



**Sanjay Ghodawat University Kolhapur**  
**SCHOOL OF COMMERCE AND MANAGEMENT**  
**Syllabus for ThirdYear Bachelor of Commerce (2020-21) R01**

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**SANJAY GHODAWAT UNIVERSITY KOLHAPUR**

Sanjay Ghodawat University (SGU) is established in the Academic Year 2017-18, as a State Private University under Govt. of Maharashtra Act No. XL of 2017 dated 3rd May 2017, with the approval of the UGC and the state Government. "For the true measure of giving is giving without measure." Spread across 150 Acres, Sou. Sushila Danchand Ghodawat Charitable Trust's Sanjay Ghodawat University (SGU) is situated in serene atmosphere amidst idyllic hills and lushgreen meadows to study in harmony with Nature. The Institution aspires to run along the lines of best-in- the-world education and become a world-class institution where teaching-learning process gets a far deeper meaning. SGU always stands as the guiding star of brilliance, quality and deliverance beyond expectations. Innovativeness and Creativity are the hallmarks of a genius enterprise and SGU stands to be a stage where these qualities would be nurtured, encouraged and blossomed. The genius is incomplete without the sense of social responsibility and SGU's ultimate goal remains the development of an attitude of gratitude that freely gives back without expectations.

The Sanjay Ghodawat University stands as a beacon of light to guide the younger generation of the day on the right path to fulfilment in career and life. The USP of the University is its research based curriculum and academically oriented teaching staff. The world class ambience and infrastructure helps the students to easily accommodate themselves in an environment that is conducive to the teaching- learning process. Hands on experience, challenge based case studies, maximum participation of students in the classroom, use of modern digital technology, smart classrooms, solution oriented thinking promotion, stress on research and innovation, international tie ups, choice based credit system for flexibility in choosing areas of interest etc. are some of the features of the University.

The university will help students develop as a unique individual-to be educated as a whole person, intellectually, emotionally, socially, ethically, and spiritually. The educational program designs are worked out meticulously in line with best in class universities with special focus on:

- Flexible Choice Based Credit System
- OBE - Outcome Based Education System
- Experiential Learning



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- Project Based Learning
- Case Based Learning
- Training need analysis based on Performance Appraisal System
- Active Learning tools for effective delivery
- Mentoring / Proctorship
- On line learning /Self learning platforms
- Flipped Classroom concept
- Effective Student Feedback Mechanism

### **VISION**

Internationally recognized university of excellence in creating and disseminating knowledge through value-based quality education leading to betterment of mankind.

### **MISSION**

- To prepare students for life-long learning and leadership in a global academic culture
- To create intellectual manpower relevant to the industry and society at large
- To collaborate with institutions of international repute for academic excellence
- To promote research and development through conducive environment
- To encourage entrepreneurship and skill development programs

### **CORE VALUES**

- Integrity
- Transparency
- Accountability
- Equality
- Empathy
- Stewardship



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### **QUALITY POLICY**

Sanjay Ghodawat University is committed to establish high standards in value-based quality education to enhance and nurture young minds to excel in their chosen profession and develop into socially responsible citizens through resourceful collaboration, innovation and research

### **CHOICE BASED CREDIT SYSTEM (CBCS)**

The credit based semester system provides flexibility in designing curriculum and assigning credits based on the course content and hours of teaching. The choice based credit system provides a 'cafeteria' type approach in which the students can take courses of their choice, learn at their own pace, undergo additional courses and acquire more than the required credits, and adopt an interdisciplinary approach to learning.

University Grants Commission has come up with the Choice Based Credit System (CBCS) programme in which the students have a choice to choose from the prescribed courses, which are referred as core, elective or minor or soft skill courses and they can learn at their own pace and the entire assessment is graded-based on a credit system. The basic idea is to look into the needs of the students so as to keep up-to-date with development of higher education in India and abroad. CBCS aims to redefine the curriculum keeping pace with the liberalization and globalization in education. CBCS allows students an easy mode of mobility to various educational institutions spread across the world along with the facility of transfer of credits earned by students.

Where the students can choose the prescribed courses, as the core, and elective or soft skill courses, from a range of options, rather than to simply consume what the curriculum offers. They can learn at their own pace and the assessments are graded based on a credit system. It provides an opportunity for students to have a choice of courses or subjects within a programmed resembling a buffet, against the mostly fixed set of subjects now being offered (except for the limited choice of electives in professional degrees and postgraduate programmes) with the flexibility to complete the programmed by earning the required number of credits at a pace decided by the students.

The UGC has always initiated measures to bring efficiency and excellence in the Higher Education System of India. The basic motive is to expand academic quality in all aspects, right from the curriculum to the learning-teaching process to examination and evaluation systems. However, so far multiple methods are followed by different universities across the country towards examination, evaluation and grading system. Considering this diversity, the



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implementation of the choice based credit system seems to be a good system in assessing the overall performance of a student in a universal way of a single grading system.

### **OUTCOME BASED EDUCATION (OBE) MODEL**

Sanjay Ghodawat University (SGU) has implemented OBE model of education, which is a learner centered approach. SGU has witnessed a sea change in the entire academic systems with implementation of all three components of OBE – Design, Delivery and Assessment. The SGU model of autonomy focuses on experiential learning which believes in learning by doing. This is achieved through hands on experience, industrial assignments, mini projects and live problem solving and collaboration with industries.

SGU is set in to dynamics of transformation and witnessing a shift in focus from teaching to learning and entire academic system of SGU is designed to provide multiple learning opportunities for students to acquire and demonstrate the Knowledge, Skills and Attitudes (KSA) for rewarding career.

The Vision and Mission of the Management, contribution from eminent BOG members and knowledgeable members of Academic Council and Board of Studies, the motivation and drive of the Director, the relentless efforts of the fellow Deans and Head of Departments and all teaching and non teaching staff along with commitment to learning of students made it possible to successfully transform the institute and stand out to carve a niche for itself as an Institute of repute.

OBE is an approach of curriculum design and teaching that focuses on what students should be able to do (attained) at the end of course/ program. Outcome based education (OBE) is student-centered instruction model that focuses on measuring student performance through outcomes. Outcomes include knowledge, skills and attitudes (KSA). Its focus remains on evaluation of outcomes of the program by stating the knowledge, skill and behavior a graduate is expected to attain upon completion of a program and after 4 – 5 years of graduation. In the OBE model, the required knowledge and skill sets for a particular degree is predetermined and the students are evaluated for all the required parameters (Outcomes) during the course of the program.

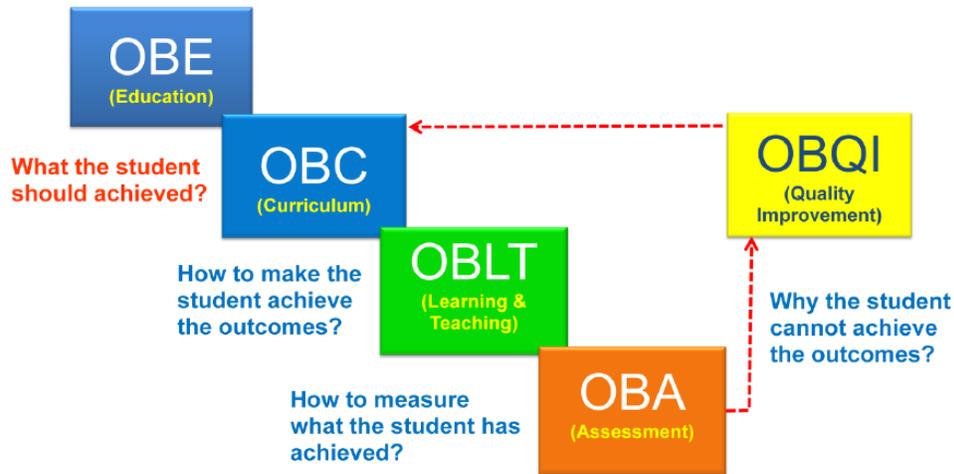
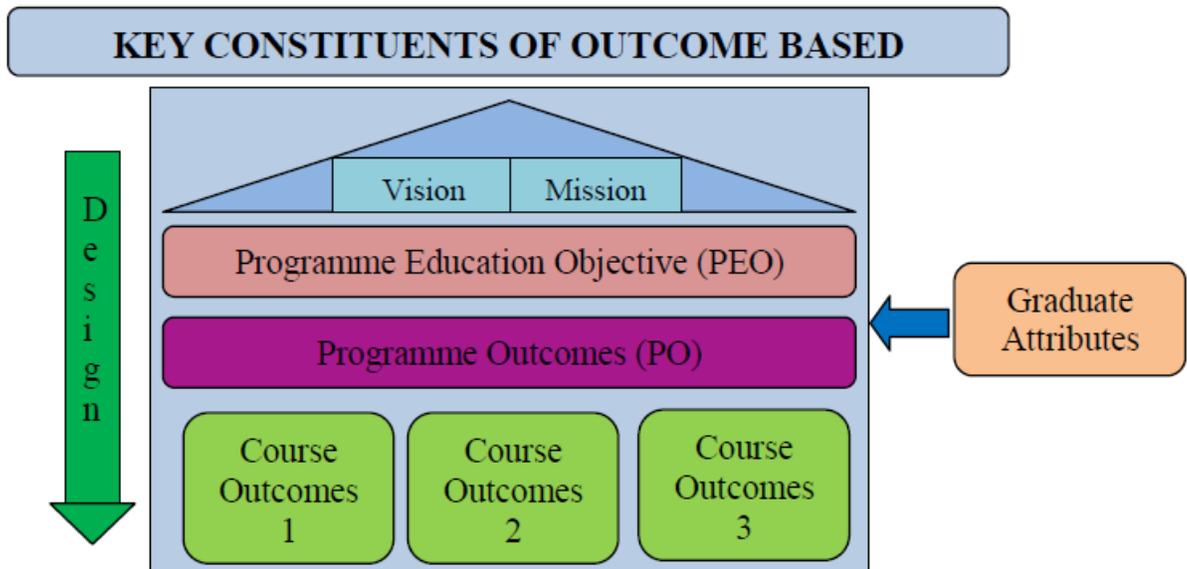


Figure 1: OBE flows and description



The OBE model measures the progress of the graduate in three parameters, which are

- Program Educational Objectives (PEO)
- Program Outcomes (PO)
- Course Outcomes (CO)

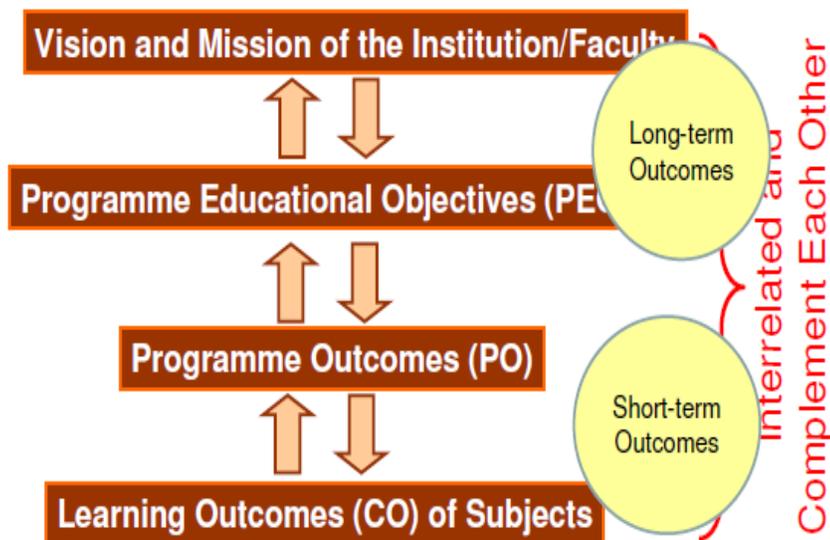


Program Educational Objectives (PEO) are broad statements that describe the career and professional accomplishments that the program is preparing the graduates to achieve. PEO's are measured 4-5 years after graduation. Program outcomes are narrower statements that describe what students are expected to know and be able to do by the time of graduation. They must reflect the Graduate attributes. Course outcomes are the measurable parameters which evaluates each students performance for each course that the student undertakes in every semester.

