Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)

कोल्हापूर
१९६४

DEPARTMENT OF COMMERCE

B. Com. Part – I

Semester-I&II

Syllabus

Under Choice Based Credit System

Group- A (Major Accountancy Minor Business Administration)
(As Per NEP-2020 Guidelines)
NEP 2.0 2025-2026

To be implemented from Academic Year 2025- 2026

Sr. No.	Course Abbr.	Course code	Course Name	Teaching Scheme Hours/week		Examination Scheme and Marks				Course Credits
				TH	PR	ESE	CIE	PR	Marks	
Semester-I										
1	DSC-1-I	2DSC02ACC11	Accountancy- I (Financial Accounting- I)	2	-	40	10	-	50	2
2	DSC-1-II	2DSC02ACC12	Accountancy- II (Financial Accounting- II)	2	-	40	10	-	50	2
3	DSC-2-I	2DSC02MGT11	Business Administration- I (Principles of Business Management- I)	2	-	40	10	-	50	2
4	DSC-2-II	2DSC02MGT12	Business Administration- II (Principles of Business Management- II)	2	-	40	10	-	50	2
5	DSC-3-I	2DSC02ECO11	Introductory Business Economics- I	2	-	40	10	-	50	2
6	DSC-3-II	2DSC02ECO12	Introductory Business Economics- II	2	-	40	10	-	50	2
7	OEC-I	2OEC02MAT11	Business Mathematics- I	2	-	40	10	-	50	2
8	OEC-II	2OEC02MAT12	Business Mathematics- II	2	-	40	10	-	50	2
9	SEC-I	2SEC02STA11	Business Statistics- I	2	-	40	10	-	50	2
10	AEC-I	2AEC02ENG11	English for Business Communication- I	2	-	40	10	-	50	2
11	IKS	2IKS02ACC11	Ancient Indian Accounting and Auditing Practices	2	-	40	10	-	50	2
			Total	22	-	440	110	-	550	22
Semester-II										
1	DSC-1-III	2DSC02ACC21	Accountancy- III (Financial Accounting- III)	2	-	40	10	-	50	2
2	DSC-1-IV	2DSC02ACC22	Accountancy- IV (Financial Accounting- IV)	2	-	40	10	-	50	2
3	DSC-2-III	2DSC02MGT21	Business Administration- III (Principles of Business Management- III)	2	-	40	10	-	50	2
4	DSC-2-IV	2DSC02MGT22	Business Administration- IV (Principles of Business Management- IV)	2	-	40	10	-	50	2
5	DSC-3-III	2DSC02ECO21	Intermediate Business Economics- I	2	-	40	10	-	50	2
6	DSC-3-IV	2DSC02ECO22	Intermediate Business Economics- II	2	-	40	10	-	50	2
7	OEC-III	2OEC02MAT21	Business Mathematics- III	2	-	40	10	-	50	2
8	OEC-IV	2OEC02MAT22	Business Mathematics- IV	2	-	40	10	-	50	2

9	SEC-II	2SEC02STA21	Business Statistics- II	2	-	40	10	-	50 [3]	2
10	AEC-II	2AEC02ENG21	English for Business Communication- II	2	-	40	10	-	50	2
11	VEC-I	2VEC02DEG21	Democracy, Election and Good Governance	2	-	40	10	-	50	2
			Total	**22**		**440**	**110**	**-**	**550**	**22**

Abrr. TH-Theory, PR-Practical, ESE- End Semester Examination, CIE-Continuous Internal Examination

Note: Minimum Passing for 40 Marks Theory Paper   = 14 marks

Minimum Passing for 20 Marks Theory Paper   = 07marks

Minimum Passing for 10 Marks Internal Evaluation   = 4 marks

Minimum Passing for 5 Marks Internal Evaluation   = 02 marks

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- I (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Financial Accounting Paper I
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Course Outcomes: At the end of this course students will be able to	
1.	Understand concept and branches of Financial Accounting.
2.	Understand Accounting Concepts and Conventions
3.	Understand Concept of Conversion of Partnership Firm in Limited Company
4.	Know the Accounting of Conversion of Partnership Firm in Limited Company

Unit	Contents	Teaching Hrs
1	**Introduction to Accounting: -** Meaning, nature and advantages of Accounting –Branches of Accounting- Accounting concepts and conventions, Reading of Ledger Account	15
2	**Conversion of Partnership Firm in Limited Company:-** Accounting In the Books of Partnership Firm and Limited Company	15

Reference Books: -

1- Gupta R.L .and Radhaswamy M- FinancialAccounting"Sultanchandand Sons, New Delhi.

