



**Kamala College, Kolhapur**  
**(Autonomous)**  
**Affiliated to Shivaji University, Kolhapur**  
**Choice Based Credit System**  
**B.Com. Part I : Semester I**  
**Course II**  
**Principles of Marketing (DSC – A5)**  
**June 2022 onwards**

Work Load – 04 lectures/Week

Credits - 04

Theory – 4 Lectures / Week

Total Marks – 50

**Preamble** – This course is designed to make students knowledgeable in the field of marketing. It aims at creating awareness among learners regarding areas of marketing and emphasis on various aspects of marketing .It gives the knowledge of principles, tools and techniques of marketing.

**Course Outcomes:**

1. To provide basic knowledge of concepts, principles, tools and techniques of marketing.
2. To understand importance of recent developments in marketing.

**Course Content :**

**Module: I Introduction** : Nature, Scope and importance of marketing ; Evolution of marketing concepts; marketing environment. (Lectures-15)

**Module: II-** a) **Consumer Behaviour** – An Overview : consumer buying process; factors influencing consumer buying decisions. b) **Market Selection:** Market segmentation – concept, importance and bases: Target market selection; positioning concept and importance product differentiation vs. market segmentation. (Lectures-15)

**Module: III** –a)**Rural marketing:** Growing importance; Distinguishing characteristics of rural marketing; Understanding rural consumers and rural markets, marketing mix planning for rural markets .

b)**Agricultural marketing** – Meaning, scope and objectives of agricultural marketing – Problems in agricultural marketing - challenges in agricultural marketing- – Remedial measures - agricultural marketing and economic development (Lectures-15)

**Module IV- Recent developments in Marketing:** Social Marketing, Online marketing, green marketing. Marketing Information System-concept and components: Marketing Research and its process. (Lectures-15)

### List of Readings -Principles of Marketing Paper-I &II

- 1- Kotler Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UI Haque. Principles of Marketing. 13th edition. Pearson Education.
  - 2- Michael, J. Etzel, Bruce J. Walker, William J Stantion and Ajay Pandit. Marketing Concepts and Cases. ( Speical Indian Edition)
  - 3- McCarthy, E Jerome and William D. Perreault, Basic Markting. Richard D. Irwin.
  - 4- Lamb, Charles W, Joseph F. Hair, Dheeraj Sharma and Carl McDaniel Marketing :A South Asian Perspective Cengage Learning.
  - 5- Pride William M. , D.C. Ferell. Marketing: Planning, Implementation & Control . Cengage Learning .
  - 6- Majaro, Simon. The Essence of Marketing Perentice Hall, New Delhi Learning Note- Latest edition of text books may be used
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### Nature of question paper for Theory examination (40 Marks)

- i. There will be seven questions carrying equal marks.
- ii. Students will have to solve any five questions.

Q. No. 1 : Short answer type question with internal choice (Two out of Three)	(08 marks)
Q. No. 2 : Long answer type questions	(08 marks)
Q. No. 3 : Long answer type questions	(08 marks)
Q. No. 4 : Long answer type questions	(08 marks)
Q. No. 5 : Long answer type questions	(08 marks)
Q. No. 6 : Long answer type questions	(08 marks)
Q. No. 7: Short Notes with internal choice (Two out of Three)	(08 marks)

### Comprehensive Continuous Internal Evaluation (10 Marks)

- At the end of first semester (B. Com. I) there will be one oral (05 marks) and one home assignment ( 05 marks)
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**B.Com. Part I : Semester II**  
**Course VIII**  
**Principles of Marketing (DSC – A5)**  
**June 2022 onwards**

Work Load – 4 Lectures / Week

Credits - 04

Theory – 4 Lectures / Week

Total Marks – 50

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**Preamble** – This course is designed to make students knowledgeable in the field of marketing. It aims at creating awareness among learners regarding areas of marketing and emphasis on various aspects of marketing .It gives the knowledge of principles, tools and techniques of marketing.

**Course Outcomes:**

1. To provide basic knowledge of 4P's of marketing and retailing.
2. To understand the concepts of Product, Pricing, Promotion and Distribution.

