Financial Markets in India :Functioning and Reforms. New Century Publications, New Delhi 3. Berg Braam van den (2015),Understanding Financial Markets & Instruments, Academy of Financial Market, <a href="https://eagletraders.com/books/afm/afm4.php">https://eagletraders.com/books/afm/afm4.php</a> 4. Cade, Eddie (1998) Managing Banking Risks, Woodhead Publishing Ltd., in association with The Chartered Institute of Bankers, England. 5. Gupta, L.C (1997),Stock Exchange Trading in India; Society for Capital Market Research and Development 6. Sethi Jyotsna and Bhatia Nishwan (2003),Elements of Banking and Insurance, Prentice Hall of 4 India,New Delhi 7. National Stock Exchange (2015), Securities Market (Basic) Module, NCFM, National Stock Exchange of India Limited 8. Joshi Vasant C. and Joshi Vinay V (1998), Managing Indian Banks: The Challenges Ahead, Response Books, New Delhi.		

**Shivaji University, Kolhapur**  
**B.Com (NEP)**  
**Part – II Semester-III**  
**Fundamentals of Entrepreneurship- Paper-I**  
**Discipline Specific Elective - 8**  
**Introduced from June-2023-24**

Credits-4

**Objectives-**

1. To impart theoretical knowledge of Entrepreneurship
2. To develop Entrepreneurship qualities and skills
3. To acquaint students with Steps involved in the formation of Small Enterprises
4. To enlighten students with Recent Trends and Concepts in Entrepreneurship

Unit-I	<b>Entrepreneur:-</b> Evolution, Meaning and Definition, Functions, Qualities of successful entrepreneur, Types of Entrepreneur, Obstacles to become an Entrepreneur, Challenges before existing entrepreneur in modern era.	15 Hours
Unit-II	<b>Entrepreneurship and Entrepreneurship Development:</b> Concept, Definitions, Importance, Theories- Joseph Schumpeter's Theory of Innovation, Hagen's theory of Status Withdrawal, David McClelland's Need for Achievement theory, Knight's Risk-Taking theory, Entrepreneurship Development- Concept and Process. Introduction, Functions and Performance of – EDI, MCED And DIC	15 Hours
Unit-III	<b>Micro, Small and Medium Enterprises (MSME):</b> Definition, Importance, Problems of MSME and Remedies, Government Policy and Support, Steps involved in the formation of Small Enterprises- Location, Clearances, Permits required, Formalities, Licensing and Registration Procedure.	15 Hours
Unit-IV	<b>Recent Trends and Concepts in Entrepreneurship:</b> Recent Trends- Start up, Stand up, Skill India, Make in India, Incubation Centre- Concept and Importance. Concepts- Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur(Only concept and Characteristics)	15 Hours

**Note – Group Activity should be taken for 10 marks as Internal Evaluation**

Shivaji University, Kolhapur  
B.Com (NEP)

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Part -II Semester- IV  
Fundamentals of Entrepreneurship- Paper-II  
Discipline Specific Elective - 8  
Introduced from June-2023-24

Credits-4

Objectives-

1. To acquaint students with family business in India
2. To impart conceptual knowledge of Service and Agro Entrepreneurship
3. To aware students about Business Plan and Project Report
4. To inspire the students through successful stories of Entrepreneurs

Unit-I	<b>Family Business:</b> Meaning, Types, Advantages and Disadvantages of Family Business, Challenges before family business in India, Business Succession Planning, Making family business more effective.	15 Hours
Unit-II	<b>Service and Agro Entrepreneurship:</b> A) Service Entrepreneurship- Meaning and Concept, Role of Service sector in National Economy, Opportunities in Servicesector. B) Agro Entrepreneurship- Meaning and Concept, Importance, Entrepreneurial Opportunities in Agro Sector, Challenges before Agro Entrepreneurship	15 Hours
Unit-III	<b>Business Plan and Project Report:</b> Meaning and Concept of Business Plan, Key elements of business plan Meaning, Concept and classification of project. Project for Retail store, Beauty parlor, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project.	15 Hours
Unit-IV	<b>Women Entrepreneurship and Successful Entrepreneurs</b> Women Entrepreneur- Concept and causes of limited growth of women entrepreneurs in India. Successful Entrepreneurs- Male- Jeff Bezos (Amazon), Hanmantrao Gaikwad (BVG), Chitale Brothers (Chitale Dairy), Ramdas Mane (Mane Group of Industries) Female- Aditi Gupta (Whisper Girl), Chetana Gala-Sinha (Manadeshi Foundation), Vandana Luthra (VLCC),	15 Hours

