

॥ शीलं परं भूषणम् ॥

Shri AcharyaratnaDeshbhooshanShikshanPrasarakMandal, Kolhapur

MahavirMahavidyalaya, Kolhapur
(Autonomous)
Affiliated to Shivaji University, Kolhapur



Syllabus for
Bachelor of Commerce (B.Com.) Programme Under NEP
2.0

Programme	Bachelor of Commerce Accountancy as a Major Course
Part	II
Semester	III
Course Code	
Course Name	Major (Mandatory)
Course Title	Corporate Accounting
Paper No.	I

Under the Faculty of Bachelors of Commerce
(To be introduced from Academic Year 2025 – 26 onwards) Subject to
the revisions & modifications made from time to time under NEP2.0 and
Autonomous Statues

MahavirMahavidyalaya, Kolhapur(Autonomous)

Affiliated to Shivaji University, Kolhapur

(New syllabus under Autonomy to be introduced from June, 2025 onwards)

A) Primary Information:- Commerce (B.Com)			
Programme	Bachelor of Commerce(B.Com.)CBCS-Under NEP 2.0		
Part	II	Semester	III
Course	Accountancy (Major)	Course Code	
Paper No.	I	Course Category	Major (Mandatory)
Total Marks	100 Marks	Implementation	2025 - 2026
Total Credits	04	Contact Hours	04 / Week
Course Title	Corporate Accounting		

B) Course Objectives:	
i)	The course enable the students to gain Corporate Accounting Knowledge & Skill as applicable to business.
ii)	The course enable the students to record each and every corporate transactions in the business organization.
iii)	The course enable the students to accurately prepare Corporate Accounts.
iv)	Construct the financial statements of company within the framework of Indian AS.
v)	Explain both theoretical and practical role of financial management in business organizations.

C) Course Syllabi: (CR = Credits / IH: Instructional Hours)		
Modules 1	CR	IH
Module I : Issue and forfeiture of Shares Meaning of Companies, Types of Companies, Types of Shares, Issue and forfeiture of Shares, Reissue of Forfeited Shares	01	15
Module II: Accounting for Debentures Issue of Debenture and Its classification, Different terms of issue of debenture, Redemption of debenture.	01	15
Module III: Profit or Loss Prior to and After incorporation Concept of profit prior to and after incorporation, procedure for ascertaining P/L prior to and after incorporation; Computation of time ratio, sales ratio, procedure and basis of allocation of expenses and incomes. Computation of profit prior to and after incorporation as per prescribed form.	01	15
Module IV: Company Final Accounts Preparation of Company Final Accounts – Forms and contents as per Provision Schedule III of the Companies Act 2013 (with the amendments for the relevant academic year), Related adjustments and their treatment.	01	15
D) Reference Materials		
D1) Books for Reference		
1.	Gupta R.L. and Radhaswamy M. – ‘Financial Accounting’ Sultanchand Sons, New Delhi.	
2.	Shukla M.C. Grewal T.S. and Gupta S.C. – ‘Advanced Accounts’ S. Chand and Company, New Delhi.	
3	Agarwala A.N. Agarwala K.N. – ‘Higher Science of Accountancy’ Kitab Mahal Allahabad.	
4	Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications, New Delhi.	
5	S.N. Maheswari – ‘Advanced Accountancy’	
6	Rajan Chougule, Dhaval Chougule – “Theory and practice of Computer Accounting” Modern Publication, Kolhapur.	

F) Course Outcomes:	
After completion of the course ,student able	
CO1	Explain the accounting entries of Issue and Forfeiture of Shares, Reissue of Forfeiture of Shares, Discuss accounting treatment for Redemption of Preference Shares.
CO2	Accounting treatment for Issue of Debentures and Redemption of Debentures.
CO3	Explain the Accounting treatment for Profit/Loss prior to and After Incorporation.
CO4	Simulate practice of preparing Financial Statements as per the provisions of Indian Companies Act 2013

G) Scheme of Course Evaluation		
A.	End Semester Examination (ESE)	
	Theory Paper (Written Examination)	80
B.	Continuous Internal Evaluation (CIE) Any one of the following	
	i) Poster Presentations on Specific Theme ii) Oral Presentation iii) Active participation in Essay writing, Group Discussion and Filed Activities	20
	Total Marks	100

Nature of Question Paper

MahavirMahavidyalaya, Kolhapur
(Autonomous)
Affiliated to Shivaji University, Kolhapur
 Programme: B. Com. Semester - III
 Corporate Accountancy Paper - I
 (Introduced from June 2025)
 Total Marks: 80

Instructions:

1. All Question are compulsory
2. Use of calculator is allowed

Question No. 1	MCQ	20 Marks
Question No. 2	Attempt any One out of Two a) Practical problem b) Practical problem	20 Marks
Question No. 3	Attempt any One out of Two a) Practical problem b) Practical problem	20 Marks
Question No. 4	Short Notes (Any FOUR out of SIX)	20 Marks

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Syllabus for **Bachelor of Commerce (B.Com.) Programme Under NEP** **2.0**

Programme	Bachelor of Commerce Accountancy as a Major Course
Part	II
Semester	IV
Course Code	
Course Name	Major (Mandatory)
Course Title	Corporate Accounting
Paper No.	II

Under the Faculty of Bachelors of Commerce

(To be introduced from Academic Year 2025 – 26 onwards) Subject to
the revisions & modifications made from time to time under NEP 2.0 and
Autonomous Statues

MahavirMahavidyalaya, Kolhapur(Autonomous)

Affiliated to Shivaji University, Kolhapur

(New syllabus under Autonomy to be introduced from June, 2024 onwards)

A) Primary Information:- Commerce (B.Com)			
Programme	Bachelor of Commerce (B.Com.)CBCS-Under NEP 2020		
Part	II	Semester	IV
Course	Accountancy (Major)	Course Code	
Paper No.	II	Course Category	Major (Mandatory)
Total Marks	100 Marks	Implementation	2025 - 2026
Total Credits	04	Contact Hours	04 / Week
Course Title	Corporate Accounting		

B) Course Objectives:	
i)	The course enable the students to gain Corporate Accounting Knowledge & Skill as applicable to business.
ii)	The course enable the students to record each and every corporate transactions in the business organization.
iii)	The course enable the students to accurately prepare Corporate Accounts.
iv)	Construct the financial statements of company within the framework of Indian AS
v)	Explain both theoretical and practical role of financial management in business organizations.

