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"Dissemination of Education for Knowledge, Science and Culture"  
- Shikshanmaharshi Dr. Bapuji Salunkhe

**Shri Swami Vivekanand Shikshan Sanstha's  
Vivekanand College, Kolhapur  
(Autonomous)**



**DEPARTMENT OF COMMERCE**

**B. Com. Part - III  
Semester-V&VI**

**SYLLABUS**

**Under Choice Based Credit System  
To be implemented from Academic Year 2020 - 2021**



**CHOICE BASED CREDIT SYSTEM**  
**B Com - III (Sem -V and VI) COMMERCE**  
**Course Structure**  
**to be implemented from 2020-2021**

<b>Course Code</b>	<b>Course Title</b>	<b>No. of Credits</b>
CCC1052E	Modern management Practices -I	04
CC1053CE	Business Regularity Frame work-I	04
DSE1056 E	Advanced Accounting-I	04
DSE1057 E	Advanced Accounting-II	04
DSE1058 E	Industrial Management-I	04
DSE1059E	Industrial Management-II	04
<b>Course Code</b>	<b>Course Title</b>	<b>No. of Credits</b>
CCC1052F	Modern management Practices -II	04
CC1053CF	Business Regularity Frame work-II	04
DSE1056 F	Advanced Accounting-III	04
DSE1057 F	Advanced Accounting-IV	04
DSE1058 F	Industrial Management-III	04
DSE1059 F	Industrial Management-IV	04

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**B. Com. Part - II CBCS**  
**Semester - V**  
**Modern management practice Paper -I (CC-1052E)**  
**Theory: 40                      Credits - 4**

**COURSE OUTCOMES:** After completion of this course the students should be able to:

- CO1    Examine contribution of various management Guru's in modern management
- CO2    Explain process & types of Strategic management.
- CO3    Illustrate stakeholder's role in corporate governance.
- CO4    Describe Knowledge Management.

Module	Contents	Teaching Hrs.
1	<p style="text-align: center;"><b>Contribution To Modern Management Practices:</b></p> <p><b>a. Modern Management:</b> Concept and Importance of Modern Management in Changing Environment.</p> <p><b>b. Contribution of Peter Drucker:</b> Management By Objectives (MBO)-Concept, Characteristics, Importance, Merits and Demerits.</p> <p><b>c. Contribution of C.K.Prahlad :</b> Core Competencies, Factors of affecting Core Competencies, Identifying Core Competencies,</p> <p><b>d. Contribution of Michael Porter:</b> 5 Forces model, Competitive Advantage- Cost Leadership, Differentiation and Focused.</p>	15
II	<p style="text-align: center;"><b>Introduction to Strategic Management:</b></p> <p><b>a. Strategic Management:</b> Concept of Mission, Vision, Objectives, Concept of Strategy, Importance of Strategy, Levels of Strategy, Environmental Analysis and SWOC Analysis, strategic management, meaning, characteristic, need, Strategic Management Process - Different Phases</p> <p><b>Types of Strategies :</b> Mintzberg's 5 Ps, Corporate strategies, McKinsey's 7s framework -Blue Ocean Strategy, Red Ocean Strategy.</p>	15

III	<p><b>Corporate Governance and Corporate social responsibility (CSR):</b></p> <p>a. <b>Corporate Governance:</b> concept definition role of board of directors in corporate Governance. Role of shareholders and auditors in corporate Governance concept of ethics, ethical issues in management.</p> <p>b. <b>Corporate social responsibility:</b> concept of social responsibility, Areas of social responsibilities</p>	15
IV	<p><b>Knowledge Management and Outsourcing:</b></p> <p>a. <b>Knowledge Management:</b> Concept, Process and Parameters of Knowledge Management. Knowledge Process Outsourcing - concept, advantages and process of KPO.</p> <p>b. <b>Outsourcing:</b> Concept, Types of outsourcing, features, advantages, limitations, Offshore, Onshore outsourcing. Business process outsourcing-(BPO) concept, benefit and risk of Business process outsourcing. Legal Process Outsourcing (LPO) concept, benefit and risk of Business process outsourcing.</p>	15

**Note:**

1. Case Studies on Each of the Aspects Mentioned in the Syllabus need to be discussed.
2. Video cases and Documentary Films relating to the syllabus to be exhibited in the class
3. Language of Answer should be English or Marathi.