The various assessment tools for measuring Course Outcomes include Tests and End Semester Examinations, Tutorials, Assignments, Project work, Labs, Presentations, Employer/Alumni Feedback etc.,. These course outcomes are mapped to Graduate attributes and Program outcomes based on relevance. This evaluation pattern helps Institutions to measure the Program Outcome. The Program Educational Objective is measure through Employer satisfaction survey (Yearly), Alumni survey (Yearly), Placement records and higher education records.

## Outcomes in OBE

### A Model Hierarchy of Outcomes





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**Special Features of OBE**

- OBE is an educational process that focuses on what students **can do** the **qualities** they should develop after they are taught.
- OBE involves the restructuring of curriculum, assessment and reporting practices in education to reflect the achievement of high order learning and mastery rather than accumulation of course credits.
- Both structures and curricula are designed to achieve those capabilities or qualities.
- Discourages traditional education approaches based on direct instruction of facts and standard methods.
- It requires that the students demonstrate that they have learnt the required skills and content.



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**Sanjay Ghodawat University Kolhapur**

**(Established as a State University under Government of Maharashtra Act No XL dated 3<sup>rd</sup>  
May 2017)**

**Academic and Examination Rules and Regulations**

Approved in the second Academic Council Meeting held on 9<sup>th</sup> May, 2018 and to be implemented from academic year 2018-19. [Version R0]

**Sanjay Ghodawat University Kolhapur**

Kolhapur - Sangli Highway, A/p Atigre - 416 118,  
Tal. - Hatkanangale, Dist. Kolhapur,  
Maharashtra, India

**(Implemented from Academic year 2018-19)**

**Academic and Examination Rules and Regulations**

**1.0 Preamble**

The Sanjay Ghodawat University (SGU) stands for quality and excellence. It aims at nurturing the young talent and grooming them into responsible citizen and a value added human resource. Outcome Based Education (OBE) model is adopted to enhance the effectiveness of teaching learning process and Credit Based semester system is implemented.



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The focus of the University is its research based curriculum and academically oriented teaching staff. The world class ambience and infrastructure helps the students to easily accommodate themselves in an environment that is conducive to the teaching- learning process. Hands on experience, challenge based case studies, maximum participation of students in the classroom, use of modern digital technology, smart classrooms, solution oriented thinking promotion, stress on research and innovation, international tie ups, choice based credit system for flexibility in choosing areas of interest etc. are some of the features of the University.

Vision of SGU is internationally recognized university of excellence in creating and disseminating knowledge through value-based quality education leading to betterment of mankind. To achieve the vision SGU has developed state-of-the-art infrastructure that promotes conducive ambience promoting innovation and research. Create intellectual manpower relevant to the industry and society at large. Foster mutually beneficial partnership with alumni, industry and academia. Inculcate ethics and values to develop socially responsible citizens and promote entrepreneurship.

SGU is offering various programs through schools such as School of Technology, School of Commerce and Management, School of Sciences and School of Arts.

SGU has implemented the outcome-based Education (OBE) system and Credit based Evaluation System in all the schools.

The rules and regulations mentioned in this document are applicable to all the Under Graduate (UG) and Post Graduate programs offered by the Sanjay Ghodawat University from the academic year 2018-19. The rules and regulations stated under here are subject to revisions / refinements, updates and modifications and amendments by Academic Council (AC) from time to time and applicable to all batches including those already undergoing programs in different year and are binding on all stakeholders including students, faculty, parents and University authorities.

The academic programs of the University shall be governed by rules and regulations approved by the Academic Council from time to time. Academic council is the supreme and statutory academic body that governs all academic matters of the university and the decisions of the academic council are final and binding in the matters related to academics.

## **2.0 Definition of Terms**

1. University: University means Sanjay Ghodawat University, Kolhapur
2. Academic Year: The period of the year during which students attend university for all academic activities, usually it starts from first of July and ends on 30<sup>th</sup> of June next year.



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3. **Semester:** Academic Year is divided in to 2 parts called Semester, Odd Semester which starts from July and Even Semester which starts from January.
4. **Duration of Semester:** Total duration of semester is usually 20weeks per semester including instructions, examination and evaluation. Total instructional days are 90 per semester.
5. **Course:** It is a Subject that is in a semester. The course may consist of Theory/Practical/Project/Seminar during semester. Usually taught by instructor in a class. e.g. Physics, Chemistry, Engineering Mechanics, Workshop etc.
6. **Program:** Collection of Courses is called Program. B Tech in Mechanical Engineering,
7. M Tech in Civil Engineering, Bachelor of Business Administration. Bachelor of Science etc.
8. **Department:** Department is a unit of the school which offers one or more programs.
9. **Contact Hours:** Time of students in class/laboratory with instructor. Usually in the range of 26-30 Hrs./Week. For the purpose of uniformity one contact hour is measured as 60 minutes
10. **Academic Council (AC):** Means apex academic body governing the academic programs responsible for framing policy , rules and regulations.
11. **Board of Examination (BOE):** Central body responsible for framing policy ,rules and regulations for Examination.
12. **Board of Studies (BOS):**Departmental academic body to govern the academics of programs(BOS)offered by department.

### **3.0 Curriculum:**

#### **3.1. Curriculum:**

Every program has a prescribed structure which, in general, is known as Curriculum. It prescribes courses to be studied in each semester. The booklet containing courses structure along with detail syllabus for each course of each program is updated periodically and made available on the website.

#### **3.2. Semesters:**

SGU implements a credit based semester system. The academic year is divided into two regular semesters. The semesters that begin in July are known as Odd semester and the



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semester that begin in January are known as Even semesters. Total duration of each semester is generally of 20 weeks including the period of examination, evaluation and grade declaration.

### 3.3. Course Credit System/Structure:

In general, a certain quantum of work measured in terms of credits is laid down as the requirement for a particular program. Calculation of number of credits for a course in any semester is as per Table 3.1

**Table 3.1: Calculation of number of credits for a course**

<b>Sr. No.</b>	<b>Course</b>	<b>Credits</b>
1	Lecture of 1 hour/week	<b>1</b>
2	Tutorial of 1 hour/week	<b>1</b>
3	Practical / Laboratory / Drawing/mini-project of two hours/ week	<b>1</b>
4	Seminar (1 hour per week)	<b>1</b>

There are mainly two types of courses- viz. Theory courses and Laboratory courses. Generally a theory course consists of Lecture hours (L) and Tutorial hours (T). Tutorial hours may not be assigned to a particular theory course if it has a separate laboratory course. Laboratory course consists of practical hours (P) for which a student works in a Laboratory/Drawing Hall/Workshop. The other courses required to be taken by a student include seminar, mini project, and project at various levels of the program.

A student shall earn credits for a particular course by fulfilling the minimum academic requirements for attendance and evaluation. No credits shall be awarded if a student satisfies the minimum attendance requirements but fails to meet minimum evaluation requirements.

The total number of credits required for completing a program shall be mentioned in the course structure. The total number of credits in a semester which a student registers shall generally be 20--25. The maximum number of credits per semester shall not



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exceed 30

### **3.4 Audit Course:**

3.4.1 A student may have to register for an audit course in a semester which could be institute requirement or department requirement.

3.4.2 An audit course may include either a) a regular course required to be done as per structure or required as pre-requisite of any higher level course or b) the programmes like practical training, industry visits, societal activities etc.

3.4.3 Audit course shall not carry any credits but shall be reflected in Grade Card as "PP"/"NP" depending upon the satisfactory performance in the semester evaluation as per the course curriculum structure.

### **4.0 Course Registration:**

4.1 Every student must register for the courses that he/she wants to study for earning credits at the beginning of each semester on the prescribed dates announced from time to time and shall be mandatory for every student till he/she completes the program. Only after registration his/her name shall appear in the roll list of each of such courses.

4.2 Students shall be required to fill up a Course Registration Form which shall be made available to them by the Student section of Administration office after payment of required fees.

4.3 Registration, according to rules, should be carried out as per the schedule given in academic calendar. Late registration may be permitted only for valid reasons and on payment of late registration fees. In any case, registration must be completed before the prescribed last date for registration, failing which his/her studentship shall be liable to be cancelled. Students having dues outstanding towards the institute or hostel shall be permitted to register only after clearing such dues.

4.4 In-absentia registration may be allowed only in rare cases at the discretion of the Dean Academics and with prior permission.

4.5 For registration in an odd semester, the student must have earned all the credits of the pre-previous year and at least 2/3rd credits of the previous year. For example, for registration of the 5<sup>th</sup> semester courses (i.e. 3<sup>rd</sup> year of program), a student must have earned all the credits of the first year and 2/3rd credits of the second year. Similarly for registration of the 7<sup>th</sup> semester courses (i.e. 4<sup>th</sup> year of program), a student must have earned all the credits of the second year and 2/3rd credits of the third year. However, if



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2/3rd calculation turns out to be a mixed number (integer + fraction) then only the integer part of that number shall be considered for taking decision related with this clause.

4.6 A student registered in odd semester shall be eligible to register for the courses offered in the even semester of that year irrespective of his/her SGPI or the number of credits earned by him/her in that odd semester.

### **5.0 Lateral Entry For B Tech Programs**

Post diploma students in engineering and B.Sc. Graduates can have lateral entry at third semester of the program. Such admissions are governed by the rules of regulatory bodies like AICTE New Delhi and Directorate of Technical Education Maharashtra state and Sanjay Ghodawat University for Admission criteria and shall undergo all academic requirements as specified by the Academic council.

