



# SHIVAJI UNIVERSITY, KOLHAPUR.



NAAC 'A' Grade

Faculty of Commerce and Management

Syllabus For

B. Com. Part – III (Sem V & VI) (CBCS)

(To be implemented from June 2020 onwards)

(Subject to the modifications that will be made from time to time)

**PRINCIPAL**  
Padmabhushan Vasantraodada Patil  
Mahavidyalaya K. Mahankal, Dist-Sangli

**Shivaji University, Kolhapur**  
**B.Com (CBCS Pattern) Part – III (Semester-V)**  
**Modern Management Practice- Paper-I**

**Core Course**

**Introduced From June- 2020**

Credit - 4

**Objectives:**

1. To impart knowledge of modern management
2. To understand concepts of CRM
3. To know the concepts of emotional and social intelligence
4. To understand the concept of lean and talent management

|                 |  |            |
|-----------------|--|------------|
| <b>Unit-I</b>   | <p><b>Contribution to Modern Management Practice</b></p> <p>a. Concept of Modern Management</p> <p>b. Contribution of Vijay Govindarajan: Three Box Solution and Reverse Innovation</p> <p>c. Contribution of C.K. Prahalad : The Fortune at the Bottom of the Pyramid.</p> <p>d. Michael Porter : competitive advantage.</p>  | 15 periods |
| <b>Unit-II</b>  | <p><b>Emotional and Social Intelligence in Management</b></p> <p>a. Emotional Intelligence: Concept, Components, Importance of emotional intelligence in leadership, Advantages and Disadvantages of emotional intelligence, emotional intelligence skills</p> <p>b. Social intelligence: Concept, Importance, Advantages and Disadvantages of social intelligence, Models of emotional and social intelligence:</p> | 15 periods |
| <b>Unit-III</b> | <p><b>Customer Relationship Management (CRM) and Supply Chain Management (SCM)</b></p> <p>a. Customer Relationship Management (CRM) : Concept, Importance, Elements, Process, e-CRM</p> <p>b. Supply Chain Management (SCM): Concept, Importance, Components, Process, Benefits of SCM</p>   | 15 periods |
| <b>Unit-IV</b>  | <p><b>Lean Management and Talent Management</b></p> <p>a. Lean Management: Concept, Principles, Benefits and disadvantages, tools of lean Management, lean management best practices</p> <p>b. Talent Management: Concept, Importance, Process, Components, benefits</p>   | 15 periods |

Shivaji University, Kolhapur

B.Com (CBCS Pattern) Part – III (Semester-VI)

## Modern Management Practice- Paper-II

Core Course

Introduced From June- 2020

Credit - 4

### Objectives:

1. To impart knowledge of total quality management
2. To understand the Japanese and Chinese Management Practices
3. To know the concept of Event and Performance Management
4. To understand the concept of time and stress management

|                 |   |            |
|-----------------|---|------------|
| <b>Unit-I</b>   | <b>Total Quality Management (TQM) and Quality Standards</b><br>a. Total Quality Management (TQM) : Concept, Principles, Elements of TQM, Benefits and Disadvantages of TQM<br>b. Quality Standards: Benchmarking(concept and types) Six Sigma,(concept and levels) ISO: 9000, (Importance and elements) | 15 periods |
| <b>Unit-II</b>  | <b>Japanese and Chinese Management Practice</b><br>a. Japanese Management: Concept, Characteristics and 8 Key Japanese Quality Management techniques<br>b. Chinese management: Concept, Characteristics, Chinese Leadership Style, Difference between Chinese and Western Management                    | 15 periods |
| <b>Unit-III</b> | <b>Event and Performance Management</b><br>a. Event Management: Concept, Importance, Procedure, Types of events, benefits of event Management<br>b. Performance Management : Concept, Evolution, Need, Process of Performance Management  | 15 periods |
| <b>Unit-IV</b>  | <b>Time and Stress Management</b><br>a. Time Management: Concept, Importance, Techniques<br>b. Stress Management: Meaning of Stress, Causes, Effects, Techniques of stress management   | 15 periods |

**Paper I : CC-C3 : Business Regulatory Framework**

| Credit –I  | Law of Contract- 1872  | Hours  |
|------------|--|--------|
|            | Definition of Business Law and its sources<br>Definition of contract, Essential element and Kinds of Contract<br>Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of objectives, Void Contracts<br>Discharge of Contract, Remedies for breach of contract | 15 Hrs |
| Credit-II  | <b>Labour Laws</b>   | 15 Hrs |
|            | A) Employees Provident Fund Act- 1952- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances   | 5 Hrs  |
|            | B) Employees State Insurance Act-1948- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances   | 5 Hrs  |
|            | C) Payment of Gratuity (Amendment)Act-2018- Meaning and its applicability criteria, Rates of Contribution , Payment calculation, Mandatory Records, Consequences of Non compliances  | 5 Hrs  |
| Credit-III | <b>Sale of Goods Act,1932 and Goods and Services Tax(GST)</b>  | 15 Hrs |
|            | A) Sale of Goods Act- Contract of Sale of goods concept and essentials,<br>Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale  | 10 Hrs |
|            | B) Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns , Consequences of Non compliances  | 5 Hrs  |
| Credit- IV | <b>Indian Partnership Act-1932 and Limited Liability Partnership Act-2008</b>  | 15 Hrs |
|            | A) Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners.  | 5 Hrs  |
|            | B) Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.   | 10 Hrs |

**Reference-**

- 1) Business Law- Kavita Krishnamurthi
- 2) Essentials of Business and Industrial Laws- B.S. Moshal
- 3) Business Law- M.C. Kuchhal
- 4) Elements of Mercantile Law- N.D. Kapoor
- 5) Mercantile Law- Arun Kumar
- 6) Mercantile Law- S.S.Gulshan
- 7) The Principles of Mercantile Law- Avtarsingh
- 8) Commercial and Industrial Law-A.K. Sen and J.K. Mitra
- 9) Textbook on Indian Partnership Act with Limited Liability Partnership Act- by Madhusudan Saharay
- 10) GST – Law and Procedure by Anananday Mishra – Taxman

**Paper II : CC-C4 : Business Regulatory Framework**

|                   |   |               |
|-------------------|---|---------------|
| <b>Credit- I</b>  | <b>Company Act- 2013</b><br>Meaning, Features and Types of Company,<br>Process of Incorporation of Company,<br>Role, Responsibilities and Powers of Directors, Auditors and<br>Company Secretary.<br>Rights of Share holders, Company meetings and Resolutions<br>Winding up of Company   | <b>15 Hrs</b> |
| <b>Credit-II</b>  | <b>Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002</b>   | <b>15 Hrs</b> |
|                   | A) Security Exchange Board of India Act-1992(SEBI)- Role , Powers and Functions of SEBI, Listing and Trading of Securities  | <b>5 Hrs</b>  |
|                   | B) Consumer Protection Act-1986- Definitions- Consumer, Complaint, Complainant, Unfair Trade Practices, Restrictive Trade Practices, Rights of Consumer, Consumer Redressal Agencies- Composition and Jurisdiction.   | <b>5 Hrs</b>  |
|                   | C) Competition Act-2002- Objectives, Powers and duties of Competition Commission  | <b>5 Hrs</b>  |
| <b>Credit-III</b> | <b>Business Transactions and Cyber Laws</b>   | <b>15 Hrs</b> |
|                   | a) E-commerce: Nature, formation, legality and recognition<br>b) Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts)<br>c) Digital Signature: Need, formation, functions, Digital Significance Certificate and Revocation of Digital Signature d) Cyber crimes and offences e) Penalties for cyber crimes |               |
| <b>Credit-IV</b>  | <b>Negotiable Instrument (Amendment) Act-2015</b>   | <b>15 Hrs</b> |
|                   | Meaning and Features of Negotiable instrument, Kinds of Negotiable instrument, Promissory Note, Bill of Exchange and Cheque, Crossing of Cheque and Its kinds- Dishonour of Negotiable instrument and its consequences and Remedies thereon   |               |

**Reference Books:**

- 1) Business Law- M.C. Kuchhal
  - 2) Business Law- KavitaKrishanmurthi
  - 3) Cyber Laws- Dr. Farooq Ahmed
  - 4) Elements of Company Law- V.S. Datey
  - 5) The Consumer Protection Act- ArshadSubzawari
  - 6) The Consumer Protection Act- C.M. Dhopare
  - 7) Cyber Laws- Krishna Kumar
  - 8) Consumer Protection Act- Niraj Kumar
  - 9) SEBI Act- Agarwal and Baby- Taxman
  - 10) Competition Act- Dr.Rattan- Bharat Publication
- Concerned Bare Act should be referred

**Nature of Question Paper**

**Total Marks-40**

Instructions – 1) All questions carry equal marks.