**Referencebooks**

1. AzharKazmi: Business Policy and Strategic Management
2. Stoner, Freeman, Gilbert: Management:
3. Jwadekar: Management Information System
4. Mamoria And Mamoria : Business Planning and Policy
5. R. SatyaRaju, A. Parthsarathy, 'Management: Text and Cases' – PHILearning Pvt. Ltd. , New Delhi.
6. Anil Bhat, Arya Kumar, 'Management-Principles, Process and Practices' Oxford University Press.
7. Dr. C. B. Gupta, 'Organisation Management'.
8. M.C. Shukla, ' Business Organisation and Management'
9. Gene Burton and Manab Thakur, ' Management Today: Principles andPractice.'
- a. Peter Drucker, ' The Practice of Management.'
10. Michel Porter, ' Competitive Advantage.'
11. C.K. Pralhad and Gary Hamel , 'Competing for Future'
12. Dr. AzharKazmi, ' Business Policy.'
13. Deepak Morris, ' Business Ethics.'
14. Peter Pratley, ' The Essence of Business Ethics.'
15. R.P. Banerjee, ' Ethics in Business and Management.'
16. Fernando, A.C." Business Ethics and Corporate Governance".

### Nature of Question Paper

Instructions: - 1. All questions are compulsory.

2. Each question carries equal marks.

**Duration: 2 Hours**

**Total Marks: 40**

Question	Nature of Question	Marks
Question No 1	Write short answer (any 2/3)	10
Question No 2	Long answer type question OR Long answer type question	10
Question No 3	Long answer type question OR Long answer type question	10
Question No 4	Write short notes(any 2/3)	10
<b>Total</b>		<b>40</b>

**I. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks**

**II. External Assessment- 40 Marks**

  
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**B. Com. Part - II CBCS**  
**Semester - V**  
**Business Regulatory framework Paper -I (CC-1053 E)**  
**Theory: 40 Credits - 4**

**Course Outcome:** After Completion of this Course student should be able

- CO1.To create legal awareness
- CO2.To analyze the different concepts of special Contract
- CO3.To examine the Sale of Goods Act
- CO4. To examine the Consumer Protection Act

Module	Content	Teaching Hrs
1	<b>Concepts: -</b> Definition of Business Law and its sources - Law of Contract - Essential elements of contract - Performance of contract - Discharge of contract - Remedies for breach of contract	20
2	<b>Special Contract: -</b> i) Contract of Bailment and Pledge - Meaning, Duties and Rights of Bailor and Bailee. ii) Contract of Agency - Definition- Creation - Termination - Rights and Duties of Agent and Principal.	15
3	<b>Sale of Goods Act</b> Meaning - Formation of contract of sale - Sale and Agreement to Sell - Condition and Warranties - Transfer of Property in Goods - Performance of Contract of sale - Unpaid Seller	15
4	<b>Consumer Protection Act: -</b> Definition of consumer - Consumer Complaint - Complainant - Consumer Dispute- Consumer Dispute Redressal Agencies.	10

**Learning Resources:**

1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi.
2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-
3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow.
4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi.
6. Chandha P. R. - Business Law, Galgotia, New Delhi.
7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi.
8. Bhulchandani S. - Business Law, Himalaya Publishing House.
9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing.

**Nature of Question Paper**

Instructions: - 1. All questions are compulsory.

2. Each question carries equal marks.

**Duration: 2 Hours**

**Total Marks: 40**

Question	Nature of Question	Marks
Question No 1	Write short answer (any 2/3)	10
Question No 2	Long answer type question OR Long answer type question	10
Question No 3	Long answer type question OR Long answer type question	10
Question No 4	Write short notes(any 2/3)	10
<b>Total</b>		<b>40</b>

**III. Internal Assessment: 10 Marks, Home Assignment-5 Marks & Oral 5 Marks**

**IV. External Assessment- 40 Marks**

**B. Com. Part - III CBCS**  
**Semester - V**  
**Advanced Accounting Paper -I (CC-1056E)**  
**Theory: 40 Credits - 4**

**COURSE OUTCOMES:** After Completion of this Course student should be able to:

CO 1: To familiarize with vertical format of Bank Final account.

CO 2: To examine accounting procedure of Farm Accounting and Hirepurchase system.

CO 3: To analyze Insurance claim.