2- Shukla M.C.Grewal T.S. and Gupta S.C.-,,Advanced Accounts "S.Chandand company, New Delhi.

3. Agarwala A.N.AgarwalaK.N.-,,HigherScienceofAccountancy"KitabMahal Allahabad.

4. Jainand Narang–,,AdvancedAccountancy"KalyaniPublications,New Delhi.

5. S.N.Mheswari AdvancedAccountancy "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

Compendium of statements and standards of accounting. The institute of Chartered Accountant of India, new Delhi

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- I (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Financial Accounting Paper II
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Course Outcomes: At the end of this course students will be able to	
1.	Understand the theoretical concept of Accounting of Professionals.
2.	Understand Accounting of Professionals
3.	Understand theoretical Concept of Amalgamation of Partnership firm
4.	Understand Accounting of Amalgamation of Partnership firm

Unit	Contents	Teaching Hrs
1.	**Accounting of Professionals: -** Preparation of receipts and Expenditure accounts and balance sheet of medical practioners and professional accountants	15
2.	**Amalgamation of Partnership Firm-** Accounting in the books of New firm	15

Reference Books: -

3-Gupta R.L .and Radhaswamy M- Financial Accounting"Sultanchandand Sons, New Delhi.

4- Shukla M.C.Grewal T.S. and Gupta S.C.–„Advanced Accounts "S.Chandand company, New Delhi.

6. Agarwala A.N. Agarwala K.N.-„Higher Science of Accountancy "Kitab Mahal Allahabad.

7. Jainand Narang–„Advanced Accountancy "Kalyani Publications, New Delhi.

8. S.N.Mheswari Advanced Accountancy "Compendium of statement and standard of Accounting.The institute of Chartered Accounts of India.

8. Rajan Chougule, Dhaval chougule–"Theory and practice of Computer Accounting" Modern Publication, Kolhapur

Compendium of statements and standards of accounting. The institute of Chartered Accountant of India, newDelhi

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- I (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Administration Paper I (Principles of Management)
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Course Outcomes- After studying this course students will be able to:	
1	Understand and appreciate the concept, Characteristics and importance of Management.
2	Understand Management with reference to different fields.
3	Evaluate the functions of Management.
4	Understand different roles and skill s apply them in their individual and work life decision making.

Module	Contents	Teaching Hrs.
I	**Introduction to Management:** Introduction, Concept, Characteristics of Management, Importance of Management, Management as an Art, Management as a Science, Management as a Profession, Management and Administration. Levels of Management.	15
II	**Managerial Functions, Roles and Skills:** A- **Managerial Functions** –Functions of Management B- **Managerial Roles** – Interpersonal Roles, Informational Roles. Decisional Roles C- **Managerial skills-**Technical Skill, Human Skill, Conceptual Skill, Diagnostic skills, communication skills Decision making Skill, Analytical Skill	15

Reference Books Recommended:

1. Durai. P. (2015). Principles of Management. Text and Cases. New Delhi: Pearson Education.
2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.
3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
6. Robbins. S.P. & Decenzo. D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.

Vivekanand College, Kolhapur
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B.Com Part- I, Semester- I (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Administration Paper II (Principles of Management)
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Course Outcomes- After studying this course students will be able to:	
1	Comprehend Evolution of major management thoughts
2	Understand various principles of Management.
3	Evaluate the Recent Trends in Management.
4	Understand different areas of Management in 21st century.

Module	Contents	Teaching Hrs.
I	**Development of Management Thoughts:** **A- Taylor's Scientific Management:** Principles of Scientific Management **B- Fayol's Administrative Management:** 14 principles of management **C- Maxweber's Bureaucratic Management:** Meaning and features of Bureaucracy **D- Elton Mayo's Human Relation Management:** Introduction to Hawthorne Experiment	15
II	**A- Management in the Twenty-first Century:** Areas of the 21st century management- Human Resource Management, Production Management, Marketing Management, Financial Management and Agri-Business Management, **B- Recent trends in Management** Change Management: Concept, Need for Change, Types of Change, **Resistance to Change** Crisis Management: Concept, Types of Crisis, Causes of Crisis, Crisis Management Plan	15

Reference Books Recommended:

1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.
2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.
3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
6. Robbins, S.P. & Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.

