

SOLAPUR UNIVERSITY, SOLAPUR



NAAC Accredited-2015
'B' Grade (CGPA 2.62)

Name of the Faculty- COMMERCE

Syllabus OF ADVANCED ACCOUNTANCY PAPER -I

Name of the Course-B.COM –III

SEM V AND SEM VI

With effect from June-2018



1) Preamble -To reinforce intellectual capabilities and develop proficiency in professional skills to enable graduates to competently pursue alternative careers, within the broad spectrum of Commerce and Accountancy

2) Objective of the Course-

1.To help the students to acquire the conceptual and practical knowledge of the Advanced Accountancy and to learn the techniques of preparing the financial statements.

2.The objective of this course is to expose students to advanced accounting issues and practices.



SOLAPUR UNIVERSITY, SOLAPUR
SYLLABUS OF B.COM. III-
ADVANCED ACCOUNTANCY PAPER –I SEMESTER –V
MARKS 100

UNIVERSITY THEORY EXAMINATION –70 MARKS,

INTERNAL EXAMINATION –30 MARKS

W.E.F.JUNE 2018

Unit no: 1	Title of the Unit-	Contents of the Unit	No.of lectures
1.	Accounting And Statutory Requirements Of Banking Companies	❖ General information relating to bank accounts ❖ Important Accounting provisions of Banking Regulation Act 1949. – legal requirements affecting final accounts– Concept of Non-Performing Assets(NPA)– ❖ Preparation of Profit and Loss Accounts and Asset classification – Balance sheet According to The Third schedule of section 29 of the Banking Regulation Act, 1949	20
2.	Holding Companies	❖ Meaning of Holding Company – under Companies Act 1956. ❖ Advantages of Holding Companies–Disadvantages of Holding Companies ❖ Subsidiary Company– Steps –Pre-acquisition and Post acquisition Profits – Minority Interest – Cost of Capital or Capital Reserve – Unrealized Profit–Mutual Indebtedness– ❖ Presentation of accounts by Holding Companies ❖ AS.– 21 – Consolidation of Financial statement, Consolidation of Balance Sheet (to be prepared in Vertical Format only)	18

3.	Insurance Claim For Loss Of Stock And For Loss Of Profit	❖ Loss of stock: Physical & ownership concept; concept of under-insurance and average clause; computation of claim—with price change; consideration of unusual selling line; price reduction etc. ❖ Loss of profit: Concept – insured & uninsured standing charges, G Prate, short sales and increased cost of working, average clause and computation of claim (simple type)	18
5.	Introduction To Management	Introduction to Management Accounting—Meaning—Nature—Scope and Objectives of Management Accounting. Difference between financial accounting and Management accounting	06
		TOTAL LECTURES	54

SOLAPUR UNIVERSITY, SOLAPUR
B.COM. III-ADVANCED ACCOUNTANCY
PAPER –I SEMESTER –VI

MARKS 100
UNIVERSITY THEORY EXAMINATION –70 MARKS ,
INTERNAL EXAMINATION –30 MARKS
W.E.F.JUNE 2018

Unit no: 1	Title of the Unit-	Contents of the Unit	No.of lectures
1	Company Merger And Reconstruction (External)	Amalgamation, (AS-14) Absorption and Reconstruction– (External). Meaning; relevant standard and meaning of different terms, Accounting in the books of Transfer or Company. Concepts and accounting treatment as per Accounting Standard: 14 (ICAI) . Legal Provisions–purchase Consideration–Amalgamation in the nature of merger & Amalgamation in the nature of Purchase. Accounting in the books of Transferee (both for amalgamation in the nature of Merger and of Purchase); inter-company transactions (including inter-company shareholding).	22
2.	Accounting Ratios for FSA	Meaning, objective, Classification of Accounting Ratios, Advantages & Limitations Preparation of Financial Statement and Statement of Proprietor's Fund from the given Ratios. Computation, Analysis and Interpretation of important ratios for measuring – Liquidity, Solvency, Capital Structure, Profitability and Managerial Effectiveness.	16
3.	Hire Purchase And Installment System	Meaning; difference with Installment payment system; Recording of transaction in the books of buyer–allocation of interest–use of Interest Suspense a/c–partial and complete repossession– Books of Seller – Stock and Debtors A/C (with repossession) Books of Seller, H.P. Trading A/C (with repossession)	16