C) Course Syllabi: (CR = Credits / IH: Instructional Hours)		
Modules 1	CR	IH
Module I : Valuation of Shares Valuation of Shares – Intrinsic Value Method, Market Value Method & Fair Value Method.	01	15
Module II : Cash Flow Analysis Meaning of Cash Flow Analysis, Classification of Cash Flows – Cash Flow from Operating Activities, Cash Flow from Investing Activities and Cash Flow from Financing Activities, Cash and Cash Equivalents, Extra ordinary items, Preparation of Cash Flow Statement (As per AS – 3).	01	15
Module III : Accounting for Liquidation of Companies Introduction, Modes of Winding Up, Appointment of Liquidator, Liquidators Final Statement of Account, Order or Priority of Payment, Preparation of Liquidators Final Statement of Account	01	15
Module IV : Practical of Fundamental Computerized Accounting 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	01	15
D) Reference Materials		
D1) Books for Reference		
1.	Gupta R.L. and Radhaswamy M– ‘Financial Accounting’ Sultanch and Sons, NewDelhi.	
2.	Shukla M.C. Grewal T.S. and Gupta S.C.–‘Advanced Accounts’ S. Chandand Company, New Delhi.	
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5	S.N. Maheswari–‘Advanced Accountancy’	
6	Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. New Delhi: Vikas Publication House.	
7	Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers	

8	Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, Noida: McGraw Hill Education India (Private) Ltd.
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F) Course Outcomes:	
After completion of the course ,student able	
CO1	Compute the value of shares as per Intrinsic value method and Market value method.
CO2	State the purpose and preparation of statement of Cash Flow Statement.
CO3	Understand the concept of Liquidation and preparation of Liquidators Final Statement of Account.
CO4	Practice the fundamental accounting process on Tally ERP.

G) Scheme of Course Evaluation		
A.	End Semester Examination (ESE)	
	Theory Paper	80
B.	Continuous Internal Evaluation (CIE) Any one of the following	
	i) Poster Presentations on Specific Theme ii) Oral Presentation iii) Active participation in Essay writing, Group Discussion and Filed Activities	20
	Total Marks	100

Nature of Question Paper

MahavirMahavidyalaya, Kolhapur
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Affiliated to Shivaji University, Kolhapur
 Programme: B. Com. Semester - IV
 Corporate Accountancy Paper- II
 (Introduced from June 2025)
 Total Marks: 80

Instructions:

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Question No. 1	MCQ	20 Marks
Question No. 2	Attempt any One out of Two a) Practical problem b) Practical problem	20 Marks
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Syllabus for
Bachelor of Commerce (B.Com.) Programme Under NEP
2.0

Programme	Bachelor of Commerce Accountancy as a Major Course
Part	II
Semester	III
Course Code	
Course Name	Minor (Mandatory)
Course Title	Corporate Accounting
Paper No.	I

Under the Faculty of Bachelors of Commerce
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(New syllabus under Autonomy to be introduced from June, 2025 onwards)

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Programme	Bachelor of Commerce(B.Com.)CBCS-Under NEP 2.0		
Part	II	Semester	III
Course	Accountancy (Major)	Course Code	
Paper No.	I	Course Category	Major (Mandatory)
Total Marks	100 Marks	Implementation	2025 - 2026
Total Credits	04	Contact Hours	04 / Week
Course Title	Corporate Accounting		

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	Theory Paper (Written Examination)	80
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Nature of Question Paper

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 Corporate Accountancy Paper - I
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Syllabus for **Bachelor of Commerce (B.Com.) Programme Under NEP** **2.0**

Programme	Bachelor of Commerce Accountancy as a Major Course
Part	II
Semester	IV
Course Code	
Course Name	Major (Mandatory)
Course Title	Corporate Accounting
Paper No.	II

Under the Faculty of Bachelors of Commerce

(To be introduced from Academic Year 2025 – 26 onwards) Subject to
the revisions & modifications made from time to time under NEP 2.0 and
Autonomous Statues

MahavirMahavidyalaya, Kolhapur(Autonomous)

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(New syllabus under Autonomy to be introduced from June, 2024 onwards)

A) Primary Information:- Commerce (B.Com)			
Programme	Bachelor of Commerce (B.Com.)CBCS-Under NEP 2020		
Part	II	Semester	IV
Course	Accountancy (Major)	Course Code	
Paper No.	II	Course Category	Major (Mandatory)
Total Marks	100 Marks	Implementation	2025 - 2026
Total Credits	04	Contact Hours	04 / Week
Course Title	Corporate Accounting		

B) Course Objectives:	
i)	The course enable the students to gain Corporate Accounting Knowledge & Skill as applicable to business.
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C) Course Syllabi: (CR = Credits / IH: Instructional Hours)		
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Module I : Valuation of Shares Valuation of Shares – Intrinsic Value Method, Market Value Method & Fair Value Method.	01	15
Module II : Cash Flow Analysis Meaning of Cash Flow Analysis, Classification of Cash Flows – Cash Flow from Operating Activities, Cash Flow from Investing Activities and Cash Flow from Financing Activities, Cash and Cash Equivalents, Extra ordinary items, Preparation of Cash Flow Statement (As per AS – 3).	01	15
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Module IV : Practical of Fundamental Computerized Accounting 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	01	15
D) Reference Materials		
D1) Books for Reference		
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7	Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy (Corporate Accounting) Vol. II, New Delhi: Kalyani Publishers	

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9	Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
10	Chougule, Rajan (2011). Computerized Accounting, Kolhapur.

F) Course Outcomes:	
After completion of the course ,student able	
CO1	Compute the value of shares as per Intrinsic value method and Market value method.
CO2	State the purpose and preparation of statement of Cash Flow Statement.
CO3	Understand the concept of Liquidation and preparation of Liquidators Final Statement of Account.
CO4	Practice the fundamental accounting process on Tally ERP.