2) Attempt any FIVE Questions out of seven

|     |                         |              |
|-----|-------------------------|--------------|
| Q.1 | Short Notes (Any Two)   | 4 Marks Each |
| Q.2 | Long Answers            | 8 Marks      |
| Q.3 | Long Answers            | 8 Marks      |
| Q.4 | Long Answers            | 8 Marks      |
| Q.5 | Long Answers            | 8 Marks      |
| Q.6 | Long Answers            | 8 Marks      |
| Q.7 | Short Answers (Any Two) | 4 Marks Each |

**B.Com. Part-II, SEM-V - Under CBCS  
Paper-I : CC-C5 : Cooperative Development**

**Course Outcomes:**

1. To study the meaning and principles of Co-operation.
2. To study the agricultural and Non-agricultural Credit Co-operative institutions.
3. To study the Co-operative credit system
4. To Study the important cooperative organizations

**Expected Skills Impartation**

1. Ability to explain cooperatives principles
2. Ability to applications of cooperative principles
3. Interpretation and comparison of different cooperative organizations

Marks : 40

Total Lectures of Teaching : 60

Credits : 4

|                |   |               |
|----------------|---|---------------|
| <b>Unit-1:</b> | <b>Introduction to Co-operative movement in India</b><br>1.1. Meaning, definition and features of Co-operation.<br>1.2. Principles of Co-operation - ICA and Manchester Principles<br>1.3. Role of Co-operation in economic development.<br>1.4. Review of Committees on Cooperative Development since 1991 (Vaidhyanathan Committee, Shivajirao Patil Committee and Kuraian and Alagh Committee )            | 15<br>Periods |
| <b>Unit-2:</b> | <b>Agricultural Co-operatives in India</b><br>2.1. Co-operative Marketing- Types, functions, problems and remedies<br>2.2. NAFED- Objectives, Management, Functions and Progress<br>2.3. Co-operative Farming - Types, problems and remedies<br>2.4. Role of Dairy Cooperatives - National Dairy Development Board.   | 15<br>Periods |
| <b>Unit-3:</b> | <b>Co-operative Banking &amp; Credit Societies in India</b><br>3.1. Review of Co-operative credit movement - Three Tier and Two Tier Structure<br>3.2. Primary Agricultural Cooperative Societies -Functions, Problems and Remedies<br>3.3. DCC Banks - Administrative Structure, Progress, Problems and Remedies<br>3.4. State Cooperative Banks - Administrative Structure, Progress, Problems and Remedies | 15<br>Periods |
| <b>Unit-4:</b> | <b>Important Cooperative Organizations in India</b><br>4.1. Urban Cooperative Banks - Types, Management, Progress and Problems<br>4.2. Non-Agriculture Credit Cooperatives - Functions and Problems<br>4.3. Consumer Cooperatives - Types, Role and Problems<br>4.4. Sugar Co-operatives - Role, Progress, problems and remedies  | 15<br>Periods |

**References :**

1. Dwivedi Ramesh Chandra, (2005), 'Hundred Years of Cooperative Movement in India'-Centre for Promotion of Cooperativism
2. Garg M. C. And Joshi N. N., (2009), 'Cooperative Credit And Banking –Strategies For Development', Deep And Deep Publication, New Dehli-110027
3. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
4. Krishnaswamy O.R. and Kulandhiswamy V., (2000) Cooperation: Concept and Theory, Arudra Academy.
5. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
6. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit <http://www.mahanand.in/>
7. NAFED <http://www.nafed-india.com>
8. Nakkiran S (2006) Cooperative Management : Principles and Techniques, Deep and Deep, New Delhi, 2006
9. National Dairy Development Board- <https://www.nddb.coop/>
10. Review of Co-operative Movement in India's Agricultural Credit Department, RBI, pp. 59-60, (1955)
11. Strickland C.F., (2010) 'An Introduction To Cooperation In India' Humphery Milford Oxford University Press.
12. The Maharashtra Co-operative Quarterly, The Maharashtra Rajya Shahakar Sanghah

**B.Com. Part-III; SEM-VI - Under CBCS**  
**Paper-II : CC-C6 : Cooperative Development**

**Course Outcomes:**

1. To study the cooperative legislations and fund management
2. To understand the institutional arrangement for cooperative education and training
3. To understand the nature, registration, legislation and audit of housing cooperatives
4. To understand the cooperative audit system and provisions

**Expected Skills Impartation**

1. Legal understanding and interpretation skills
2. Ability to explain legal and technical provisions about cooperatives

**Marks : 40**

**Total Lectures of Teaching : 60**

**Credits : 4**

| Unit-1: | Cooperative Laws and Legislation In India   | 15<br>Periods |
|---------|---|---------------|
|         | 1.1. Important Provisions under Maharashtra Co-operative Societies Act, 1960<br>1.2. Salient Features of Multi-State Co-operative Societies Act 2002<br>1.3. Liquidation Process- Appointment, Rights and Duties of Liquidator<br>1.4. Legal Provisions regarding Assets and Fund Management of Cooperatives -<br>(Classification of Funds, Profit, Reserve Fund, Dividend, Expenses on social Activities, Investment of Funds etc) |               |
| Unit-2: | Cooperative Education and Training In India   | 15<br>Periods |
|         | 2.1. Need and Importance of Cooperative Education and Training<br>2.2. National Council for Cooperative Training- Organizational Structure & Functions<br>2.3. VAMNICOM -Objectives, Centers, Training Programmes<br>2.4. Career Opportunities in Cooperative Sector - GDC&A Certification  |               |
| Unit-3: | Cooperative Housing Societies In India  | 15<br>Periods |
|         | 3.1. Meaning, Types and Registration Process of Housing Cooperatives<br>3.2. Maharashtra Co-operative Housing Society Model Bye Laws<br>3.3. Importance and Problems of Housing Societies<br>3.4. Audit of Co-operative Housing Societies- Nature and Elements  |               |
| Unit-4: | Cooperative Registrar & Audit In India  | 15<br>Periods |
|         | 4.1. Powers and responsibilities of registrar<br>4.2. Cooperative Audit - Concept, Scope, Types of Audits<br>4.3. Internal Audit-Nature- Duties of Internal Auditor<br>4.4. Responsibilities and powers of cooperative auditor  |               |

**References :**

1. Hajela T.N., (1994) Cooperation: Principles, Problems and Practice, Konark Publishers, New Delhi.
2. Indian Institute of Banking And Finance, (First Pub. 2007), 'Law of Cooperative Banking', Macmillan India Ltd. New Delhi
3. Kulkarni P. R. (2007) Laws of Co-operative Banking', Macmillan Publisher India Ltd. pp. 24-25 (2007)
4. Maharashtra Rajya Sahakari Dudh Mahasangh Maryadit <http://www.mahanand.in/>
5. Review of Co-operative Movement in India's Agricultural Credit Department, RBI. pp. 59-60, (1955)
6. Maharashtra Co-operative Societies Act, 1960
7. Maharashtra Co-operative Societies Act, 1960 by G. M.Divekar (Vol-I and II)
8. National Cooperative Development Corporation (NCDC) - <http://www.ncdc.in>
9. National Cooperative Housing Federation of India- <https://www.nchfindia.net/>
10. National Federation of State Cooperative Banks Ltd -[http://nafscob.org/about\\_f.htm](http://nafscob.org/about_f.htm)
11. National Cooperative Consumers' Federation Of India Limited- <http://nccf-india.com/>
12. National Council for Cooperative Training- <http://ncct.ac.in>
13. Dhananjayrao Gadgil Institute of Cooperative Management -<http://www.dgicmnagpur.com>

**EQUIVALENCE OF THE PAPERS / COURSES**

| Sr | Existing title of the Paper         | Revised Title of the paper          |
|----|-------------------------------------|-------------------------------------|
| 1  | Co-operative Development Paper – I  | Co-operative Development Paper – I  |
| 2  | Co-operative Development Paper – II | Co-operative Development Paper – II |

**Nature of question paper for B.Com -III Co-operative Development**

**Semester V & VI (Paper No. I to II)**

Attempt any five questions.