**Course Content:**

**Module I– Product** : Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product- Support; Product life-cycle; New Product Development  
(Lectures-15)

**Module II–a) Pricing** : Significance. Factors affecting price of a product. Pricing policies and Strategies.

b) Nature and Importance of Promotion; promotion tools: advertising, personal selling, public relation & sales promotion –concept and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions.  
(Lectures-15)

**Module III –Distribution** : Channels of distribution – meaning and Importance; Types of distribution channels; Wholesaling and retailing; Factors affecting choice of distribution channel; Physical Distribution. Direct marketing and Services marketing- concept and characteristics.  
(Lectures-15)

**Module IV – a)Retailing and International Marketing**

- a) Retailing ; Types of retailing – store -based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations; an overview; Retailing in India : changing Scenario.
- b) International marketing –Nature - Scope -Significance of International Marketing; International Marketing v/s Domestic Marketing.  
(Lectures-15)

### List of Readings -Principles of Marketing Paper-I &II

- 1- Kotler Philip, Gary Armstrong, Prafulla Agnihotri and Ahsan UI Haque. Principles of Marketing. 13th edition. Pearson Education.
  - 2- Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing Concepts and Cases. ( Special Indian Edition)
  - 3- McCarthy, E Jerome and William D. Perreault, Basic Marketing. Richard D. Irwin.
  - 4- Lamb, Charles W, Joseph F. Hair, Dheeraj Sharma and Carl McDaniel Marketing :A South Asian Perspective Cengage Learning.
  - 5- Pride William M. , D.C. Ferrell. Marketing: Planning, Implementation & Control . Cengage Learning .
  - 6- Majaro, Simon. The Essence of Marketing Perentice Hall, New Delhi Learning Note- Latest edition of text books may be used
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### Nature of question paper for Theory examination (40 Marks)

- i) There will be seven questions carrying equal marks.
- ii) Students will have to solve any five questions.

Q. No. 1 : Short answer type question with internal choice

(Two out of Three) (08 marks)

Q. No. 2 : Long answer type questions (08 marks)

Q. No. 3 : Long answer type questions (08 marks)

Q. No. 4 : Long answer type questions (08 marks)

Q. No. 5 : Long answer type questions (08 marks)

Q. No. 6 : Long answer type questions (08 marks)

Q. No. 7 : Short Notes with internal choice(08 marks) (Two out of Three)

### A) Continuous Internal Evaluation (CIE) (10 Marks)

- At the end of second semester (B. Com. I) there will be one oral (05 marks) and one home assignment ( 05 marks)
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### EQUIVALENCE OF COURSE

#### Bachelor of Commerce (B.Com.) Part I : Semester I and Semester II

Course	Title of the Course(Old) Shivaji University	Title of the Course (New) KCK Autonomous
II	Principles of Marketing (GEC –A1)	Principles of Marketing (DSC – A5)
VIII	Principles of Marketing (GEC –A2)	Principles of Marketing (DSC – A6)

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**Kamala College, Kolhapur**  
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**Choice Based Credit System**  
**B.Com. Part I : Semester I**  
**Course III**  
**Insurance (DSC A7)**  
**June 2022 onwards**

Work Load – 4 Lectures / Week

Credits - 04

Theory – 4 Lectures / Week

Total Marks – 50

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**Preamble** – This course designed to make students skilled in the field of insurance. The main aim is to enable the learners to know the fundamentals of general and life insurance.

**Course Outcomes :**

- To provide basic knowledge of principles and practice of insurance and life insurance.
- To enable students to know the fundamentals of general insurance

**Course Content :**

**Module -I:** Introduction to Insurance - Definition, characteristics and need of insurance. Economic and commercial significance of insurance. Insurance as a social security tool – **Recent changes in insurance industry - challenges before insurance industry – Technology and insurance** - Types of insurance in brief. Principles of insurance. **(15 Lectures )**

**Module -II:** Life Insurance – Meaning and Nature of life insurance. Life insurance products, - whole life, endowment, term plans, pension and annuity plans, unit linked Insurance plans. **(15 Lectures)**

**Module -III** Life Insurance Policy – Meaning, Procedure of taking life insurance policy-policy conditions –settlement of claims. **(15 Lectures)**

**Module -IV** Life Insurance Business in India – Growth of life insurance business after privatization. Evaluation of performance of LIC of India and private companies. Meaning of Insurance Agent, Procedure of Appointment of an Insurance Agent and Functions of Insurance Agent. **(15 Lectures)**

Note- visit to Life Insurance Company &/or Guest lecturers may be arranged.