CO 4: To analyze theoretical background of management accounts and cost accounting.

Module	Content	Teaching Hrs.
I	<b>Bank Final Accounts - (Vertical Format Only)</b>	15
II	<b>a) Farm Accounting</b> <b>b) Hire purchase system-Excluding Hire purchase Trading Account</b>	15
III	<b>Insurance Claim - (Fire Insurance) Loss of Stock and Loss of Profit Policy</b>	15
IV	<b>Introduction to Management Accounting and Cost Accounting - Meaning, Objectives, Advantages and Limitations.</b>	15

**Reference Books**

1. Advanced Accountancy- Shukla and Agrawal
2. Advanced Accountancy- R.R. Gupta
3. Steps in Advanced Accountancy- Maheshwari
4. Advanced Accountancy- Jain and Narang
5. Advanced Accountancy- H. Chakraborty
6. Advanced Accountancy- S.P. Iyengar
7. Students Guide to Accounting Standards (Taxman)- D. S. Rawat





Question	Nature of Question	Marks	
Question No1	A) Problem (08 Marks)	16	
	B) Problem (08 Marks)		
Note: Common data/Problem be given for (A) & (B)above.			
Question No 2	<b>Attempt any Two out of Three</b>		40
	A) Separate Problem (08Marks)	16	
	B) Separate Problem (08Marks)		
C) Separate Problem (08 Marks)			
Question No 3	Short Notes [Any Two out of Four]	08	
<b>Internal Evaluation</b>			10
<b>Grand Total</b>			50

INTERNAL EVALUATION: Home Assignment (10 Marks)

WRITTEN EXAMINATION: (40 Marks)



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**B. Com. Part - III CBCS**  
**Semester - V**  
**Advanced Accounting Paper -II (CC-1057E)**  
**Theory: 40 Credits - 4**

**COURSE OUTCOMES:** At the end of this course, it is expected that the students will be able:

CO1 : To demonstrate concept of Auditing, Auditor and Audit Report.

CO2: To elaborate concept of Vouching, Verification and Valuation.

CO3: To describe the Recent Trends in Auditing

CO4: To understand Computer Assisted Audit Techniques

Module	Content	Teaching Hrs.
I	<b>Introduction of Auditing and Auditor:</b> a) <b>Auditing:</b> Meaning, Objectives, Scope, general principles, Types of Audit, Environmental Audit, Energy Audit, Systems Audit and Safety Audit, Internal and External Audit and Importance of Internal check. b) <b>Auditor:</b> Appointment, Qualification, Disqualification, Removal and Remuneration of an auditor of Limited Company and Co-operative Societies.	15
II	<b>Vouching, Verification and Valuation:</b> a) <b>Vouching:</b> Meaning and Importance of Vouching, Vouching of Cash and Credit transaction, b) <b>Verification:</b> Meaning, Definition and Important points consideration for Verification. c) <b>Valuation:</b> Meaning, Definition and Methods of Valuation Assets and Liabilities.	15
III	<b>Computerized Audit:</b> <b>Computer Assisted Audit Techniques (CAATs):</b> Introduction, Needs, Methodology, Documentation, Audit Sampling, Audit Test using CAATs and Precautions for using CAATs.	15
IV	<b>Audit Report:</b> <b>Audit Report:</b> Types of Audit Report and Statutory Audit Report.	15

**Reference Books:**

1. Principles of Auditing - DePaula
2. Practical Auditing - B. N. Tandon
3. Contemporary Auditing - Kamal Gupta
4. Principles and Practice & Auditing - R. G. Saxena

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**INTERNAL EVALUATION:** Collection of Vouchers, Accounting and Vouching. (10 Marks)

**WRITTEN EXAMINATION:** (40 Marks)

**NATURE OF QUESTION PAPER**

**Written Examination**

**B. Com III YEAR**

**Duration: 2 Hours**

**Total Marks : 40**

- Instructions:** - 1) All Questions are compulsory.  
2) Figures to the right indicate full marks.