Total marks 40

- |  |    |
|--|----|
| Q1. Write short answers (any two out of three) | 08 |
| Q2. Broad question                             | 08 |
| Q3. Broad question                             | 08 |
| Q4. Broad question                             | 08 |
| Q5. Broad question                             | 08 |
| Q6. Broad question                             | 08 |
| Q7. Write short notes (any two out of three)   | 08 |

B.Com Part III Semester – V (CBCS)

**Paper I : CC-C7 : Business Environment**

(Indian Economic Environment)

(Compulsory Paper)

Credits : 4

**COURSE OUTCOMES:**

- 1 Student should able to understand the significance and position of Indian economy at the world level.
- 2 Students should study the scenario of agricultural and industrial sectors.
- 3 Student should aware regarding Indian economy is facing some of the fundamental economic problems. They should able to make plans and solutions to these being as a citizen.
- 4 Student should understand the correlations between economical and social problems.

| Unit No. | Unit Name   | Periods |
|----------|---|---------|
| 1        | <b>Business Environment</b><br>1.1 Concept<br>1.2 Components<br>1.3 Importance<br>1.4 Business environment and sustainable development  | 15      |
| 2        | <b>Agricultural Development</b><br>2.1 Present status of Indian Agriculture and Agricultural crisis<br>2.2 Agricultural Marketing-Problems, Agricultural price policy<br>2.3 Food security in India<br>2.4 National Commission on farmers- Agricultural Renewal Action Plan | 15      |
| 3        | <b>Industrial Development</b><br>3.1 Industrial policy -1991<br>3.2 Concepts of Micro, Small and Medium Enterprises (MSMEs)<br>3.3 Progress of industrial sector in globalization era<br>3.4 Trade union movement – Problems and measures.                                  | 15      |
| 4        | <b>Problems of Indian Economy</b><br>4.1 Features of Indian population<br>4.2 Unemployment and poverty – causes and remedies<br>4.3 Inequality of Income and wealth, Black Money - Causes and remedies<br>4.4 Problems of rural and urban economy                           | 15      |

**References –**

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3<sup>rd</sup> ed. New York Wiley
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7<sup>th</sup> Ed Thomas south western USA
4. Manab Adhikari, Global (2006) Business Management( An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K. (2007) International Business Competing in Global market Place, McGraw Hill New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008) International Marketing 13<sup>th</sup> Ed. Tata McGraw- Hill,
7. Jeevnandam C. International Business S.Chand New Delhi 2008
8. Paul Justein International Business, 5<sup>th</sup> Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi
9. Keegan Warren J. and Green Mark C. Global Marketing, 4<sup>th</sup> Ed. (2009) Prentice Hall India, Pvt Ltd
10. Bhalla V. K. and Ramu S.S. (2009) International Business Environment, Anmol Prakashan New Delhi
11. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24<sup>th</sup> Ed S.Chand New Delhi.

12. Dutt and Sundaram K P M, Indian Economy S. Chand Delhi
13. Dutt Ruddar Economic Reforms in India –A Critique, S Chand , New Delhi.
14. Mishra S K and Puri V K - Indian Economy, Himalaya Publishing House
15. Namboodripad E M S, Indian Planning and Crises, National book Center New Delhi.
16. Sundaram and Black The International Business Environment Prentices New Delhi

**Equivalence of the paper**

| Existing Title of the Paper  | Revised Title of the Paper   |
|------------------------------|------------------------------|
| Business Environment Paper I | Business Environment Paper I |

**B.Com Part III Semester - VI- (CBCS)**  
**Paper II : CC-C8 : Business Environment**  
 (Indian Economic Environment)  
 (Compulsory Paper)  
 Credits : 4

**COURSE OUTCOMES:**

1. Students will understand the Indian and global economic environment.
2. Students will equip with proper knowledge of Indian economic planning.
3. Students will enable with the knowledge of the plans and strategies toward foreign capital and multinational corporations.
4. Students will get acquainted with the functions, mechanism and performance of international financial, trade and regional cooperation institutions.

| Unit No. | Unit Name   | Periods |
|----------|---|---------|
| <b>1</b> | <b>Liberalization, Privatization and Globalization</b><br>1.1 Concepts<br>1.2 Implementation and impact on Indian Economy.<br><br>1.3 Composition and direction of foreign trade in the Globalization era<br>1.4 Balance of payments crisis                             | 15      |
| <b>2</b> | <b>Economic Planning and Service Sector</b><br>2.1 Economic planning – Broad objectives<br>2.2 NITI Aayog – Structure and functions<br><br>2.3 Planning process through NITI Aayog<br>2.4 Service Sector – Importance and progress of service sector in Indian economy. | 15      |
| <b>3</b> | <b>Foreign Capital and Multinational Corporations</b><br>3.1 Need of foreign capital in India,<br>3.2 Policy of Government of India.<br>3.3 Multinational corporations- Definition, merits and demerits.<br><br>3.4 Exchange rates and Indian Rupee                     | 15      |
| <b>4</b> | <b>International Institutions (Objectives and performance)</b><br>4.1 IMF<br>4.2 IBRD<br><br>4.3 WTO<br><br>3.3 SAARC   | 15      |

**References**

1. Mead R. (2004) International Management: Cross Cultural Dimensions, 3<sup>rd</sup> ed. New York Wiley
2. Vyuptakesh Sharan, (2004) International Business: Concept, Environment and Strategy, Pearson education, Singapore
3. Yarbrough B V (2005) The World Economy: Trade and Finance, 7<sup>th</sup> Ed Thomas south western USA
4. Manab Adhikari, Global (2006) Business Management( An International economic environment), Macmillan India Ltd
5. Hill C.W. L. and Jain A. K.(2007) International Business Competing in Global market Place, McGraw Hill, New Delhi
6. Graham John L, Salwan Prashant, Cateora Philip R, (2008) International Marketing 13<sup>th</sup> Ed. Tata McGraw- Hill.
7. Jeevnandam C. International Business S.Chand, New Delhi 2008
8. Paul Justein International Business, 5<sup>th</sup> Ed (2011) Prentice Hall of India, Pvt Ltd new Delhi

9. Keegan Warren J. and Green Mark C. Global Marketing, 4<sup>th</sup> Ed.(2009) Prentice Hall India, Pvt. Ltd.
10. Bhalla V. K. and Ramu S.S.(2009) International Business Environment, Anmol Prakashan, New Delhi.
11. Varshney R.L. and Bhattacharya B, (2012) International Marketing Management -An Indian Perspective, 24<sup>th</sup> Ed S. Chand, New Delhi.
12. Dutt and Sundaram K P M, Indian Economy, S. Chand, New Delhi.
13. Dutt Ruddar, Economic Reforms in India –A Critique, S Chand , New Delhi.
14. Mishara S K and Puri V K - Indian Economy, Himalaya Publishing House.
15. Namboodripad E M S, Indian Planning and Crises, National Book Center, New Delhi.
16. Sundaram and Black The International Business Environment, Prentices, New Delhi

#### Equivalence of the papers

| Existing Title of the Paper   | Revised Title of the Paper    |
|-------------------------------|-------------------------------|
| Business Environment Paper II | Business Environment Paper II |

#### Nature of question paper for B.Com - III Semester V and VI (Paper No. I to II)

Attempt any five questions.