Forsuch students there shall not be First Year Performance Index (FYPI). Semester Performance Index (SGPI) and Cumulative Performance Index (CGPI) shall be calculated from the third semester onwards taking into consideration the courses undergone by them at Sanjay Ghodawat University Kolhapur.

Registration of the students not covered by the cases mentioned above shall be decided by the Academic Council. Such students shall undergo the academic program as specified by the Academic Council. Such odd entry students shall not be eligible for any medals or awards instituted by the institute.

### **6.0 Change of Program:**

This is applicable to B Tech Program only. Students shall be eligible to apply for Change of Program after completing the first two semesters. The following rules/ guidelines shall be used for considering their applications for change:

6.1 The change of program shall be permitted strictly on merit basis subject to the rules of admissions prevailing at the time of such change.

6.2 Students without fail grades and/or backlogs shall be eligible to apply for change of program and can give their choices in the order of preference.

6.3 The request for change of program by a student from program A to program B shall be considered if number of students of program B does not exceed the sanctioned



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capacity of program B and also the minimum strength required to run the program as decided by Academic Council.

6.4 All such transfers can be effected only once at the beginning of the second academic year of the 4-year UG program. No application for change of program during subsequent academic years shall be entertained.

## **7.0 Facilitation to Students:**

### **7.1 Faculty Advisor:**

On joining the institute, a student or a group of students shall be assigned to a faculty advisor who shall be mentor for a student throughout his/her tenure in the institute. A student shall be expected to consult the faculty advisor on any matter relating to his/her academic performance and the courses he/she may take in various semesters / summer term. A Faculty advisor shall be the person to whom the parents/guardians should contact for performance related issues of their ward. The role of a faculty advisor is as outlined below:

The role of the Faculty Adviser is outlined below:

- a. Guide the students about the rules and regulations governing the courses of study for a particular degree.
- b. Advise the students for registering courses as per curriculum given. For this purpose the Faculty Adviser has to discuss with the student his/her academic performance during the previous semester and then decide the number and nature of the courses for which s/he can register during the semester as per the curriculum.
- c. Approve the registration of the students.
- d. Advise students to overload/ drop one or more courses/activities based on her/his academic performance as per the prescribed rules.
- e. At the end of the first semester/year, the Faculty Adviser may even advise a reduced load program for a poorly performing student.
- f. Pay special attention to weak students and carefully monitor performance of students recommended for slow track option.
- g. Advise students for Course Adjustment / Dropping of courses during the Semester within the stipulated time frame given in the Academic calendar.
- h. Advise students seeking semester drop either during the ongoing semester or before the commencement of the semester. FA has to ensure strict compliance of rules and regulations laid down for this purpose. Recommend the cases to the appropriate authorities for consideration.
- i. Make revised plan of study for weak/bright students based on their semester wise performance.



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- j. Suggest modalities for course/credit requirements for the students recommended for exchange program.
- k. Guidance and liaison with parents of students for their performance.
- l. To ensure that students are not permitted to re-register for courses, which they have already passed.
- m. Inform students that any academic activity (course / Lab. / seminar / project / noncredit requirement etc.) undergone without proper registration will not be counted towards the requirements of his/her degree.
- n. Strictly warn students that if she/he fails to register during any semester without prior approval, his/her studentship is liable to be cancelled.
  - Keep the students updated about the Academic Administration of the University.

### **7.2.Helping Weaker Students:**

A student with backlog/s should continuously seek help from his/her faculty advisor, Head of the Department and the Dean of respective schools. Additionally, he/she must also be in constant touch with his/her parents/local guardians for keeping them informed about academic performance. The university also shall communicate to the parents/guardians of such student at least once during each semester regarding his/her performance in in-in various tests and examination and also about his/her attendance. It shall be expected that the parents/guardians too keep constant touch with the concerned faculty advisor or Head of the Department, and if necessary - the Dean of the respective school.

### **8.0 Discipline And Conduct:**

8.1 Every student shall be required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity, which shall tend to bring down the prestige of the university.

8.2 Any act of indiscipline of a student reported to the Dean, Student Development, shall be discussed in a Disciplinary Action Committee of the institute. The Committee shall enquire into the charges and recommend suitable punishment if the charges are substantiated.

8.3 If a student while studying in the university is found indulging in anti-national activities contrary to the provisions of acts and laws enforced by Government he/she shall be liable to be expelled from the institute without any notice.

8.4 If a student is involved in any kind of ragging, the student shall be liable for strict action as per provisions in the Maharashtra anti-ragging act.



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8.5 If any statement/information supplied by the student in connection with his/her admission is found to be false/ incorrect at any time, his/ her admission shall be cancelled and he/she shall be expelled from the university and fees paid shall be forfeited.

8.6 If a student is found guilty of malpractice in examinations then he/she shall be punished as per the recommendations of the Grievance Redressed Committee (CRC) constituted by Board of Examinations.

8.7 Every admitted student shall be issued photo identification (ID) card which must be retained by the student while he/she is registered at Sanjay Ghodawat University Kolhapur. The student must have valid ID card with him/her while in the University Campus.

8.8 Any student who alters or intentionally mutilates an ID card or who uses the ID card of another student or allows his/her ID card to be used by another, student shall be subjected to disciplinary action.

8.9 The valid ID card must be presented for identification purpose as and when demanded by authorities. Any student refusing to provide an ID card shall be subjected to disciplinary action.

8.10 Students should switch off the Mobiles during the Instructional hours and in the academic areas of university Building, Library, Reading room etc. Strict action will be taken if students do not adhere to this.

8.11 during the conduct of any Tests and Examination students must not bring their mobiles. A student in possession of the mobile whether in use or switched off condition will face disciplinary action and will be debarred from appearing for the Test / Examination.

## **9.0 Academic Calendar**

The academic activities of the institute are regulated by Academic Calendar and is made available to the students/ faculty members and all other concerned in electronic form or hard copy. It shall be mandatory for students / faculty to strictly adhere to the academic calendar for completion of academic activities

## **10.0 Attendance:**

10.1 Regular 100% attendance is expected from all students for every registered course in lectures, tutorial, laboratory, projects, mini-projects and other courses mentioned in program curriculum. Hence, attendance is compulsory and shall be monitored during the semester



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rigorously. Students shall be informed at the end of every month if they are failing short of attendance requirements.

10.2 A Maximum of 25% absence for the attendance may be permitted only on valid grounds such as illness, death in family of blood relations (Father, Mother, Sister, and Brother) and any other emergency reason which is beyond the control of the student and shall be approved by the authorities in respective departments.

10.3 If a student fails to put up 75% attendance individually in each course, the student will be put under X grade category and student will be debarred from attending the End Semester Examination (ESE) and Re-Exam for that semester in that course. However, student has an option to re-register for the course whenever it is offered next time or he can appear for 100% examination for which he will be awarded two grade penalties. Student's FET, CAT1 and CAT2 marks are treated as null and void.

10.4 The maximum number of days of absence for students participating in Co-curricular activities /Sports/ Cultural events during a semester shall not exceed 10. Any waiver in this context shall be on the approval of the Academic council only after the recommendation by Dean Academics of the university

The HOD and Dean of the respective school shall report and recommend to Academic Council the cases of students not having 75% attendance as per the records of course instructor. After rigorously analyzing these cases AC may take a decision to debar such student from End-Semester Examination (ESE) for that course. Such a student shall re-register for that course as and when it is offered next. ISE and MSE evaluations of such a student for this course during regular semester shall be treated as null & void.

10.5 A student remaining absent during ESE of a course either on medical ground (Accident and/or hospitalization of a student) or any other emergency circumstances (death of immediate close relative i.e. father, mother, brother and sister) or due to representing University at university/state level in sports/co-curricular activities shall be treated as per the rules of Sec 12.6.2 and 11.1.2

The critical cases of absenteeism which are not covered by any of the above clauses shall be reported by concerned Head of Department to Academic dean and all such cases the decision of Academic council is final.



## 11.0 Modes of Assessment:

### 11.1 Assessment of Theory Courses:

11.1.1 A student shall be evaluated for his/her academic performance in a theory course through Faculty Evaluation Theory (FET), Continuous Assessment Tests (CAT1 and CAT2) and End Semester Examination (ESE).

11.1.2 The relative weightage for the theory courses having ESE shall be generally as shown in the Table 11.1.2

Table 11.1.2: Weightage for the theory courses in %

FET	CAT1	CAT2	ESE
20	15	15	50

The details of the weightage of each course shall be listed in the structures of each program.

11.1.3 FET shall be based on student's performance in assignments, quizzes, seminars, Course projects and field assignments, term papers, etc. The mode of FET shall be decided and announced by the Course Instructor at the beginning of the course.

11.1.4 CAT1 shall generally be of one hour duration for each course and shall be held as per the schedule declared in the Academic calendar for that Semester. The test will be based on first two units of the course.

11.1.5 CAT2 shall generally be of one hour duration for each course and shall be held as per the schedule declared in the Academic calendar for that semester based on unit 3 and unit 4 of the syllabus.

11.1.6 ESE is of three hours comprehensive examination having the weightage of 60% for unit 5 and 6 and 40% to unit 1 to unit 4. It is of 100 marks

11.1.7 All examinations and evaluations shall be compulsory. Credits for a course shall be awarded only if a student satisfies evaluation criteria and acquires the necessary minimum grade.



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11.1.8 There shall be no re-examination for CAT1 and CAT2 of the courses having all the three components of evaluation viz. FET, CAT1 CAT2 and ESE. However, a student remaining absent for CAT1 and CAT2 for representing the institute in state level or university level sports/co-curricular activities (on prior recommendation and approval from) or on valid grounds such as illness, death in family or other emergency reason which is beyond control of a student (on approval by the head of department and dean of respective school shall be considered for Make- up examinations.

11.1.9 A student remaining absent for ESE of a course either due to medical reason (Accident and/or hospitalization of a student) or other emergency circumstances (death of immediate close relative i.e. father, mother, brother and sister) or due to representing college at university/state level in sports/co-curricular activities shall be awarded with grade "I". Such a student shall be allowed to appear for make-up examination scheduled along with re-examinations of other courses. The student shall apply to COE with proper documentary evidence to appear for make-up examination. After make-up examination, a student shall be entitled to an appropriate grade as per Table I of Sec. 10.1.2 based on his/her performance during the regular semester and in make-up examination.

## **11.2 Assessment of Laboratory Courses:**

11.2.1 The assessment of laboratory course shall be continuous and based on turn-by-turn supervision of the student's work and the quality of his/her work as prescribed through laboratory journals and his/her performance in viva-voce examinations uniformly distributed throughout the semester. Where ESE for the laboratory course is specified ESE shall be based on performing an experiment followed by an oral examination. The relative weightage for FEP and ESE for assessment of laboratory courses shall be 50% each for FEP and ESE and a minimum performance of 40% in both ISE and ESE separately shall be required to get the passing grade.