Question	Nature of Question	Marks
Question No1	a) Essay Type Questions- 08 Marks b) Essay Type Questions- 08 Marks	16
Question No 2	Attempt any two (Out of Three)Short answer type questions. a) 08 Marks b) 08 Marks c) 08 Marks	16
Question No 3	Write Short Notes (Any two out of four)	08
<b>Total</b>		<b>40</b>



**B. Com. Part - III CBCS**  
**Semester - V**  
**Industrial Management Paper -I (CC-1058E)**  
**Theory: 40      Credits - 4**

**COURSE OUTCOMES:** After Completion of this Course student should be able to:

- CO1      Outline basic meaning of industrial management.
- CO2      Plan various aspects of selection of factory location.
- CO3      Examine industrial environment and pollution.
- CO4      Identify suitable maintenance system.

Module	Contents	Teaching Hrs.
1	<b>Introduction to Industrial Management:</b>  Meaning, nature, scope and Importance of Industrial Management, Challenges in Industrial Management, Industrial Management functions, Recent Trends in Industrial Management --- Enterprise Resource Planning (ERP) -concept, ERP Software Modules, Importance, merits and demerits	15
2	<b>Factory Location and Plant Layout:</b>  a) Factory Location: Meaning Factory location selection, factors affecting size of the firm, and Factors affecting Location of Factory.  b) Plant Layout: Meaning, Objectives, Importance of Plant Layout, Factors affecting Layout, Types of Layout - process layout, product layout, combined layout and cellular layout.	15
3	<b>Work Environment:</b>  a) Work Environment- Meaning and Importance of Work Environment -Factors Affecting Work Environment -Lighting, Ventilation, Sanitation, Noise Control and Air Conditioning. B) Industrial Pollution - Meaning, -Causes -Effects -Measures of Industrial Pollution. Environment Protection Act:	15

4	<b>Maintenance Management :</b>	15
	Concept Maintenance Management, Importance Objectives of Effective Maintenance System, Types of Maintenance System, Functions of Maintenance Management -Recent Trends in Plant Maintenance.	

#### Reference books

1. K. Aswathappa: Production and Operations Management
2. K. SridharBhat - Himalaya Publishing House
3. J. P. Saxena: Production and Operations Management
4. M. E. ThukaramRao: Industrial Management- Himalaya PublishingHouse
5. O. P. Khanna: Industrial Engineering and Management
6. K. Ahuja: Industrial Management, Kalyani Publishers, New Delhi

Nature of Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3)	10
Question No 2	C) Essay type Question	10
	OR	
	D) Essay type Question	
Question No 3	C) Essay type Question	10
	OR	
	D) Essay type Question	
Question No 4	Short Notes ( Any 2 out of 3)	10
Theory Paper Marks		<b>40</b>
Internal Evaluation Marks		<b>10</b>
Total Marks		<b>50</b>

**B. Com. Part - III CBCS**  
**Semester - V**  
**Industrial Management Paper -II (CC-1059E)**

**Theory: 40                      Credits - 4**

**COURSE OUTCOMES:** After Completion of this Course student should be able to:

- CO1:** Understand fundamental concepts of Classify Human Resource Management.
- CO2:** Explain sources of recruitment and its importance in Human Resource Management.
- CO3:** Describe the need and importance of Training and Development.
- CO4:** Illustrate the difference between Performance Appraisal and Merit Rating.

Module	Content	Hrs
1	<p><b>Introduction to Human Resource Management (HRM) and HumanResource Management (HRP)</b></p> <p>Nature, Scope, Objectives, Functions of HRM, Strategic Human ResourceManagement, Skills and Proficiency of HR managers.</p> <p>Objectives of HRP, Requirements of effective HRP, HRP Process, ManpowerDemand Forecasting Techniques.</p> <p>Job Analysis: Concept, Job Description, Job Specification and JobAnalysis Process.</p>	15
2	<p><b>Employee Talent acquisition:</b></p> <p><b>Introduction to Recruitment</b>--Sources of Recruitment, Recruitment Process,Types of Recruitment.</p> <p><b>Introduction to Selection</b>--- Selection Process, Tests of Selection,Orientation and Induction Process.</p>	15
3	<p><b>Employee Training and Development:</b></p> <p><b>Employee Training:</b></p> <p>Difference Between Training and Development, Need for Training, Training Process, Evaluation of Training, Types of Training, Selection of Training Methods.</p> <p><b>Employee Development:</b></p> <p>Introduction To Executive Development. Objectives of Executive Development, Methods of Executive Development.</p>	15