G) Scheme of Course Evaluation		
A.	End Semester Examination (ESE)	
	Theory Paper	80
B.	Continuous Internal Evaluation (CIE) Any one of the following	
	i) Poster Presentations on Specific Theme ii) Oral Presentation iii) Active participation in Essay writing, Group Discussion and Filed Activities	20
	Total Marks	100

Nature of Question Paper

MahavirMahavidyalaya, Kolhapur
(Autonomous)
Affiliated to Shivaji University, Kolhapur
 Programme: B. Com. Semester - IV
 Corporate Accountancy Paper- II
 (Introduced from June 2025)
 Total Marks: 80

Instructions:

1. All Question are compulsory
2. Use of calculator is allowed

Question No. 1	MCQ	20 Marks
Question No. 2	Attempt any One out of Two a) Practical problem b) Practical problem	20 Marks
Question No. 3	Attempt any One out of Two a) Practical problem b) Practical problem	20 Marks
Question No. 4	Short Notes (Any FOUR out of SIX)	20 Marks

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Syllabus for NEP 2.0 **Bachelor of Commerce**

Programme	Bachelor of Commerce
Part	II
Semester	III
Course Code	
Course Name	
Course Title	Fundamental of Entrepreneurship
Paper No.	

Under the Faculty of Commerce & Management

(To be introduced from Academic Year 2025-26 onwards)

Subject to the revisions & modifications made from time to time

Mahavir Mahavidyalaya, Kolhapur (Autonomous)

Affiliated to Shivaji University, Kolhapur

(New syllabus under Autonomy to be introduced from June, 2022 onwards)

A) Primary Information:			
Programme	Bachelor of Commerce		
Part	II	Semester	III
Course		Course Code	
Paper No.		Course Type	Semester
Total Marks	80	Implementation	2025-26
Total Credits	04	Contact Hours	04 / Week
Course Title	Fundamental of Entrepreneurship		

B) Course Objectives:	
i)	To help the students to learn and understand concepts of entrepreneur
ii)	To know about the qualities of successful Entrepreneur
iii)	To know about functions of Entrepreneur
iv)	To know the concept of Intrapreneur- Netpreneur

C) Course Syllabi:		
(CR = Credits / IH: Instructional Hours)		
Modules	CR	IH
Module I : Entrepreneur	01	15
1.1 Concept- Classification- Functions – Qualities of successful entrepreneur.		
1.2 Concept of Intrapreneur- Netpreneur		
1.3 Obstacles to become an entrepreneur		
1.4 Challenges before entrepreneurs in modern Era.		

Module II : Entrepreneurship		01	15
2.1 Concept- importance- Theories of Entrepreneurship			
2.2 Joseph Schumpeter's Innovation Theory. Mc Clelland's Theory of need achievement			
2.3 Hagen's Theory of status withdrawal, knights risk taking theory			
2.4 Entrepreneurship in service industry- Role of service sector in national economy, opportunities in service sector.			
Module III : Entrepreneurship Development		01	15
3.1 Concept – objectives- process problems and measures of EDP in India			
3.2 Institutional support for entrepreneurship development- EDI, NIESBUD, MCED,DIC			
3.3 Recent trends- start up, stand up, skill India, Make in India.			
3.4 Incubation centre- concept and importance			
Module IV : Stories of successful Entrepreneurs		01	15
<div> <div>❑</div> <div>4.1 JRD TATA, Dhirubai Ambani (Reliance) 4.1 JRD Tata,</div> </div>			
<div> <div>❑</div> <div>4.2 Hanmantrao Gaikwad (BVG),</div> </div>			
<div> <div>❑</div> <div>4.3 Veena Patil (Veena World),</div> </div>			
<div> <div>❑</div> <div>4.4 Zerodha, Zomato, Ola, Nayka (Case Studies)</div> </div>			

D) Reference Materials	
D1) Text Books for Reading	
1.	
2.	

3.	
4.	
D2) Books for Reference	
1.	Dynamics of Entrepreneurial Development & Management- By Vasant Desai
2.	Prabhakar Deshmukh – Udyojakata
3.	C.B. Gupta & N .P. Shrinivasan- Entrepreneurship Development in India

E) Suggested methods of Teaching:	
i)	LECTURES , online lectures
ii)	Project , visits
iii)	Book reviews
iv)	Presentations

F) Course Outcomes:		Blooms Taxonomy
CO1	To understand core concept of Entrepreneur	
CO2	To know about Entrepreneurship	
CO3	To know Qualities of successful entrepreneur	
CO4	To know stories of successful entrepreneurs	

G) Scheme of Course Evaluation		
1.	End Semester Examination (ESE)	80
2.	Continuous Internal Evaluation (CIE)	20
3.	Total Marks	100

H) Suggested techniques for Continuous Internal Evaluation (10 Marks)

1.	Internal Exam	20
	Total Marks	20

I) Question Paper Pattern (40 Marks)		
Q. No.	Nature / Type of Question	Marks
1.	Short Answers (Any 4 out of 6)	20
2.	A) Eassy type Questions OR B) Eassy type Quesions	20
3.	A) Eassy type Questions OR B) Eassy type Questions	20
4.	Short Notes (Any 4 out of 6)	20
	Total Marks	80

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Syllabus for NEP 2.0

Bachelor of Commerce

Programme	Bachelor of Commerce
Part	II
Semester	IV
Course Code	
Course Name	
Course Title	Fundamental of Entrepreneurship
Paper No.	

Under the Faculty of Commerce & Management
(To be introduced from Academic Year 2025- 26 onwards)
Subject to the revisions & modifications made from time to time

Mahavir Mahavidyalaya, Kolhapur (Autonomous)

Affiliated to Shivaji University, Kolhapur

(New syllabus under NEP 1.0 to be introduced from June, 2024 onwards)

A) Primary Information:			
Programme	Bachelor of Commerce		
Part	II	Semester	IV
Course		Course Code	
Paper No.		Course Type	Semester
Total Marks	80	Implementation	2025-26
Total Credits	04	Contact Hours	04 / Week
Course Title	Fundamental of Entrepreneurship		

B) Course Objectives:	
i)	To help the students to know about women entrepreneurship
ii)	To know about Rural and Agro entrepreneurship
iii)	To know about project management and financial planning for the same
iv)	To know about MSME and its role in Financial development

C) Course Syllabi:		
(CR = Credits / IH: Instructional Hours)		
Modules	CR	IH
□ Title - Women Entrepreneurship & Self Help Groups	01	15
1.1 Definition, characteristics of women entrepreneurship, causes of limited growth in India		