Total Marks 40

- |  |    |
|--|----|
| Q1. Write short answers (any two out of three) | 08 |
| Q2. Broad question                             | 08 |
| Q3. Broad question                             | 08 |
| Q4. Broad question                             | 08 |
| Q5. Broad question                             | 08 |
| Q6. Broad question                             | 08 |
| Q7. Write short notes (any two out of three)   | 08 |

**B.Com (CBCS) Part-III (Semester-V)**  
**Paper – I : DSE-A1 : Advanced Accountancy**  
Discipline Specific Course

**4 Credits**

**Course Outcomes:**

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

**Syllabus Content**

|                  |   |             |
|------------------|---|-------------|
| <b>Unit- I</b>   | Bank Final Accounts (Vertical Format Only)  | 20 Lectures |
| <b>Unit- II</b>  | a) Farm Accounting  | 10 Lectures |
|                  | b) Hire purchase system-Excluding Hire purchase Trading Account   | 10 Lectures |
| <b>Unit- III</b> | Insurance Claim- Loss of stock and Loss of profit policy  | 10 Lectures |
| <b>Unit- IV</b>  | GST Accounting with practical's using Tally part – I<br><b>Theory</b><br>Introduction to GST on Goods, Introduction, Indirect Taxation prior GST, GST Implementation in India, Why GST was introduced in India? Understanding GST Taxation System, Dual GST, Structure of GST, Determination of Tax, Registration, GSTIN Structure, Businesses Liable to Register under GST, Tax Invoice, Bill of Supply, Supplementary Invoice, Input Tax Credit Set Off, GST Returns, Payment of Tax. | 10 Lectures |

**Practical:**

- a) Getting Started with GST (GOODS) in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally. ERP 9, Company Setup, Enabling Goods & Services Tax (GST).
- b) GST Classifications, Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
- c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice
- d) GST Reports, GST Tax Payment

**Reference Books:**

- 1) Gupta, S. C.; Gupta, M. P.; Shukla, M. C.; Agrawal, B. M. and Grewal, T. S. (2019). Advanced Corporate Accounting, S. Chand & Company, New Delhi.
- 2) Shukla, M. C.; Grewal, T. S. and Gupta, S. C.; (2016). Advanced Accounts, S. Chand & Company, New Delhi.
- 3) Arulnandan, M. A. and Raman, K. S. (2018). Advanced Accountancy (Corporate Accounting) Vol. II, Himalaya Publishing House, Mumbai.
- 4) Gupta, R. L. and Radhaswamy, M. (2018). Advanced Accountancy Vol. II, Sultan Chand and Sons; New Delhi.
- 5) Maheshwari, S. N.; Maheshwari, Suneel and Maheshwari, Sharad K. (2018). Corporate Accounting. Vikas Publication House, New Delhi.

- 6) Jain, S. P.; Narang, K. L.; Agrawal, Simmi and Sehgal, Monik (2018). Advanced Accountancy Vol. I & II, Kalyani Publishers, New Delhi.
- 7) Hanif, M. and Mukharjee, A (2018). Modern Accountancy Vol. II, McGraw Hill Education India (Private) Ltd., Noida.
- 8) Chakraborty, Hrishikesh, Advanced Accountancy, Oxford University Press
- 9) Chougule, Rajan (2011). Computerized Accounting, Kolhapur.

**Journals:**

- 1) Indian Journal of Accounting
- 2) Chartered Accountant
- 3) Management Accountant

**Nature of Question Paper**  
B.Com (CBCS) Part-III (Semester-V)  
Advanced Accountancy Paper-I  
Discipline Specific Course  
(Introduced from June-2020)

|               |  |                  |
|---------------|--|------------------|
| Instructions: | i) All the questions are compulsory.   | Total : 40 Marks |
|               | ii) Figures to the right indicate full marks.  |                  |
|               | iii) Use of calculator is allowed.   |                  |
| Question 1    | Problem on Bank Final Accounts (This problem should be on Profit & Loss Account, Balance Sheet alongwith required schedules) | 16 Marks         |
| Question 2    | Attempt any two questions (out of three):<br>(These questions will be practical problems on Unit-II & III)                   | 16 Marks         |
| Question 3    | Write short notes (Attempt any two out of four)  | 08 Marks         |

**Notes:**

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-I.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

**B.Com (CBCS) Part-III (Semester-V)**  
**Paper – II : DSE-A2 : Advanced Accountancy (Auditing)**  
Discipline Specific Course

**4 Credits**

**Course Outcomes:**

1. To understand the concept and types of audit
2. To identify the residential status and its implication on tax liability
3. To understand the concept of exemption from income
4. To know the computation of income from various sources as well as total income

**Syllabus Content**

|                  |   |             |
|------------------|---|-------------|
| <b>Unit- I</b>   | <b>Nature and Scope of Audit:</b><br>Audit – Meaning and Nature, Scope of Audit, Objectives of Audit, Relationship of Audit with other disciplines, Difference between Audit and Investigation, Basic Principles Governing Audit, Statutory Audit, Internal Audit, Cost Audit, Tax Audit, Management Audit, Concept of Vouching, Verification and Valuation.  | 15 Lectures |
| <b>Unit- II</b>  | <b>Audit of Specific Items in Financial Statements:</b><br>A) Audit of sale of Products and Services; Audit of Interest Income, Rental Income, Dividend Income, Net gain/loss on sale of Investments; Audit of Purchases, Depreciation, Interest expense, Rent, Repair to building, Repair to Machinery, Insurance, Taxes, Travelling Expenses, Miscellaneous Expenses<br>B) Audit of Share Capital, Reserve & Surplus, Long Term Borrowings, Trade Payables (creditors), Provisions, Short Term Borrowings and Other Current Liabilities, Audit of Land, Buildings, Plant and Equipment, Furniture and Fixtures, Goodwill, Brand/Trademarks, Computer Software, Audit of Loans and Advances, Trade Receivables, Inventories, Cash and Cash Equivalents, Other Current Assets, Audit of Contingent Liabilities. | 15 Lectures |
| <b>Unit- III</b> | <b>Company Audit:</b><br>Eligibility, Qualifications and Disqualifications of Auditors; Appointment of auditors; Removal of auditors; Remuneration of Auditors; Powers and duties of auditors; Branch audit; Joint audit; Reporting requirements under the Companies Act, 2013 including CARO.  | 15 Lectures |
| <b>Unit- IV</b>  | <b>Special Audit and Audit Report:</b><br>Audit of special entities like Bank, Insurance Companies, Charitable Trust, Hotel and Hospital, Elements of Audit Report; Types of Reports – Clean, Qualified, Adverse, Disclaimer of Opinion;  | 15 Lectures |

**Reference Books:**

- 1) Tandon B.N., : Practical Auditing, S.Chand, New Delhi
- 2) Kumar, A., Sharma, R.; : Auditing Theory and Practice, Atlantic Publishers, New Delhi
- 3) Johnson S., Wiley L. : : Auditing – A Practical Approach, Wiley Publishing House
- 4) Garg Pankaj : Auditing and Assurance, Taxmann Publications, New Delhi
- 5) Bansal, Surabhi : Auditing and Assurance, Wolters Kluwer Publication
- 6) Sekhar G, Prasath B. : Auditing and Assurance, Taxmann, New Delhi
- 7) Dinkar Pagare :
- 8) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Auditing

**Nature of Question Paper**  
**B.Com (CBCS) Part-III (Semester-V)**  
**Advanced Accountancy Paper-II**  
 (Auditing)  
 Discipline Specific Course  
 (Introduced from June-2020)

|               |   |                  |
|---------------|---|------------------|
| Instructions: | i) All the questions are compulsory.              | Total : 40 Marks |
|               | ii) Figures to the right indicate full marks.     |                  |
| Question 1    | Long Answer Questions<br>A) 8 Marks<br>B) 8 Marks | 16 Marks         |
| Question 2    | Attempt Any Two (out of three)                    | 16 Marks         |
| Question 3    | Write short notes (Attempt any two out of four)   | 08 Marks         |

**B.Com (CBCS) Part-III (Semester-VI)**  
**Paper- III : DSE-A3 : Advanced Accountancy**  
 Discipline Specific Course

**4 Credits**

**Course Outcomes:**

1. Practice the preparation of financial statements of banks.
2. Demonstrate accounting for farms and hire purchase system.
3. Simulate accounting situations of insurance claim.
4. Explain the accounting process on Tally with GST.

