



Rayat Shikshan Sanstha's
SADGURU GADAGE MAHARAJ COLLEGE, KARAD
(Autonomous)
Cooperative Development in India
B.Com. Part III
Semester – V Paper – I
Introduced from June 2024
Code -(N 22-501)

Objectives:

1. The students should know meaning, nature and principals of cooperation.
2. The student able to learn cooperative movement in India.
3. The Student should able to acquire the knowledge about cooperative credit movement in India.
4. The student should able to acquire the knowledge about administration of Cooperative institution in India.
5. The students can get the information about Cooperative laws.
6. The student should acquire the knowledge about cooperative education and training.

Semester – V Paper – I

Topic & Contents	Hours
Unit 1 - Introduction to Co-operative movement in India 1.1 Meaning, definition, features, and role of Cooperatives in economic development 1.2 Principles of Co-operation and revised principles of ICA 1..3 Progress and Challenges of Cooperatives in India since 1991	15
Unit 2 – Review of Committees on Co operative Development Since 1991 in India 2.1 M.N.Khusro Committee 2.2 Vaidhyanthan Committee 2.3 Shivajirao Patil Committee 2.4 R.Gandhi Committee Committee reports and recommendations	15
Unit 3 – Co-operative Credit Institutions in India 3.1 Structure of Co-operative Credit Institutions . 3.2 PACS – Organization, function ,Performance ,Problems and remedies 3.3 DCCB- Organization, function ,Performance ,Problems and remedies , 3.4 State Co Operative Bank -Organization, function ,Performance,Problems and remedies.	15
Unit 4 – Co-operative Laws in India 4.1 Need and Importance of Co-operative Laws in India 4.2 Maharashtra Co-operative Societies Act-1960 – Recent Amendments 4.3 Multi State Co-operative Societies Act 2002 APMC Act 1962 (Amendments)	15
References : 1. Co-operation in India -- H. R. Mukhi, New Height Publishers, New Delhi. 2. Theory, History and Practice of Co-operation – R. D. Bedi, Loyal book Depot, Meerat 3. Co-operation in India --B.S. Mathur, Sahitya Bhavan, Agra. 4. Law and Management of Co-operatives -- B. B. Trivedi. 5. Agricultural Co-operation in India. -- John Mathur, Reliance Publishing House, New Delhi. 6. Fundamentals of Co-operation - Krishana Swami, S Chand and Company, New Delhi. 7. Principles of Co-operation --- T. N. Hajela. 8. Shivajirao Patil Committee Report. 9. Kurian-Alagh Committee Report.	



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| 10. Principles of Co-operation – Dr- G.S.Kamat
11.Sahakar-Mukund Tapkir
12. Cases in co-operative movement – G.S.Kamat |
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SADGURU GADAGE MAHARAJ COLLEGE, KARAD
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Cooperative Development in India
B.Com. Part III
Semester – VI Paper – II
Introduced from June 2024
Code -(N 22-601)

Topic & Contents	Hours
Unit 1 – Co-operative Education & Training 1.1 Concept & Scope of Cooperative Education 1.2 Need and Importance 1.3 Co-operative Training Institutes in India	15
Unit 2 – Major Co-operative Institutions in Maharashtra 2.1 Sugar co-operatives: Growth, Performance and Problems 2.2 Dairy co-operatives: Growth, Performance and Problems 2.3 Textile co-operatives: Growth, Performance and Problems 2.4 Urban Co-op. Banks: Growth, Performance and Problems	15
Unit 3 Agriculture Co operative & Housing Co Operative Societies in India 3.1 Agriculture Co operative 3.1. 1 Cooperative Farming- Concept ,Types and Importance , Problems and Remedies 3.1. 2 Cooperative Marketing- Concept, Types, Function , Problems and Remedies , 3.1 .3 NABARD – (National Bank For Agriculture and Rural Development)- Objectives , Progress & Function 3.2 Housing Co-operatives in Maharashtra 3.2.1 Cooperative Housing Societies:-Concept , 3.2.2 Functions , Types, 3.2.3Registration Process of Co-operative Housing Society.	15
Unit 4 – Co-operative Audit and Administration 3.1. Co-operative Audit: Objectives, types, weakness and remedies 3.2. Role and Responsibilities of Co-operative auditor 3.3. Role and Responsibilities of Co-operative Registrar	15
References : 1. Co-operation in India -- H. R. Mukhi, New Height Publishers, New Delhi. 2. Theory, History and Practice of Co-operation – R. D. Bedi, Loyal book Depot, Meerat 3. Co-operation in India --B.S. Mathur, Sahitya Bhavan, Agra. 4. Law and Management of Co-operatives -- B. B. Trivedi. 5. Agricultural Co-operation in India. -- John Mathur, Reliance Publishing House, New Delhi.	