1.2 remedies for women Entrepreneurship development in India. –		
1.3. Role of SHG in Financial Development		
1.4 Role of Self Help Groups (SHGs) in women entrepreneurship		
Module II : Rural & Agro Entrepreneurship		
2.1 Concept- problems of rural Entrepreneurship in agriculture sector and village industry.		
2.2 Strategies for rural Entrepreneurship development Agro Entrepreneurship.	01	15
2.3 Meaning and Concept, Importance, entrepreneurial opportunities in agro sector		
2.4 Challenges before Agro Entrepreneurship.		
Module III : Project Management & Financial Planning		
3.1 Concept of project identification of business opportunities		
3.2 Key elements of business plan- stages of project management , projects appraisal & feasibility study.	01	15
3.3 Project for Dairy, Retail Stores, Beauty parlour and eco friendly bag production		
3.4 Reasons for failure of Project.		
Module IV : Micro , Small and Medium Enterprises (MSME)		
4.1 Definition, Importance, problems of MSME and Remedies	01	15
4.2 Government policy and support steps involved in the formation of small enterprises.		
4.3 Licensing and Registration Procedure		

4.4 Role of MSME in Financial development		
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D) Reference Materials	
D1) Text Books for Reading	
1.	
2.	
3.	
4.	
D2) Books for Reference	
1.	Dynamics of Entrepreneurial Development & Management- By Vasant Desai
2.	Udyojakata -By Prabhakar Deshmukh
3.	Entrepreneurship Development in India- By C.B.Gupta & N.P. Shrinivasan.

E) Suggested methods of Teaching:	
i)	LECTURES , online lectures
ii)	Project , visits
iii)	Book reviews
iv)	Presentations

F) Course Outcomes:		Blooms Taxonomy
CO1	To help the students to know about women entrepreneurship	
CO2	To know about Rural and Agro entrepreneurship	
CO3	To know about project management and financial planning	

CO4	To know about MSME	
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G) Scheme of Course Evaluation		
1.	End Semester Examination (ESE)	80
2.	Continuous Internal Evaluation (CIE)	20
3.	Total Marks	100

H) Suggested techniques for Continuous Internal Evaluation (10 Marks)		
1.	Internal exam	20
	Total Marks	20

I) Question Paper Pattern (40 Marks)		
Q. No.	Nature / Type of Question	Marks
1.	Short Answers (Any 4 out of 6)	20
2.	A) Eassy type Questions OR B) Eassy type Questions	20
3.	A) Eassy type Questions OR B) Eassy type Questions	20
4.	Short Notes (Any 4 out of 6)	20
	Total Marks	80

॥ शीलं परं भूषणम् ॥

Shri Acharyaratna Deshbhooshan Shikshan Prasarak Mandal, Kolhapur

Mahavir Mahavidyalaya, Kolhapur (Autonomous)

Affiliated to Shivaji University, Kolhapur



Syllabus for NEP 1.0 Bachelor of Commerce

Programme	Bachelor of Commerce
Part	II
Semester	III
Course Code	
Course Name	
Course Title	Statistics for Business Management (Major)
Paper No.	I

Under the Faculty of Commerce & Management

(To be introduced from Academic Year 2025 – 26 onwards)

Subject to the revisions & modifications made from time to time

Mahavir Mahavidyalaya, Kolhapur (Autonomous)

Affiliated to Shivaji University, Kolhapur

A) Primary Information:			
Programme	Bachelor of Commerce		
Part	II	Semester	III
Course		Course Code	
Paper No.		Course Type	Semester
Total Marks	80 Marks	Implementation	2025 - 26
Total Credits	04	Contact Hours	04 / Week
Course Title	Business Statistics		

B) Course Objectives:	
i)	To provide basic knowledge of statistical techniques which are applicable to business.
ii)	To develop the students ability to deal with numerical and quantitative issue in business.
iii)	To enable the use of statistical, graphical and algebraic techniques wherever relevant.
iv)	To have a proper understanding of statistical applications in industry and business.
v)	To determine the type and quantity of data that must be collected.
vi)	To analyse and draw conclusions from the data.
vii)	To assess the strengths of the conclusions and evaluate their uncertainty.

C) Course Syllabi: (CR = Credits / IH: Instructional Hours)		
Modules	CR	IH
Module I : Introduction to Statistics	01	15
1.1 Meaning of the Statistics, Scope of Statistics in Industry, Economics, Management and business.		
1.2 primary and secondary data.		
1.3 Qualitative and Quantitative data, Discrete and Continuous variables, Frequency and Frequency Distribution.		
1.4 Tabulation and presentation of statistical data. Graphs and diagrams		
Module II: Sampling and Census		
2.1 Concept of Data collection, Census method of data		

collection		
2.2 Sampling: concept of population, sample and sampling		
2.3 Advantages of sampling over census		
2.4 Methods of sampling: simple random sampling (with and without replacement), stratified random Sampling.		
Module III : Measures of Central Tendency (Averages)		
3.1 Concept of Central Tendency		
3.2 Requirements of good statistical average		
3.3 Arithmetic Mean: Definition, Properties of A.M. (without proof). Combined mean.	01	15
3.4 Positional Averages: Median and Mode, Determination of mode and median by graph. Partition values (Quartiles and Deciles), Empirical relation between Mean. Median and Mode		
Module IV : Index Numbers		
4.1 Need and meaning of Index Numbers		
4.2 Problems involved in Construction of index numbers		
4.3 Price, Quantity and Value based index numbers, Laspeyre's, Paasche's and Fisher's index numbers	01	15
4.4 Simple (unweighted) index numbers, Weighted index numbers		

D) Reference Books

- 1. Gupta S. P. (2018) Statistical methods, Sultan Chand and Sons.
- 2. Gupta C. B. and Gupta Vijay (2004) An Introduction to Statistical Methods, Vikas Publishing House Pvt Limited.
- 3. Desai S. S.(2017) Business Statistics, Jay-Gauri.
- 4. Kumbhojkar G. V. (2017) Business Statistics, Phadke Prakashan.
- 5. Gupta S. C. (2019) Fundamentals of Statistics, Himalaya Publishing House Pvt. Ltd.

E) Suggested methods of Teaching:	
i)	
ii)	
iii)	
iv)	

F) Course Outcomes:		Blooms Taxonomy
CO1	Explain the scope of statistics in business, perform classification and tabulation and represent the data by means of simple diagram and graphs.	
CO2	Summarize data by means of measures of central tendency.	
CO3	Compute and interpret simple and weighted index numbers.	
CO4	Measure trend and seasonal variations in time series data.	

