

Shri Swami Vivekanand Shikshan Sanstha's

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)



DEPARTMENT OF COMMERCE

B. Com. Part – I

Semester-I&II

Syllabus

Under Choice Based Credit System

Group- B (Major Business Administration Minor Economics)
(As Per NEP-2020 Guidelines)

NEP 2.0 2025-26

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	2DSC02BAM11	Business Administration-I (Principles of Business Management-I)	2	-	40	10	-	50	2
2	DSC-1-II	2DSC02BAM12	Business Administration-II (Principles of Business Management-II)	2	-	40	10	-	50	2
3	DSC-2-I	2DSC02ECO11	Introductory Business Economics- I	2	-	40	10	-	50	2
4	DSC-2-II	2DSC02ECO12	Introductory Business Economics- II	2	-	40	10	-	50	2
5	DSC-3-I	2DSC02ACC11	Accountancy- I (Financial Accounting- I)	2	-	40	10	-	50	2
6	DSC-3-II	2DSC02ACC12	Accountancy- II (Financial Accounting- II)	2	-	40	10	-	50	2
7	OEC-I&II	2OEC02MAR11	मराठी-I (मराठी गद्य आणि उपयोजित लेखन - I)	2	-	40	10	-	50	2
		2OEC02MAR12	मराठी-II (मराठी गद्य आणि उपयोजित लेखन - II)							
		2OEC02HIN11	हिंदी - I(व्यावहारिक लेखन और हिंदी कहानी- I)							
8		2OEC02HIN12	हिंदी - I(व्यावहारिक लेखन और हिंदी कहानी- I)	2	-	40	10	-	50	2
		2OEC02STD11	STD- I							
		2OEC02STD12	STD-II							
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	2IKS02BAM11	Human Capital Management in Ancient India	2	-	40	10	-	50	2
Total				22		440	110	-	550	22
Semester-II										
1	DSC-1-III	2DSC02BAM21	Business Administration-III (Principles of Business Management-III)	2	-	40	10	-	50	2
2	DSC-1-IV	2DSC02BAM22	Business Administration-IV(Principles of Business Management-IV)	2	-	40	10	-	50	2
3	DSC-2-III	2DSC02ECO21	Intermediate Business Economics- I	2	-	40	10	-	50	2

4	DSC-2-IV	2DSC02ECO22	Intermediate Business Economics- II	2	-	40	10	-	50 ⁶	2
5	DSC-3-III	2DSC02ACC21	Accountancy- III (Financial Accounting- III)	2	-	40	10	-	50	2
6	DSC-3-IV	2DSC02ACC22	Accountancy- IV (Financial Accounting- IV)	2	-	40	10	-	50	2
7	OEC-III&IV	2OEC02MAR21	मराठी -III (मराठी पद्य आणि उपयोजित लेखन – I)	2	-	40	10	-	50	2
		2OEC02MAR22	मराठी -IV (मराठी पद्य आणि उपयोजित लेखन – II)							
		2OEC02HIN21	हिंदी - III (व्यावहारिक लेखन और हिंदी कहानी- I)							
8		2OEC02HIN22	हिंदी - VI (व्यावहारिक लेखन और हिंदी कहानी- II)	2	-	40	10	-	50	2
		2OEC02STD21	STD- III							
		2OEC02STD22	STD- IV							
9	SEC-II	2SEC02STA21	Business Statistics- II	2	-	40	10	-	50	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 = 07 marks
Minimum Passing for 10 marks Internal Evaluation = 4 marks
Minimum Passing for 10 marks Internal Evaluation = 02 marks

Vivekanand College, Kolhapur
(An Empowered Autonomous Institute)
B.Com Part- I, Semester- I (NEP 2.0)
Group –B (Major Business Administration Minor Economics)
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.

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B.Com Part- I, Semester- I (NEP 2.0)

Group –B (Major Business Administration Minor Economics)

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 21 st 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.

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B.Com Part- I (NEP 2.0)

Group –B (Major Business Administration Minor Economics)

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) B) State True or False (05 Marks)	10
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
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B.Com Part- I, Semester- I (NEP 2.0)
Group –B (Major Business Administration Minor Economics)
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- Financial Accounting“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, newDelhi

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B.Com Part- I, Semester- I (NEP 2.0)
Group –B (Major Business Administration Minor Economics)
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 "Sultanchand and Sons, New Delhi.
- 4- Shukla M.C.Grewal T.S. and Gupta S.C.-, Advanced Accounts "S.Chand and company, New Delhi.
6. Agarwala A.N.Agarwala K.N.-, Higher Science of Accountancy "Kitab Mahal Allahabad.
7. Jain and 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
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B.Com Part- I (NEP 2.0)

Group –B (Major Business Administration Minor Economics)

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

Written Examination			
Total Marks =40 Time=2.00 hours			
* All Questions are compulsory (Based on all Modules)			
Question	Nature of Question Paper	Marks	
QuestionNo1	A) Problem (08Marks)	16	40
	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	
Internal Evaluation			10
Grand Total			50

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

II. External Assessment: 40 Marks

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B.Com Part- I, Semester- I (NEP 2.0)
Group –B (Major Business Administration Minor Economics)
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

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B.Com Part- I, Semester- I (NEP 2.0)

Group –B (Major Business Administration Minor Economics)

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. Wehrich, 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

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B.Com Part- I, Semester- II (NEP 2.0)
Group –B (Major Business Administration Minor Economics)
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 debrs 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.
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10. Jainand Narang–,AdvancedAccountancy“KalyaniPublications,New Delhi.
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(An Empowered Autonomous Institute)
B.Com Part- I, Semester- II (NEP 2.0)
Group –B (Major Business Administration Minor Economics)
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 Balncesheet, 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
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B.Com Part – I, Semester – I (NEP-2.0)

Group – B (Major Business Administration minor Economics)

IKS-Indian Knowledge System- Indian Business Management

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

Course outcomes: After successful completion of this course, the students will be able to:-

1	Understand the key ideas of Indian management
2	Explain how to develop Indian thoughts in management
3	Application of values in Management
4	Demonstrate various examples of Indian thinkers and Indian business models before the students

Module	Content	Teaching Hrs.
I	Indian Management (a) Evolution of Indian Management, key ideas of Indian Management, Role of Values in Management, Indian Epics and Management, (b) Dimensions of Vedic Management, Bhagwad Gita, Ramayan, Buddha's Management, Kautilaya's Arthshastra	15
II	Indian Business Models Business Model of Tata, Business Model of Bajaj Group, Business Model of Aditya Birla Group, Business Model of Reliance Industries, Business Model of AMUL	15

Reference Books Recommended:

1. Sancev Rinka and Khanna, Parul: Ethics and Values in Business Management, Ane Books Pvt. Ltd,
2. Khanna. S.: Vedic Management, Taxman Publication (P) Ltd.
3. Bhagwad Gita as Viewed by Swami Vivekananda; Vedanta Press & Bookshop
4. Rajgopalachari C. RamayanBhartiyaVidyaBhawan
5. Dona Witten and AkongTulku Rinpoche, Enlightened Management: Bringing Buddhist Principles to Work, Park Street Press,
6. B. R. Ambedkar, Buddha and His Dhamma, Government of Maharsthra, W & S of Dr.BabasahebAmbedkar, Mumbai
7. Gita Piramal: Business Legends 8. KalaiSelvan N:Tata's Business and Growth Strategy (Business Strategy Series) 1 Jan 2008.