11.2.2 ESE for laboratory course shall normally be held before the ESE for theory courses and shall be conducted by a panel of examiners appointed by COE from the panel of experts approved by BOS. This activity shall be coordinated by Department Examination Coordinator (DEC) in consultation with HOD of the respective department.

11.2.3 Student failed in ESE of a laboratory course in a regular semester shall be eligible to appear for 100% examination conducted alongwith ESEs of laboratory courses of the subsequent semester. Such examination shall be fairly comprehensive (generally of 3 hours similar to POE i.e. Practical-Oral-Examinations) to properly judge his/her practical skill and theoretical knowledge for that laboratory course. He/She shall suffer one grade penalty.



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### 12.0 The Grading System:

Absolute Grading System (AGS) is adopted based on absolute numerical marks obtained by the student during all stages of evaluation for a course.

#### 12.1. Award of Grade (Regular Semester):

12.1.1 For every course registered by a student in a semester, he/she shall be assigned a grade based on his/her combined performance in all components of evaluation scheme of a course as per the structure. The grade indicates an assessment of the student's performance and shall be associated with equivalent number called a grade point.

12.1.2 The academic performance of a student shall be graded on a ten point scale. The Absolute Grading System is followed. Letter grades, the guidelines for conversion of marks to letter grades and their equivalent grade points are as given in Table

**Table 12.1.2: Grade Table for Regular Semester**

Marks Obtained	Grade Letter	Grade Point GP	Performance Description
90-100	O	10	Outstanding
80-89	A+	09	Excellent
70-79	A	08	Very Good
60-69	B+	07	Good
50-59	B	06	Above Average
45-49	C	05	Average
40-44	P	04	Pass
00-39	F	00	Fail
-	Ab	00	Absent



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-	<b>X</b>	<b>00</b>	Detained (Failed)
-	<b>Satisfactory</b>	-	Pass in Non Credit Courses
-	<b>Un Satisfactory</b>	-	Failed in Non Credit Courses

12.1.3 A student shall pass the course if he/she gets any grade in the range "O" to "P".

12.1.4 "FF" grade shall be awarded to a student in a course if he/she gets less than 40% marks jointly in the FET, CAT1, and CAT2 & ESE for a theory course and in PET & ESE for a laboratory course. A course shall then be eligible to apply for re-examination. A student failed in laboratory course shall be eligible to apply only for 100% examination conducted with the laboratory examinations of the subsequent semester. In both cases, a student has to suffer one grade penalty.

### **13 Assignment of X Grade**

Grade "X" in a regular course shall be given to a student if he/she falls in any of the following categories.

13.1.1 A student does not maintain the minimum 75% attendance in any of the theory or laboratory courses.

13.1.2 A student has not completed most of the Evaluations like FET, CAT1 and CAT2 due to non-medical reasons (for example when a student has missed all or most of the components of internal evaluation conducted by the instructor in that semester).

13.1.3 The performance of a student is less than 40% in FET, CAT1 and CAT2 Combined.

13.1.4 A student is guilty of any academic malpractice during semester (Such cases shall be dealt by Grievance Redressed and Discipline Committee).

In above four cases grade "X" shall be declared one week before ESE and intimated to the Academic Office and COE immediately thereafter. Such a student shall not be permitted to take the ESE of that course.

13.1.5 Grade "X" may be given to a student if



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13.1.5.1 A student eligible for ESE remains absent for ESE of a course with no written intimation to Exam Cell within four days after the respective ESE is over.

13.1.5.2 A student is guilty of any academic malpractice during examination. (Such cases shall be dealt by Grievance Redressal Committee).

In 13.1.5.2 grade "X" in that course shall be declared after Grievance Redressed Committee confirms the academic malpractice.

In above two cases when a student gets "X" grade in a course, then this shall be treated as "FF" for the purpose of calculation of Semester Performance Index (SGPI) and First Year Performance Index (FYPI) or Cumulative Performance Index (CGPI).

Following rules apply to the student who has obtained grade "X" in a regular semester:

13.1.6.1 A student obtaining grade "X" in a course in a regular semester or during examination shall be not be allowed to appear for End semester examination and also Re ESE conducted before the beginning of the next semester. His/her FET, CAT1 and CAT2 evaluations for all courses shall be treated as null and void. He/She needs to re-register for courses of that semester in the next academic year whenever they are offered and undergo all evaluations along with fresh regular students for which he will get one grade penalty.

13.1.6.2 Grade "I" shall be declared in a theory/laboratory course if a student has satisfactory performance FET, CAT1, CAT2 and has fulfilled the 75% attendance requirement, but has not appeared for ESE due to genuine reasons. Such students shall be eligible for the make-up examination of ESE only on medical grounds/valid reasons and on production of authentic medical certificate or other supporting document/s (as required by the University) to the COE within ten days after the respective examination is over. The application form with requisite amount of fees must be submitted to the Exam Cell before the last date of filling such application forms for make-up examinations. These examinations shall be based on 100% syllabus and shall be scheduled before the commencement of the subsequent semester for theory courses and along with ESEs of laboratory courses of the subsequent semester. A student with "I" grade when appears for the make-up examination shall be eligible to obtain a regular performance grade ("O" to "F") as per Table 11.1.2 depending on his/her overall performance in FET, CAT1, CAT2 and make-up examination. If a student fails to appear for make-up examination too, a grade "XX" shall be awarded to him/her. Thus "I" is only a temporary grade and shall be replaced by a valid grade only after make-up examination.

13.2 There shall be a few audit courses as per the policies of the institute or as decided by DPC of respective program. The grade "PP" (Passed)/ "NP" (Not Passed) shall be awarded for such courses depending upon the performance of a student evaluated by the faculty in-



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charge. No grade points shall be associated with these grades and performance in these courses shall be not taken into account in the calculation of the performance indices (SGPI, CGPI). However, the award of the degree shall be subject to obtaining a "PP" grade in all such courses.

### **13.3 Award of Grades for Re-Examination:**

13.3.1 A student who has obtained grade "F" in regular semester shall be eligible to appear for re-examination conducted before the commencement of the next regular semester. In such cases FET, CAT1 and CAT2 marks are carried forward and a student has to suffer one grade penalty

13.3.2A student shall apply for re-examination before the last date of such application and shall appear for re-examination.

13.3.3 50% weightage similar to ESE shall be given to re-examination and there is one grade penalty.

**13.3.4** A student who has obtained "F" grade in ESE of a regular semester and has not availed re-examination option or a student who has obtained "F" grade in both ESE and re-examination shall be eligible to choose one of the two options below to clear his/her backlog:

- Re-registration for the next regular semester course whenever that course is offered.
- Appearing for ESE of the course when conducted...  
A student detained in a regular semester due to either a) by obtaining "X" grade or b) by involvement in academic malpractice or c) by breaking the institute code of conduct and discipline can re-register for the course when offered next

Following rules apply for these cases:

13.4.1 In first case i.e. Re- registration the earlier performance of a student in all the evaluations of that course shall be treated as null and void. The student has to undergo all the evaluations after re-registration.

### **13.4.2 Grades for Third and Subsequent attempts:**

If A student opts for ESE or Re ESE who previously had obtained grade "F" in a course in two attempts, his/her FET, CAT1 and CAT2 performance of the regular semester shall be considered for evaluation and He/She has to suffer two grade penalty for the third attempt and for 4<sup>th</sup> and subsequent attempts shall be awarded a grade "P" or "F" or "X" based on his/her



performance.. However, if a student takes more than three chances (regular examination being the first chance, re-examination being the second chance, to clear a course, then the maximum passing grade that he/she can get shall be only "P". Thus a student has to suffer a grade penalty by accepting a lower grade than that obtained in the regular examination, re-examination, or examination for a re-registered course.

#### **14. CALCULATION OF PERFORMANCE INDICES:**

##### **14.1. Semester Grade Point Average (SGPA)**

The performance of a student in a one specific semester is indicated by SGPA. SGPA is a weighted average of the grade points obtained in all courses registered by the students during the semester. SGPA can be calculated by following equation.

$$SGPA = S_i = \frac{\sum_{i=1}^n C_i P_i}{\sum_{i=1}^n C_i}$$

Where,  $i = 1,2,3,\dots,n$  are number of courses during semesters. C = No of credits associated with that course and P = Grade point earned in that course. SGPA will be rounded off to two decimal places.

##### **14.2 Cumulative Grade Point Average (CGPA)**

The total cumulative performance of a student at the end of specific semester is indicated by CGPA. An up-to-date assessment of the overall performance of a student for the courses from the first semester onwards till completion of the program shall be obtained by calculating Cumulative Grade Point Average (CGPA).

CGPA is a weighted average of the SGPA obtained in all semesters by the students during the semesters. CGPA can be calculated by following equation.

$$CGPA = \frac{\sum_{j=1}^n C_j S_j}{\sum_{j=1}^n C_j}$$



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Where,  $j = 1, 2, 3, \dots, n$  are number of semester during program.  $C$  = Total No of credits in the semester for which CGPA is to be calculated.

CGPA will be rounded off to two decimal places.

Conversion of CGPA to percentage marks for  $CGPA \geq 4.5$  can be obtained using equations.  
Percentage marks =  $(CGPA \times 10) - 7.5$ .

14.3 For the students acquiring "I" grade (which is only a temporary grade) in any of the courses, SGPA, CGPA shall be calculated only after make-up examination.

#### **14.4. First Year Performance Index (FYPI): (Applicable For B. Tech Programs Only)**

14.2.1 For a student registered in Sanjay Ghodawat University Kolhapur right from the First semester, First-Year-Performance-Index (FYPI) shall be calculated as weighted average of the grade points obtained in all the courses registered by him/her in semesters I and II only.

$$FYPI = \frac{\sum_i C_i g_i}{\sum_i C_i}$$

Where summation is for all the courses registered by a student in first two semesters. FYPI shall be calculated when SPI for the second semester is calculated. FYPI shall be rounded off to two decimal places.

14.2.2 FYPI shall reflect all the courses undergone by a student in the first year including the courses in which he/she has failed. FYPI may get modified in the subsequent semesters whenever a student clears his/her first year backlog courses.

14.2.3 If a student has been awarded "I" grade in the regular semester course of the first year then, FYPI shall be calculated after the make-up examination on the basis of the grade obtained by that student in a make-up examination.

14.2.4 If a student has obtained grade "F" or "X" at any time in any of the courses registered by him, then zero grade points corresponding to these grades shall be taken into consideration for calculation of FYPI.

### **15 Maximum Duration for Completing the Program**



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Maximum duration for completing any program UG/PG offered by Sanjay Ghodawat University is respective program duration plus two additional years.

Maximum duration for getting the B. Tech degree for students admitted in the first semester of UG program is, program duration plus two additional years (i.e. 12 Semesters and 6 academic years) For lateral entry student academic admitted in the third semester shall be (10 Semester and 5 Years).