4.	Introduction To Cost Accounting	Introduction Meaning of Cost, Costing and Cost Accounting Objectives of Cost Accounting Classification of Cost—Elements of Cost Methods Of Costing (Theory only) Difference between financial accounting and Cost accounting	06
		TOTAL LECTURES	60

List of Reference Books:

- Introduction to Accountancy by T. S. Grewal
- Advance Accounts by Shukla & Grewal
- Advance Accountancy by R. I. Gupta and M. Radhaswamy
- Modern Accountancy by Mukherjee and Hanif
- Financial Accounting by Lesile Chandwichk
- Financial Accounting for Management by Dr. Dinesh Harsalekar
- Financial Accounting by P. C. Tulsian
- Accounting Principles by Anthony, R. N. and Reece J. S.
- Financial Accounting by Gupta and Radhaswamy M
- Financial Accounting by Monga, J. R. Ahuja, Girish and Shehgal Ashok
- Corporate Accounting by S.N. Maheshwari—Vikas Publication
- Advanced Accounting by S.N. Maheshwari— (Volume I and II) Vikas Publication
- Advanced Accounting by Ashok Sehgal and Deepak Sehgal (Volume I and II) Taxmann Publication
- Advanced Accounts by M.C. Shukla, T.S. Grewal, S.C. Gupta— (Vol. I & II) S. Chand Publication
- Company accounts by R.L. Gupta, Radhaswamy S. Chand Publication
- Students Guide to Accounting Standards by D.S. Rawat, Taxmann Publication.
- Relevant study material issued by I.C.A.I
- Relevant study material issued by ICSI
- Relevant study material issued by ICWAI
- Accounting Standards by D.G. Sharma—Taxmann Publication
- Accounting standards by T.P. Ghosh—Taxmann Publication
- First lessons in Accounting Standards By M.P. Vijaykumar—Snow white Publication.

Equivalent Subject for Old Syllabus

Sr.No.	Name of the Old Paper	Name of the New Paper
1)	ADVANCED ACCOUNTANCY PAPER -I	ADVANCED ACCOUNTANCY PAPER -I

SOLAPUR UNIVERSITY, SOLAPUR



NAAC Accredited-2015
'B' Grade (CGPA 2.62)

Name of the Faculty- COMMERCE

Syllabus OF ADVANCED ACCOUNTANCY PAPER -II

Name of the Course-B.COM –III

SEM V AND SEM VI

With effect from June-2018

SOLAPUR UNIVERSITY, SOLAPUR
SYLLABUS OF B.COM. III-ADVANCED ACCOUNTANCY PAPER –II SEMESTER –V

MARKS 100

UNIVERSITY THEORY EXAMINATION –70 MARKS,

INTERNAL EXAMINATION–30 MARKS

W.E.F JUNE 2018

Objective : To provide knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

NO.	Title of the Unit–	Contents of the Unit	No.of lectures
1	INTRODUCTION TO AUDITING	Auditing: Introduction, Meaning, Objects, Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure –Vouching and verification of Assets & Liabilities.	15
2.	Audit of Limited Companies.	Audit of Limited Companies: Company Auditor– Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties Auditor's Report–Contents and Types. Liabilities of Statutory Auditors under the Companies Act 2013	15
3.	Recent Trends in Auditing	Special Areas of Audit: Special features of Cost audit, Tax audit, and Management audit; Recent Trends in Auditing.	15
4.	Audit of Co-operative societies, Bank & Charitable Trusts & Institutions	Special features in respect of Audit of Co-operative societies, Bank & Charitable Trusts & Institutions.	15
		TOTAL LECTURES	60

Suggested Readings.

1. Gupta, Kamal and Ashok Arora. *Fundamentals of Auditing*. Tata Mc-Graw Hill Publishing Co.Ltd., New Delhi.
2. Jha, Aruna. *Auditing*. Taxmann.
3. Tandon, B. N., S. Sudharsanam and S. Sundharabahu. *A Handbook of Practical Auditing*. S.Ch and Co. Ltd., New Delhi.
4. Ghatalia, S.V. *Practical Auditing*. Allied Publishers Private Ltd., New Delhi.
5. Singh, A. K. and Gupta Lovleen. *Auditing Theory and Practice*. Galgotia Publishing Company.
6. Alvin Arens and James Loebbecke, *Auditing, an Integrated Approach*
7. Ravinder Kumar and Virender Sharma, *Auditing Principles and Practice*, PHI Learning Christine A Mallin, *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
8. Bob Tricker, *Corporate Governance-Principles, Policies, and Practice* (Indian Edition), Oxford University Press, New Delhi.
9. The Companies Act 2013 (Relevant Sections)
10. MC Kuchhal *Corporate Laws*, Shri Mahaveer Book Depot. (Publishers). (Relevant Chapters)
11. Relevant Publications of ICAI on *Auditing* (CARO).