B.Com Part- I (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Administration Paper I, II, III & IV (Principles of Management)
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Marking Scheme

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	40 Marks	14 Marks
CIE (Continue Internal Examination) (Presentation / Oral / Group Discussion/ Role Play- 5 Marks)(Unit Test – 5 Marks)	10 Marks	4 Marks
Total	**50 Marks**	**18 Marks**

Written Examination- ESE (End Semester Examination)
Total Marks:-40   Duration: 2Hrs

Instructions:-
1. All Questions are compulsory

Question	Nature of Question		Marks
Question No.1	A) Choose Correct Alternatives	(05 Marks)	10
	B) State True or False	(05 Marks)	
Question No.2	Long Answer Question OR Long Answer Question		10
Question No.3	Long Answer Question OR Long Answer Question		10
Question No.4	Write Short Notes (Any Two out of four)		10
		Total	**40**

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part – I, Semester – I (NEP-2.0)
Group – A (Major Accountancy Minor Business Administration)
IKS-Indian Knowledge System- Evolution of Accounting in India

Online End Semester Exam: 50 marks   Teaching Hours: 30   Credit: 2

w.e.f. June 2024

Course Outcomes:- After successful completion of this course, the students will be able to:-	
1.	Understand the basics of Indian Knowledge System.
2.	Understand the basics of Ancient Indian Accounting and Auditing Practices.
3.	Understand the basics of Ancient Indian Auditing Practices.
4.	Understand the Origin and development of Indian Accounting Standards.

Module number	Syllabus (w.e.f June2024)	Lectures
1	**Evolution of Accounting in India:** Evolution of Accounting in India, Ancient accounting Practices in Indian History Contribution of Indian scholars to accounting systems, Evolution of Accounting Standards in India	15 hrs
2	**Evolution of Audit in India:** Traditional Audit Procedure in India, Evolution of auditing in India and examples of Audit. Separation of accounts from Audit, Comparative study: Modern v/s Traditional audit Practices.	15 hrs

Learning Resources:
1. Kautilya, V. (4th Century BCE/1992) The Arthashastra (Edited, Rearranged, Translated and Introduced by L. N. Rangarajan). Penguin Books, New Delhi and New York.
2. Gupta R. L. and Radhaswamy M. (2002).Financial Accounting. S Chand and Company, New Delhi.
Website: 1.https://iksindia.orghttps://www.icai.org

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- I (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Statistics Paper I ( )
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. june 2025

Course Outcomes:- At the end of this course students will be able to:	
1.	Understand meaning, scope and applicability of statistics.
2.	Visualize data and compute descriptive statistics
3.	Understand basic terms in sampling and different sampling methods.
4.	Understand Concept of Central tendency and Dispersion.

Unit	Contents	Hours Allotted
1	**Introduction to Statistics & Sampling Techniques** **A]Introduction to Statistics:** Meaning of the word Statistics. Scope of Statistics: In Industry, Economics and Management. Meaning of primary and secondary data. Qualitative and Quantitative data, Discrete and Continuous variable, Frequency and Frequency Distribution **Basic Terms:** Class interval, frequency, class frequency, class mark, class width, open end classes Classification, Methods of Classification, Tabulation, Frequency Distribution, Discreteand continuous frequency distribution, Cumulative Frequencies, Relative frequency. **Diagrammatic Representation of Data:** Bar diagram, subdivided bar diagram, multiple bar diagram, Box plot, Pie chart. **Graphical Representation of Data**: Histogram, Ogive curves, Frequency polygon and frequency curves. Illustrative Examples. **B] Sampling Techniques:** :Population, Sample, Samplingunit, Sampling frame, Sampling method, Census method. :Advantages and disadvantages of sampling methods 1:11**Sample Survey:** Designing a questionnaire, Characteristics of good Questionnaire. 1.14**Methods of Sampling:** Simple random sampling with and without replacement, Stratified random sampling (only concept and real-life examples).	15
2	**Measures of Central Tendency & Dispersion** **A)Measures of Central Tendency (Averages):** Concept of Central Tendency. Requirements of good statistical average. Arithmetic Mean: Definition, Properties of A.M. (without proof), combined mean. Positional Averages: Median and Mode, Determination of mode and median by graph, Partition values (Quartiles and Deciles).	15