**Syllabus Content**

- Unit- I** Elements of Cost - Material, Labour, & Overheads, 10 Lectures  
 Preparation of Cost Sheet, Quotation
- Unit- II** **Financial Statement Analysis:** 20 Lectures
- a) Financial Statement Analysis- Meaning, types, Limitations of financial statements, Meaning and Need of financial statement analysis and Techniques of financial statement analysis.
- (b) Ratio Analysis- Meaning, Advantages and Limitations, Classification of Ratios- Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.
- Unit- III** **Cash Flow Analysis:** 15 Lectures
- Meaning of Cash Flow Analysis, Classification of Cash flows- Cash flow from Operating Activities, Cash flow from Investing Activities and Cash flow from Financing Activities, Cash and Cash equivalents, Extra-ordinary items, Preparation of Cash Flow Statement (As per AS-3)
- Unit- IV** GST Accounting with practicals using Tally part - II 15 Lectures
- Theory:**
4. Introduction to GST on Services, Existing Registration, Supply of Goods and Services, Scope of Supply, Place of Supply, Time of Supply, Value of Supply, Mixed Supply and Composition Supply, Accounting for

Return of Goods, Sales Returns, Purchase Returns, Credit Note, Debit Note, GST on Services, GST Reports & GST Returns

**Practical:**

- a) Getting Started with GST in Tally ERP 9, Basic Concepts in GST, Configuring GST in Tally.ERP 9, Company Setup, Enabling Goods & Services Tax (GST), GST Classifications
- b) Creating Masters, Creating Purchase Ledger, Creating Sales Ledger, Creating GST Ledger, Creating Party Ledger, Creating Stock Items
- c) Entering Transactions, Creating Purchase Invoice with GST, Creating Sales Invoice with GST, Printing Sales invoice, Accounting for Return of Goods, Sales Returns, Purchase Returns
- d) Accounting for GST on Services
- e) GST Reports, Generating GSTR-1 Report in Tally.ERP 9, Generating GSTR-2 Report in Tally.ERP 9, GST Tax Payment, Time line for payment of GST tax, Modes of Payment, Challan Reconciliation, Exporting returns and uploading To GSTIN

**Notes:**

- 1) Practical problems in the university examinations will be asked on Unit-I, II & III (however, problems on Unit-II shall be asked on Ratio Analysis only).
- 2) College should make a provision of necessary computers and accounting software for commerce department to train the students in Tally with GST as prescribed in the syllabus.
- 3) A visit should be arranged for increasing awareness of students regarding Tally with GST either in any business unit, Company Office or the Office of any Chartered Accountant/ Professional Accountant.

**Reference Books:**

- 1) Advanced Cost Accounting - N K Prasad
- 2) Cost Accounting - Jain & Narang
- 3) Cost Accounting – Ravi M Kishore Taxman
- 4) Principles of Management Accounting - Manmohan Goyal
- 5) Management Accounting - I. M. Pandey
- 6) Cost & Management Accounting - Jain & Narang
- 7) Advanced Accountancy - R. R. Gupta
- 8) Cost and Management Accounting M N Arora Vikas Publication
- 9) Cost and Management Accounting T Thukaram Rao
- 10) Fundamentals of Management Accounting- I M Pandey
- 11) Cost and Management Accounting- Horngreen and Datar and others

**Journals:**

- 4) Indian Journal of Accounting
- 5) Chartered Accountant
- 6) Management Accountant

**Nature of Question Paper**  
B.Com (CBCS) Part-III (Semester-VI)  
Advanced Accountancy Paper-III  
Discipline Specific Course  
(Introduced from June-2020)

|               |   |                  |
|---------------|---|------------------|
| Instructions: | i) All the questions are compulsory.            | Total : 40 Marks |
|               | ii) Figures to the right indicate full marks.   |                  |
|               | iii) Use of calculator is allowed.              |                  |
| Question 1    | Problem   | 16 Marks         |
| Question 2    | Attempt any one problem (out of two)            | 16 Marks         |
| Question 3    | Write short notes (Attempt any two out of four) | 08 Marks         |

Notes:

- 1) Practical examination for 10 marks will be conducted on Unit-IV of Paper-III.
- 2) External examiner will be appointed by the university to conduct this practical examination.
- 3) There will be 40 marks for University Written examination and 10 marks for practical examination. Thus Total marks will be 50.

**B.Com (CBCS) Part-III (Semester-VI)**  
**Paper – IV : DSE-A4 : Advanced Accountancy (Taxation)**  
Discipline Specific Course

**4 Credits**

**Course Outcomes:**

1. To understand the basic concepts of income tax and basis of charge
2. To identify the residential status and its implication on tax liability
3. To understand the manner of computation of total income
4. To know the basic concepts about GST

|                  |   |             |
|------------------|---|-------------|
| <b>Unit- I</b>   | <b>Basic Concepts:</b>  | 15 Lectures |
|                  | A) Meaning of Income Tax, Basis of Charge, Rates of Tax, Concepts of Previous Year, Assessment Year, Person, Income, Assessee.  |             |
|                  | B) Residential Status and Taxability - Meaning of Residential Status, Provisions for determination of Residential status and tax liability in respect of individual and HUF, Determination of Residential Status of Firms and Companies.  |             |
| <b>Unit- II</b>  | <b>Exemptions and Deductions from total income (in respect of individual only)</b>  | 10 Lectures |
| <b>Unit- III</b> | <b>Heads of Income, Computation of total income and tax liability:</b><br>Income from Salary, Income from House Property, Income from Business/Profession, Income from Capital Gain, Income from Other Sources, Computation of Gross Total Income and Tax Liability in respect of Individuals only. | 25 Lectures |
| <b>Unit- IV</b>  | <b>Basics of GST:</b><br>Meaning and Features of GST, Benefits of GST, Need of GST, Constitutional Provisions of GST, Levy and Collection of GST, Introduction to CGST, SGST, IGST, UTGST.  | 10 Lectures |

**Reference Books:**

- 1) Singhania, V.K. : Students' Guide to Income Tax, Taxmann Publication, New Delhi
- 2) Manoharan, T.N. : Direct Taxes : Snow White Publications, New Delhi
- 3) Singhania, Monica : Students' Guide to Income Tax and GST, Taxmann, New Delhi
- 4) Sury, M.M. : Goods and Services Tax in India,
- 5) Agarwal, CA VK : GST Guide for Students, Neelam Book House, Delhi
- 6) Datey, V.S. : GST Ready Reckoner, Taxmann, New Delhi
- 7) Thakkar, Vishal : GST for the Layman, TV18Broadcast Ltd.,

- 8) Kadhkol M.B., Income Tax : Law and Practice,  
 9) Mehta : Income Tax Ready Reckoner  
 10) The Institute of Chartered Accountants of India, Study Material for CA Inter/Final for Taxation

**Nature of Question Paper**  
 B.Com (CBCS) Part-III (Semester-VI)  
 Advanced Accountancy Paper-IV  
 (Taxation)  
 Discipline Specific Course  
 (Introduced from June-2020)

|               |   |   |                  |
|---------------|---|---|------------------|
| Instructions: | i)  | All the questions are compulsory.         | Total : 40 Marks |
|               | ii)   | Figures to the right indicate full marks. |                  |
| Question 1    | Practical Problem (Computation of Taxable Income and Tax Liability) |   | 16 Marks         |
| Question 2    | Practical Problems -Attempt Any Two (out of three)                  |   | 16 Marks         |
| Question 3    | Write short notes (Attempt any two out of four)                     |   | 08 Marks         |

**B.Com (CBCS) Part-III (Semester-V)**  
**Paper - I : DSE-C1 : Advanced Costing**  
 Discipline Specific Course

**4 Credits**

**Course Outcomes:**

- 1) To understand the basic concepts of cost accounting.
- 2) To classify the cost and apply the same for cost determination.
- 3) To understand the cost accounting procedure in respect of materials.
- 4) To know the application of cost accounting in determination of labour cost.