G) Scheme of Course Evaluation		
1.	End Semester Examination (ESE)	80
2.	Continuous Internal Evaluation (CIE)	20
	Total Marks	100

H) Suggested techniques for Continuous Internal Evaluation (20 Marks)		
1.	Home Assignment	10
2.	Oral	10
3.	News Paper Cutting (Industry and Business Related)	10
4.	Poster Presentations on Specific Theme	10
5.	Open Book Test	10
6.	Unit test.	10
7.	Oral Presentation	10
8.	Business Quiz.	10
9.	Interview with Businessman and Firm Managers	10
10.	Field Survey and Case Studies	10
11.	Real Market Project.	10
12.	Library/Web Base Project Work	10
13.	Business Planning	10

14.	Active participation in Essay writing, Brain storming Group Discussion and Class Activities	10
	Total Marks	20

I) Question Paper Pattern (80 Marks)

Q. No.	Nature / Type of Question	Marks
1.	Short Answers or Problems (Any2 out of 3)	20
2.	Short Answer and Problem	20
3.	Short Answer and Problem	20
4.	Short Answers or Problems (Any2 out of 3)	20
	Total Marks	80

॥ शीलं परं भूषणम् ॥

Shri Acharyaratna Deshbhooshan Shikshan Prasarak Mandal, Kolhapur

Mahavir Mahavidyalaya, Kolhapur (Autonomous)

Affiliated to Shivaji University, Kolhapur



Syllabus for NEP 2.0 Bachelor of Commerce

Programme	Bachelor of Commerce
Part	II
Semester	IV
Course Code	
Course Name	
Course Title	Business Statistics
Paper No.	II

Under the Faculty of Commerce & Management

(To be introduced from Academic Year 2025 – 26 onwards)

Subject to the revisions & modifications made from time to time

Mahavir Mahavidyalaya, Kolhapur (Autonomous)

Affiliated to Shivaji University, Kolhapur

(New syllabus under Autonomy to be introduced from June, 2021 onwards)

A) Primary Information:			
Programme	Bachelor of Commerce		
Part	II	Semester	IV
Course		Course Code	
Paper No.		Course Type	Semester
Total Marks	100 Marks	Implementation	2025 - 26
Total Credits	04	Contact Hours	04 / Week
Course Title	Business Statistics		

B) Course Objectives:	
i)	To provide basic knowledge of statistical techniques is are applicable to business.
ii)	To develop the students ability to deal with numerical and quantitative issue in business.
iii)	To enables the use of statistical, graphical and algebraic techniques wherever relevant.
iv)	To have a proper understanding of statistical applications in industry and business.
v)	To determine the type and quantity of data that must be collected.
vi)	To analysis and draw conclusions from the data.
vii)	To assessing the strengths of the conclusions and evaluating their uncertainty.

C) Course Syllabi: (CR = Credits / IH: Instructional Hours)		
Modules	CR	IH
Module I : Probability and Probability Distributions	01	15
1.1 Definitions of random experiment, sample space, event, equally likely events, mutually exclusive events, independent events, Classical definition of probability.		
1.2 Definition of conditional probability, Addition and multiplication laws of probability (without proof), Numerical problems (without use of permutation and combination).		

1.3 Binomial distribution: Probability mass function, Mean and variance (without proof), Simple numerical problems to find probability and parameters.		
1.4 Normal distribution: Probability density function, Mean and variance (without proof), Properties of normal curve, Standard normal distribution, numerical problems to find probabilities for given area under standard normal curve.		
Module II : Statistical Quality Control (S.Q.C.)	01	15
2.1 Concept and need of S.Q.C.,		
2.2 Advantages of S.Q.C.		
2.3 Chance and Assignable causes, Process control and Product control,		
2.4 Control Chart and its construction		
2.5 Control charts for variables : Mean and Range Charts		
2.6 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),		
2.7 Numerical examples.		
Module III : Measures of Dispersion	01	15
3.1 Concept of dispersion, Requirements of a good measure of dispersion, Absolute and relative measures of dispersion.		
3.2 Range, Coefficient of range, Merits and demerits of range, Numerical problems.		
3.3 Quartile deviation (Q. D.), Coefficient of Q. D., Merits and demerits of Q. D., Numerical problems.		
3.4 Standard deviation (S. D), Coefficient of S. D., Coefficient of variation, Variance, Merits and demerits of S. D., Numerical problems.		
Module IV : Time Series		
4.1 Definition and uses of time series, Components of time series		
4.2 Methods of Determination of trend: method of moving averages,, Method of least squares (only for straight line)		

4.3 Determination of seasonal variations using simple average method,		
4.4 Numerical Examples		

D) 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.Sancheti and V.K.Kapoor.
- 8. Business Statistics - SIM- Shivaji University, Kolhapur.

E) Suggested methods of Teaching:

i)	
ii)	
iii)	
iv)	

F) Course Outcomes:

		Blooms Taxonomy
CO1	Compute unconditional and conditional probabilities and apply laws of probabilities.	
CO2	Construct and apply variable and attributes control charts	
CO3	Summarize data by means of measures of dispersion.	
CO4	Preform analysis of bivariate data using simple correlation and simple linear regression.	

G) Scheme of Course Evaluation

1.	End Semester Examination (ESE)	80
2.	Continuous Internal Evaluation (CIE)	20
	Total Marks	100

H) Suggested techniques for Continuous Internal Evaluation (20 Marks) any 2 of following

1.	Home Assignment	10
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2.	Oral	10
3.	News Paper Cutting (Industry and Business Related)	10
4.	Poster Presentations on Specific Theme	10
5.	Open Book Test	10
6.	Unit test.	10
7.	Oral Presentation	10
8.	Business Quiz.	10
9.	Interview with Businessman and Firm Managers	10
10.	Field Survey and Case Studies	10
11.	Real Market Project.	10
12.	Library/Web Base Project Work	10
13.	Business Planning	10
14.	Active participation in Essay writing, Brain storming Group Discussion and Class Activities	10
	Total Marks	20

I) Question Paper Pattern (80 Marks)

Q. No.	Nature / Type of Question	Marks
1.	Short Answers or Problems (Any 4 out of 6)	20
2.	Short Notes and numerical Problem (any 2 out of 4)	20
3.	Short Notes and numerical Problem (any 2 out of 4)	20
4.	Short Answers or Problems (Any4 out of 6)	20
	Total Marks	80

Mahavir Mahavidyalaya, Kolhapur

B.Com. Part-II (Semester - III) (NEP2.0)