SOLAPUR UNIVERSITY, SOLAPUR

SYLLABUS OF B.COM. III-ADVANCED ACCOUNTANCY PAPER -II - SEMESTER -VI

MARKS 100

UNIVERSITY THEORY EXAMINATION -70 MARKS,INTERNAL EXAMINATION -30 MARKS

W.E.F.JUNE 2016

Objective: To provide basic knowledge and equip students with application of principles and provisions of Income-tax Act,1961 and basic knowledge of GST

Title of the Unit-	Contents of the Unit	Number of lectures
Unit I Introduction and basic concepts	Basic concept, Income, agricultural income, person, assessee, assessment year, previous year, gross total income, total income, Residential status; Scope of total income on the basis of residential status. Exempted income under section 10	10
Unit II Income from salary And house property	A-Computation of income from salary -Salaries-allowances, perquisites ,deductions , B-Computation of Income from house property -annual value and deductions	20
Unit III Income from business /profession and other sources	A-Computation of income from business or profession -Profits and gains of business or profession- Methods of Accounting, Deductions expressly Allowed and Expressly disallowed B- Computation of income from other sources	18
Unit IV TOTAL INCOME AND GOODS AND SERVICES TAX	A- Deductions from gross total income 80-C, 80-D, 80-E,80-G , 80-U -Computation of total income of individuals B-GOODS AND SERVICES TAX Introduction - Meaning , concept of CGST , SGST and IGST, concept of supply input tax credit, reverse charge mechanism ,blocked credit	12
	TOTAL LECTURES	60

Note:-

Finance Act in Force at the time of commencement of academic year shall be Applicable. Respective academic year should be treated as assessment year.

Suggested readings:

1. Singhanian, Vinod K. and Monica Singhanian. *Students' Guide to Income Tax, University Edition.*

Taxmann Publications Pvt. Ltd., New Delhi.

2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax.* Bharat Law

House, Delhi.

3. Pagare, Dinkar. *Law and Practice of Income Tax.* Sultan Chand and Sons, New

Delhi.

4. Lal, B.B. *Income Tax Law and Practice.* Konark Publications, New Delhi.

5. *Goods and Services Tax by S.S. Gupta* tanman publication New Delhi

Journals

1. *Income Tax Reports.* Company Law Institute of India Pvt.Ltd., Chennai.

2. *Taxman.* Taxman Allied Services Pvt.Ltd., New Delhi.

3. *Current Tax Reporter.* Current Tax Reporter, Jodhpur.

Equivalent Subject for Old Syllabus

Sr.No.	Name of the Old Paper	Name of the New Paper
1)	ADVANCED ACCOUNTANCY PAPER -II	ADVANCED ACCOUNTANCY PAPER - II

SOLAPUR UNIVERSITY, SOLAPUR



सोलापूर विद्यापीठ

॥ विद्याया संपन्नता ॥

NAAC Accredited-2015

'B' Grade (CGPA 2.62)

Name of the Faculty: Commerce

Syllabus: Sem-V&VI

(CBCS Pattern Syllabus)

Name of the Course: B.Com.III

Subject: Business Regulatory Framework

With effect from June-2018

Solapur University Solapur

Semester Pattern Syllabus

B.Com III-(Sem-V&VI)

BUSINESS REGULATORY FRAMEWORK

(W.e.f. June 2018)

Preamble:

This course is designed to well acquaint the commerce students with the legal framework applicable to business. The knowledge relating to Mercantile Law applicable to business is indispensable to the students of commerce and to impart them this knowledge the syllabus of Business Regulatory Framework has been designed. The syllabus of this subject is divided into eight units namely, Introduction of Business Regulatory Framework which gives an idea relating concept of law, business law, legal environment of business and certain important legal concepts in Law such as L.L.P. (Limited Liability Partnership), Industry, Industrial Dispute, Factory etc. The Indian Contract Act, 1872 and The Sale of Goods Act, 1930 regulate day to day business transaction where contract is entered into. These two important and basic Mercantile Laws are the part of syllabus vide unit two and three respectively. To study the law on Right to Information has become necessary now days and for that purpose fourth unit in syllabus is on Right to Information Act, 2005.