	B)Measures of Dispersion:	
	Concept of Dispersion, Requirements of good measures of dispersion.	
	Absolute and Relative measures of dispersion.	
	Range- Definition, Coefficient of Range.	
	Quartile Deviation (Q.D.) Definition, Coefficient of Q.D.	
	Mean Deviation (M.D.): Definition of M.D. about Mean,	
	Coefficient of M.D. about mean.	
	Standard Deviation (S.D.) and Variance: Definitions,	
	Coefficient of S.D., Combined S.D. for two groups.	
	Coefficient of Variation (C.V.): Definition and its uses.	
	Merits and Demerits of Range, Q.D., M.D. and S.D.	
	Numerical Examples.	

Reference Books:-
1) Statistical Methods by Dr. S. P. Gupta, Sultan Chandand Sons Publication.
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.

Note: Use of non-programmable calculator is allowed.

Marking scheme
For Course having 2 credits

1. CA = 40 Marks (Written Examination)
2. CIE = 10 Marks (Assignment 5 Marks, Online test – 5 Marks)

Nature of Question Paper for CA
Written Examination

Time = 2.00 hours

Total Marks = 40

Instructions:
1. Question No. 1 and Question No. 5 are Compulsory.
2. Attempt any two questions from Question No. 2 to Question No. 4.

Question	Nature of Question		Marks
Question No. 1	a) Choose correct alternative	(06 Marks)	10
	b) State True or False	(04 Marks)	
Question No. 2	Long answer / Problem		10
Question No. 3	Long answer / Problem		10
Question No. 4	Long answer / Problem		10
Question No. 5	Short Notes (Any Two out of three)		10
Total Marks			40

HEAD
DEPARTMENT OF STATISTICS
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- II (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Financial Accounting Paper III
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Course Outcomes: At the end of this course students will be able to	
1.	Understand process of single entry system.
2.	Estimate consignment account.
3.	Understand the process of accounting for branches
4.	Understand theoretical background of Financial Accounting Standard

Module	Content	Teaching Hrs.
I	**A)Single Entry:** Conversion of single entry in double entry system **B)Branch Accounting:** Dependent branch-preparation of branch account. branch trading and profit and loss account-sck and dcbrs system	15
II	**Consignment Accounts:** Important terms and accounting procedure in the books of consignor and consignee	15

Reference Books: -

5-Gupta R.L .and Radhaswamy M- FinancialAccounting"Sultanchandand Sons, New Delhi.

6- Shukla M.C.Grewal T.S. and Gupta S.C.–„Advanced Accounts "S.Chandand company, New Delhi.

9. Agarwala A.N.AgarwalaK.N.-„HigherScienceofAccountancy"KitabMahal Allahabad.
10.   Jainand Narang–„AdvancedAccountancy"KalyaniPublications.New Delhi.
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Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- II (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Financial Accounting Paper IV
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Course Outcomes: At the end of this course students will be able to	
1.	Understand theoretical concept of Departmental Accounting.
2.	Understand Accounting of Departmental Accounting
3.	Understand theoretical background of Indian Accounting Standards
4.	Understand theoretical background of International Financial Reporting Standards

Module	Content	Teaching Hrs
I	**Departmental Accounting:** Introduction, Meaning of Department, Basis of Departmentation, Departmental Accounting, Methods of Departmental accounting, Allocation of Expenses, Interdepartmental transfer, Departmental trading & Profit & Loss Account , and Balnce sheet, Unrealized Profit and Stock Reserve	15
II	**Financial Accounting Standard** Concept, Benefits, Salient Futures of first time adoption of Indian Accounting Standards (Ind -AS), International Financial Reporting Standards(IFRS): Need and procedures	15

Reference Books: -

7- Gupta R.L .and Radhaswamy M- FinancialAccounting"Sultanchandand Sons, New Delhi.

8- Shukla M.C.Grewal T.S. and Gupta S.C.–„Advanced Accounts "S.Chandand company, New Delhi.

12.   Agarwala A.N.AgarwalaK.N.-„HigherScienceofAccountancy"KitabMahal Allahabad.

13.   Jainand Narang–„AdvancedAccountancy"KalyaniPublications,New Delhi.

14.   S.N.Mheswari AdvancedAccountancy "Compendium of statement and standard of Accounting.The institute of Chartered Accounts of India.