The maximum duration of the program includes the period of withdrawal, absence and different kind of leaves permission to student but excludes the period of rustication of the student from the university however genuine case an confidential of valid reason may be referred to academic council for extending this limit by additional criteria

### **16 NFTE (Not Fit For Technical Education) (Applicable to B Tech program only)**

It is mandatory for the student to earn all credits of first year specified for semester I & II or eligible for ATKT as per the rules to seek admission to semester III of second year in three years from the date of admission to avoid NFTE. If a student fails to become eligible for admission to Semester III in three year form the date of his admission, he shall be declared as “Not Fit for Technical Education” leading to discontinuation of his/her registration with the university. Such cases should be put up in the academic council.

### **17. Academic Progress Rules (ATKT Rules):**

17.1 A student shall be allowed to register for the courses of the next year's odd semester only if he/she has earned all the credits of the previous year and has earned at least 75% credits of the current year. If 75% calculation turns out to be a mixed number (integer + fraction) then only the integer part of that number shall be considered for deciding the eligibility for ATKT.

At the end of 1st year a student shall be allowed to keep terms (ATKT) to 2nd year of study provided he/she attends course work prescribed for 1st year with prescribed attendance and successfully earned at least 75% of the total credits specified for 1st year program.

For Example: Total credits for B. Tech first year 2017-18, are 45 (Total of Semester I and II). A Student should earn minimum 75% of the 45 Credits i.e. 33.15 (Rounded to 33 Credits). A student can go to next higher class with a maximum backlog of 12 credits of semester I & II of the first year.



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Student, who fails to earn those credits, cannot register for next semester, either it can re-registrar for the course and credits or can use the next opportunity to earn the credits when exams are conducted. .

(b) At the end of 2nd year a candidate shall be allowed to keep terms to 3rd year of study provided he/she attends course work prescribed for 2nd year with prescribed attendance, and successfully cleared 1st year program and at least 75% of total credits prescribed for 2nd year program.

(c) At the end of 3rd year a candidate shall be allowed to keep terms to final year of study provided he/she attendants course work prescribed for 3rd year with prescribed attendance, and should have completed 2nd year program and 75% of total credits prescribed for 3rd year program.

All such candidates fulfilling the above criteria shall be declared as FAILED, ATKT.

**A student shall be allowed to take admission for odd semester of next academic year only if he/ she have earned all the credits of the previous year and 75% happens to be a decimal, it is rounded to only integer part.**

### **18 Semester Grade Report:**

18.1 Semester grade report reflects the performance of a student in that semester (SGPI) and also his/her cumulative performance for the first year (FYPI) and also the cumulative performance since the third semester of his/her study (CGPA).

18.2 The semester grade card issued at the end of each semester/ summer term to each student shall contain the following.

- The credits for each course registered for that semester.
- Any audit course/s undertaken by a student in a Semester.
- The letter grade obtained in each course.
- The total number of credits earned by a student for the first year separately.
- The total number of credits earned by a student since the 3rd semester onwards.
- SGPI, FYPI, CGPI.
- A list of backlog courses, if any.
- Remarks regarding eligibility of registration for the next semester.

18.3 Semester grade card shall not indicate class or division or rank however a conversion



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from grade point index to percentage based on CGPI shall be indicated on the final grade card of the program.

### **19 Award of Degree:**

Following rules prevail for the award of degree.

- A student has registered and passed all the prescribed courses under the general institutional and departmental requirements.
- A student has obtained  $CGPI \geq 4.75$ .
- A student has paid all the institute dues and satisfied all the requirements prescribed.
- A student has no case of indiscipline pending against him/her.
- Academic Council shall recommend the award of degree to a student who is declared to be eligible and qualified for above norms.

### **20.0 Grace Marks**

- Maximum total grace marks will be 1 % of the total theory credit courses x 100 subjected
- To maximum 6 marks in that semester.
- Grace marks will be given candidate for change in grades for theory credit courses, i.e. from
- Fail to pass grade only and will be reflected in final ESE marks.
- The grace marks are applicable only for maximum  $1/3^{\text{rd}}$  courses (rounded to higher Integer part i.e. if there are 4 theory courses then  $4/3 = 1.33 = 2$  courses).
- Maximum grace marks will be distributed in maximum courses
- Benefit of grace marks is not applicable for any medal/award.
- Applicable to theory and (Theory + Practical Courses). If is not applicable for Practical courses.
- Scheme for grace marks only can be used when the student will pass in all courses of That semester.

### **21.0 CGPA Improvement Policy for Award of Degree:**

An opportunity shall be given to a student who has earned all the credits required by the respective program with CGPA greater than or equal to 4.00 but less than 4.75 to improve his/her grade by allowing him/her to appear for ESE examinations of maximum two theory courses of



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seventh semester. Such examinations shall be scheduled along with re-examinations/make-up examinations. However, CGPA shall be limited to 4.75 even though the performance of a student as calculated through modified CGPA becomes greater than 4.75.

**Conclusions:**

The academic policies regarding conduct of programs in Sanjay Ghodawat University Kolhapur are published in this document. The Academic Council shall reserve the right to modify these policies as and when required from the point of view of achieving academic excellence. In special and abnormal cases (i.e. the cases not covered through above rules) the decision of the (Chairman, Academic Council shall be final and shall be binding on all concerned.

Chairman  
Academic Council



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**SCHOOL OF COMMERCE AND MANAGEMENT**

School of Commerce and Management (SCM) is committed towards creating, preserving and imparting internationally benchmarked knowledge & skills to a diverse community of students. SCM provides a variety of opportunities for students to improve their employability. SCM capitalizes on the industry and academic experience of its faculty to prepare students to work effectively in today's complex and challenging business environment. SCM offers undergraduate commerce courses (B.Com), postgraduate commerce courses (M. Com.), undergraduate (B.B.A.), postgraduate (M.B.A.). The commerce and management offer UG and PG programs in management, which are industry oriented with a right mix of knowledge in areas of Management, Commerce and Finance. The aim of management courses undergraduate (B.B.A.), postgraduate (M.B.A.) and commerce programs offered by SCM is to enable students to embark upon a management career.

**BACHELOR OF COMMERCE**

The B.COM Program is unique with emphasis on case based learning, state of the art infrastructure, emphasis on acquiring practical and life skills, establishing long and lasting Institute-Industry interface culminating in paving successful careers for all B.COM graduates.

**BACHELOR OF BUSINESS ADMINISTRATION**

The BBA Program offered by School of Commerce and Management is aimed to stimulate in students an interest in Business Management and Administration which will lead to employment and personal growth and making them good human beings and responsible citizens of the society.

**MASTER OF BUSINESS ADMINISTRATION**

The MBA Program is unique with emphasis on case based learning, state of the art infrastructure, emphasis on acquiring practical and life skills, establishing long and lasting Institute-Industry interface culminating in paving successful careers for all MBA graduates.



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**Structure for B.Com. Program (2019-20) R01**

Semester V									
Course Code	Course Title	L	T	Pr	C	Evaluation Scheme for (L T P)			
						Component	Exam	WT%	Pass%
<b>CBC 301</b> (PC SC) Version: 1.0	Corporate Accounting	3	2	-	5	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>CBC 303</b> (PC SC) Version: 1.0	Business Management	3	2	-	5	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>CBC 305</b> (PE SC) Version: 1.0	Fundamentals of Research	2	-	-	2	Th (100)	FET	100	Min 40%
<b>Specialization : Finance</b>									
<b>CBCF 307</b> (PE SC) Version: 1.0	Project Finance	3	-	-	3	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>CBCF 309</b> (PE SC) Version: 1.0	Business Plan and DPR		2	-	2	Th (100)	FET	100	Min 40%
<b>Any 1 Elective courses from the list of 2 below</b>									
<b>CBCF 3111</b> (PE SC) Version: 1.0	Personal Finance	2	1	-	3	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>CBCF 3112</b> (PE SC) Version: 1.0	GST with Tally	2	1	-	3	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>TOTAL</b>		<b>13</b>	<b>7</b>	<b>-</b>	<b>20</b>	<b>Total Hours:21 Total Credits 20</b>			

**Notes: All students have to undergo 20 days Industrial Training after Winter Examination & has to submit the detailed Project Report in Sem-VI as per the guidelines.**

# Publication in Conference/Journal \* Presentation in department

L: Lecture, T: Tutorial, Pr: Practical, C: Credits, Th. : Theory, WT: Weight Age PC: Program Core, PE: Program Elective, UC: University Core, UE: University Elective ST: School of Technology, SS: School of Sciences, SC: School of Commerce, SM: School of Management, SA: School of Arts CAT –I Continuous Assessment Test I, CAT – II Continuous Assessment Test II, ESE End Semester Examination IE : Internal Evaluation, IA : Internal Assessment, EE: External Evaluation.



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**Structure for B.Com. Program (2019-20) R01**

Semester VI									
Course Code	Course Title	L	T	Pr	C	Evaluation Scheme for (L T P)			
						Component	Exam	WT%	Pass%
<b>CBC 302</b> (PC SC) Version: 1.0	Auditing	3	2		5	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>CBC 304</b> (PC SC) Version: 1.0	E Commerce	3	2		5	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>CBC 306</b> (PE SC) Version: 1.0	Project Report and Viva Voce	-	-	-	4	Pr (100)	PR	50	Min 40%
							OE	50	
<b>Any 2 Elective Courses from the list of 3 below</b>									
<b>CBCF 3081</b> (PE SC) Version: 1.0	Corporate Financial Management	3			3	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>CBCF 3082</b> (PE SC) Version: 1.0	Stock Market Operations	3			3	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>CBCF 3083</b> (PE SC) Version: 1.0	Tax Planning	3			3	Th (100)	FET	20	Min 40%
							CAT I	15	
							CAT II	15	
							ESE	50	Min 40%
<b>TOTAL</b>		<b>12</b>	<b>4</b>		<b>20</b>	<b>Total Hours: 16 Total Credits 20</b>			

**Notes: All students have to submit the three embossed Bound Copies of Project Report as per the guidelines.**

# Publication in Conference/Journal \* Presentation in department

L: Lecture, T: Tutorial, Pr: Practical, C: Credits, Th. : Theory, WT: Weight Age PC: Program Core, PE: Program Elective, UC: University Core, UE: University Elective ST: School of Technology, SS: School of Sciences, SC: School of Commerce, SM: School of Management, SA: School of Arts CAT –I Continuous Assessment Test I, CAT – II Continuous Assessment Test II, ESE End Semester Examination IE : Internal Evaluation, IA : Internal Assessment, EE: External Evaluation.