Today there are numberless instances of consumer exploitation and violation of consumer rights so it become necessary to create awareness among the people who are consumers regarding consumer protection laws and for that purpose fifth unit in syllabus is on Consumer Protection Act, 1986. Today corporate sector is expanding very fast. In order to give information and knowledge regarding the most recent law relating to company to the students sixth unit in syllabus is on The Companies Act, 2013 which has replaced old outdated topic on old outdated law Companies Act, 1956. SEBI (Securities and Exchange Board of India) is an important regulatory body which regulates securities market and corporate sector. For study of SEBI its work, powers and functions, seventh unit in syllabus is on SEBI Act, 1992. Eighth unit of syllabus is on Central Vigilance Commission of India to acquaint the students with Central Vigilance Commission of India, its powers, function and role in prevention of corruption in India.

Objectives of the course:

- 1) To provide basic knowledge of law to commerce students.
- 2) To create awareness about selected Business Laws.
- 3) To provide exposure of commerce students about Business Regulatory Framework in India.
- 4) To revise the syllabus of subject.

Solapur University Solapur

Semester Pattern Syllabus

B.Com III

BUSINESS REGULATORY FRAMEWORK (w.e.f. June 2018)

Semester- V

NO.	Title of the Unit-	Contents of the Unit	No. of lectures
I	Introduction of Business Regulatory Framework	Law and Business Law-Meaning-Definitions-Nature-Environment of Business and Legal Environment of Business-Sources of Business Law-Objectives of Business Law and Legal Environment of Business-Legal concepts-L.L.P. (Limited Liability Partnership), Industry, Industrial Dispute, Factory, Cyber Crime and Environmental Protection.	10
II	The Indian Contract Act, 1872	Meaning and Definitions-Formation of contract-Agreement and Contract-Elements of valid contract-Proposal-Acceptance-Free consent-Capacity of parties-Consideration-Agreements declared as void-Performance of contract-Discharge of contract-Breach of contract-Remedies for Breach of Contract.	30
III	The Sale of Goods Act, 1930	Contract of sale- Elements of valid contract of sale-Formation of contract of sale- Sale and Agreement to sale-Conditions and Warranties-Rights and Duties of Seller and Buyer-Transfer of property in goods-Transfer of title by Non owners-Unpaid Seller and his rights-Auction sale.	10
IV	The Right to Information Act, 2005	Nature-Information-Right to Information-Public authorities- The Central Information Commission-constitution, powers and functions-The State Information Commission-Constitution, powers and functions-Appeal-Penalties.	10
			60

Semester VI

NO.	Title of the Unit-	Contents of the Unit	No. of lectures
I	The Consumer Protection Act, 1986	Concepts-Consumer, Complaint, Complainant, Defect, Deficiency, Consumer Dispute- Rights of consumer-Unfair Trade Practices-Restrictive Trade Practices-Consumer dispute redressal agencies-District Forum-State Commission-National Commission.	10
II	The Companies Act, 2013	Concept of company-Features of company-Formation of company-Documents related with incorporation; Memorandum of Association and Articles of Association-Kinds of companies-Provisions relating to C.S.R. (Corporate Social Responsibility)-Prospectus-Share capital-Company management and administration; Directors and their role-Winding up of company.	30
III	The Securities and Exchange Board of India Act, 1992	Objects-Establishment of SEBI-Composition of Board-Functions and Powers of SEBI-Registration of brokers, sub brokers, Share transfer agents etc.	10
IV	The Central Vigilance Commission Act, 2003	Objects- Constitution of Central Vigilance Commission-Appointment and removal of Central Vigilance Commissioner and Vigilance Commissioners-Functions and Powers of Commission.	10
			60