**Syllabus Content**

|                  |   |             |
|------------------|---|-------------|
| <b>Unit- I</b>   | <b>Basics of Cost Accounting:</b><br>Meaning:- Concepts of Cost, Costing, Cost Accounting, Cost Accountancy; Nature, Scope, objectives and importance of Cost Accounting; Difference between Cost Accounting, Financial Accounting and Management Accounting.   | 10 Lectures |
| <b>Unit- II</b>  | <b>Elements of Cost:</b><br>Elements of Cost- Concepts of Material Cost, Labour Cost and Overheads; Classification of Cost, Cost Centre and Cost Unit, Cost Sheet, Tender and Quotation, Preparation of Cost Sheet.   | 15 Lectures |
| <b>Unit- III</b> | <b>Material Cost:</b><br>Storage of Material, Objectives of Store Keeping, Fixation of Stock Levels and Economic Order Quantity; Pricing of Issue of Material – FIFO, LIFO, Simple Average Method, Weighted Average Method.   | 15 Lectures |
| <b>Unit- IV</b>  | <b>Labour Cost:</b><br>Labour Cost- Meaning and Importance, Time Keeping and Time Booking, Methods of Remuneration and incentives, Sound Wage policy (Characteristics and Factors considered for wage determination ), Time Rate System, Piece Rate system, Taylor's Differential Piece Rate and Merrick's Differential / Multiple Piece Rate system, Halsey Plan and Rowan Plan. | 20 Lectures |

**Reference Books:**

- 1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi

- 2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting - Lal and Nigam, Himalaya publishing house
- 6) Cost Management : Ravi M Kishore, Taxmann Publications

### Nature of Question Paper

B.Com (CBCS) Part-III (Semester-V)  
Advanced Costing Paper-I  
Discipline Specific Course  
(Introduced from June-2020)

|               |  |                  |
|---------------|--|------------------|
| Instructions: | i) All the questions are compulsory.               | Total : 40 Marks |
|               | ii) Figures to the right indicate full marks.      |                  |
|               | iii) Use of calculator is allowed.                 |                  |
| Question 1    | Practical Problems<br>A) 8 Marks }<br>B) 8 Marks } | 16 Marks         |
| Question 2    | Attempt Any Two Practical Problems (out of three)  | 16 Marks         |
| Question 3    | Write short notes (Attempt any two out of four)    | 08 Marks         |

**B.Com (CBCS) Part-III (Semester-V)**  
**Paper - II : DSE-E2 : Advanced Costing**  
Discipline Specific Course

**4 Credits**

**Course Outcome:**

- 1) To identify the meaning of overheads and its classification
- 2) To understand different methods of absorption of overheads.
- 3) To find out the reasons for difference between profit as per cost and financial accounts.
- 4) To understand meaning of activity based costing and its practical application.

### Syllabus Content

|                  |  |             |
|------------------|--|-------------|
| <b>Unit- I</b>   | <b>Overheads:</b><br>Meaning, Classification of Overheads, Concepts of Allocation, Absorption, Apportionment and Reapportionment of overheads.   | 15 Lectures |
| <b>Unit- II</b>  | <b>Absorption of Overheads:</b><br>Meaning, Methods of Absorption: - Production Unit Method, Percentage on Direct Material Cost, Percentage on Direct Wages, Percentage of Prime Cost, Direct Labour Hour Method, Machine Hour Rate, Apportionment and Reapportionment of Overheads. | 15 Lectures |
| <b>Unit- III</b> | <b>Reconciliation of Cost And Financial Accounts:</b><br>Need for Reconciliation of Cost and Financial Accounts. Preparation of Statement of Reconciliation of Cost and Financial Accounts.  | 15 Lectures |
| <b>Unit- IV</b>  | <b>Activity Based Costing:</b><br>Meaning, Objectives, Advantages and Limitations of Activity Based Costing, Cost Drivers, Preparation of Statement of Cost as per Activity Based Costing.   | 15 Lectures |

**Reference Books:**

- 1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting - Lal and Nigam, Himalaya publishing house
- 6) Cost Management : Ravi M Kishore, Taxmann Publications

**Nature of Question Paper**  
 B.Com (CBCS) Part-III (Semester-V)  
 Advanced Costing Paper-II  
 Discipline Specific Course  
 (Introduced from June-2020)

|               |  |   |                  |
|---------------|--|---|------------------|
| Instructions: | i)   | All the questions are compulsory.         | Total : 40 Marks |
|               | ii)  | Figures to the right indicate full marks. |                  |
|               | iii)   | Use of calculator is allowed.             |                  |
| Question 1    | Practical Problems<br>C) 8 Marks }<br>D) 8 Marks } |   | 16 Marks         |
| Question 2    | Attempt Any Two Practical Problems (out of three)  |   | 16 Marks         |
| Question 3    | Write short notes (Attempt any two out of four)    |   | 08 Marks         |

**B.Com (CBCS) Part-III (Semester-VI)**  
**Paper - III : DSE-C3 : Advanced Costing**  
**(Methods of Cost Accounting)**  
 Discipline Specific Course

**4 Credits**

**Course Outcome:**

- 1) To understand the concepts of job and unit costing.
- 2) To know the applications of process costing and joint product and by product accounting
- 3) To understand procedure of contract costing and its practical implementation
- 4) To identify meaning of service costing and its application.

**Syllabus Content**

|                  |  |             |
|------------------|--|-------------|
| <b>Unit- I</b>   | <b>Job Costing and Unit Costing:</b><br>Meaning, Features, Practical Applications of Job Costing and Unit Costing, Preparation of Job Cost Sheet.  | 15 Lectures |
| <b>Unit- II</b>  | <b>Process Costing:</b><br>Process Costing: Meaning and its Applications, Concept of Equivalent Production, Preparation of Process Accounts, Concepts of Joint Products and By Products. (Note : Problems on Process Costing excluding Equivalent Production). | 15 Lectures |
| <b>Unit- III</b> | <b>Contract Costing:</b><br>Contract Costing: Meaning, Features, Accounting Procedure, Retention money, Escalation Clause, Work in Progress, Cost Plus Contract. Preparation of Contract Account.  | 15 Lectures |
| <b>Unit- IV</b>  | <b>Operation/ Service Costing:</b><br>Service Costing : Meaning and Definition, Application of Service Costing, Determination of Service Cost in Transport Industry  | 15 Lectures |

**Reference Books:**

- 1) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 2) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
- 3) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 4) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
- 5) Cost Accounting - Lal and Nigam, Himalaya publishing house
- 6) Cost Management : Ravi M Kishore, Taxmann Publications

**Nature of Question Paper**  
 B.Com (CBCS) Part-III (Semester-VI)  
 Advanced Costing Paper-III  
 (Methods of Cost Accounting)  
 Discipline Specific Course  
 (Introduced from June-2020)

|               |  |   |                  |
|---------------|--|---|------------------|
| Instructions: | i)   | All the questions are compulsory.         | Total : 40 Marks |
|               | ii)  | Figures to the right indicate full marks. |                  |
|               | iii)   | Use of calculator is allowed.             |                  |
| Question 1    | Practical Problems<br>E) 8 Marks }<br>F) 8 Marks } |   | 16 Marks         |
| Question 2    | Attempt Any Two Practical Problems (out of three)  |   | 16 Marks         |
| Question 3    | Write short notes (Attempt any two out of four)    |   | 08 Marks         |

**B.Com (CBCS) Part-III (Semester-VI)**  
**Paper – IV : DSE-C4 : Advanced Costing**  
**(Costing Techniques)**  
 Discipline Specific Course

**4 Credits**

**Course Outcome:**

- 1) To know the applications of marginal costing in decision making.
- 2) To understand the concept of standard costing and analysis of variances.
- 3) To know the concept and types of budgets and concept of budgetary control.
- 4) To understand prospects of cost accounting standards.