IKS - Accountancy

Title: Evolution of Accounting in India

i) Paper Details

- Programme: B.Com. II, Semester III
- Course Code: IKS
- Course: Accountancy, Cost Accounting and Taxation
- Title of Paper: Evolution of Accounting in India
- Credits: 02
- Total Marks: 50 (Semester End Exam: 40 + Internal Evaluation: 10)
- Total Teaching Hours: 30

ii) Specific Objectives

This syllabus is designed to:

- Provide an understanding of the historical evolution of accounting in India.
- Develop insights into ancient and modern auditing practices.
- Appreciate the contributions of Indian scholars to accounting and auditing systems.

iii) Learning Outcomes

After completing this course, students will be able to:

1. Describe the evolution of accounting in India and its historical relevance.
2. Explain ancient auditing practices and compare them with modern auditing systems.

iv) Course Structure

Unit	Course Contents	Hours
I	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
II	Evolution of Audit in India: - Traditional Audit procedure in India - Evolution of auditing in	15

	India and examples of audits - Separation of accounts from audit - Comparative study: modern vs traditional audit practices	
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v) Recommended Reading

1. Singh, R. P. (2007), Ancient Indian Accounting & Auditing Practices: A Comparative Study, Deep & Deep Publications Pvt. Ltd.
2. Chaudhary, P. R. (2011), History of Indian Accounting, New Saraswati House (India) Pvt. Ltd.
3. Kautilya, V. (4th Century BCE / 1992), The Arthashastra, Penguin Books.
4. Gupta R. L. & Radhaswamy M. (2002), Financial Accounting, S. Chand & Company.
5. Maheshwari, S. N., An Introduction to Accountancy, S. Chand & Company.

Web Resources:

<https://iksindia.org>

<https://www.icaai.org/post/indian-accounting-standards-indus>

vi) Pattern of Semester Examination

Component	Marks
Semester End Examination	40
Internal Evaluation	10
Total	50

vii) Nature of Question Paper

- Time: 1.30 Hours
- Total Marks: 40

Question No.1: Multiple Choice Questions – 10 Marks

Question No.2: Answer the following (Any two out of four) – 10 Marks

Question No.3: Write Short Notes (Any four out of six) – 20 Marks

Mahavir Mahavidyalaya, Kolhapur

B.Com. Part-II (Semester - III) (NEP2.0)

Indian Knowledge System and Management (Introduced from June 2025)

Course Outcomes: After studying this course, students will be able to...

1. Understand the key management principles from IKS
2. Explain management concepts and application in the Upanishads
3. Application of Indian approaches to addressing issues of stress,
4. Demonstrate various Case studies on successful implementation of IKS in Management

Credits	50 marks (Semester end examination 40 and internal evaluation 10)	Total 30 hours
Unit No.	Course Content	No. of Hours
Unit-I	IKS and Management	15
Indian approaches to Management: A historical perspective, Management Concepts in Ancient Indian Texts, Key Management Principles from IKS, Key Principles of Karma Yoga for Work Performance, Workplace Spirituality: Insights from Indian traditions, Management concepts in the Puranas, Management concepts and applications in the Upanishads, Managing oneself: Concepts and relevance to Management, Mind management: Perspectives from the Indian psychological tradition, Indian approaches to addressing issues of stress,		
UNIT 2		15

Case studies on successful implementation of IKS in Management

Infosys and the Influence of the Bhagavad Gita

BHEL's (Bharat Heavy Electricals Limited) Integration of Indian Knowledge System,

Indian Railways, successfully integrated principles of the Indian Knowledge System

Ayurveda in Dabur India's Management Practices

Wipro's Emphasis on Indian Ethics and Spirituality

ICICI Bank: Leveraging Chanakya's Arthashastra

Reference Books Recommended:

1. Namit Arora, Indians: A Brief History of a Civilization
2. R.S. Sharma, India's Ancient Past
3. Ashutosh Biswal, Sujata Srivastava, et al Curriculum, Pedagogy & Sustainable Development: The Role of Indian Knowledge System 1 January 2024
4. B. Mahadevan , **Nagendra Pavana, et al** Introduction To Indian Knowledge System : Concepts And Applications **30 June 2022**
5. Dr. Nilesh Shridhar Chavan, Sagar Shivaji Kumbhar, et al. Indian Knowledge System 13 September 2024
6. Dr. Rohidas Nitonde, Introduction to Indian Knowledge System: A Textbook for UG Students as per NEP 2020 22 August 2024
7. Dr. Salunkhe and Dr. Gurav, Indian Vision for Human Society, Nirali Prakashan, Pune November, 2024
8. Jeff Kavanaugh and Rafee Tarafdar, Infosys @The Live Enterprise
9. V. Krishnamurthy, BHARAT Heavy Electricals Limited (BHEL): A Case Study
10. Bibek Debroy, Sanjay Chadha, Vidya Krishnamurthi Indian Railways: The Weaving of a National Tapestry
11. Dabur India Ltd - ebook
12. Wipro, Code of Business Conduct and ethics
13. Rajesh Nair Transformation Through Reinventing : Success for Life and Work: Learnings from ICICI Bank and Tata Group's Journey to the Pinnacle Kindle Edition

Pattern of Semester Examination

Component	Marks
Semester End Examination	40
Internal Evaluation	10
Total	50

vii) Nature of Question Paper

- Time: 1.30 Hours

- Total Marks: 40

Question No.1: Multiple Choice Questions – 10 Marks

Question No.2: Answer the following (Any two out of four) – 10 Marks

Question No.3: Write Short Notes (Any four out of six) – 20 Marks

Mahavir Mahavidyalaya, Kolhapur

B.Com. Part-III (Semester - II) (NEP)

Money and Financial System Paper - SEC

(New Syllabus to be implemented from June, 2024 onwards)

i) Paper : I

ii) Title of paper : Money and Financial System (SEC)

iii) Specific Objectives :

This syllabus is framed by keeping following objectives:

- i. Use of E – Banking services
- ii. Able to Provide Financial consultancy.³
- iii. Criticle thinking about NBFCs and their Effects.

iv) Learning Outcomes:

After completion of this course, student will be able to:

- i)** Students will be able to use of e-banking services.
- ii)** Students will able to explain working of RBI in India.
- iii)** Students will be able to provide consultancy and guidance for investment in financial market.
- iv)** Students will be able to explain the business practices of NBFCs and AIFI.