Reference Books

- 1) Elements of Mercantile Law: N. D. Kapoor, Sultan Chand & sons, New Delhi.
- 2) Mercantile Law: S. S. Gulshan, Excel Book, New Delhi.
- 3) Legal Environment of Business K. Ashwathappa
- 4) Law of Contracts Dr. Avtar Singh
- 5) Law of Sale of Goods Dr. Avtar Singh
- 6) Mercantile Law Dr. R. K. Chopra, Himalaya Publishing House.
- 7) Business Law Dr. Avtar Singh
- 8) The Right to Information Act, 2005 S. K. Kaul, Advocate, Universal Law House,
- 9) The Consumer Protection Act, 1986 Delhi Law House, Delhi
- 10) The Consumer Protection Act, 1986 Bare Act
- 11) Company Law Dr. Avtar Singh, Eastern Book Company, 2015
- 12) The Companies Act, 2013 Lexis Nexis, Second Edition, 2014
- 13) SEBI Act, 1992 Bare Act
- 14) The Central Vigilance Commission
Act, 2003 Bare Act
15. Industrial and Labour Law- S.N. Mishra
16. Environmental Law Dr. P.S. Jaswal
17. Information and Technology Act, 2000 Bare Act

Equivalent Subject for Old Syllabus

Sr. No.	Name of the Old Paper	Name of the New Paper
1)	BUSINESS REGULATORY FRAMEWORK	BUSINESS REGULATORY FRAMEWORK

SOLAPUR UNIVERSITY, SOLAPUR



NAAC Accredited-2015
'B' Grade (CGPA 2.62)

Name of the Faculty:
Commerce & Management

Name of the BOS:
Business Economics

Name of the Course:
B. Com III - (Semester: V & VI)

Title of the Paper:
Business Economics-III

Syllabus Pattern:
Choice Based Credit System

With effect from:
June-2018

Title of the Course: B. Com III
Title of the Paper: Business Economics -III

Total Theory Lectures-(60 per Semester)

Preamble:

The study of economic development has gained importance because of sustained interest of the developing countries in uplifting their economic conditions by restructuring their economies to acquire greater diversity, efficiency and equity in consonance with their priorities. So the students must learn about the measurement, factors of economic development and various theories of development. At the same time students must learn about Indian economic development with respect to Indian planning, the role of foreign capital and International financial institutes.

Keeping in mind the above things the topics of the paper arranged in this direction. First semester syllabus introduce the development part at macro level where the second semester syllabus concentrate on Indian development and planning.

Semester: V

Theory Lectures

Unit No: 1- Economic Growth and Development (15)

- 1.1 Meaning and Concept of Economic Growth and Development
- 1.2 Difference between Economic Growth and Development
- 1.3 Measurement of Economic Development
- 1.4 Factors affecting Economic Development

Unit No: 2- Theories of Economic Growth and Development (15)

- 2.1 David Ricardo's Theory of Economic Development
- 2.2 Malthusian Theory of Economic Development
- 2.3 W.W. Rostow's Theory of Economic Growth
- 2.4 Arthur Lewis Theory of Unlimited Supply of Labour

Unit No: 3- Human Resource and Economic Development (15)

- 3.1 Concept of Human Resource Development
- 3.2 Role of Human Resource in Economic Development
- 3.3 Human Development Index
- 3.4 Human Poverty Index, Multidimensional Poverty Index

Unit No: 4- Problems of Economic Growth (15)

- 4.1 Unemployment- Meaning, Types, Causes and Measures
- 4.2 Poverty- Meaning, Types, Causes and Measures
- 4.3 Economic Inequality- Meaning, Causes and Measures
- 4.4 Parallel Economy- Meaning, Causes and Measures

Semester: VI

Theory Lectures

Unit No: 1- Indian Planning and Development

(15)

- 1.1 Meaning, Concepts and History of Indian Planning
- 1.2 Objectives of Indian Planning
- 1.3 Evaluation of Indian Planning
- 1.4 Niti Aayog: Structure and Objectives

Unit No: 2- Foreign Capital

(15)

- 2.1 Meaning and Types of Foreign Capital
- 2.2 Importance of Foreign Capital
- 2.3 Size and Composition of Foreign Capital in India
- 2.4 Problems of Foreign Capital

Unit No: 3- New Economic Policy

(15)

- 3.1 Balance of Payment Crises in India –Before 1990
- 3.2 Meaning and Concepts of Liberalization, Privatization and Globalization (LPG)
- 3.3 Features of New Economic Policy and Its Impact on Indian Economy
- 3.4 Meaning and Concepts of **TRIPS** (*Trade Related Aspects of Intellectual Property Rights*), **TRIMS** (*Trade-Related Investment Measures*) & **GATS** (*General Agreement on Trade in Services*)

Unit No: 4- International Institutions and India's Economic Development

(15)

- 4.1 International Monetary Fund (IMF): It's Objectives & Role; Contribution to India's development
- 4.2 International Bank for Reconstruction and Development (IBRD): It's Objectives & Role; Contribution to India's development
- 4.3 World Trade Organisation (WTO): Objectives & Role
- 4.4 BRICS: Objectives & Role