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List of suggested readings

1. G.S. Panda-' Principles and Practices of Insurance' Kalyani Publishers , Ludhiana
  2. M. Arif khan -'Theory and Practice of Insurance' Educational Book House, Aligarh. 3. M.N. Mishra-'Insurance Principles and Practice' S. Chand & Company Ltd. New Delhi.
  4. Kothari & Bahl, Principles and Practice of Insurance' Sahitya Bhawan, Agra.
  5. S.Balachandran, General Insurance, Insurance Institute of India, Mumbai.
  6. S.Balachandran, Life Insurance, Insurance Institute of India, Mumbai.
  7. Insurance Regulatory Development Authority Act-1999 8. .
  8. Gupta O.S - Life Insurance, Frank Brothers New Delhi.
  9. Arif Khan – Insurance
  10. Insurance Regulatory Development Act 1999.
  11. Life Insurance Corporation Act 1956. Note- Latest edition of text books may be used.
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**Nature of question paper for Theory examination (40 Marks)**

- i) There will be seven questions carrying equal marks.
- ii) Students will have to solve any five questions.

Q. No. 1 : Short answer type question with internal choice

(Two out of Three) (08 marks)

Q. No. 2 : Long answer type questions (08 marks)

Q. No. 3 : Long answer type questions (08 marks)

Q. No. 4 : Long answer type questions (08 marks)

Q. No. 5 : Long answer type questions (08 marks)

Q. No. 6 : Long answer type questions (08 marks)

Q. No. 7 : Short Notes with internal choice(08 marks)

(Two out of Three)

**B) Continuous Internal Evaluation (CIE) (10 Marks)**

- At the end of first semester (B. Com. I) there will be one oral (05 marks) and one home assignment ( 05 marks)
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**Choice Based Credit System**  
**B.Com. Part I : Semester II**  
**Course IX**  
**Insurance (DSC A8)**  
**June 2022 onwards**

Work Load – 4 Lectures / Week

Credits - 04

Theory – 4 Lectures / Week

Total Marks – 50

**Preamble** – This course designed to make students skilled in the field of insurance. The main aim is to enable the learners to know the fundamentals of general and life insurance.

**Course Outcomes :**

- To provide basic knowledge of principles and practice of insurance and life insurance.
- To enable students to know the fundamentals of general insurance

**Course Content :**

**Module -I:** Fire Insurance - Meaning - Procedure of taking fire Insurance p o l i c y - policy conditions- kinds of policies - cancellation and forfeiture of policy - Renewal of policy - settlement of claims – **Fire insurance market growth** (15

**Lectures )**

**Module -II:** Marine Insurance - Meaning - Procedure of taking marine insurance policy - Difference between fire and marine Insurance - clauses of marine insurance policy - marine losses and perils - Types of policies – **Marine Insurance Market size and share - emerging trends in marine insurance**

**(15 Lectures)**

**Module -III** Miscellaneous Insurance (only nature & cover)

**(15 Lectures)**

- a. Personal Accident insurance
- b. Health insurance
- c. Motor Insurance
- d. Burglary Insurance
- e. Liability Insurance
- f. Fidelity guarantee Insurance
- g. Cattle Insurance
- h. C r o p Insurance.

**Module -IV** General Insurance Business in India: Growth of general insurance business after privatization. Evaluation of performance of public and private companies. Insurance Regulatory and Development Authority Act, 1999- structure. Organizational set up and functions.

**(15 Lectures)**

Note- visit to Life Insurance Company &/or Guest lecturers may be arranged.