4	<b>Employee Performance Appraisal and Merit Rating :</b>	15
	<b>Employee Performance Appraisal</b> - Meaning and purpose of Employee Performance, Job evaluation Vs performance appraisal, Basis of Performance Appraisal, Performance Appraisal Process, Methods of Performance Appraisal, Essentials of Effective Performance Appraisal - Ethics in Performance Appraisal, Problems of Performance Appraisal. <b>Merit Rating</b> - Meaning, Benefits of Merit Rating - Difference between performance appraisal and merit rating	15

**Note:**

1. Case Studies on Each of the Aspects Mentioned in the Syllabus need to be discussed.
2. Video cases and Documentary Films relating to the syllabus to be exhibited in the class
3. Language of Answer should be English or Marathi.

**Reference books:**

1. K. Ashwathappa : Human Resource Management, Tata McGraw Hill, New Delhi.
2. Arun Monappa, Industrial Relations, Tata McGraw Hill Publishing Company Ltd.
3. Dhyani S.N., Industrial Relations Systems, Print well Publishers
4. John Fossum, Labour Relations, Development, Structure, Process, McGraw Hill Education
5. Mamoria C.B, Dynamics of Industrial relations, Himalaya Publishing House
6. Michael R Carrell and Christina Heavrin, Labour Relations and Collective Bargaining- Private and Public Sectors, Merrill
7. Promod Verma, Management of Industrial relations, Reading and Cases, Oxford and IBH Publications.

Nature of Question Paper Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3 )	10
Question No 2	E) Essay type Question OR F) Essay type Question	10
Question No 3	E) Essay type Question OR F) Essay type Question	10
Question No 4	Short Notes ( Any 2 out of 3)	10
Theory Paper Marks		40
Internal Evaluation Marks		10
Total Marks		50

**B. Com. Part - III CBCS**  
**Semester - VI**  
**Modern Management Practices Paper -II (CC-1052 F)**  
**Theory: 40 Credits - 4**

**COURSE OUTCOMES:** It is expected that the students should be able to:

- CO1** Examine Various Quality Management Concepts.  
**CO2** Explain Types of Events Management.  
**CO3** Analyze Change Management.  
**CO4** Describe International Management.

Module	Contents	Teaching Hrs.
1	<p><b>Total Quality Management (TQM) :</b></p> <p>a. <b>TQM:</b> Concept of Quality, Meaning Of TQM, Elements of TQM, Contribution of Deming, Juran and crosby.</p> <p>b. <b>Benchmarking:</b> Concept and Types of Benchmarking, advantages and limitations.</p> <p>c. <b>Six sigma:</b> meaning, characteristics, and importance of six sigma, levels of six sigma, steps in implementing six sigma,</p> <p>d. <b>Quality Certification:</b> ISO-9000 Series Meaning and Importance of ISO Quality Standards, 20 Elements of ISO - 9000.</p>	15
2	<p><b>Event Management:</b></p> <p>Event management: concept, types and importance. Procedure of event management, Conduct of An Event, Public Relations, planning of corporate events.</p>	15
3	<p><b>Emergency Management and Change Management:</b></p> <p>a. <b>Emergency Management:</b> Concept and Types, prevention &amp; phases</p> <p>b. <b>Change Management:</b> Forces of Change, Response To Change, Management of Planned Change, Lewin's Three Step Model, Managing Resistance To Change</p>	15



4	<b>International Management:</b> International Management and Multinational Companies (MNC's)- Advantages and Challenges, Japanese Management and Theory 'Z' ,Role of Global Managers.	15
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**Note:**

1. Case Studies on Each of the Aspects Mentioned in the Syllabus need to be discussed.
2. Video cases and Documentary Films relating to the syllabus to be exhibited in the class
3. Language of Answer should be English or Marathi.