**Syllabus Content**

|                  |   |             |
|------------------|---|-------------|
| <b>Unit- I</b>   | <b>Marginal Costing:</b><br>Meaning and Importance of Marginal Costing, CVP Analysis, Profit – Volume Ratio, Break Even Point, Margin of Safety, Interpretation of BEP Analysis.  | 15 Lectures |
| <b>Unit- II</b>  | <b>Standard Costing:</b><br>Standard Costing : Meaning, Objectives, Features; Types of Standards, Variance Analysis – Material Cost Variance, Labour Cost Variance and Overhead Variance and Interpretation of Variance Analysis. | 15 Lectures |
| <b>Unit- III</b> | <b>Budget and Budgetary Control:</b><br>Meaning, Objectives, Types of Budgets; Preparation of Cash Budget, Fixed and Flexible Budget; Budgetary Control System- Features and Components.  | 20 Lectures |
| <b>Unit- IV</b>  | <b>Cost Audit and Cost Accounting Standards:</b><br>Cost Audit : Meaning, Legal Requirement, Objectives; Setting Process, List and Applicability of Cost Accounting Standards   | 10 Lectures |

**Reference Books:**

- 7) Practical Problems in Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 8) Cost Accounting Methods and Problems – B. K. Bhar, Academic publishers Kolkatta
- 9) Cost Accounting- S. P.Jain and K. L Narang, Kalyani publishes New Delhi
- 10) Principles and Practices of Costing - Lal and Nigam, Himalaya publishing house.
- 11) Cost Accounting - Lal and Nigam, Himalaya publishing house
- 12) Cost Management : Ravi M Kishore, Taxmann Publications

| <p style="text-align: center;"><b>B.Com. Part-III</b><br/> <b>Semester – V</b><br/> <b>(Optional Paper)</b><br/> <b>Industrial Management Paper – I</b><br/> <b>Subject Code: DSE – B1</b><br/> <b>(Factory and Capital Management)</b></p> |   |                 |
|---|---|-----------------|
|   | <p><b>Objectives:-</b></p> <ol style="list-style-type: none"> <li>1. To make students familiar with the subject industrial management.</li> <li>2. To expose the students the importance and applicability of industry management.</li> </ol>   |                 |
|   | <p><b>Learning Outcomes</b></p> <ol style="list-style-type: none"> <li>1. Understanding the concept Industrial Management.</li> <li>2. Acquaintance with the Work Environment.</li> <li>3. Acquaintance with the Plant Maintenance.</li> <li>4. Acquaintance with Financial Management</li> </ol>   |                 |
|   | <p><b>Teaching Methods:</b><br/> <i>Lecture, Interactive ICT Based Use of case lets</i><br/> <i>Lecture Interactive ICT Based Discussion Method</i></p>   |                 |
| Sr. No  | Content   | No. of Lectures |
| 1   | <p><b>Unit I:-</b></p> <p><b>1.1 Introduction to Industrial Management–</b><br/> Meaning and importance of industrial management.</p> <p><b>1.2 Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP)</b></p> <p><b>1.3 Factory Location and Plant Layout-</b></p> <p><b>1.3.1 Factory Location:</b> Meaning of location of factory, factors determining location of factory</p> <p><b>1.3.2 Plant Layout:</b> Meaning of plant layout Objectives, Importance of plant layout, Factors influencing layout, Types of layout Problems of layout.</p> | 20              |
| 2   | <p><b>Unit II :- Work Environment -</b></p> <p><b>2.1 Meaning</b></p> <p><b>2.2 importance of work Environment</b></p> <p><b>2.3 Factors affecting work environment,</b><br/> Lighting, Ventilation, Sanitation, noise control and Air conditioning</p> <p><b>2.4 Quality Circles, Kaizen, 5 S;</b></p>   | 20              |
| 3   | <p><b>Unit III :- Plant Maintenance –</b></p> <p><b>3.1 Concept, Importance</b></p>   | 10              |

|   |  |    |
|---|--|----|
|   | <p>3.2 Objectives of good maintenance system</p> <p>3.3 types of maintenance</p> <p>3.4 Preventive Maintenance</p> <p>3.5 Recent trends in plant maintenance</p>   |    |
| 4 | <p><b>Unit IV – Financial Management</b></p> <p>4.1 Concept of financial Management,</p> <p>4.2 Objective of Financial management</p> <p>4.3 Importance and Determinants of Capital Management</p> <p>4.4 Sources of finance</p> <p>4.5 Fixed and working capital</p>  | 10 |
|   | <p>References for Paper I to IV :</p> <ol style="list-style-type: none"> <li>1. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune</li> <li>2. J. K. Jain : Industrial Management\ Kitab Mahal– Agre</li> <li>3. K. Aswathappa: Production and Operations Management</li> <li>4. K. ShridharaBhat – Himalaya Publishing House</li> <li>5. M. E. ThukaramRao: Industrial Management Himalaya Publishing House</li> <li>6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co.</li> <li>7. Srivastava R. M. : Management Policy and Strategic Management Concepts, Skills and Practices</li> <li>8. Cost Accounting: B. K. Bhar</li> <li>9. C. B. Mamoria Gankar: Dynamics of Industrial Relations</li> <li>10. O. P. Khanna: Industrial Engineering and Management</li> <li>11. K. Ashwathappa: Human Resource Management, Tata McGraw Hill, New Delhi</li> <li>12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi</li> </ol> |    |

|  |   |
|--|---|
|  | <p><b>B.Com. Part-III</b></p> <p><b>Semester – V</b></p> <p><b>(Optional Paper)</b></p> <p><b>Industrial Management Paper – II Subject Code: DSE – B2</b></p> <p><b>(Human Resource Management)</b></p> |
|--|---|

|               |   |                        |
|---------------|---|------------------------|
|               | <b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To make students familiar with the subject human resource management.</li> <li>2. To expose the students the importance and applicability of human resource management.</li> </ol>   |                        |
|               | <b>Learning Outcomes:</b> <ol style="list-style-type: none"> <li>1. Knowledge about the Human Resource Management</li> <li>2. Acquaintance with the Human Resource Management</li> <li>3. Acquaintance with the Employee Training.</li> <li>4. Acquaintance with - Recent Trends in HRM</li> </ol>  |                        |
|               | <b>Teaching Methods:</b><br>Lecture, Interactive ICT Based Use of case lets.<br>Lecture Interactive ICT Based Discussion Method   |                        |
| <b>Sr. No</b> | <b>Content</b>  | <b>No. of Lectures</b> |
| 1             | <b>Unit I - Introduction to Human Resource Management-</b> <ol style="list-style-type: none"> <li>1.1 Concept and Nature</li> <li>1.2 Scope</li> <li>1.3 Significance</li> <li>1.4 Objectives</li> <li>1.5 Functions of HRM.</li> <li>1.6 <b>Ethical Issues In HRM:</b> Meaning, Importance and Ethical Issues In HRM</li> </ol>  | 10                     |
| 2             | <b>Unit II – Human Resource Planning (HRP)</b> <ol style="list-style-type: none"> <li>2.1 Meaning and need for Human resource Planning, Process of HRP<br/>Factors affecting HRP</li> <li>2.2 Job Analysis, Job Description, Job Specification.</li> <li>2.3 <b>Recruitment and selection-</b> <ol style="list-style-type: none"> <li>2.3.1 Meaning,</li> <li>2.3.2 Sources of recruitment</li> <li>2.3.3 Steps in the scientific selection procedure</li> <li>2.3.4 e- recruitment: Meaning and Advantage</li> </ol> </li> </ol> | 20                     |
| 3             | <b>Unit III – Employee Training and Performance Appraisal</b> <ol style="list-style-type: none"> <li>3.1 <b>Employee Training-</b> <ol style="list-style-type: none"> <li>3.1.1 Meaning</li> <li>3.1.2 Need for training</li> <li>3.1.3 Steps in training</li> <li>3.1.4 Methods of Training</li> <li>3.1.5 Impediments of effective training</li> </ol> </li> <li>3.2 <b>Performance Appraisal and Merit Rating</b> <ol style="list-style-type: none"> <li>3.2.1 Meaning</li> </ol> </li> </ol>                                  | 20                     |