6. Fundamentals of Co-operation - Krishana Swami, S Chand and Company, New Delhi.
7. Principles of Co-operation --- T. N. Hajela.
8. Shivajirao Patil Committee Report.
9. Kurian-Alagh Committee Report.
10. Principles of Co-operation – Dr- G.S.Kamat
- 11.Sahakar-Mukund Tapkir
12. Cases in co-operative movement – G.S.Kamat



Rayat Shikshan Sanstha`s
SADGURU GADAGE MAHARAJ COLLEGE, KARAD
(Autonomous)
B.Com. Part III- Cooperative Development
Semester – V & VI
Paper – I & II

Instructions:- 1- All questions Carry Equal

2- Attempt any Five Questions out seven Total Marks- 40

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| Q.1. Write Short Answers (Attempt Two out of Three) | 8 Marks |
| Q.2. Long Answer | 8 Marks |
| Q.3. Long Answer | 8 Marks |
| Q.4. Long Answer | 8 Marks |
| Q.5. Long Answer | 8 Marks |
| Q.6.Long Answer | 8 Marks |
| Q.7.Write Short Note (Attempt Two out of Three) | 8 Marks |
| Continuous Comprehensive Evaluation (CCE): | 10 Marks |




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Name of the Programme : B.Com III		Semester – V	
Name of the Course (Subject): Modern Management Practices Paper-I, Code- (N 22-503)			
Semester End Exam (SEE) 40Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Course Objectives: 1. To make students familiar with the modern management practices being used by the corporate world. 2. To acquaint the students the importance and applicability of various modern management practices.			
Unit No	Name & Contents of Units		No .of Lectures.
1	Unit I – Concept & Contribution to Modern Management Practices - 1.1 Modern Management: 1.1.1 Concept 1.1.2 Importance of modern management 1.1.3 Changing environment in modern management. 1.2 Contribution of Peter Drucker: 1.2.1 Management by Objectives (MBO)- Concept, Characteristics, Importance, Merits and Demerits. 1.3 Contribution of Michael Porter: 1.3.1 Competitive Advantage 1.3.2 Cost Leadership 1.3.3 Differentiation and Focused Strategy		15

2	Unit II –Customer Relationship Management (CRM)and Supply Chain Management (SCM): 2.1 Customer Relationship Management (CRM): 2.1.1 Definition 2.1.2 Features 2.1.3 process and Techniques of CRM 2.1.4 Importance of CRM in modern era e-CRM , Advantages of e-CRM. 2.2 Supply Chain Management (SCM) Concept, Importance, Componants, Process, Benefits of SCM	15	
3	Unit III - Corporate Governance and Corporate Social Responsibility 3.1 Corporate Governance: 3.1.1 Concept and Definitions 3.1.2 Features 3.1.3 Role of Board of Directors in Corporate Governance 3.1.4 Role of Shareholders and Auditors in Corporate Governance 3.3 Corporate Social Responsibility: 3.3.1 Concept of Social Responsibility Areas of CSR	15	
4	Unit IV Knowledge Management and Disaster Management 4.1 Knowledge Management: 4.1.1 Concept, Definition 4.1.2 Objectives, 4.1.3 Process 4.1.4 Parameters of Knowledge Management. 4.2 Disaster Management: 4.2.1 Concept and Definition 4.2.2 Features 4.2.3 Types of disaster-natural and Man- made 4.2.4 Challenges before Disaster Management in India 4.2.5 Steps in prevention and mitigation of disaster, Case studies on Disaster Management	15	

Reference Books:

- 1) Heinz Weirich, Mark V. Cannice, Harold Koontz, 'Management'-- McGraw Hill Education (India) Pvt. Ltd., New Delhi.
- 2) R. Satya Raju, A. Parthasarathy, 'Management: Text and Cases'-PHI Learning Pvt. Ltd., New Delhi.
- 3) Anil Bhat, Arya Kumar, 'Management-Principles, Process and Practices' Oxford University Press.
- 4) Dr. C. B. Gupta, 'Organisation Management'.
- 5) M.C. Shukla, 'Business Organisation and Management'
- 6) Gene Burton and Manab Thakur, 'Management Today: Principles and Practice.'
- 7) Peter Drucker, 'The Practice of Management.'
- 8) Michel Porter, 'Competitive Advantage.'
- 9) C.K. Prahalad and Gary Hamel, 'Competing for Future'
- 10) Dr. Azhar Kazmi, 'Business Policy.'
- 11) Deepak Morris, 'Business Ethics.'
- 12) Peter Pratley, 'The Essence of Business Ethics.'
- 13) R.P. Banerjee, 'Ethics in Business and Management.'


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Name of the Programme : B.Com III		Semester – VI	
Name of the Course (Subject): Modern Management Practices Paper-II Code- (N 22-603)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Course Objectives:			
<ol style="list-style-type: none"> To make students familiar with the modern management practices being used by the corporate world. To acquaint the students the importance and applicability of various modern management practices. 			
Unit No	Name & Contents of Units	No .of Lectures.	Teaching Method
1	Unit-1 Total Quality Management: 1.1 Concept of quality 1.2 Meaning of TQM, Elements of TQM 1.3 Contribution of Deming and Juran. 1.4 Need and barriers of TQM	15	<i>Lecture, Interactive ICT Based Use of case lets</i>
2	Unit- 2 Quality Standards: 2.1 Benchmarking: 2.1.1 Concept 2.1.2 Types of Benchmarking 2.1.3 Advantages and limitations. 2.2 Six Sigma: 2.2.1 Meaning 2.2.2 characteristics 2.2.3 Importance of Six Sigma, 2.2.4 Steps in implementing Six Sigma. 2.3 ISO-9000: 2.3.1 Meaning 2.3.2 Importance of ISO quality standards 20 Elements of ISO9000.	15	<i>Lecture Interactive ICT Based Discussion Method</i>
3	Unit-3 Time, Event and Stress Management: 3.1 Time Management: 3.1.1 Concept 3.1.2 Importance 3.1.3 Techniques of Time Management. 3.2 Event Management: 3.2.1 Concept and importance 3.2.2 Procedure of Event Management 3.2.3 Types of Events. 3.3 Stress Management: 3.3.1 Concept of stress 3.3.2 Causes of stress 3.3.3 Effects of stress 3.3.4 Coping strategies for stress.	15	<i>Lecture Interactive ICT Based Group Discussion Industrial Visit</i>