List of Reference Books:

1. Indian Economy since Independence, by Uma Kapila, Academic Foundation.
2. Indian Economy, Performance and Policies by Deepashree, Ane Books Pvt. Ltd. New Delhi.
3. Indian Economy, by Datt R. & K. P. M. Sundaram, S. Chand & Co.
4. Indian Economy by Mishra S. K. & V. K. Puri, Himalaya Publishing House, Mumbai
5. Dilemmas of Growth: The Indian Experience, by Dantwala, M.L., Sage Publications, New Delhi.

6. Development Planning: The Indian Experience, by Chakravarty, S. Oxford University Press, New Delhi.
7. The Indian Economy Problem and Prospectus, by Jalan B., Viking, New Delhi.
8. Govt. of India – Economic Survey Reports.
9. Growth and Development, by Thiriwal A.P., Macmillian London.
10. Economic Development and Planning, by Zingan M.L.
11. Economic Development, Higgins B.
12. भारतीय अर्थव्यवस्था: हुंडे र, शहा व दम, आरले i प्र ाशन
13. व्यावसायी अर्थशास्त्र: भोसले, ाटे व दामजी, फडे प्र ाशन, लेहापुर

Equivalent Subject for Old Syllabus

Sr. No.	Name of the Old Paper	Name of the New Paper
1)	Business Economics -III	Business Economics -III

SOLAPUR UNIVERSITY, SOLAPUR



NAAC Accredited-2015
'B' Grade (CGPA 2.62)

Name of the Faculty:
Commerce & Management

Name of the BOS:
Business Economics

Name of the Course:
B. Com III - (Semester: V & VI)

Title of the Paper:
Co-operative Development

Syllabus Pattern:
Choice Based Credit System

With effect from:
June-2018

Semester: VI

Theory Lectures

Unit no: 1- Co-operative Movement in India (15)

- 1.1 History of co-operative movement in India
- 1.2 Role of government in the development of co-operative movement in India
- 1.3 Impact of globalization on Indian co-operative movement
- 1.4 Evaluation of co-operative movement in India

Unit No: 2- Co-operative Credit Movement in India (15)

- 2.1 Primary Agricultural Co-operative credit Societies: progress and problems
- 2.2 District Central Co-operative Banks: progress and problems
- 2.3 State Co-operative Bank: progress and problems

Unit No: 3- Non Agricultural Co-operatives in India (15)

- 2.1 Consumer's Co-operatives: progress and problems
- 2.2 Processing Co-operatives: progress and problems
- 2.3 Marketing Co-operatives: progress and problems
- 2.4 Housing Co-operatives: progress and problems

Unit No: 4- Development of Co-operatives in Maharashtra: (15)

- 2.1 Co-operative movement in Maharashtra
- 2.2 Sugar Co-operatives: progress and problems
- 2.3 Dairy Co-operatives: progress and problems
- 2.4 Urban Co-operative Banks: progress and problems

List of Reference Books:

- 1) Alok Ghosh: Indian Economy: Nature
- 2) Bedi R. D.: Theory, History & Practice of Co-operation
- 3) Chinchankar & Namjoshi: Co-operation & Dynamics of change
- 4) Goel B. B.: Co-operative Movement & Administration
- 5) Gadgil D.R.: Co-operative Commonwealth
- 6) Hejela T.N.: Principles, Problems & Practice of Co-operation
- 7) Iynagar : A study in the Co-Operation in India

- 8) Datta and Sundharam: Indian Economy
- 9) Mehata V.L.: Toward Co-operative Socialist Commonwealth
- 10) Madane: A Study of British Co-operative Movement
- 11) Jain P.C.: Agriculture and Co-operation in India.
- 12) Agrawl: Indian Economy
- 13) Mathur B.S.: Co-operation in India
- 14) Tyagi R.B.: Recent trends in the Co-operative movement in India
- 15) Dr Santosh N Kadam: Human Resource Management for to strengthen the Urban Cooperative Banks, The Maharashtra Cooperative Quarterly, Vol.196, No.10, July-Sept 2011
- 16) The Maharashtra Cooperative Quarterly: A National Journal
- 17) शहा व दामजी- सहकाराचा विकास
- 18) शहा व दामजी- सहकार
- 19) रायखेलकर व डांगे- सहकार तत्वे व व्यवहार
- 20) भोसले व काटे- सहकार
- 21) कामत- तत्वे व्यवहार व व्यवस्थापन