**Reference Books:**

1. N. Logothetis , ' Managing for Total Quality.'
2. Dr. D. D. Sharma, 'Total Quality Management.'
3. SubirChoudhari, '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 andManagement.'
9. Anton Shone and Barn Parry, 'Successful Event Management.'
10. Dr. Anjali Ghanekar, 'Organisational Behaviour.'
11. Stephon Robbins, ' Organizational Behaviour



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Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3)	10
Question No 2	A) Essay type Question OR B) Essay type Question	10
Question No 3	A) Essay type Question OR B) Essay type Question	10
Question No 4	Short Notes ( Any 2 out of 3)	10
Theory Paper Marks		40
Internal Evaluation Marks		10
Total Marks		50



**B. Com. Part - III CBCS**  
**Semester - VI**  
**Business Regulatory Framework Paper -II (CC-1053 F)**  
**Theory: 40 Credits - 4**

**Course Outcome:** After Completion of this Course student should be able to  
CO1.To examine the Companies Act, 1956  
CO2.To examine the functions of SEBI  
CO3.To analyze the Information Technology Act, 2000  
CO4.To analyze the Intellectual Property Rights

Module	Content	Teaching Hrs
1	<b>The Companies Act, 1956 :-</b> Concept and Classification of Company - Features of Different types of Companies - Procedure of incorporation - Memorandum of Association - Articles of Association - Prospectus - Shares -Share Capital - Management of Companies - Qualifications and appointment of Directors - Removal of Directors - Arbitration and Compromise - Winding up of Company.	20
2	<b>The Securities And Exchange Board of India Act, 1992 :-</b> Establishment of SEBI - Power and Functions of SEBI - Registration of Stock Brokers, Sub - Brokers - Recognition of Stock Exchange - Role of Stock Exchanges - Listing of Securities - Trading of Securities.	15
3	<b>Information Technology Act, 2000 :-</b> Introduction - Objects - Internet - Privacy - Pornography - e-Commerce - Digital Signiture - Cybeur Crimes - Legal Provisions relating to Cyber Crimes. (basic idea)	10
4	<b>Intellectual Property Rights :-</b> Trademarks - Patents - copyrights - Registration of Designs (Only Concepts) Right To Information Act, 2005 :- Nature - Scope of RTI - Legal provisions under RTI	15

**Learning Resources**

1. Corporate Law - Bharat Law House Pvt. Ltd. New Delhi.
2. Desai T. R. Indian Contract Act, S. C. Sarkar and sons Pvt. Ltd.-
3. Singh Avtar - The Principles of Mercantile Law. Estem book company, Lukhnow.
4. Kuchal M. C. - Business Law, Vikas Publishing House, New Delhi.
5. Kapoor N. D. - Business Law, Sultan Chand and Sons., New Delhi.
6. Chandha P. R. - Business Law, Galgotia, New Delhi.



7. Gulshan S. S. - Mercantile Law, Excel Books - New Delhi.
8. Bhulchandani S. - Business Law, Himalaya Publishing House.
9. Business Law and Corporate Laws by Tulsian - Tata Mcgraw Hill Publishing

Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3 )	10
Question No 2	A) Essay type Question  OR B) Essay type Question	10
Question No 3	A) Essay type Question  OR B) Essay type Question	10
Question No 4	Short Notes ( Any 2 out of 3)	10
Theory Paper Marks		40
Internal Evaluation Marks		10
Total Marks		50



**B. Com. Part - III CBCS**  
**Semester - VI**  
**Advanced Accountancy Paper -III (CC-1056 F)**  
**Theory: 40 Credits - 4**

**COURSE OUTCOMES:** After Completion of this Course student should be able-

CO1: To prepare Cost Sheet of a company.

CO2: To use marginal costing technique in decision making process.

CO3: To estimate working capital requirement and can prepare funds flow statement.

CO4: To utilize Ratio Analysis technique in analysis of financial statements.

Module	Content	Teaching Hrs.
I	<b>Elements of Cost</b> - Material, Labour, & Overheads, Preparation of Cost Sheet, Quotation	15
II	<b>Marginal (Variable) Costing</b> -Concept, advantages and limitations, Cost-Volume-Profit (CVP) Analysis and Decision Making.	15
III	<b>Working Capital</b> - Meaning, Significance and Calculations of Working Capital Requirement, Preparation of Funds flow statement.	15
IV	<b>Ratio Analysis</b> - Meaning Advantages and Limitations- Classification of Ratios - Profitability Ratios, Turnover Ratios, Solvency Ratios and Liquidity Ratios.	15

**Reference Books:**

1. Cost Accounting - B. K. Bhar
2. Cost Accounting - Jain & Narang
3. Cost Accounting - Taxman
4. Principles of Management Accounting - Manmohan Goyal
5. Management Accounting - I. M. Pandey
6. Cost & Management Accounting - Jain & Narang