List of suggested readings

1. G.S. Panda-' Principles and Practices of Insurance' Kalyani Publishers , Ludhiana
2. M. Arif khan -'Theory and Practice of Insurance' Educational Book House, Aligarh.
3. M.N. Mishra-'Insurance Principles and Practice' S. Chand & Company Ltd. New Delhi.
4. Kothari & Bahl, Principles and Practice of Insurance' Sahitya Bhawan, Agra.
5. S.Balachandran, General Insurance, Insurance Institute of India, Mumbai.
6. S.Balachandran, Life Insurance, Insurance Institute of India, Mumbai.
7. Insurance Regulatory Development Authority Act-1999
8. Gupta O.S - Life Insurance, Frank Brothers New Delhi.
9. Arif Khan – Insurance
10. Insurance Regulatory Development Act 1999.
11. Life Insurance Corporation Act 1956. Note- Latest edition of text books may be used.

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**Nature of question paper for Theory examination (40 Marks)**

- i) There will be seven questions carrying equal marks.
- ii) Students will have to solve any five questions.

Q. No. 1 : Short answer type question with internal choice

(Two out of Three) (08 marks)

Q. No. 2 : Long answer type questions (08 marks)

Q. No. 3 : Long answer type questions (08 marks)

Q. No. 4 : Long answer type questions (08 marks)

Q. No. 5 : Long answer type questions (08 marks)

Q. No. 6 : Long answer type questions (08 marks)

Q. No. 7 : Short Notes with internal choice(08 marks)

(Two out of Three)

**Continuous Internal Evaluation (CIE) (10 Marks)**

- At the end of Second semester (B. Com. I) there will be one oral (05 marks) and one home assignment ( 05 marks)

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**EQUIVALENCE OF COURSE**

**Bachelor of Commerce (B.Com.) Part I : Semester I and Semester II**

Course	Title of the Course(Old) Shivaji University	Title of the Course (New) KCK Autonomous
III	Insurance (GEC – B3)	Insurance (DSC A7)
IX	Insurance (GEC – B4)	Insurance (DSC A8)



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**Choice Based Credit System**  
**B.Com. Part I : Semester I**  
**Course V**

**Management Principles and Application (DSC A3)**

**June 2022 onwards**

Work Load – 4 Lectures / Week

Credits – 04

Theory – 4 Lectures / Week

Total Marks – 50

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**Preamble** – This course is designed to make students knowledgeable and skilled in the field of management. It aims at creating awareness among learners regarding principles and functional areas of management. It gives the learners insights about application of management principles.

Course Outcomes:

**CO1** : To provide the student with an understanding of basic management concepts, principles and practices.

**CO2** : To provide the student with detailed understanding of basic management functions.

**Course Content**

**Module I : Introduction to the Management** (Lectures-15)

Meaning, Definition, Characteristics and Significance – Functions of Management –

**Role of management in new era** - Management and Administration – Management as a science or an art – Traditional V/s Professional Management – **21<sup>st</sup> century management**

**Module II:** Contribution towards development of Management Theory (Lectures-15)

- F. W. Taylor – Principles and techniques of Scientific Management
- Henry Fayol – 14 Principles of Management

- Elton Mayo- Hawthorne Experiment- its implications and limitations
- Peter Drucker – Management by Objectives (MBO)
- Max Weber – Meaning and characteristics of Bureaucratic Organisation

### **Module III : Planning and Decision Making**

(Lectures-15)

Meaning and Definitions of Planning – Characteristics - Types of Planning – Steps in Planning Process – Limitations of planning

Decision Making- concept- importance; Decision-making Process, Techniques of Decision making -qualitative and quantitative – **Types of decision making- decision making models**

### **Module IV : Organizing**

(Lectures- 15)

Organizing – Meaning -The Process/steps of organization – Principles of organizing– Delegation of Authority – Meaning - Elements –Difficulties in delegation – Guidelines for making delegation effective. Centralization and Decentralization - Meaning, Merits and Demerits Organization Structure -line, line and staff, and functional, Network organization structure – **current trends in organising**

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**Suggested Readings:**

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London
11. Sharuranganekar–In the World of Corporate Managers.
12. Organisation and Management- Dr. C.B. Gupta
13. Business Organisation and Management –M.C.Shukla
14. Essentials of Management- Koontz and O' Donnell
15. Management: Stoner
16. Principles and Practice of Management- L.M. Prasad
17. Management: Moshal
18. Principles of Management- P.C. Tripathi and P.H.Reddy
19. Management- Principles and practice- Shrinivas & Chunawala
20. Principles of management: Terry, G.R. and Stephen Franklin

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**Nature of question paper for Theory examination (40 Marks)**

- i) There will be seven questions carrying equal marks.
- ii) Students will have to solve any five questions.