Exam. should be taken for 10 marks as Internal

**Shivaji University, Kolhapur  
B.Com (NEP) Part-II (Semester-III)**

**Corporate Accounting Paper - I  
Core Course**

**Introduced from June-2023-24**

**Course Outcomes:**

Students will be able to -

1. Demonstrate accounting for issue of bonus shares, rights shares and sweat equity.
2. Demonstrate accounting for issue of debentures and redemption of debentures.
3. Explain the accounting of profit/loss prior to and after incorporation.
4. Practice the fundamental accounting process on Tally ERP.

**Syllabus Contents**

**Unit I:** Issue of Bonus Shares, Rights Shares and Sweat Equity. (15 Periods)

**Unit II:** Issue of Debentures, Interest on Debentures and Amortisation of Discount and loss on Issue of Debentures. Redemption of Debentures (Sinking Fund Method only) (20 Periods)

**Unit III:** Profit /Loss Prior to Incorporation. (in vertical format only) (15 Periods)

**Unit IV:** Practical of Fundamental Computerised Accounting (10 Periods)

- a) Introduction to Tally ERP.9, Technological Advantages, Getting Functional with Tally ERP.9, Tally ERP.9 Start-up, Mouse/Keyboard Conventions, Switching between Screen Areas, Quitting Tally ERP.9, Setting up of Company in Tally ERP.9,
- b) Create a Company- Select a Company, Alter a Company, Shut a Company, Creating Accounting Masters in Tally ERP.9, Chart of Accounts,
- c) Pre-defined Groups of Accounts, Groups- Creating Single Group, Creating Multiple Group, Displaying Group, Altering Group,
- d) Ledgers, Creating Single Ledger, Creating Multiple Ledger, Displaying Ledger, Altering Ledger, Voucher Entry in Tally ERP.9,
- e) Accounting Vouchers- Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Purchase (F9), Sales (F8), Debit Note (Ctrl + F9), Credit Note (Ctrl + F8),
- f) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance,
- g) Accounting Books and Registers- Cash Book, Bank Book, Purchase Register, Sales Register, Journal Register, Debit Note Register, Credit Note Register and Day Book.

**Shivaji University, Kolhapur**  
**B.Com. (NEP) Part-II (Semester-IV)**

**Corporate Accounting Paper - II**  
**Core Course**

**Introduced from June-2023-24**

**Course Outcomes:**

Students will be able to -

1. Demonstrate accounting for redemption of Preference Shares.
2. Compute the value of shares as per distinct methods and differentiate between them.
3. Simulate practice of preparing financial statements as per the provisions of Indian Companies Act, 2013.
4. Practice the store accounting through Tally ERP.

**Unit -I: Redemption of Preference Shares. (15 Periods)**

**Unit-II: Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value. ( 15 Periods)**

**Unit III: Preparation of Final Accounts of Companies. (20 Periods)**

**Unit-IV: Store Accounting with Practical using Tally. (10 Periods)**

**Theory:**

- a) Basic Concepts of Store Accounting- Importance of Material Management and Inventory Control, Objectives of Inventory Control System, Functions and Duties of Store-keeper,
- b) Key Terms- Stock items, Category of item, Item Name, Unit of Measurement- Purchase Rate per Unit, Current Stock Quantity, Current Valuation Rate, Opening Stock Quantity, Opening Valuation Rate, Purchase Returns, Sales Returns
- c) Stock Valuation Methods- Source document, Types of Source documents, Purchase Invoice, Goods Received Note, Sales Invoice, Delivery Challan
- d) Tally Reports of Store Accounting- Bill-wise List of Stock Items, Stock Statement, Material Receipts/ Purchases Register, Material Issues/ Sales Register, Material Return Report, Slow Moving Items Report, Fast Moving Items Report.

**Practical:**

- a) Creating Inventory Masters in Tally. ERP 9, Stock Groups- Creating Single Stock Group, Creating Multiple Stock Group, Displaying Stock Group, Altering Stock Group,
- b) Units of Measure- Simple Units, Creating Simple Units, Displaying Units of Measure, Deleting Units of Measure
- c) Stock Items- Creating Single Stock Items, Creating Multiple Stock Items, Displaying Stock Items, Altering Stock Items,
- d) Voucher Entry in Tally. ERP 9- Purchase Voucher (F9), Sales Voucher (F8),