4	Unit- 4- International Management: 4.1 International Management and Multinational Corporations- Nature and purpose of International Business 4.2 Multinational Corporations (MNCs)- Advantages and challenges 4.3 Role of Global Managers Global Company, Transnational Corporation, Export and Import Process	15	<i>Lecture Interactive ICT Based Discussion Methods.</i>
Reference Books: 1) N. Logothetis, ‘Managing for Total Quality.’ 2) Dr. D. D. Sharma, ‘Total Quality Management.’ 3) Subir Choudhari, ‘The Power of Six Sigma.’ 4) Greg Brue, ‘Six Sigma for Managers’. 5) John T. Rabbit and Peter A. Bergh, ‘ISO-9000.’ 6) R. Alec Mackenze, ‘Time Management.’ 7) Marc Mancini, ‘Time Management.’ 8) Sanjay Singh Gaur and Sanjay V. Saggere, ‘Event Marketing and Management.’ 9) Anton Shone and Barn Parry, ‘Successful Event Management.’ 10) Dr. Anjali Ghanekar, ‘Organisational Behaviour.’ 11) Stephon Robbins, ‘Organisational Behaviour.’			



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Name of the Programme : B.Com III		Semester – V	
Name of the Course (Subject): Modern Management Practices Paper			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			

Paper Pattern

Instruction:

- 1) All question are compulsory
- 2) Attempt any five question out of seven

Q1 Write short answer (Any Two out of Three)	(8marks)
Q2 Long Answer	(8 marks)
Q3 Long Answer	(8 marks)
Q4 Long Answer	(8 marks)
Q5 Long Answer	(8 marks)
Q6 Long Answer	(8 marks)
Q7 Write short answer (Any Two out of Three)	(8 marks)



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Name of the Programme : B.Com III		Semester – V	
Name of the Course (Subject): Industrial Management (Factory and Capital Management) Paper – I ,Code –(N 22-507)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Course Objectives: 1. To make students familiar with the subject industrial management. 2. To expose the students the importance and applicability of industry management.			
Course Outcomes : 1. To Understand Concept of Industrial Management. 2. Acquaintance with the Work Environment. 3. Acquaintance with the Plant Layout and Plant Maintenance. 4. Acquaintance with the Capital Management.			
Unit No	Name & Contents of Units	No .of Lectures.	Teaching Method
1	Unit I:- 1.1 Introduction to Industrial Management – Meaning and importance of industrial management 1.2 Introduction to Enterprise Resource Planning (ERP), System Application and Product (SAP) 1.3 Factory Location 1.4 Use of technology in factory. Green manufacturing	15	<i>Lecture Interactive ICT Based Seminar</i>
2	Unit II :- Work Environment 2.1 Concept and Importance of work Environment 2.2 Factors affecting work environment, 2.3 Quality Circles, Kaizen, 5S,	15	<i>Lecture Interactive ICT Based Project</i>
3	Unit III :- Plant Layout and Plant Maintenance - 3.1 Plant Layout- 3.1.1 Concept, Objectives, Importance of plant layout, 3.1.2 Procedure of plant layout 3.1.3 Factors influencing layout 3.1.4 Types of layout Problems of layout	15	<i>Lecture Interactive ICT Based Project</i>

	3.2 Plant Maintenance 3.2.1 Concept, Importance 3.2.2 Objectives of good maintenance system 3.2.3 types of maintenance 3.2.4 Recent trends in plant maintenance		
4	Unit IV – Capital Management 4.1 Concept of Capital Management, 4.2 Importance 4.3 Determinants of Capital Management 4.4 Sources of finance 4.5 Types of capital	15	<i>Lecture Interactive ICT Based Project</i>
References for Paper I to IV :- 1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ Kitab Mahal–Agre 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M. : Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting : B. K. Bhar 9. C. B. Mamoria Gankar : Dynamics of Industrial Relations 10. O. P. Khanna : Industrial Engineering and Management 11. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi			



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Name of the Programme : B.Com III		Semester – VI	
Name of the Course (Subject): Industrial Management (Production Management) Paper – III ,Code - (N 22-508)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Course Objectives:			
1) To make students familiar with the subject industrial management.			
2) To Expose the students the importance and applicability of industrial management.			
Course Outcomes :			
1. To Understand Concept of Production Function and Planning and Control.			
2. Acquaintance with the Productivity			
3. Acquaintance with the Inventory Management			
4. Acquaintance with the Logistic Management			
Unit No	Name & Contents of Units	No .of Lectures.	Teaching Method
1	Unit I:- Production Function and Planning and Control (PPC):- 1.1 Production Function- 1.1.1 Concept 1.1.2 Components of production function 1.2 Planning and Control (PPC): 1.2.1 Meaning 1.2.2 Objectives, 1.2.3 importance of production planning and control 1.2.4 Techniques of production control Routing, Scheduling, Dispatching and follow up	15	<i>Lecture</i> <i>Interactive</i> <i>ICT Based</i> <i>Seminar</i> <i>Group</i> <i>Discussion</i>
2	Unit II :- Productivity - 2.1 Meaning, Importance 2.2 Measurement of Productivity	15	<i>Lecture</i> <i>Interactive</i> <i>ICT Based</i>