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|   | <p>3.2.2 purpose of performance appraisal</p> <p>3.2.3 Methods of performance appraisal 3.2.3 Ethics in performance appraisal</p> <p><b>Merit Rating-</b></p> <p>3.2.4 Meaning</p> <p>3.2.5 Benefits of Merit Rating,</p> <p>3.2.6 Difference between performance appraisal and merit rating</p>   |    |
| 4 | <p><b>Unit IV :- Recent Trends in HRM –(Concept and Nature)</b></p> <p>4.1 Employee's brand</p> <p>4.2 Outsourcing of HR</p> <p>4.3 e-HRM</p> <p>4.4 Work Life Balance</p> <p>4.5 Emotional Intelligence and Talent Management</p>   | 10 |
|   | <p>References for Paper I to IV:</p> <ol style="list-style-type: none"> <li>1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune</li> <li>2. J. K. Jain : Industrial Management\</li> <li>3. K. Aswathappa : Production and Operations Management</li> <li>4. K. Shridhara Bhat – Himalaya Publishing House</li> <li>5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House</li> <li>6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co.</li> <li>7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices</li> <li>8. Cost Accounting: B. K. Bhar</li> <li>9. C. B. Mamoria Gankar : Dynamics of Industrial Relations</li> <li>10. O. P. Khanna : Industrial Engineering and Management</li> <li>11. K. Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi</li> <li>12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi</li> </ol> |    |

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| <p><b>B.Com. Part-III</b></p> <p><b>Semester - VI</b></p> <p><b>(Optional Paper)</b></p> <p><b>Industrial Management Paper – III Subject Code: DSE – B3</b></p> <p><b>(Production Management)</b></p> |  |
|   | <p>Objectives:</p> <ol style="list-style-type: none"> <li>1. To make students familiar with the subject industrial management.</li> <li>2. To Expose the students the importance and applicability of industrial management</li> </ol> |

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|               | <b>Learning Outcomes:</b><br>Understanding the Meaning concept of Production Management and PPC.<br>Acquaintance with the Productivity.<br>Acquaintance with the Inventory Management<br>Acquaintance with Logistic Management   |                        |
|               | <b>Teaching Methods:</b><br>1. Lecture, Interactive ICT Based Use of case lets.<br>2. Lecture Interactive ICT Based Discussion Method  |                        |
| <b>Sr. No</b> | <b>Content</b>   | <b>No. of Lectures</b> |
| 1             | <b>Unit I:- Production Management and Planning and Control (PPC): –</b><br><b>1.1 Production Function-</b><br>1.1.1 Meaning, Concept and Objectives<br>1.1.2 Function of production Management<br><b>1.2 Planning and Control (PPC):</b><br>1.2.1 Meaning<br>1.2.2 Objectives<br>1.2.3 Importance of production planning and control<br>1.2.4 Techniques of production control Routing, Scheduling, Dispatching and follow up<br>1.2.5 Limitations of PPC. | 20                     |
| 2             | <b>Unit II :- Productivity -</b><br>2.1 Meaning, Importance<br>2.2 Measurement of Productivity<br>2.3 Factors influencing productivity<br>2.4 Methods of improving productivity<br>2.5 Production V/s Productivity.  | 10                     |
| 3             | <b>Unit III :- Inventory Management</b><br>3.1 Meaning and Objectives of inventory Management<br>3.2 Receipt and issue of material (Bin Card, Store Ledger)<br>3.3 Pricing of material Issues<br>(First In First Out and Last In First Out)<br>3.4 EOQ<br>3.5 ABC Analysis and VED Classifications<br>3.6 <b>Just in Time (JIT) Production</b> – Meaning, Techniques and Advantages.<br>3.7 Recent Trends in Inventory Management.                         | 20                     |



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| 4 | <b>Unit IV :- Logistic Management-</b><br>4.1 Meaning<br>4.2 Objectives<br>4.3 Importance of logistic Management,<br>4.4 Activities of the logistics Management<br>4.5 Functions-Transportation, Warehousing including Cold Storage<br>Material handling and Packaging.<br>4.6 Supply chain Management: Meaning, Definition and Importance   | 10 |
|   | <b>References</b><br>1. L. C. Jhamb: Industrial Management Savitri Jhamb Everest Publishing House, Pune<br>2. J. K. Jain: Industrial Management\ Kitab Mahal- Agre<br>3. K. Aswathappa : Production and Operations Management<br>4. K. Shridhara Bhat – Himalaya Publishing House<br>5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House<br>6. Lundy J. L.: Effective Industrial Management Eurasia Publishing Co.<br>7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices<br>8. Cost Accounting : B. K. Bhar<br>9. C. B. Mamoria Gankar : Dynamics of Industrial Relations<br>10. O. P. Khanna : Industrial Engineering and Management<br>11. K. Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi<br>12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi |    |

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| <b>B. Com. Part-III</b><br><b>Semester – VI</b><br><b>(Optional Paper)</b><br><b>Industrial Management Paper – IV Subject Code: DSE – B4</b><br><b>(Personnel Management)</b> |   |
|   | <b>Objectives:</b><br>1. To make students familiar with the subject industrial management.<br>2. To expose the students the importance and applicability of industry management.  |
|   | <b>Learning Outcomes:</b><br>1. Knowing the meaning and concept about the Employee Remuneration.<br>2. Acquaintance with the Industrial Relations.<br>3. Acquaintance with the Employee Safety, Health and Moral<br>4. Acquaintance with <b>HR Accounting</b> |

**PRINCIPAL**

**Padmabhushan Vasantrodada Patil**  
Mahavidyalaya K. Mahankal, Dist-Sangli

| <b>Teaching Methods:</b><br><i>Lecture, Interactive ICT Based Use of case lets.</i><br><i>Lecture Interactive ICT Based Discussion Method</i> |   |                 |
|---|---|-----------------|
| Sr. No  | Content   | No. of Lectures |
| 1   | <b>Unit I:- Employee Remuneration –</b><br>1.1 Concepts of remuneration<br>1.2 Meaning of wages and salary<br>1.3 Objectives of wage and salary administration<br>1.4 Factors influencing wage and salary structure and administration<br>1.5 Methods of wage payment Time rate, Piece rate<br>1.6 Incentive plans (Halsey, Rowan and Taylor)   | 10              |
| 2   | <b>Unit II :- Industrial Relations –</b><br>2.1 Meaning, Objectives and Significance of industrial relations<br>2.2 The parties to industrial relations<br>2.3 Factors affecting industrial relations.<br>2.4 Meaning and Causes of industrial Disputes<br>2.5 Measures taken by Govt. to prevent Industrial disputes.  | 20              |
| 3   | <b>Unit III :- Employee Safety, Health and Moral:</b><br>3.1 Meaning and need of employee safety<br>3.2 Factors in safety programme Meaning and importance of employee health<br>3.3 Occupational hazards, risks and diseases<br>3.4 Protection against health hazards and statutory provisions under The Factories Act, 1948– Health, safety and welfare provisions<br>3.5 Meaning of employee morale.   | 20              |
| 4   | <b>HR Accounting:</b><br>4.1 Meaning, Definition and Objectives<br>4.2 Advantages of HR Accounting<br>4.3 Determinants of Human Capital<br>4.4 Methods of HR Accounting   | 10              |
|   | <b>References for Paper I to IV:</b><br>1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune<br>2. J. K. Jain : Industrial Management\ Kitab Mahal– Agre<br>3. K. Aswathappa : Production and Operations Management<br>4. K. Shridhara Bhat – Himalaya Publishing House<br>5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House<br>6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co.<br>7. Srivastava R. M.: Management Policy and Strategic Management Concepts, Skills and Practices<br>8. Cost Accounting: B. K. Bhar<br>9. C. B. Mamoria Gankar: Dynamics of Industrial Relations |                 |

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|  | 10. O. P. Khanna : Industrial Engineering and Management<br>11.KAshwathappa : Human Resource Management, Tata McGraw Hill, New Delhi<br>12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi. |  |
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