<b>Written Examination</b> Total Marks = 40 Time=2.00 hours * All Questions are compulsory (Based on all Modules)			
<b>Question</b>	<b>Nature of Question</b>	<b>Marks</b>	
Question No1	A) Problem (08 Marks) B) Problem (08 Marks) Note: Common data/Problem be given for (A) & (B) above.	16	
Question No 2	<b>Attempt any Two out of Three</b> A) Separate Problem (08Marks) B) Separate Problem (08Marks) C) Separate Problem (08 Marks)	16	
Question No 3	Short Notes [Any Two out of Four]	08	40
<b>Internal Evaluation</b>			10
<b>Grand Total</b>			50

INTERNAL EVALUATION: Home Assignment (10 Marks)

WRITTEN EXAMINATION: (40 Marks)



**B. Com. Part - III CBCS**  
**Semester - VI**  
**Advanced Accountancy Paper -IV (CC-1057 F)**  
**Theory: 40                      Credits - 4**

**Course Outcome:** After Completion of this Course student should be able to:

CO1: To demonstrate concept of Basics of Income Tax.

CO2: To analyze and solve the problems of Salaries, House Property, Business or Profession of Income.

CO3: To compute Taxable Income of Individual.

CO4: To outline of the Goods and Service Tax.

Module	Content	Teaching Hrs.
I	<b>Basics of Income Tax:</b> Definitions, Residence and Tax Liability.	15
II	<b>Exemptions and Deductions:</b> Exempted Incomes u/s 10 & Deductions under Chapter VIA applicable to individuals.	15
III	<b>Heads of Income:</b> Salaries, House Property, Business or Profession, Capital gains, other sources, Computation of Total Taxable income from Salary, House Property, Business or Profession.	15
IV	<b>Introduction to GST (Goods and Services Tax):</b>  Concept and features of Indirect taxes, Evolution of GST in India, Concept and features of GST, Need of GST in India, Framework OF GST asintroduced in India, Benefits of GST and challenges in implementing GST.	15

**Reference Books:**

1. Students Guide to Income Tax - Taxman
2. Income Tax Law & Practice - V. K. Singhania
3. Income Tax Law & Practice - Prasad Bhagwati
4. Income Tax Law & Practice - H. C. Meharotra
5. Income Tax Law & Practice - Dinkar Pagare
6. Direct Tax - Taxman
7. Sanjeev Saxena - Law related to GST
8. B. Vishwanathan, Goods and Service Tax in India
9. Basic of GST - Taxman



Process of E- payment of tax and E- filling of return. (10 Marks)

**NATURE OF QUESTION PAPER**  
**Written Examination**

**Duration: 2 Hours**

**Total Marks - 40**

**Instructions: - i) All the questions are compulsory.**

**ii) Figures to the right indicate full marks.**

<b>Question</b>	<b>Nature of Question</b>	<b>Marks</b>
Question No1	A) Essay Type Question - 08 Marks B) Independent Problem - 08 Marks	16
Question No 2	<b>Attempt any Two out of Three</b> A) Essay Type Question - 08 Marks B) Independent Problem - 08Marks C) Independent Problem - 08 Marks	16
Question No 3	Write Short Notes [Any Two out of Four]	08
<b>Total</b>		<b>40</b>





**B. Com. Part - III CBCS**  
**Semester - VI**  
**Industrial Management Paper -III (CC-1058F)**  
**Theory: 40 Credits - 4**

**COURSE OUTCOMES:** After Completion of this Course student should be able to:

- CO1 Classify inventory on the basis of cost and quantity.
- CO2 Identify steps involved in production planning and control.
- CO3 Understand fundamentals of quality management.
- CO4 Describe Supply Chain and Supply Logistic Management.

Module	Contents	Teaching Hrs.
1	<b>Inventory management:</b> Meaning, and objectives of Inventory Management, receipts and issue of material (bin card, store ledger) pricing of material issues (FIFO & LIFO) EOQ, ABC Analysis & VED Classification, Just In Time (JIT) Production meaning, Techniques and advantages	15
2	<b>Production, planning and control:</b> Concept, Meaning, Objectives, Components of PPC, Importance of PPC, Techniques of PPC- Routing, Scheduling, Dispatching and Follow Up, Limitations.	15
3	<b>Productivity and Quality management:</b> a. <b>Productivity:</b> Meaning, Importance And Measurement, Factors Influencing Productivity, Methods of Improving, Productivity Production Vs Productivity. b. <b>Quality management:</b> Concept of quality, Evolution of quality management-Inspection, Quality Control, Quality Assurance and TQM, SIX SIGMA.	15