	2.3 Factors influencing productivity 2.4 Methods of improving productivity 2.5 Production V/s Productivity.		<i>Seminar Group Discussion</i>
3	Unit III :- Inventory Management 3.1 Meaning and Objectives of inventory Management 3.2 Types of Inventories 3.3 Receipt and issue of material (Bin Card, Store Ledger) 3.4 Pricing of material Issues (First In First Out and Last In Frist Out) 3.5 EOQ 3.6 Weighted Average method 3.7 ABC Analysis and VED Classifications 3.8 Just in Time (JIT) Production – Meaning, Techniques and Advantages.	15	<i>Lecture Interactive ICT Based Role playing Trade Fare</i>
4	Unit IV :- Logistic Management- 4.1 Meaning 4.2 Objectives 4.3 Importance of logistic Management, 4.4 Activities of the logistic Management 4.5 functions-Transportation, Warehousing including Cold Storage Material handling and Packaging.	15	<i>Lecture Interactive ICT Based Audio / Visual</i>

References:

1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune
2. J. K. Jain : Industrial Management\ Kitab Mahal–Agre
3. K. Aswathappa : Production and Operations Management
4. K. Shridhara Bhat – Himalaya Publishing House
5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House
6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co.
7. Srivastava R. M. : Management Policy and Strategic Management Concepts, Skills and Practices
8. Cost Accounting : B. K. Bhar
9. C. B. Mamoria Gankar : Dynamics of Industrial Relations
10. O. P. Khanna : Industrial Engineering and Management
11. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi
12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi



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Name of the Programme : B.Com III		Semester – V	
Name of the Course (Subject): Industrial Management Paper – I/III			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			

Paper Pattern

Instruction:

- 1) All question are compulsory
- 2) Attempt any five question out of seven

Q1 Write short answer (Any Two)	(8 marks)
Q2 Long Answer	(8 marks)
Q3 Long Answer	(8 marks)
Q4 Long Answer	(8 marks)
Q5 Long Answer	(8 marks)
Q6 Long Answer	(8 marks)
Q7 Write short answer (Any Two)	(8 marks)

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Name of the Programme : B.Com III		Semester – V	
Name of the Course (Subject): Industrial Management (Human Resource Management) Paper – II –(N 22-507)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Course Objectives: <ol style="list-style-type: none"> 1) To make students familiar with the subject human resource management. 2) To expose the students the importance and applicability of human resource management Course Outcomes : <ol style="list-style-type: none"> 1. To Understand Concept of Human Resource Management. 2. Acquaintance with the Human Resource Planning. 3. Acquaintance with the Employee Training. 4. Acquaintance with the Performance Appraisal and Merit Rating. 			
Unit No	Name & Contents of Units	No .of Lectures.	Teaching Method
1	Unit I - Introduction to Human Resource Management- 1.1 Concept and Nature 1.2 Scope 1.3 Significance 1.4 Objectives 1.5 Functions of HRM.	15	<i>Lecture Interactive ICT Based Seminar</i>
2	Unit II – Human Resource Planning (HRP) and Recruitment and selection-		<i>Lecture Interactive</i>

	2.1 Human Resource Planning (HRP) 2.1.1 Concept , need and important 2.1.2 Process of HRP, 2.1.3 Factors affecting HRP 2.1 Job Analysis 2.1.1 Concept and Objectives 2.1.2 Importance 2.2 Recruitment and selection- 2.2.1 Concept 2.2.2 Sources of recruitment 2.2.3 Steps in the scientific selection, 2.2.4 Procedure of e-recruitment.	15	<i>ICT Based Project</i>
3	Unit III - Employee Training Employee Training- 3.1.1 Meaning 3.1.2 Need for training 3.1.3 Steps in training 3.1.4 Methods of Training 3.1.5 Impediments of effective training	15	<i>Lecture Interactive ICT Based Project</i>
4	Unit IV :- Performance Appraisal and Merit Rating A) Performance Appraisal 4.1 Meaning 4.2 Purpose of Performance appraisal 4.3 Methods of performance appraisal 4.4 Ethics in performance appraisal B) Merit Rating- 4.5 Meaning 4.6 Benefits of Merit Rating, 4.7 Difference between performance appraisal and merit	15	<i>Lecture Interactive ICT Based Project</i>
References for Paper I to IV :- 1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune 2. J. K. Jain : Industrial Management\ Kitab Mahal–Agre 3. K. Aswathappa : Production and Operations Management 4. K. Shridhara Bhat – Himalaya Publishing House 5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House 6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co. 7. Srivastava R. M. : Management Policy and Strategic Management Concepts, Skills and Practices 8. Cost Accounting : B. K. Bhar 9. C. B. Mamoria Gankar : Dynamics of Industrial Relations 10. O. P. Khanna : Industrial Engineering and Management 11. K Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi 12. A. K. Ahuja : Industrial Management, Kalyani Publishers, New Delhi			



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Name of the Programme : B.Com III		Semester – VI	
Name of the Course (Subject): Industrial Management (Personnel Management) Paper – IV Code -(N 22-508)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Course Objectives: 1 1. To make students familiar with the subject industrial management. 2 To Expose the students the importance and applicability of industry management.			
Course Outcomes : 1. To Understand Concept of Employee Remuneration 2. Acquaintance with the Industrial Relations 3. Acquaintance with the Employee Safety, Health and Moral 4. Acquaintance with the HR Accounting			
Unit No	Name & Contents of Units	No .of Lectures.	Teachi ng Metho d