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**CBC 301CORPORATE ACCOUNTING**

(Program Core, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
3	2	-	5	Th(100)	FET	20	Min 40	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understand <sup>2</sup> basic concepts of Cash Flow Statements.
CO.2	Analyse <sup>4</sup> Consolidated Financial Statements.
CO.3	Report <sup>2</sup> accounting policies of Mutual Fund.
CO.4	Prepare <sup>3</sup> accounting Reports of NBFCs.
CO.5	Prepare <sup>3</sup> accounting records for Employee Stock Option.
CO.6	Prepare <sup>3</sup> accounting records for Underwriting of Bonus shares.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Cash Flow Statements:</b> Concepts of funds. Preparation of cash flow statement as per Indian Accounting Standard. (Ind- AS): 7	5
<b>Tut</b>	Preparation of cash flow Statement.	3
<b>II</b>	<b>Fund Flow Statement</b> Preparation of Fund Flow Statement as per norms, Preparation of Statement of Working Capital Changes.	5
<b>Tut</b>	Preparation of Fund flow Statement.	3
<b>III</b>	<b>Consolidated Financial Statements</b> Concept of consolidation and simple problems on Consolidated Financial Statements with single subsidiary.	5
<b>Tut</b>	Illustrations problems on Consolidated Financial Statements.	3
<b>IV</b>	<b>Financial Reporting of Mutual Funds Companies :</b> Organization of Mutual Fund, Net Asset Value of Schemes, Types of Mutual Fund Companies, Restriction of Funds, Cost of Investments, Pricing of Units, Accounting Policies of Mutual Fund, Evaluation of Mutual Funds.	8
<b>Tut</b>	Evaluation of Mutual Funds.	



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<b>V</b>	<b>Financial Reporting of Non-Banking Financial Companies:</b> Introduction, Definition. Registration, Classification of NBFCs, Prudential Accounting Norms, Income from Investment, Asset Classification, NPA, Provision Requirement for Reserves, Annual Reports of Different NBF Companies.	8
<b>Tut</b>	Asset Classification, Different NBF Companies.	3
<b>VI</b>	<b>Special Aspects of Company Accounts</b> Accounting for employee stock option plan, Buy back of securities, Underwriting of shares and debentures.	7
<b>Tut</b>	<b>Illustrations on above topics.</b>	4

**Note Numerical problems will be based on all topics**

**Suggested Readings:**

1. J.R. Monga, Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi. 2016
2. M.C. Shukla, T.S. Grewal, and S.C. Gupta. Advanced Accounts. Vol.-II. S. Chand & Co., New Delhi. 2014
3. S.N. Maheshwari, and S. K. Maheshwari. Corporate Accounting. Vikas Publishing House, New Delhi. 2018
4. Ashok Sehgal, Fundamentals of Corporate Accounting. Taxman Publication, New Delhi. 2017
5. V.K. Goyal and Ruchi Goyal, Corporate Accounting. PHI Learning. 2017



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**CBC303 BUSINESSMANAGEMENT**

(Program Core, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
3	2	-	5	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understand <sup>2</sup> the basics of business Management.
CO.2	Define <sup>1</sup> different strategies implemented by a business unit.
CO.3	Understand <sup>2</sup> the basics on industrial management.
CO.4	Analyse <sup>4</sup> different schemes available for a business.
CO.5	Apply <sup>3</sup> decision making skills to make or buy materials.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Introduction to Business Administration</b> Meaning, Definition, Importance, functions of business, Types of Business Models.	5
<b>Tut</b>	<b>Innovative Business Models.</b>	3
<b>II</b>	<b>Strategic Management</b> Meaning and Importance of Strategic Management, Setting Vision, Mission, Objectives; Levels of strategy, Environment Analysis-SWOT,PESTEL Strategic management process, Overview of Corporate Level Strategies, Generic strategies-Cost Leadership, Differentiation and Focus Gaining competitive Advantage.	5
<b>Tut</b>	<b>Framing strategies for a small scale business unit.</b>	3
<b>III</b>	<b>Industrial Management</b> Basics of industrial Management, Factory Location: Concept, objectives and importance of plant layout, factors influencing layout, types of layout, problems of layout, Work Environment: Work environment- Factors affecting Work Environment - Lighting, air, ventilation, temperature, water, sanitation and noise.	8



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<b>Tut</b>	<b>Case studies on Industries.</b>	3
<b>IV</b>	<b>Policy and Support System for Business:</b> Micro, Small and Medium Entrepreneurship Development Act 2006, Policies for MSMEs, Concessions and Incentives, Financial support schemes, District Industries Centre's (DIC) Role and Functions b. Start-up India, Make in India and Digital India and c. Export Promotion facilities for MSMEs and Global Vision for Entrepreneur.	8
<b>Tut</b>	<b>Presentation on different schemes.</b>	4
<b>V</b>	<b>Production Management</b> Meaning of production, Importance of production function. Production planning and control – meaning and scope. Purchasing - Meaning, importance (overview), purchasing cycle – steps. Purchasing policy – makes or buys decisions.	7
<b>Tut</b>	<b>Production Budget, Problems on Make or buy Decision.</b>	4
<b>VI</b>	<b>Sales Management &amp; Advertising</b> Meaning and Role of IMC in Marketing process, one voice communication v/s IMC, Introduction to IMC tools Planning and development of creative marcom. Creative strategies in advertising, sales promotion, publicity, event sponsorships etc. Creative strategy in implementation and evaluation of marcom – Types of appeals and execution styles. Media planning and selection decisions.	7
<b>Tut</b>	<b>Preparation of Advertisement.</b>	4

**Suggested Readings:**

1. George Belch, Michael Belch, and Keyoor Purani, Advertising & Promotion – an Integrated Marketing Communications Perspective, Tata McGraw Hill, 7<sup>th</sup> Edition, 2018
2. Kruti Shah & Alan D'Souza, Advertising and Promotions: An IMC Perspective, Tata McGraw Hill, 2009
3. Atul Sharma, Neetu Sharma Production Management. Vayu Education of India. 2018
4. Chary, S. N. Production and Operations Management. Tata McGraw Hill. 5<sup>th</sup> Edition.
5. Everette E. Adam, Jr. Ronald J. Ebert Production and Operations Management. Prentice Hall India. 5<sup>th</sup> Edition.



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**CBC 305 RESEARCH METHODOLOGY**  
**(Program Elective, School of commerce)**

Lect.	Tut.	Pract.	Credits	Evaluation Scheme for (Th and Pr)		
				FET	WT%	Pass%
2			2		100	40%

**Course Outcomes:** At the end of this course students will able to

<b>CO.1</b>	Understand <sup>2</sup> the important types of Research.
<b>CO.2</b>	Define <sup>1</sup> the significance of various methods of Data Collection.
<b>CO.3</b>	Illustrate <sup>3</sup> the Probability & Non- Probability types of Sampling.
<b>CO.4</b>	Analyze <sup>4</sup> the types of hypothesis & Appraise testing of Hypothesis.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Introduction to Research:</b> Meaning of Research, Objectives of research. Descriptive vs. Analytical, Applied vs. Fundamental, Quantitative vs. Qualitative, Conceptual vs. Empirical, Some Other Types of Research. <b>Process of Research.</b>	6
<b>II</b>	<b>Scaling Techniques and Data Collection Methods:</b> Scaling Techniques – Nominal, Ordinal, Ratio and Interval Primary Sources of data collection methods, Secondary sources of data collection methods. Questionnaire design.	6
<b>III</b>	<b>Sampling Methods and Data Analysis</b> <b>Sampling Methods :</b> Probability and Non Probability types of Sampling. <b>Data Analysis:</b> Statistical Tools for Data Analysis.	6
<b>IV</b>	<b>Report Preparation and Presentation:</b> Layout of Research Report.	6

**Suggested Readings**

1. C. R. Kothari, Research Methodology: Methods and Techniques, Revised reprint, New Age International, 2016
2. R. Panneerselvam, Research Methodology, 2E, PHI Learning Pvt. Ltd., 2014.



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3. K. N. Krishnaswamy, AppaIyerSivakumar, M. Mathirajan, Management Research Methodology: Integration of Principles, Methods and Techniques, Pearson Education India, 2009.
4. Naval Bajpai, Business Research Methods, Pearson Education 2018

**SPECIALIZATION FINANCE**

**CBCF307PROJECT FINANCE**

(Program Elective, School of Management)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
3	-	-	3	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understanding <sup>2</sup> the concept of project management in Project appraisal and financing of proposed project reports.
CO.2	Apply <sup>3</sup> and estimate financial projection to adapt and manage financial challenges.
CO.3	Analyse <sup>4</sup> feasibility of proposed financial projections.
CO.4	Use <sup>3</sup> modern techniques of project financing.
CO.5	Evaluate <sup>5</sup> project risk and recognize <sup>2</sup> effective measures.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Introduction</b> of Project Management: Project Concept and characteristics of a project; Project Planning: Generation and screening of project ideas.	7
<b>II</b>	<b>Market and Demand Analysis</b> , Technical Analysis-importance of market	7



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	and demand analysis, detail aspects of technical analysis.	
<b>III</b>	<b>Financial Estimates and Projections:</b> Testing of financial feasibility and making market analysis of proposed project. Feasibility & viability. Start-up India, Stand-up India.	7
<b>IV</b>	<b>Estimation of cost of project</b> & means of finance, Projection of Financial Statements & Profitability, Project Financing- Long Term Sources and Short Term Sources, Classification of internal and external.	7
<b>V</b>	<b>Types and Measures of Project Risk:</b> Types and Measures of Project Risk, Sensitivity Analysis, Scenario Analysis, Break Even Analysis, Decision Tree Analysis.	7
<b>VI</b>	<b>Preparation of Project Reports and Analysis:</b> Preparation of preliminary report Appraisal of Term Loans by Financial Institutions, Preparation of projected financial statements in respect of proposed project. Preparing project proposal for any proposed business.	7

**Suggested Readings:**

- i) Ambrish Gupta, Project Appraisal and Financing, PHI Learning Pvt. Ltd., 2017.
- ii) D. P. Sarda, Project Finance: Appraisal & Follow-up, ABD Publishers, 2007.
- iii) Finerty, D. John, Project Financing, Asset – Based Financial Engineering, 3/e; New Delhi: Wiley India, 2015.
- iv) Gatti, Stefano, Project Finance in Theory and Practice, Designing, Structuring and Financing Private and Public Projects, 2/e; USA: Academic Press, Elsevier, 2013.
- v) Prasanna Chandra, Projects, 7/e, Tata McGraw-Hill Education, 2009.
- vi) SitangshuKhatua, Project Management and Appraisal, Oxford University Press, 2011.
- vii) Yescombe, E. R, Principles of Project Finance, 2/e; USA: Academic Press, Elsevier, 2013



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**CBCF309 Business Plan and DPR**

(Program Elective, School of Management)

L	T	Pr	C	Evaluation Scheme for (L T P)			
				Component	Exam	WT%	Pass%
	2		2	Th(100)	FET	100	40%

Note- (Per Week Two Hours total 24 Hours.)