4	<p><b>Supply Chain and Supply Logistic Management:</b></p> <p>a. <b>Supply chain management:</b> Concept, Components of Supply Chain, Evolution of Supply Chain, Push Vs. Pull Supply Chain, Drivers of Supply Chain Management.</p> <p>b. <b>Logistic Management:</b> Meaning, Objectives, and Importance of Logistic Management, Activities of the Logistic Functions--- Transportation, Warehousing, Material Handling and Packaging.</p>	15
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**Note:**

4. Case Studies on Each of the Aspects Mentioned in the Syllabus need to be discussed:
5. Video cases and Documentary Films relating to the syllabus to be exhibited in the class
6. Language of Answer should be English or Marathi.

**Reference books:**

1. K. Aswathappa: Production and Operations Management
2. K. SridharBhat - Himalaya Publishing House
3. J. P. Saxena: Production and Operations Management
4. M. E. ThukaramRao: Industrial Management- Himalaya PublishingHouse
5. O. P. Khanna: Industrial Engineering and Management
6. K. Ahuja: Industrial Management, Kalyani Publishers, New Delhi

Nature of Question PaperQuestion	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3)	10
Question No 2	E) Essay type Question  OR F) Essay type Question	10
Question No 3	E) Essay type Question  OR F) Essay type Question	10
Question No 4	Short Notes ( Any 2 out of 3)	10
Theory Paper Marks		40
Internal Evaluation Marks		10
Total Marks		50



**B. Com. Part - III CBCS**  
**Semester - VI**  
**Industrial Management Paper -IV (CC-1059F)**  
**Theory: 40                      Credits - 4**

**COURSE OUTCOMES:** After Completion of this Course student should be able to:

- CO1. Identify knowledge and facts of Compensation Management.
- CO2. Examine information related to Industrial Relations.
- CO3. Apply knowledge of Human Resource Audit in solving Managerial problems.
- CO4. Explain Concept of International HRM.

Module	Contents	Teaching Hrs.
I	<b>Compensation Management:</b>  Objectives of compensation planning, factors influencing compensation planning, types of compensation, characteristics of a desirable wage plan,, methods of wage payment, wage theories, wage structure and wage policy , state regulation of wages.  Incentive Plans--- individual based incentive plans, group or team based incentive plan. Bonus, fringe benefits---need and types	15
II	<b>Employee Discipline And Grievances:</b>  Types of Discipline, Causes of Indiscipline, In Disciplinary Actions, Steps In Disciplinary Actions Causes of Grievance, Effects, of Grievances, Elements Required For An Effective Grievances Handling, Steps In Grievances Handling, Benefits of Grievances Handling, Industrial Disputes Meaning, Indian Industry: Grievance Management.	15
III	<b>Human Resource Accounting, Audit and Human Resource Information System:</b> Concept of Human Resource Accounting (HRA) objectives, advantages. Methods of Human Resource Accounting. Concept of HR Audit, objectives of HR Audit, HR Audit	15



	Process.  Concept of Human Resource Information System (HRIS) objectives, advantages, limitations of HRIS, significance of HRIS. Significance of HRIS in today's Corporate World.	
IV	<b>International HRM:</b>  Concept Of IHRM, Difference Between Domestic HRM And IHRM, External Factors Impacting IHRM, IHRM Activities.	15

**Note:**

1. Case Studies on Each of the Aspects Mentioned in the Syllabus need to be discussed.
2. Video cases and Documentary Films relating to the syllabus to be exhibited in the class
3. Language of Answer should be English or Marathi.

**Nature of Question Paper**

Question	Nature of Question	Marks
Question No1	Short Answers (Any 2 out of 3 )	10
Question No 2	G) Essay type Question	10
	OR	
	H) Essay type Question	
Question No 3	G) Essay type Question	10
	OR	
	H) Essay type Question	
Question No 4	Short Notes ( Any 2 out of 3)	10
Theory Paper Marks		40
Internal Evaluation Marks		10

  
**HEAD**  
DEPARTMENT OF COMMERCE  
VIVEKANAND COLLEGE, KOLHAPUR  
(AUTONOMOUS)