1	Unit I:- Employee Remuneration – 1.1 Concepts of remuneration 1.2 Meaning of wages and salary 1.3 Objectives of wage and salary administration 1.4 Factors influencing wage and salary structure and administration 1.5 Methods of wage payment Time rate, Piece rate Incentive plans (Halsey, Rowan and Taylor)	15	<i>Lecture Interactive ICT Based</i>
2	Unit II :- Industrial Relations – 2.1 Meaning, Objectives and Significance of industrial relations 2.2 The parties to industrial relations 2.3 Factors affecting industrial relations. 2.4 Meaning and Causes of industrial Disputes 2.5 Measures taken by Govt. to prevent Industrial disputes	15	<i>Lecture Interactive ICT Based</i>
3	Unit III :- Employee Safety, Health and Moral: 3.1 Meaning and need of employee safety 3.2 Factors in safety programme Meaning and importance of employee health 3.3 Occupational hazards, risks and diseases 3.4 Protection against health hazards and statutory provisions under The Factories Act, 1948– Health, safety and welfare provisions 3.5 Meaning of employee morals	15	<i>Lecture Interactive ICT Based Industrial Visit</i>
4	HR Accounting: A) Human Resource Accounting 4.1 Meaning and Definition 4.2 Advantages of HR Accounting 4.3 Determinants of Human Assets 4.4 Methods of HR Accounting B) Recent Trends in HRM – (Concept and Nature) 4.6 Employee's brand 4.7 Outsourcing of HR 4.8 E-HRM 4.9 Work Life Balance Emotional Intelligence and Talent Management	15	<i>Lecture Interactive ICT Based Insurance companies visit for practical exposure</i>

References for Paper I to IV :-

1. L. C. Jhamb : Industrial Management Savitri Jhamb Everest Publishing House, Pune
2. J. K. Jain : Industrial Management\ Kitab Mahal–Agre
3. K. Aswathappa : Production and Operations Management
4. K. Shridhara Bhat – Himalaya Publishing House
5. M. E. Thukaram Rao : Industrial Management Himalaya Publishing House
6. Lundy J. L. : Effective Industrial Management Eurasia Publishing Co.
7. Srivastava R. M. : Management Policy and Strategic Management Concepts, Skills and Practices
8. Cost Accounting : B. K. Bhar
9. C. B. Mamoria Gankar : Dynamics of Industrial Relations

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



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Name of the Programme : B.Com III		Semester – V	
Name of the Course (Subject): Industrial Management Paper – II/IV			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			

Paper Pattern

Instruction:

- 1) All question are compulsory
- 2) Attempt any five question out of seven

Q1 Write short answer (Any Two)

(8 marks)

Q2 Long Answer	(8 marks)
Q3 Long Answer	(8 marks)
Q4 Long Answer	(8 marks)
Q5 Long Answer	(8 marks)
Q6 Long Answer	(8 marks)
Q7 Write short answer (Any Two)	(8 marks)



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Name of the Programme: B. Com. Part III		Semester – V	
Name of the Course (Subject): Advanced Accountancy Paper – I (22-505)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Revised Syllabus w.e.f. June 2024			
Course Objectives:			
1) To introduce the students with the bank final accounts. 2) To impart knowledge as related to hotel business. 3) To develop computing skills among students as related to insurance claim. 4) To acquaint the students with the farm accounting and enterprise resource planning.			
Unit No	Title& Contents of Units	No .of Lectures	Teaching Method

1	Unit 1: Bank Final Accounts: 1.1 Meaning, definitions, and principles of the banking business	15	<ul style="list-style-type: none"> - Lecture - PPT - Videos - Practical work
	1.2 Functions and restrictions on the banking business		
	1.3 Preparation of Profit and Loss Account in vertical format only		
	1.4 Preparation of Balance Sheet in vertical format only		
2	Unit 2: Accounting of Service Industry (Hotel Industry) 2.1 Introduction, and Significance of hotel accounting	15	<ul style="list-style-type: none"> - Lecture - PPT - Videos - Practical work
	2.2 Visitors Ledger Book		
	2.3 Computation of fixation of room rate		
	2.4 Preparation of final accounts of hotel business		
3	Unit 3: Insurance Claim: 3.1 Introduction and importance of fire insurance	15	<ul style="list-style-type: none"> - Lecture - PPT - Videos - Practical work
	3.2 Types of losses under fire insurance		
	3.3 Computation loss of stock and amount of claim		
4	Unit. 4: Farm Accounting 4.1 Objectives and characteristics of farm accounting	15	<ul style="list-style-type: none"> - Lecture - PPT - Videos - Practical work
	4.2 Preparation of accounts as related to Fishery, Poultry, Dairy, Cattle and Crop business		
	4.3 Preparation of Profit & Loss Account and Balance Sheet of Farm Business		
Reference Books:- <ol style="list-style-type: none"> 1. Advanced Accountancy – Shukla &Grewal 2. Advanced Accountancy – Chakrabhorthy 3. Advanced Accountancy - R. R. Gupta 4. Advanced Accountancy - R. L. Gupta 5. Advanced Accountancy - Tulsian 6. Principles of Management Accounting – Manmohan Goyal 			