**Q. No. 1 : Short answer type question with internal choice**

(Two out of Three) (08 marks)

**Q. No. 2 : Long answer type questions (08 marks)**

**Q. No. 3 : Long answer type questions (08 marks)**

**Q. No. 4 : Long answer type questions (08 marks)**

**Q. No. 5 : Long answer type questions (08 marks)**

**Q. No. 6 : Long answer type questions (08 marks)**

**Q. No. 7: Short Notes with internal choice (08 marks)**

(Two out of Three)

**Continuous Internal Evaluation (CIE) (10 Marks)**

- At the end of first semester (B. Com. I) there will be one oral (05 marks) and one home assignment (05 marks)
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**Choice Based Credit System**  
**B.Com. Part I : Semester II**  
**Course XI**

**Management Principles and Application (DSC A4)**

**June - 2022 onwards**

Work Load – 4 Lectures / Week

Credits - 04

Theory – 4 Lectures / Week

Total Marks – 50

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**Course Outcomes :**

- To provide the student with an understanding of basic management concepts, principles and practices.
- To provide the student with detailed understanding of basic management functions

**Course Content :**

**Module I : Motivation**

( Lectures: 20)

Motivation: Concept, Importance, extrinsic and intrinsic motivation; Theories of Motivation - Maslow's Need-Hierarchy Theory; Herzberg's Two factor theory, Douglas McGregor's Theory X and Theory Y and William Ouchi's theory Z – **current issues in motivation**

**Module II : Leadership and Control**

(Lectures: 20)

Leadership - Concept, Importance, Leadership Styles- Autocratic, Democratic and Free rein. Leadership styles of Shivaji Maharaj, Mahatma Gandhi, Dr. Babasaheb Ambedkar – **leadership trends**

**Control** -Concept, Process, Limitations, Principles of Effective Control, Techniques of Control –Traditional Modern.

**Module III : Communication**

(Lectures:10)

Meaning, Importance and Process of Communication, Types of communication,

Barriers to Communication - Overcoming Barriers to Communication – Recent communication technology

**Module IV : Management of Change and Green Management** (Lectures :10)

Management & Change – Concept, Need for Change –Lewins Kurtz’s three Stages & Planned Change- Resistance to Change – Overcoming Resistance to Change- key principles in change management - Green Management – Meaning, Definitions and characteristics –

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**Suggested Readings:**

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. George Terry, Principles of Management, Richard D. Irwin
4. Newman, Summer, and Gilbert, Management, PHI
5. James H. Donnelly, Fundamentals of Management, Pearson Education.
6. B.P. Singh and A.K.Singh, Essentials of Management, Excel Books
7. Griffin, Management Principles and Application, Cengage Learning
8. Robert Kreitner, Management Theory and Application, Cengage Learning
9. TN Chhabra, Management Concepts and Practice, Dhanpat Rai & Co. (Pvt. Ltd.), New Delhi
10. Peter F Drucker, Practice of Management, Mercury Books, London
11. Sharu Ranganekar–In the World of Corporate Managers.
12. Organisation and Management- Dr. C.B. Gupta
13. Business Organisation and Management –M.C.Shukla
14. Essentials of Management- Koontz and O' Donnell
15. Management: Stoner
16. Principles and Practice of Management- L.M. Prasad
17. Management: Moshal
18. Principles of Management- P.C. Tripathi and P.H.Reddy
19. Management- Principles and practice- Shriniwas & Chunawala
20. Principles of management: Terry, G.R. and Stephen Franklin

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**Nature of question paper for Theory examination (40 Marks)**

- i) There will be seven questions carrying equal marks.
- ii) Students will have to solve any five questions.