Mentioned below is the standard format(Guidelines) for preparing Project Report:

1. Introductory Page.
2. Summary of the project
3. Details about the Promoters, their educational qualifications, work experience, etc.
4. Current Status of the Bank, its products and services, target market, and activities.
5. Employees, details about the top management, their educational qualifications, work experience, etc.
6. Infrastructure facilities, tools deployed, operational premises, machinery, etc.
7. Customers, details about them as well as prospective customers
8. Regional Operations
9. Means of Financing
10. Projected Balance Sheet
11. Projected Profit and Loss Statements.
12. Fund Flow Statement.
13. Chief Ratios.
14. Break Even Point Evaluations NPV, IRR & PI.
15. Conclusions

**Business Plan and Detailed project Report will be evaluated on the following points.**

1. INTRODUCTION
2. PROJECT AT A GLANCE



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3. DETAILS OF THE PROPRIETOR
4. MARKET FEASIBILITY
5. TECHNICAL FEASIBILITY
  - a. TECHNICAL ASPECTS
    - i. Place of Business
    - ii. Building
    - iii. Plant & Machinery
  - b. Manufacturing Process
  - c. Power
  - d. Man Power
6. FINANCIAL FEASIBILITY NPV, IRR & PI,
7. DSCR CALCULATION.
8. ASSUMPTIONS



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**CBCF3111 PERSONAL FINANCE**

(Program Elective, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
2	1	-	3	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understand <sup>2</sup> the basics of Personal Wealth Management.
CO.2	Define <sup>1</sup> different investment avenues available in India.
CO.3	Understand <sup>2</sup> the basics of money management.
CO.4	Analyse <sup>4</sup> different personal liabilities and preparing repayment schedule.
CO.5	Apply <sup>3</sup> decision making skills in making investment.
CO.6	Design <sup>6</sup> model of individual investment as per their financial objectives.

**SYLLABUS (THEORY)**

UNITS	DESCRIPTION	HOURS
<b>I</b>	<b>Introduction to Personal Wealth Management-</b> Overview of Personal Wealth Management, Asset Classes, Asset Allocation, Financial Planning, Time value of Money- Calculating future values (Magic of Compounding rate of Interest) and present values.	7
<b>II</b>	<b>Investment Avenues in India:- Risk and Return:-</b> Real Estate, Movable Properties, Govt. Bonds, Post office products, Banks and Corporate, Mutual Fund, Shares and Stock market, Gold, Derivatives and Commodity Market, Business Ventures.	7
<b>III</b>	<b>Retirement Planning &amp; Employees Benefits :-</b> Retirement need analysis techniques, Development of retirement plan, Various retirement schemes such as Employees Provident Fund (EPF), Public Provident Fund (PPF), Superannuation Fund, Gratuity, Other Pension Plan and Post- retirement counseling.	7



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<b>IV</b>	<b>Money Management:-</b> Managing Income Tax, Tools of Managing Checking and saving Account:-Interest earning Checking account, Saving account, Money market account, Digitally Money Management, Psychology of Money Management.	7
<b>V</b>	<b>Liabilities- Personal and Family Obligations:-</b> Life Insurance Planning, Managing Health expenses, Types of Loan, Loan Repayment planning, Tax payment, Building and Maintaining good credit-CIBIL Score.	7
<b>VI</b>	<b>Cases Studies:-</b> Awareness and precautions in Investment Scams and Cyber Security, Real life Experiences.	7

**Note- Tutorials are based on Selected Topics.**

**Suggested Readings**

1. M. Ganeshan(2012),Personal Wealth Management, Himalaya Publishing House, Nagpur.
2. Khan, M.Y. (2013), Indian Financial System, Tata McGraw-Hill Education Private Limited, New Delhi.
3. Pathak, Bharati (2014), Indian Financial System, Dorling Kindersley India Pvt. Ltd. licensees of Pearson Education in South Asia, New Delhi.



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**CBCF3112GST WITH TALLY**

(Program Elective, School of Commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
2	1	-	3	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understand <sup>2</sup> the basics of GST.
CO.2	Analyse <sup>4</sup> different aspects of requirements for registration under GST.
CO.3	Evaluate <sup>5</sup> supply and valuation under GST.
CO.4	Analyse <sup>4</sup> input tax credit under GST.
CO.5	Understand <sup>2</sup> Export Import Terms under GST regime
CO.6	Prepare <sup>3</sup> accounting records of GST by using Tally ERP 9

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Introduction, Overview and Evolution of GST:</b> Indirect tax structure in India, Introduction to Goods and Service Tax (GST) - Key Concepts ,Phases of GST, GST Council,Taxes under GST, Cess.	5
<b>Tut</b>	<b>Creating a company in Tally for GST System</b>	2
<b>II</b>	<b>Registration under GST:</b> Threshold for Registration, Regular Tax Payer ,Composition Tax Payer Casual Taxable Person ,Non-Resident Taxable Person ,Unique Identification Number ,Registration Number Format	5
<b>Tut</b>	<b>Tally: GST Classification-Create Alter Display, Configuration as per requirement</b> <b>Creating Party Ledgers, Customer Ledgers with details</b>	2
<b>III</b>	<b>Supply under GST and Valuation of Supply:</b> Supply as a Taxable Event,Place of Supply, Time of Supply, Value of Supply, Interstate Supply, Charge of GST, Exemptions from GST	5
<b>Tut</b>	<b>Tally: Creating Purchase Ledger defined with nature of Transaction and Tax Rate, Creating Sales Ledger , Creating GST Ledger</b>	2



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<b>IV</b>	<b>Input Tax Credit under GST:</b> Input tax credit process, Negative List for Input tax credit, Input Tax Credit Utilization and Input Tax Credit Reversal,	5
<b>Tut</b>	<b>Tax Invoice, Credit and Debit Notes, Accounts and Records</b>	2
<b>V</b>	Export of Service, Export of Goods, Import of Service, Import of Goods, Valuation of Supply (Numerical on valuation and calculation of tax), Refunds, Job Work, Audit, Offences and Penalties, Advanced Rulings, Liability to pay Tax in Certain Cases	5
<b>Tut</b>	<b>Tally: Practice Problems with simple adjustments</b>	2
<b>VI</b>	<b>GST Returns:</b> Types of GST returns and their due dates, late filing, late fee and interest, Filing Mock Return	5
<b>Tut</b>	<b>Tally: Practice Problems with advanced adjustments and Return Filing</b>	2

**Suggested Readings**

1. Indirect Tax – Sinha P.K Dr. VinodSinghania, Taxman Publication, New Delhi 2019
2. Indirect Taxes : V. S. Datey – Taxman Publication M Vat Subramanian Snow White Publication 2019
3. Systematic Approach to Taxation – Dr. Girish Ahuja & Dr. Ravi Gupta Bharat Law House, New Delhi 2019
4. Supplementary Reading Material Various Bare Acts



# **SEMESTER**

# **VI**



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**CBC 302 AUDITING**

(Program Core, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
3	2	-	5	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understand <sup>2</sup> meaning and importance of audit.
CO.2	Explain <sup>2</sup> the process of vouching and verification.
CO.3	Apply <sup>3</sup> internal control checks list and audit.
CO.4	Analyze <sup>4</sup> differences between audit and investigation.
CO.5	Evaluate <sup>5</sup> audit report by Eligibility, qualification, disqualification of auditor.
CO.6	Explain <sup>2</sup> auditing principles of Cost audit.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Introduction:</b> Meaning, Nature and Objectives of Auditing. Types of Audit, Internal Audit. Audit Process: and limitations of Auditing, Basic Principles governing an audit.	5
<b>II</b>	<b>Vouching-</b> Meaning and significance – vouching of cash transactions Verification and valuation of assets &Liabilities ,Goodwill, Building machinery, Investment, Secured Loans and Contingent Liabilities .	5
<b>III</b>	<b>Internal Control</b> – Elements of internal control, Review and documentation, Evaluation of internal control system, Internal control questionnaire, Internal control check list, Tests of control, Concept of internal audit. Internal Check System: Routine Checking, Internal Check and Test Checking. Internal Control and Audit Procedure.	5
<b>IV</b>	<b>Investigation:</b> Objectives, Difference between audit and investigations, Process of Investigation. Special audit of Banking Companies, Educational, Non Profit Institutions and Insurance Companies.	5
<b>V</b>	<b>Company Audit</b> –Elementary principles of Company Audit <b>Audit Report</b> –Cleaned and Qualified report, Adverse opinion,	5



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	Disclosures, Reports and certificates.	
<b>VI</b>	<b>Cost and Management Audit-</b> Meaning, Nature and Scope of Cost Audit, Purpose and Objectives of Cost Audit, Concepts of Efficiency Audit, Value For Money (VFM) Audit, Performance Audit, Social Audit, Management Audit, Audit of the Management Processes and Functions, Evaluation of Management Information and Control Systems.	5

**Note- Tutorials are based on Concerned Topic. (One Tutorial on Each Unit)**

**Suggested Readings**

1. B.N. Tondan, A Hand book on Practical Auditing,
2. Ravinder Kumar and Virendra Sharma, Auditing: Principles and Practices
3. VarshaAinapure and MukundAinapure, Auditing and Assurance
4. T. J. Rana, Auditing -1



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**CBC 304 E-COMMERCE**

(Program Core, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
3	2	-	5	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understand <sup>2</sup> the basics of Internet.
CO.2	Define <sup>1</sup> different aspects of E-Business.
CO.3	Define <sup>2</sup> different aspects of E-Commerce.
CO.4	Analyse <sup>4</sup> different modes of E Banking.
CO.5	Analyse <sup>4</sup> & Evaluate <sup>5</sup> threats and security policy.
CO.6	Design <sup>6</sup> a plan for your business for E marketing.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Introduction to Internet:</b> Internet - Concept of Internet, Intranet and Extranet, Use of Internet, Internet service Providers, Browsers, Tools and Service of Internet, Concept of EDI, Advantages of EDI.	5
<b>Tut</b>	<b>Services provided through Internet</b>	3
<b>II</b>	<b>E-Business:</b> Meaning of E-Business, E-Business v/s. the Traditional Business Mechanism, Advantages of E-Business, Disadvantages of E-Business, Requirements of E-Business, Functions of E-Business, E-Business Framework Architecture.	5
<b>Tut</b>	<b>E-Business Architecture</b>	3
<b>III</b>	<b>Introduction to E-Commerce:</b> Meaning of ECommerce, Benefits of E-Commerce, Types of E-Commerce-Business to consumer (B2C), Business to Business (B2B), Consumer to Consumer (C2C).	5
<b>Tut</b>	<b>Transactions- B2B AND B2C</b>	3



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<b>IV</b>	<b>E- Banking:</b> Meaning, Need and Significance of E-Banking E-Payment Systems, Electronic Funds Transfer, Modern Payment Systems, Steps for Electronic Payment, Net Banking.	5
<b>Tut</b>	<b>Application of NEFT &amp;RTGS transactions</b>	4
<b>V</b>	<b>E-Security:</b> Need for security and control, Threats to security, attacks, physical security and logical security, Protection Methods, Firewalls, cryptography, Security policy.	5
<b>Tut</b>	<b>Threats and control measures for E Commerce</b>	
<b>VI</b>	<b>E- Marketing</b> Traditional Marketing v/s e-Marketing, Impact of e Commerce on markets, Issues in e-Marketing, Direct Marketing , Promoting your e-Business.	5
<b>Tut</b>	<b>On line marketing- Use of Social Media as a Marketing tool</b>	4

**Suggested Readings:**

1. E Commerce, Deepak goyal& S Chand. Edition 5 2015
2. E commerce ,CSV Murthy, Edition 3,Himalaya publication, 2016
3. E Banking, RK Upal, Edition 3, Himalaya publication, 2015
4. E Banking Management, Mahmud shah & Steve Clarke, 2016
5. E-Business and E-Commerce Management,Dave Chaffey,4<sup>th</sup> Edition, Pearson Publishing, 2015



## **CBC 306 Project Report and Viva Voce**

(Program Elective, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)			
				Component	Exam	WT%	Pass%
			4	Pr(100)	PR	50	40%
					OE	50	

### **Project Guidelines**

#### **1) Project Formulation Method**

With the help of Project guide student can choose the project name from the given list of subjects by Project guide. Or With the own consideration, thinking and ideas can propose the name of project to Projectguide.