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Name of the Programme: B.Com. Part III		Semester – VI	
Name of the Course (Subject): Advanced Accountancy Paper – III (22 - 605)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Revised Syllabus w. e. f. June 2021			
Course Objectives:			
1) To introduce students with the cash flow statement. 2) To develop computing and analytical skills among the students.			
Unit No	Title & Contents of Units	No .of Lectures	Teaching Method
1	Unit 1: Cash Flow Statement (Accounting Standard - 3):	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
	1.1 Meaning and importance of cash flow statement		
	1.2 Accounting standard – 3		
	1.3 Inflow and outflow of cash		
	1.4 Preparation of cash flow statement as per AS - 3		
2	Unit 2 : Working Capital:	15	1.Lecture 2. PPT 3. Videos 4. Practical Work
	2.1 Meaning and significance of working capital		
	2.2 Concepts of working capital – gross and net		
	2.3 Factors influencing for determination of working capital		
	2.4 Computation of working capital		
3	Unit 3 :Ratio Analysis:	15	1.Lecture 2.PPT 3.Videos 4.Practical Work
	3.1 Meaning and Components of Financial Statements		
	3.2 Tools and Techniques of Financial Statements Analysis (Theory Only)		
	3.3 Meaning of ratio, ratio analysis and its importance		
	3.4 Classification of ratios – liquidity, activity, profitability, and solvency		
4	Unit 4: Management Account	15	1.Lecture 2.PPT 3.Videos 4.Practical Work
	4.1 Meaning, definition and importance of Management Account		
	4.2 Functions of Management Accounting and Role of Management Accountant		
	4.3 Difference between Management and Financial Account		
	4.4 Difference between Management and Cost Account		
Reference Books:-			
1. Advanced Accountancy – Shukla &Grewal 2. Advanced Accountancy – Chakraborty 3. Cost Accounting - Jain & Narang			

4. Cost Accounting – Ravi Kishore, Taxmann Publication
5. Cost Accounting - B. K. Bhar
6. Principles of Management Accounting - Manmohan Goyal
7. Management Accounting - I. M. Pandey
8. Cost & Management Accounting - Jain & Narang

Websites:-

1. www.icaai.org.
- www.accounting-simplified.com



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B.Com. Part III Semester –V and VI
Evaluation Pattern from June 2024

- Semester End Examination (SEE) - 40
- Continuous Internal Assessment (CIE) - 10

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Examination Pattern-Semester End Examination
Nature of Question Paper
Advanced Accountancy Paper - I and III

Total Mark – 40

Duration – 2 Hours

- Instructions:** 1) Que. No. 1 and 2 are compulsory.
2) Attempt any 2 Que. from Que. No. 3 to Que. No. 5

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- | | |
|---|------------|
| Q. No. 1 Write Short Notes (Any 2 out of 4) | (08 Marks) |
| Q. No. 2 Practical Problem | (16 Marks) |
| Q. No. 3 Practical Problem | (08 Marks) |
| Q. No. 4 Practical Problem | (08 Marks) |
| Q. No. 5 Practical Problem | (08 Marks) |

▪ **Continuous Internal Assessment - Total 40 Marks.**

1. Active Participation in Classroom and Academic Events - 05 Marks
2. Seminar (Semester V) - 05 Marks
3. Assignment / Interview/ Group discussion/ Study Tour Field visit (Sem. VI) - 05 Marks

▪ **Criteria of Passing-(Separate heads of passing)**

1. 04 Marks out of 10 Marks for Internal Evaluation
2. 16 Marks out of 40 Marks for Theory Examination
3. Overall: Minimum 20 Marks out of 50 Marks



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Name of the Programme: B.Com. Part III		Semester – V	
Name of the Course (Subject): Advanced Accountancy (Auditing) Paper – II (22-506)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CCE) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Revised Syllabus w.e.f. June 2024			
Course Objectives:			
1) To gain working knowledge of generally accepted auditing procedure, techniques & skills.			
2) To acquaint the student with the audit procedure adopted in various organizations.			
3) To familiarize the students with the role of company auditor.			
Unit No	Title & Contents of Units	No .of Lectures	Teaching Method
1	Unit 1: Introduction to Auditing:	15	<ul style="list-style-type: none"> - Lecture - PPT - Videos
	1.1 Origin, meaning & definitions, objectives, basic principles of auditing		
	1.2 Advantages, limitations of auditing, difference between accountancy and auditing		
	1.3. Types of audit- external and internal, and introduction to auditing standards		
	1.4 Concept and scope of internal control, internal check and its significance		
2	Unit 2: Vouching, Verification, Valuation	15	<ul style="list-style-type: none"> - Lecture - PPT - Videos
	2.1 Vouching - meaning, objects and importance, vouching of cash transactions, credit purchase and credit sales		
	2.2 Verification - meaning, objectives and significance, verification of common assets and liabilities		
	2.3 Valuation - meaning and basis, valuation of fixed assets, valuation of current assets, difference between verification and valuation		
3	Unit 3: Audit of Various Organizations:	15	<ul style="list-style-type: none"> - Lecture - PPT - Videos
	3.1 Audit of Banks: introduction, internal control system of banks and special points in audit of banks		
	3.2 Audit of Co-operative Societies: introduction, appointment of auditor and special points in audit of co-operative societies		
	3.3 Audit of Charitable Societies: introduction, need and special points in audit of charitable societies		
4	Unit. 4: Company Audit	15	- Lecture

(Applicable Provisions of Companies Act, 2013): 4.1 Appointment, qualification, and disqualification of an auditor		- PPT
		- Videos
4.2 Removal, remuneration and rights of an auditor		
4.3 Audit report: meaning, importance, elements, and qualities of a good audit report		
4.4 Types of audit report: clean & qualified		
Note: - Language of Answer should be English.		
Reference Books:-		
1. Principles of Auditing - De Paula		
2. Practical Auditing - B. N. Tandon		
3. Contemporary Auditing - Kamal Gupta		
4. Principles and Practice & Auditing - R. G. Saxena		
5. Principles and Practice & Auditing - Biswa Mohana Jena and Sanjay Kumar Satapathy		
6. Company Accounts and Auditing Practices : N. S. Zad		
Websites:-		
1. www.icaai.org.		
2. www.icsi.org.		