v. Module

No. of credits	02
Module1: E – Banking Servies	01
Module2: Reserve Bank of India	01

vi. Equivalence

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-III (Semester - II) (CBCS Pattern)	B.Com. Part-III (Semester - II) (NEP)
Money & Fiancial system Paper - II	Money & Financial System Paper - II

Module
Module I E – Banking Services
1.1 Meaning and Features of E –Banking, Various Internet Banking Services.
1.2 Credit and Debit card : Features , Importance & Precautions.
1.3 NEFT & RTGS , IMPS & cheque Truncation system.
1.4 Mobile Banking – Features , different Mobile apps and Importance.
Module II Reserve bank of India
2.1 Organizational Structure and Function of RBI
2.2 Meaning and objectives Monetary policy
2.3 Instrument of Monetary policy
2.4 Monetary policy Committee: Issue of RBI's autonomy & section - 7 of RBI Act 1934.

vii. Recommended Reading

REFERENCE BOOKS:

1. Bhole L M (2009), Financial Institution and market , Tata McGraw Hill , New Delhi.
2. Bhasin Nitin (2010) Financial Institution and financial market in India :- Functioning and Reforms , new century Publication , New DELHI .
3. Berg Braam van den (2015), understanding financial market & instrument , academy of financial market
4. Cade , Edidie (1998) Managing banking risk , woodhead publishing limited .in association with The Chartered Institute of banker , England.
5. Gupta, L C (1997) , Stock Exchang Trading in India, society for capital market research and development
6. Sethi Jyotsna and Bhatia Nishwan (2003) , Elements of Banking & Insurance prentice hall of india new delhi .
7. national Stock Exchange (2015) Securities Market (Basic Module) , NCFM , National Stock Exchange in India limited .

viii) Pattern of Semester Examination:

Theory Paper:	20 Marks
Internal Marks	5 marks
Total Examination Marks:	25 Marks

ix) Nature of Question Paper:

Written Examination

Total Marks = 40 Time=2.00 hours

* All Questions are compulsory (Based on all Modules)

Total Marks = 20 Time=1.00 hours

* All Questions are compulsory (Based on all Modules)

Question	Nature of Question	Marks	Total
Question No 1	A) Essay type Question OR B) Essay type Question	10	
Question No 4	Short Answer Question (Any 2 out of 3)	10	
Grand Total			20

a) Internal Assessment (05 Marks):

It will be carried out by concerned teachers. The attendance, classroom behaviour, Participation in classroom activities (group discussion, poster presentation, field visit, Project work, seminar etc.), classroom test performance and/or submission of assignment by student will be considered for internal assessment.

Mahavir Mahavidyalaya, Kolhapur

B.Com. Part-III (Semester - II) (NEP)

Money and Financial System Paper - SEC

(New Syllabus to be implemented from June, 2024 onwards)

- i) Paper : II**
- ii) Title of paper : Money and Financial System (SEC)**
- iii) Specific Objectives :**

This syllabus is framed by keeping following objectives:

- i. Able to Provide Financial consultancy.³
- ii. Criticle thinking about NBFCs and their Effects.

iv) Learning Outcomes:

After completion of this course, student will be able to:

- i)** Students will be able to use of e-banking services.
- ii)** Students will able to explain working of RBI in India.
- iii)** Students will be able to provide consultancy and guidance for investment in financial market.
- iv)** Students will be able to explain the business practices of NBFCs and AIFI.

v. Module

No. of credits

02

Module1: **ModuleI Financial Markets** 01

Module2: **Module II capital Marketing** 01

vi. Equivalence

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-III (Semester - II) (CBCS Pattern) Money & Financial system Paper - II	B.Com. Part-III (Semester - II) (NEP) Money & Financial System Paper - II

vii. Recommended Reading

REFERENCE BOOKS:

1. Bhole L M (2009), Financial Institution and market , Tata McGraw Hill , New Delhi.
2. Bhasin Nitin (2010) Financial Institution and financial market in India :- Functioning and Reforms , new century Publication , New DELHI .
3. Berg Braam van den (2015), understanding financial market & instrument , academy of financial market
4. Cade , Edidie (1998) Managing banking risk , woodhead publishing limited .in association with The Chartered Institute of banker , England.
5. Gupta, L C (1997) , Stock Exchang Trading in India, society for capital market research and development
6. Sethi Jyotsna and Bhatia Nishwan (2003) , Elements of Banking & Insurance prentice hall of india new delhi .
7. national Stock Exchange (2015) Securities Market (Basic Module) , NCFM , National Stock Exchange in India limited .

viii) Pattern of Semester Examination:

Theory Paper:	20 Marks
Internal Marks	5 marks
Total Examination Marks:	25 Marks

B.Com. Part-II (Semester - II) (CBCS Pattern)

SEC MFS - II

(New Syllabus to be implemented from June, 2024 onwards)

Module I Financial Markets	1
3.1 Structure and Importance Of Financial System	
3.2 Features and structures of Money Market in India, Role of RBI	
3.3 Features and structures of Capital Market in India, Role of SEBI	
3.4 Reforms in Indian Money Market and Capital Market.	
Module II capital Marketing	1
4.1 Significance of Capital Market , Capital Market vs Money Market, Structure of Primary Market & Secondary Market	
4.2 Stock market trading , Overview of Stock Exchange of India, BSE & NSE	
4.3 Trading in Equity Market, Commodity , Future & Option	
4.4 Mutual Fund – Meaning , Type & Importance systematic investment plan.	

ix) Nature of Question Paper:

Written Examination

Total Marks = 40 Time=2.00 hours

* All Questions are compulsory (Based on all Modules)

Total Marks = 20 Time=1.00 hours

* All Questions are compulsory (Based on all Modules)

Question	Nature of Question	Marks	Total
Question No 1	A) Essay type Question	10	
	OR B) Essay type Question		
Question No 2	Short Answer Question (Any 2 out of 3)	10	
Grand Total			20

b) Internal Assessment (05 Marks):

It will be carried out by concerned teachers. The attendance, classroom behaviour, Participation in classroom activities (group discussion, poster presentation, field visit, Project work, seminar etc.), classroom test performance and/or submission of assignment by student will be considered for internal assessment.