Q. No. 1 : Short answer type question with internal choice

(Two out of Three) (08 marks)

Q. No. 2 : Long answer type questions (08 marks)

Q. No. 3 : Long answer type questions (08 marks)

Q. No. 4 : Long answer type questions (08 marks)

Q. No. 5 : Long answer type questions (08 marks)

Q. No. 6 : Long answer type questions (08 marks)

Q. No. 7: Short Notes with internal choice (08 marks)

(Two out of Three)

**Continuous Internal Evaluation (CIE) (10 Marks)**

- At the end of second semester (B. Com. I) there will be one oral (05 marks) and one home assignment (05 marks)

## **EQUIVALENCE OF COURSE**

### **Bachelor of Commerce (B.Com.) Part I : Semester I and Semester II**

<b>Course</b>	<b>Title of the Course(Old) Shivaji University</b>	<b>Title of the Course (New) KCK Autonomous</b>
V	Management Principles and Application (CC-A3)	Management Principles and Application (DSC A3)
XI	Management Principles and Application (CC-A4)	Management Principles and Application (DSC A4)

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**Choice Based Credit System**  
**B.Com. Part I : Semester I**  
**Course VI**

**Financial Accounting (DSC A1)**

**June 2022 onwards**

Work Load – 4 Lectures / Week

Credits - 04

Theory – 4 Lectures / Week

Total Marks – 50

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**Preamble** – This course is designed to make students skilled in the field of Accounting Concepts and Conventions, Accounting Process. The main aim is to impart the learners practical knowledge of various accounting practices and computerized accounting system.

**Course Outcomes**

**CO1** To impart the students knowledge of Basic Accounting Concepts and Conventions, Accounting Process. Accounting Standards-Need & Procedure, Concept of IFRS

**CO2** To give practical knowledge of Amalgamation of Partnership Firms, Consignment Accounts-Important Terms and Accounting in the books of Consignor and Consignee, Accounts of Professionals –preparation of Receipts and Expenditure Account and Balance sheet of Medical Practitioners and Professional Accountants.

**CO3** To acquaint the students with Single Entry System - Conversion Method, Conversion of Partnership Firm into a Limited Company-Accounting in the books of partnership Firm only.

**CO4** To provide the students knowledge of Branch Accounts and Computerized Accounting System

**Course Content :**

Module I : A) Introduction to Accounting-Definition, Objectives of Accounting, Users of Accounting Information,

B) Accounting Principles: Concepts and Conventions,  
C) Accounting Standards in India- Meaning of Accounting Standards,  
Significance of Accounting Standards, Need for Accounting Standards and  
Procedure for Issuing Accounting Standards, Practical Examples On AS-2, AS-6,  
and AS-10. **(15 Lectures)**

**Module II:** Amalgamation of Partnership Firms **(15 Lectures)**

**Module III:** Consignment Accounts-Important Terms and  
Accounting in the books of Consignor and Consignee. **(15 Lectures)**

**Module IV:** Accounts of Professionals –Preparation of  
Receipts and Expenditure Account and Balance sheet of Medical Practitioners and  
Professional Accountants. **(15 Lectures)**

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Suggested Readings:

1. Gupta R.L. and Radhaswamy M – ‘Financial Accounting’ Sultanchand and Sons, New Delhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C. – ‘Advanced Accounts’ S.Chand and company, New Delhi.
3. Agarwala A.N. and Agarwala K.N. - ‘Higher Science of Accountancy’ Kitab Mahal Allahabad.
4. Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications, New Delhi.
5. S.N. Mheswari – ‘Advanced Accountancy’
6. Compendium of statement and standard of Accounting. The Institute of Chartered Accounts of India.
7. Rajan Chougule, Dhaval chougule –“ Theory and practice of Computer Accounting” Modern Publication, Kolhapur.

Note 1- Practical Questions On Unit No. - 2 to 4 for Sem. I and Unit No. - 1 to 3 for Sem. II

Note 2- College should make a provision of necessary computers for commerce department to train the students in Computer Accounting as prescribed in the syllabus.

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**Nature of Question paper : (Theory Examination – 40 marks)**

Instructions: - 1. All questions are compulsory.

2. Figures to the right indicate marks.

Total Marks- 40

Q.No.1 Compulsory Problem

16 Marks

a) Problem 08 Marks

b) Problem 08 Marks

Note: Common data / Problem are given for a) & b) above.