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B.Com. Part III Semester – V
Evaluation Pattern from June 2024

- Semester End Examination (SEE) - 40
- Continuous Internal Assessment (CIE) - 10

Examination Pattern-Semester End Examination
Nature of Question Paper
Advanced Accountancy (Auditing) Paper II

Total Mark – 40

Duration – 2 Hours

- Instructions:** 1) Que. No. 1 is compulsory.
2) Attempt any 4 Que. from Que. No. 2 to Que. No. 7


Q. No. 1 Write Short Notes (Any 2 out of 4)	(08 Marks)
Q. No. 2 Long Answer Type Question	(08 Marks)
Q. No. 3 Long Answer Type Question	(08 Marks)
Q. No. 4 Long Answer Type Question	(08Marks)
Q. No. 5 Long Answer Type Question	(08 Marks)
Q. No. 6 Long Answer Type Question	(08 Marks)
Q. No. 7 Short Answer Questions (Two Questions of 4 Marks each)	(08 Marks)

▪ **Continuous Internal Assessment - Total 10 Marks.**

1. Active Participation in Classroom and Academic Events - 05 Marks
2. Seminar /Oral / Group discussion/ Study Tour Field visit - 05 Marks

▪ **Criteria of Passing-(Separate heads of passing)**

- 1) 04 Marks out of 10 Marks for Internal Evaluation
- 2) 16 Marks out of 40 Marks for Theory Examination
- 3) Overall: Minimum 20 Marks out of 50 Marks

 Rayat Shikshan Sanstha's Sadguru Gadage Maharaj College, Karad (An Autonomous College) Affiliated to Shivaji University, Kolhapur			
Name of the Programme: B.Com. Part III		Semester – VI	
Name of the Course (Subject): Advanced Accountancy (Taxation) Paper – IV (22-606)			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Revised Syllabus w.e.f. June 2024			
Course Objectives:			
<ol style="list-style-type: none"> 1. To acquaint the students with Income Tax Act and its application. 2. To train the students in computation of taxable income of an individual under various heads of income. 3. To introduce the students with recent developments in Goods and Services Tax. 			
Unit No	Title& Contents of Units	No .of Lectures	Teaching Method
1	Unit 1: Introduction to Income Tax Act 1.1 Important Definitions- Income Tax, Assessee, Person, Assessment, Assessment Year, Previous Year, Income, Agricultural Income, Casual Income, Capital Assets, Dividend, Company, Indian Company, Gross Total Income, Total Income.	15	1. Lecture 2. PPT 3. Videos 4. Practical Work
	1.2 Residential Status		
2	Unit 2 : Exemptions and Deductions Under Income Tax Act 2.1 Introduction of Exemptions	15	1.Lecture 2. PPT 3. Videos 4. Practical Work
	2.2 Exempted Incomes under Section 10		
	2.3 Introduction of Deductions		
	2.4 Deductions of Chapter VI- A as applicable to an individual		
3	Unit 3 : Heads of Income 3.1 Introduction of Income Heads	15	1.Lecture 2.PPT 3.Videos 4.Practical Work
	3.2 Practical Problems on Income from Salaries and Income from House Property as applicable to an individual		
	3.3 Practical Problems on Profits and Gains of Business or Profession as applicable to an individual.		
	3.4 Capital Gains- Short term capital gains and Long term capital gains		
	Income from Other Sources- incomes taxable and deductions available under the head income from other sources (Theoretical Aspects)		
4	Unit 4: Introduction to Goods and Services Tax (GST) Act: 4.1 Definition of Goods and Services Tax, Conceptual	15	1.Lecture 2.PPT

framework of GST		3.Videos 4.Practical Work
4.2 Exempted Services, Rates, Returns and Payments		
4.3. Input Tax Credit (ITC), Reverse Charge Mechanism (RCM)		

Note: - 1. Finance Act in force at the time of commencement of academic year shall be applicable, respective academic year should be treated as assessment year.

2. Language of Answer should be English.

Reference Books:-

1. Students Guide to Income - Tax - V. K. Singhanian
2. Income Tax – Ahuja and Gupta
3. Income Tax Law & Practice - V. K. Singhanian
4. Income Tax Law & Practice - Prasad Bhagwati
5. Income Tax Law & Practice - H. C. Mehrotra
6. Income - Tax Law & Practice – Dinkar Pagare
7. Direct Tax- V. K. Singhanian
8. Direct Taxes – T. N. Manoharan
9. GST- Raj K Agrawal



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B.Com. Part III Semester –VI
Evaluation Pattern from June 2024

- Semester End Examination (SEE) - 40
- Continuous Internal Assessment (CIE) - 10

Examination Pattern-Semester End Examination

Nature of Question Paper

Advanced Accountancy (Taxation) Paper IV

Total Mark – 40

Duration – 2 Hours

Instructions: 1) Que. No. 1 is compulsory.