Mahavir Mahavidyalaya, Kolhapur
B.Com. Part-II (Semester - III) (NEP 2.0)
Vocational Skill Course (VSC)

Money & Financial System – I
(New Syllabus to be implemented from June, 2024 onwards)

- i) Paper : I
- ii) Title of paper : Money & Financial System
- iii) Specific Objectives :

This syllabus is framed by keeping following objectives:

- To build practical understanding of money, banking & digital finance ecosystem in India.
- To develop hands-on skills in banking documents, digital payments & compliance processes.
- To prepare learners for work-readiness in banking, financial & microfinance sectors.

iv) Learning Outcomes:

After completion of this course, student will be able to:

1. Explain and demonstrate the evolution & functions of money including digital payments
2. Fill various banking forms (AOF, KYC, cheque, DD) and perform simple EMI, NPA & CASA exercises.
3. Understand microfinance, NPAs, modern banking tech, and handle basic customer complaints.

v. Module

No. of credits	02
Module1: Module I: Money & Digital Finance Ecosystem	01
Module2: Retail Banking Transactions & Documents	01

Money & Financial System Paper - I

(New Syllabus to be implemented from June, 2025 onwards)

Module	Credits
ModuleI Money & Digital Finance Ecosystem	1
1.1 Evolution & functions of money, cashless economy case	
1.2 UPI, AEPS, QR, Micro ATM demo - Mobile wallets & payment gateways (Paytm/PhonePe live)	
1.3 Money market instruments (CD, CP, T-Bills)	
ModuleII Retail Banking Transactions & Documents	1
2.1 Types of accounts (Saving, Current, FD/RD) & fill real AOF/KYC forms	
2.2 Cheques, DD, Pay Orders – hands-on writing, crossing, endorsement	
2.3 Loan sanction letters, CIBIL basics	
2.4 AML/KYC compliance checklist activity	

vi. Equivalence

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-II (Semester - I) (CBCS Pattern) Money & Financial System Paper - I	B.Com. Part-II (Semester - I) (NEP) VSC Money & Financial System Paper - I

vii. Recommended Reading**REFERENCE BOOKS:**

1. L M (2009), Financial Institution and market , Tata McGraw Hill , New Delhi.
2. Bhasin Nitin (2010) Financial Institution and financial market in India :- Functioning and Reforms , new century Publication , New DELHI .
3. Berg Braam van den (2015), understanding financial market & instrument , academy of financial market
4. Cade , Edidie (1998) Managing banking risk , woodhead publishing limited .in association with The Chartered Institute of banker , England.
5. Joshi Vasant C and Joshi vinay V (1998) Managing Indian Banks : Challenges ahead , Response Books New Delhi .

viii) Pattern of Semester Examination:

Theory Paper:	40 Marks
Internal Marks	10 Marks
Total Examination Marks:	50 Marks

ix) Nature of Question Paper:**Written Examination**

Total Marks = 40 Time=2.00 hours

* All Questions are compulsory (Based on all Modules)

Question	Nature of Question	Marks	Total
Question No 2	Multiple choice Questions	10	
Question No 2	A) Essay type Question OR B) Essay type Question	10	
Question No 3	Short Answer Question (Any 4 out of 6)	20	
Grand Total			40

Mahavir Mahavidyalaya, Kolhapur
B.Com. Part-II (Semester - II) (NEP)

Money & Financial System Paper - II
(New Syllabus to be implemented from June, 2025 onwards)

- i) Paper : II
- ii) Title of paper : Money & Financial System
- iii) Specific Objectives :

This syllabus is framed by keeping following objectives:

- i) Ability to explain monetary system in India.
- ii) Ability to critical thinking on banking business.
- iii) Ability to explain recent trends in Indian Banking.

iv) Learning Outcomes:

After completion of this course, student will be able to:

- 1. Learners will understand the nature of banking business and business Practices
- 2. Learners will understand the important recent trends in banking system.

v. Module

No. of credits	02
Module3: Applied Banking Products & Sales Practices	01
Module2: Microfinance, NPAs & Risk Handling	01

B.Com. Part-II (Semester - III) (NEP) VSC

Money & Financial System Paper - II
(New Syllabus to be implemented from June, 2024 onwards)

ModuleIII Banking Business & Practices	1
3.1 Meaning , Types and Features of Deposit Product of Banks .	
3.2 Meaning ,Types and Features of Loan Products of Banks.	
3.3 Financial Statement of bank.	

3.4 Changing Nature of Banking Business.	
ModuleIV New Trends and Recent Issues in Indian Banking	1
4.1 Micro Finance Institution – Evolution ,Function and Importance	
2.2 ATM, POS, Netbanking, Mobile banking demo	
4.3 Licensing and Functioning of Payment Bank Small Finance Banks	
4.4 Meaning Causes and Remedies for NPA ,Prompt Corrective action	

vi. Equivalence

Shivaji University, Kolhapur	Mahavir Mahavidyalaya (Autonomous Institute) , Kolhapur
B.Com.: Part-II (Semester - I) (CBCS Pattern) Money & Financial System Paper - I	B.Com. Part-II (Semester - I) (NEP) Money & Financial System Paper - I

vii. Recommended Reading

REFERENCE BOOKS:

1. L M (2009), Financial Institution and market , Tata McGraw Hill , New Delhi.
2. Bhasin Nitin (2010) Financial Institution and financial market in India :- Functioning and Reforms , new century Publication , New DELHI .
3. Berg Braam van den (2015), understanding financial market & instrument , academy of financial market
4. Cade , Edidie (1998) Managing banking risk , woodhead publishing limited .in association with The Chartered Institute of banker , England.
5. Joshi Vasant C and Joshi vinay V (1998) Managing Indian Banks : Challenges ahead , Response Books New Delhi .

viii) Pattern of Semester Examination:

Theory Paper:	40 Marks
Internal Marks	10marks
Total Examination Marks:	50 Marks

ix) Nature of Question Paper:

Written Examination

Total Marks = 40 Time=2.00 hours

* All Questions are compulsory (Based on all Modules)

Question	Nature of Question	Marks	Total
Question No 2	Multiple choice Questions	10	
Question No 2	A) Essay type Question OR B) Essay type Question	10	
Question No 3	Short Answer Question (Any 4 out of 6)	20	
Grand Total			40

a) Internal Assessment (10 Marks):

It will be carried out by concerned teachers. The attendance, classroom behaviour, Participation in classroom activities (group discussion, poster presentation, field visit, Project work, seminar etc.), classroom test performance and/or submission of assignment by student will be considered for internal assessment.