10.   Rajan Chougule,Dhaval chougule–"Theory and practice of Computer Accounting" Modern Publication, Kolhapur

Compendium of statements and standards of accounting. The institute of Chartered Accountant of India, newDelhi

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Financial Accounting Paper I, II, III & IV
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Structure of Question Paper

Instructions:-1. All questions are compulsory.

2. Each question carries equal marks.

Duration: 2 Hours

Total Marks:40

Question	Nature of Question Paper		Marks	
	Written Examination Total Marks =40 Time=2.00 hours * All Questions are compulsory (Based on all Modules)			
QuestionNo1	A) Problem	(08Marks)	16	
	B) Problem	(08Marks)		
	Note: Common data/Problem be given for (A) & (B) above.			
QuestionNo2	**Attempt any Two out of Three**		16	
	A) Separate Problem	(08Marks)		
	B) Separate Problem	(08Marks)		
	C) Separate Problem	(08Marks)		
QuestionNo3	Short Notes [Any Two out of Four]		08	40
	Internal Evaluation			10
	Grand Total			50

I. Internal Assessment: 10 Marks, Home Assignment: 5 Marks & Oral: 5 Marks

II. External Assessment: 40Marks

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- II(NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Administration Paper III (Principles of Management)
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Course Outcomes- After studying this course students will be able to:	
1	Understand the various functions of management.
2	Explain in detail planning and decision-making process.
3	Understand Organizing Process
4	Understand Staffing Process

Module	Contents	Teaching Hrs.
I	**Planning and Decision Making** **A-Planning** -Concept, importance, steps in planning process , types of planning **B-Decision Making** Concept, techniques for decision making and Process of Decision Making	15
II	**Organizing and Staffing** **A-Organizing:** Organizing: Concept, Steps in organizing. Centralization and Decentralization (Merit and Demerit) Delegation of Authority (Meaning and Elements) **B- Staffing:** Concept, Importance of staffing. Sources of Recruitment, Scientific Selection Process	15

Reference Books Recommended:

1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.
2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.
3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
6. Robbins, S.P. &Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.
7. Luthans, F. (2010). Organizational Behaviour. New York: McGraw-Hill
8. Steven Fink, Crisis Management: Planning for the Inevitable
9. Sarah Armstrong-Smith and Abbas Kudrati, Effective Crisis Management: A Robust A-Z Guide for Demonstrating Resilience by Utilizing Best Practices, Case Studies, and Experiences (English Edition)
10. Ratti Manish, Hospitality Management. Rajat Publications
11. Walkar, Introduction to Hospitality Management Publisher Pearson Education India

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- II(NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Administration Paper IV (Principles of Management)
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Course Outcomes- After studying this course students will be able to:	
1	Understand the various functions of management.
2	Explain in detail Motivation and Leadership.
3	Understand Directing and co-ordinating function
4	Demonstrate the process of the controlling.

Module	Contents	Teaching Hrs.
I	**Motivation and Leadership** A. **Motivation**: Concept, Financial and Non -Financial Motivation, Theories of Motivation: Maslow's Need-Hierarchy Theory, Douglas McGregor's Theory X and Y B. **Leadership:** Concept, Importance, Qualities of Leader, Leadership style,	15
II	**Directing, Co-ordination and Controlling** A- **Directing** – Concept and techniques of directing B- **B-Co-ordination**: Concept, Need, Types of Co-ordination C- **C- Controlling**: Concept , Importance of controlling, types of Controlling, steps in control Process, Techniques of Control	15

Reference Books Recommended:

1. Durai, P. (2015). Principles of Management, Text and Cases. New Delhi: Pearson Education.
2. Koontz, H. (2010). Essentials of Management. New Delhi: Tata McGraw-Hill Education.
3. Stoner, Freeman & Gilbert Jr. (2009). Management. New Delhi: Prentice Hall.
4. Weihrich, H. & Koontz, H. (2010). Management- A Global Perspective: New Delhi: Tata McGraw-Hill Education.
5. Robbins & Coulter (2013). Management. New Delhi: Prentice Hall.
6. Robbins, S.P. &Decenzo, D. A. (2014). Fundamentals of Management: Essential Concepts and Applications. New Delhi: Pearson Education.
7. Luthans, F. (2010). Organizational Behaviour. New York: McGraw-Hill
8. Steven Fink, Crisis Management: Planning for the Inevitable
9. Sarah Armstrong-Smith and Abbas Kudrati, Effective Crisis Management: A Robust A-Z Guide for Demonstrating Resilience by Utilizing Best Practices, Case Studies, and Experiences (English Edition)
10. Ratti Manish. Hospitality Management, Rajat Publications
11. Walkar, Introduction to Hospitality Management Publisher Pearson Education India