2) Attempt any 3 Que. from Que. No. 2 to Que. No. 5

Q. No. 1 Write Short Notes (Any 2 out of 4)	(08 Marks)
Q. No. 2 Practical Problem	(16 Marks)
Q. No. 3 Practical Problem	(08 Marks)
Q. No. 4 Practical Problem	(08 Marks)
Q. No. 5 Short Answer Questions (Two Questions of 4 Marks each)	(08 Marks)


▪ **Continuous Internal Assessment - Total 10 Marks.**

1. Active Participation in Classroom and Academic Events - 05 Marks
2. Assignment / Interview/ Group discussion/ Study Tour Field visit - 05 Marks


▪ **Criteria of Passing-(Separate heads of passing)**

1. 04 Marks out of 10 Marks for Internal Evaluation
2. 16 Marks out of 40 Marks for Theory Examination

3. Overall: Minimum 20 Marks out of 50 Marks

 Rayat Shikshan Sanstha's Sadguru Gadage Maharaj College, Karad (An Autonomous College) Affiliated to Shivaji University, Kolhapur			
Name of the Programme : B.Com III		Semester – V	
Name of the Course (Subject): Business Regulatory Framework- I			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs. Per Week
Introduced from June 2024			
Sr. No.	Resigned /Replace Module under Autonomous	No. of Lectures	
1	Unit - I Law of Contract-General Principles (Indian Contract Act, 1872) 1.1 Definition of Business Law and its sources 1.2 Definition, essential element and kinds of contract 1.3 Offer and Acceptance 1.4 Capacity of Parties 1.5 Consideration 1.6 Free Consent and Legality of Objectives 1.7 Void Agreements 1.8 Discharge of Contract 1.9 Remedies for Breach of Contract	<u>15</u>	
2	Unit-II Special Contract: 2.1 Indemnity and Guarantee Contract: 2.1.1 Definitions 2.1.2 Parties to contracts 2.1.1 Distinction between a Contract of Indemnity and a Contract of Guarantee 2.2 Contract Bailment and Pledge: 2.2.1 Definitions 2.2.2 Features 2.2.3 Distinction between Bailment and Pledge 2.3 Contract of Agency 2.3.1 Definition 2.3.2 Modes of creation of agency and its termination.	15	
3	Unit-III Sale of Goods Act 3.1 Contract of sale of goods: Concept and essentials 3.2 Sale and Agreement to Sale 3.3 Conditions and Warranties 3.4 Performance of contract of sale Unpaid seller and his rights	15	

4	Unit-IV Limited Liability Partnership Act, 2008 4.1 Salient features of Limited Liability Partnership 4.2 Nature of limited liability partnership 4.3 Incorporation of limited liability Partnership	15
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Name of the Programme : B.Com III		Semester – VI	
Name of the Course Subject - Business Regulatory Framework – II			
Semester End Exam (SEE) 40 Marks	Continuous Internal Assessment (CIA) 10	Total Marks 50	Credit Assigned - 04 Workload – 4 Hrs Per Week
Introduced from June 2024			
Sr. No.	Resigned /Replace Module under Autonomous		No. of Lectures
1	Unit-1 Consumer Protection Act and Right to Information Act 2005 1.1 Definitions of Consumer, Complaint, Complainant, Service, Defect, Deficiency 1.2 Unfair Trade Practices, Consumer Dispute, Restrictive Trade Practices 1.3 Rights of Consumer 1.4 Consumer Dispute Redressal Agencies: District, Forum, State and National Commission		
2	Unit 2 Law Relating to Corporate Business Entity 2.1 Incorporation of a company, doctrine of Ultra- vires and Doctrine of Indoor Management 2.2 Company Management 2.3 Types of Company 2.4 Meetings and Resolutions 2.5 Winding up of company		
3	Unit-3: The Securities and Exchange Board of India (SEBI) Act, 1992 3.1 Powers and functions of SEBI 3.2 Role of stock exchanges 3.3 Recognition of stock exchanges 3.4 Trading of securities 3.5 Listing of securities		
4	Unit-4: Business Transactions and Cyber Law 4.1 E-commerce: Nature, formation, legality and recognition 4.2 Intellectual Property Rights: Patent, Copy Right, Trademark and Industrial Design (only concepts)		

4.3 Cyber crimes and offences	
4.4 Penalties for cybercrimes	



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**SADGURU GADAGE MAHARAJ COLLEGE, KARAD
(Autonomous)**

B. Com. Part III

Business Regulatory Framework

Semester – V & VI

Paper – I & II

Introduced from June 2024

Instructions:- 1- All questions Carry Equal Marks

2- Attempt any Five Questions out of seven. Total Marks- 40

Q. 1. Write Short Answers (Attempt Two out of Three)	8 Marks
Q. 2. Long Answer	8 Marks
Q. 3. Long Answer	8 Marks
Q. 4. Long Answer	8 Marks
Q. 5. Long Answer	8 Marks
Q. 6. Long Answer	8 Marks
Q.7. Write Short Note (Attempt Two out of Three)	8 Marks

Continuous Comprehensive Evaluation (CCE): 10 Marks

SEM -I - Oral 10 Mark

SEMI - II- Seminar 10 marks