#### **2) Proposal Formulation-Synopsis**

The Synopsis of the Project should be prepared in consultation with the 'Project Guide'. It should be OF 700-800 words.

Points to be covered in Project Synopsis

##### **A. Project Title:-**

- 1) Rationale of the study
- 2) Objectives of the Study
- 3) Research Methodology
  - a. Area of study
  - b. Period of study
  - c. Sampling (No. of Samples) (If applicable) Sampling Type
  - d. Data Collection (Primary or Secondary Data Sources, or both)
  - e. Research Analysis Tool.
- 4) Expected Contribution of the Study
- 5) Limitation of Study.

#### **4) Project Work is of total 100 marks**

Project Report 50 Marks



Viva-Voce- 50Marks

### **5) Details of the ProjectWork**

1. The project work must be compulsorily in typedform.
2. The Researcher must submit 2 Bindings Copies of FinalProject.
3. Project work Pages- 30 -40 pages (5,000 – 6,000words)
4. A<sub>4</sub> Executive BondPaper
5. Font Name- Times NewRoman
6. Font Size- 12size

### **6) Final Project Report must be presented in the followingorder.**

1. TitlePage
2. Head of the DepartmentCertificate.
3. Company certificate.
4. Declaration
5. Acknowledgement
6. Table of Content.
7. Introduction of study & Research Methodology
  - a. Type ofResearch
  - b. Research Objectives.
  - c. Sources of Data (Primary andSecondary)
  - d. Research Instrument
  - e. Sample Design (Sampling Technique, Sample Size, Aria ofStudy,
8. Company and IndustryProfile Period ofStudy
9. Data Presentation, Findings andInterpretations
10. Conclusions andRecommendations
11. Bibliography
12. Annexure: -

### **7) Submission**

**The Two copies of the final project report should be submitted before term end of semester VI.**



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The students will be intimated for viva voce accordingly, student should submit the original work of Project. It should not be copied from anysource.

**CBCF3081 CORPORATE FINANCIAL MANAGEMENT**

(Program Elective, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
3		-	3	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understand various theories regarding capital structure.
CO.2	Measure the value of assets of the business.
CO.3	Acquaint the concept of dividend policy.
CO.4	Understand different methods of mergers and acquisition.
CO.5	Familiarize with the concept of international working capital Management.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Capital Structure Decisions: -</b>	6
	Meaning, Choice of Capital Structure, Importance of capital structure. Optimal Capital Structure, EBIT-EPS Analysis.	
<b>II</b>	<b>Business Valuation Basics: -</b>	6
	- Basis for valuation – Introduction, Principles & techniques of valuation, Role of valuation. Valuation of fixed assets, Valuation of Investments, Valuation of shares, Valuation of goodwill. Valuation of patents & Copy rights.	
<b>III</b>	<b>Dividend Policy:-</b>	6
	Introduction, Objectives of Dividend Policy, Factors affecting dividend policy, Determinants of dividend policy, Types of dividend policy, Theories of dividend policies: - Walter Theory, Gordon's Theory	



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<b>IV</b>	<b>Mergers and Acquisitions:</b>	9
	Meaning of mergers and acquisitions (M & A), motives behind the M & A, advantages and disadvantages of M & A, types of mergers and steps for a successful merger.	
<b>V</b>	<b>Cash Management:-</b>	9
	International cash management: The cash positioning decision. Advantages and disadvantages of centralized cash management. Multilateral netting. Intra corporate transfer of funds	
<b>VI</b>	Case studies/Numerical Problems on all above units	6

**Suggested Readings**

1. I.M. Pandey, Financial Management, 11 the Edition, Vikas Publishing House, 2015
2. Narendra Singh, Advanced Financial Management, Himalaya Publishing House, 2010
3. Rajesh Kumar , Strategic Financial Management, Casebook, Academic Press, 2017.
4. Van Horne, Fundamentals of Financial Management, 13/e, Prentice of Hall of India Private Ltd. 2009



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**CBCF3082 Stock Market Operations**

(Program Elective, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
3		-	3	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Familiarize <sup>2</sup> the students with basics of secondary market.
CO.2	Analyze <sup>4</sup> the financial soundness of companies by the application of different tools and techniques.
CO.3	Understand <sup>2</sup> the concept of mutual fund investment.
CO.4	Acquaint <sup>1</sup> the knowledge about advanced financial market instruments.
CO.5	Evaluate <sup>6</sup> the practical cases of stock market investment decisions.
CO.6	Analyze <sup>4</sup> the financial soundness of companies by the application of different tools and techniques.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Stock Exchanges:-</b>	6
	Introduction: Meaning, Definition, Growth of stock Exchange, Growth Pattern of Listed Stock, Stockbrokers, Functions of a Stock Exchange, Trading in Stock Exchange, Margin Trading	
<b>II</b>	<b>Secondary Market: -</b>	6
	Role of stock exchange demutualization of stock exchanges screen based trading NCEAT internet based trading contract note brokerage , products in the secondary markets , equity investments , debt investments..	
<b>III</b>	<b>Fundamental Analysis &amp; Technical Analysis:-</b>	6
	Economic Analysis & Industry Analysis, Company Analysis, Interpretation of Financial Statements with help of ration, Cash flow analysis.	



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<b>IV</b>	<b>Economic Analysis &amp; Industry Analysis:-</b>	6
	Economic Analysis & Industry Analysis, Company Analysis, Interpretation of Financial Statements with help of ratio, Cash flow analysis.	
<b>V</b>	<b>Derivative &amp; Commodity Markets:-</b>	6
	Introduction to derivatives & Futures, Introduction to Option, Introduction to commodity market, Introduction to currency market Derivatives : Types of derivatives optional premium , commodity exchange , commodity derivative markets , differences b/w commodity and financial derivatives , depositing systems , depositing participant custodian , ISIM , De - materialization of securities.	
<b>VI</b>	<b>Practical Industry Analysis:</b> Stock selection (Fundamental analysis). Practical Industry Analysis: (Stock selection (Technical analysis Overview: Derivatives, ULIPs, Mutual funds.	6

**Suggested Readings:-**

1. Security Analysis & Port Folio Management by PunithavathyPandianVikas Publishing House Pvt. Ltd New Delhi.2014
2. Technical Analysis of stock trends by John Magee Vision Books, Ninth Edition2016
3. Everything you wanted to know about stock market , Network 18 Publication Pvt. Ltd. 2018
4. Innovation in derivative markets:-kathrinGlau, ZoranaGrabac, Mathias Srerer, 2<sup>nd</sup> Edition, Springer Open Publications.2012



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**CBCF3083 TAX PLANNING**

(Program Elective, School of commerce)

L	T	Pr	C	Evaluation Scheme for (L T P)				
				Component	Exam	WT%	Pass%	
3		-	3	Th(100)	FET	20	Min 40%	Min 40%
					CAT I	15		
					CAT II	15		
					ESE	50	Min 40%	

**Course Outcomes:** At the end of this course students will able to

CO.1	Understand <sup>2</sup> the basics of Tax planning.
CO.2	Apply <sup>3</sup> Tax planning principles for salary Income.
CO.3	Apply <sup>3</sup> Tax planning principles for House Property Income.
CO.4	Analyse <sup>4</sup> Special provisions Income from business or Profession.
CO.5	Analyse <sup>4</sup> Special provisions Income from Capital Gain and Total Income.

**Syllabus (Theory)**

Units	Description	Hours
<b>I</b>	<b>Introduction</b> Meaning, Definition, Importance, functions of Concept of Tax Planning, tax avoidance, tax evasion & tax management. Objective of tax planning.	6
<b>II</b>	<b>Tax Planning with reference to Residential status:</b> Relationship between residential status and incidence of tax, Area of Tax Planning, Provisions in brief relating to concept of agricultural income and tax treatment and tax planning of agricultural income.	6
<b>III</b>	<b>Tax Planning with Reference to Salary Income</b> Computation of income under the head salary. Taxation of : Bonus, Fees, Commission and allowances, Valuation of perquisites, Allowances , retirement benefits like gratuity, leave encashment, pension tax relief u/s 89(1) (Arrears of Salary)	6
<b>IV</b>	<b>Tax Planning in relation to Business income:</b> Location aspect, nature of business, form of organization; Tax planning with reference to financial management decision - Capital structure, dividend including deemed dividend and bonus shares; Tax planning with reference to sale of scientific research assets, Tax Audit Rules as to Compulsory	6



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	maintenance of accounts & Audit	
<b>V</b>	<b>Tax Planning in relation to Capital Gains</b> i) Tax planning with reference to long-term & short-term capital assets and price inflation indexation and applicable exemptions	6
<b>VI</b>	<b>Tax Planning in relation to Total Income</b> - Tax Planning in relation to calculationofTotalIncome and deductions.	6

**Suggested Readings:**

1. Singhania, Vinod K. and Singhania, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2018.
2. Ahuja, G. and Gupta, R., Corporate Tax Planning and Management. Bharat Law House, Delhi, 2018.
3. Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. SahityaBhawan, Agra, 2018.
4. Mehrotra, H.C. and Goyal, S.P., AyakarVidhanavamLikhankan (Income Tax Law and Accounts), SahityaBhawan, Agra, 2018.
5. Jain, R.K., AyakarVidhanavamLikhankan, Rajeev Bansal Publications, 2018.

(Latest editions will be referred)