Vivekanand College, Kolhapur

Group –A (Major Accountancy Minor Business Administration)
Business Administration Paper I, II, III & IV (Principles of Management)
Theory: 40 Marks   Teaching Hours: 30   Credit: 4
w.e.f. june 2025

Marking Scheme

Nature	Marks	Minimum Marks for passing
ESE (End Semester Examination)	40 Marks	14 Marks
CIE (Continue Internal Examination) (Presentation / Oral / Group Discussion/ Role Play- 5 Marks)(Unit Test – 5 Marks)	10 Marks	4 Marks
Total	**50 Marks**	**18 Marks**

Written Examination- ESE (End Semester Examination)

Total Marks:-40   Duration: 2Hrs

Instructions:-
1. All Questions are compulsory

Question	Nature of Question		Marks
Question No.1	A) Choose Correct Alternatives	(05 Marks)	10
	B) State True or False	(05 Marks)	
Question No.2	Long Answer Question OR Long Answer Question		10
Question No.3	Long Answer Question OR Long Answer Question		10
Question No.4	Write Short Notes (Any Two out of four)		10
		Total	**40**

B.Com Part- I, Semester- II (NEP 2.0)
Group –A (Major Accountancy Minor Business Administration)
Business Statistics PaperII (   )
Theory: 40 Marks   Teaching Hours: 30   Credit: 2
w.e.f. june 2025

Course Outcomes:- At the end of this course students will be able to:	
1.	Understand the concept of probability, probability distribution and its applications in real life.
2.	Distinguish between process and product control, plot various control charts.
3.	Understand Statistical Quality Control.
4.	Understand causes, Process control and product control.

Unit	Contents	Hours Allotted
1	**Probability and Discrete Probability Distributions:** **Probability:** Trial, Sample Space, Events, Classical definition of Probability. Mutually exclusive events, Exhaustive events. Complement of an event, Union, Intersection of two events. Addition and Multiplication laws of Probability (without proof). Conditional probability. Examples without use of permutations and computations. Random variable, types of random variable, probability distribution, Probability mass function (p.m.f.),cumulative distribution function (c.d.f.), Expectation of r.v. (Mean) , Variance , Median and Mode **Binomial Distribution:** P.m.f., mean and variance (statement only). Simple examples to find probabilities and parameters. **Poisson Distribution:** P.m.f., mean and variance (statement only). Simple examples to find probabilities and parameters.	15
2	**Statistical Quality Control (S.Q.C.):** Concept and need of S.Q.C. Advantages of S.Q.C. Chance and assignable causes, process control and product control. Control chart and its construction. Control charts for variable: Mean and range chart. Control charts for attribute: Control chart for number of defectives (np-chart) for fixed sample size, Control chart for number of defects per unit (C-chart). Numerical examples.	15

Reference Books:-
1) Statistical Methods by Dr. S. P. Gupta, Sultan Chandand Sons Publication.
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.

Note: Use of non-programmable calculator is allowed.

Marking scheme

For Course having 2 credits

1. CA = 40 Marks (Written Examination)
2. CIE = 10 Marks (Assignment 5 Marks, Online test – 5 Marks)

Nature of Question Paper for CA
Written Examination

Total Marks – 40   Time = 2.00 hours

Instructions:
1. Question No. 1 and Question No. 5 are Compulsory.
2. Attempt any two questions from Question No. 2 to Question No. 4.

Question	Nature of Question		Marks
Question No. 1	a) Choose correct alternative	(06 Marks)	10
	b) State True or False	(04 Marks)	
Question No. 2	Long answer / Problem		10
Question No. 3	Long answer / Problem		10
Question No. 4	Long answer / Problem		10
Question No. 5	Short Notes (Any Two out of three)		10
Total Marks			40

HEAD
DEPARTMENT OF STATISTICS
VIVEKANAND COLLEGE, KOLHAPUR
(EMPOWERED AUTONOMOUS)