Q.No.2 Problems (Attempt any Two out of Three)

16 Marks

a) Separate Problem 08 Marks

b) Separate Problem 08 Marks

c) Separate Problem 08 Marks

Q.No.3 Short Notes (Any Two out of Four)

08 Marks

**Continuous Internal Evaluation (CIE) (10 Marks)**

At the end of first semester (B. Com. I) there will be one oral (05 marks) and one home assignment ( 05 marks)



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**Choice Based Credit System**  
**B.Com. Part I : Semester II**  
**Course XII**  
**Financial Accounting (DSC A2)**  
**June 2022 onwards**

Work Load – 04 Lectures/Week

Credits - 04

Theory – 4 Lectures / Week

Total Marks – 50

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**Course Outcomes**

**CO1** To impart the students' knowledge of Basic Accounting Concepts and Conventions, Accounting Process. Accounting Standards-Need & Procedure, Concept of IFRS

**CO2** To give practical knowledge of Amalgamation of Partnership Firms, Consignment Accounts-Important Terms and Accounting in the books of Consignor and Consignee, Accounts of Professionals –preparation of Receipts and Expenditure Account and Balance sheet of Medical Practitioners and Professional Accountants.

**CO3** To acquaint the students with Single Entry System - Conversion Method, Conversion of Partnership Firm into a Limited Company-Accounting in the books of partnership Firm only.

**CO4** To provide the students knowledge of Branch Accounts and Computerized Accounting System

**Course Content :**

**Module I:** Single Entry System - Conversion of single entry into double entry system.

**(15 Lectures)**

**Module II:** Conversion of Partnership Firm in to Limited Company-Accounting in the books of Partnership Firm and Limited company.

**(15 Lectures)**

**Module III :** Branch Accounts - Dependent Branch- Ascertainment of Branch Profit by preparation of Branch Account, Stock and Debtors System and Branch Trading and Profit and Loss Account.

**(15 Lectures)**

**Module IV:** Computerised Accounting with Tally: Introduction to computerised Accounting, Overview of Accounting software Tally- Preparation of Vouchers in Tally Software, Feeding of Data in Tally Software and Generating of various Reports from Tally Software.

**(15 Lectures)**

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### Suggested Readings

1. Gupta R.L. and Radhaswamy M – ‘Financial Accounting’ Sultanchand and Sons, New Delhi.
2. Shukla M.C. Grewal T.S. and Gupta S.C. – ‘Advanced Accounts’ S.Chand and company, New Delhi.
3. Agarwala A.N. and Agarwala K.N. - ‘Higher Science of Accountancy’ Kitab Mahal Allahabad.
4. Jain and Narang – ‘Advanced Accountancy’ Kalyani Publications, New Delhi.
5. S.N. Mheswari – ‘Advanced Accountancy’
6. Compendium of statement and standard of Accounting. The Institute of Chartered Accounts of India.
7. Rajan Chougule, Dhaval chougule –“ Theory and practice of Computer Accounting” Modern Publication, Kolhapur.

Note 1- Practical Questions On Unit No. - 2 to 4 for Sem. I and Unit No. - 1 to 3 for Sem. II

Note 2- College should make a provision of necessary computers for commerce department to train the students in Computer Accounting as prescribed in the syllabus.

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### **Nature of Question paper : (Theory Examination – 40 marks)**

Instructions: - 1. All questions are compulsory.

2. Figures to the right indicate marks. Total Marks- 40

Q.No.1 Compulsory Problem 16 Marks

a) Problem 08 Marks

b) Problem 08 Marks

Note: Common data / Problem are given for a) & b) above.

Q.No.2 Problems (Attempt any Two out of Three) 16 Marks

a) Separate Problem 08 Marks

b) Separate Problem 08 Marks

c) Separate Problem 08 Marks

Q.No.3 Short Notes (Any Two out of Four) 08 Marks

### **a) Comprehensive Continuous Internal Evaluation (10 Marks)**

- At the end of Second semester (B. Com. I) there will be one oral (05 marks) and one home assignment ( 05 marks)
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## **EQUIVALENCE OF COURSE**

### **Bachelor of Commerce (B.Com.) Part I : Semester I and Semester II**

<b>Course</b>	<b>Title of the Course(Old) Shivaji University</b>	<b>Title of the Course (New) KCK Autonomous</b>
VI	Financial Accounting (CC – A5)	Financial Accounting (DSC A1)
XII	Financial Accounting (CC – A6)	Financial Accounting (DSC A2)

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