Equivalent Subject for Old Syllabus

Sr.No.	Name of the Old Paper	Name of the New Paper
1)	Co-operative Development	Co-operative Development

SOLAPUR UNIVERSITY, SOLAPUR



सोलापूर विद्यापीठ

॥ विद्यया संपन्नता ॥

NAAC Accredited-2015

'B' Grade (CGPA 2.62)

Name of the Faculty: Business Management

Syllabus: Sem-V&VI

(CBCS Pattern Syllabus)

Name of the Course: B.Com.III

Subject: Modern Management Practices

With effect from June-2018

SOLAPUR UNIVERSITY, SOLAPUR

Name of the Faculty: Business Management

Name of the course : B. Com. Part-III

MODERN MANAGEMENT PRACTICES

SEMESTER-V&VI

w.e.f. June 2018

Preamble:

In the era of globalization, changing business environment, it is a need to obtain different modern practices to compete with global business environment. To reach business at global level, different countries are adopting modern and innovative management practices. Such modern management practices are required to be adopted by today's youth. Keeping this view in mind, modern management practice course is introduced at B. Com. Part III programme. This will support the students to create employability at national and international level and to get aware about different management practices.

Objective of the Course:

The main objective of this paper is to make the students understand the modern management practices adopted by the business houses to withstand the global competition.

SOLAPUR UNIVERSITY, SOLAPUR

MODERN MANAGEMENT PRACTICES

SEMESTER-V

UNIVERSITY THEORY EXAMINATION =70 MARKS,

INTERNAL EXAMINATION - 30 MARKS

W.E.F.JUNE 2018

SEMESTER-V

Unit I A) Strategic Management

(Objective : To acquaint the students with the concept of strategic management, its process and types)

- a. Concept, Meaning and Definitions.
- b. Strategic Management process
 - i) Formulation of Strategic Intent
 - ii) Strategic Analysis
 - iii) Formulation of Strategy
 - iv) Implementation of Strategy
 - v) Strategic Evaluation and Control

B) Types of Strategies :

- a) Corporate level strategies
 - i) Vertical Integration
 - ii) Diversification
 - iii) Status-quo Strategy
- b) Competitive Strategies
 - i) Cost Leadership
 - ii) Differentiation
 - iii) Focus Strategy

C) SWOT Analysis :

D) Benchmarking :

(Objective: To expose the students to a new approach of benchmarking)

- i) Concept, Meaning and Definitions
- ii) Process and Types of Benchmarking
- iii) Advantages and Limitations of Benchmarking

Unit II Human Resource Management

(Objective: To impart the students with the knowledge and understanding of Human Resource since it is the core of any type of business)

- a) Human Resource: Meaning Definition and Nature
- b) Human Resource Management
 - i) Meaning and Definition of HRM
 - ii) Objectives, functions and importance of HRM
 - iii) Difference between HRM and Personnel Management
- c) Human Resource Manager Qualities and Role of Human Resource Manager

Unit III Recent Trends in Human Resource Management

(Objectives: To instill the knowledge about new and recent trends for HR development)

- a) **Human Resource Accounting**
 - i) Meaning, Definition and Need of HRA
 - ii) Methods of HRA
- b) **Human Resource Development Audit**
 - i) Meaning, Definition and Objectives of HRD Audit
 - ii) Methods of HRD audit
- c) **Quality of Work Life**
 - i) Meaning, Definition, Features of QWL
 - ii) Methods of measuring QWL
- d) **Knowledge Management**
 - i) Meaning, Definition and Object of KM
 - ii) Process of KM
- e) **Developing Quality Consciousness**
 - i) Meaning, Definition, Features of QC
 - ii) Components of QC and Strategies for QC
- f) **Human Capital**
 - i) Meaning and Definition
 - ii) Elements of Human Capital

Unit IV Globalization and Management

(Objective: To highlight the trends, challenges faced by business in a challenging global environment)

a) Globalization

- i) Meaning, Definition, Features of Globalization
- ii) Role of Multinational Enterprises, changing international scene

b) Global Business Practices

- i) Steps in Going Global
- ii) Methods of Global Involvement: Exporting, Licensing, Franchise, Joint Ventures, Global Strategic Partnership

SEMESTER-VI

Unit V A) Business Process Outsourcing:

(Objective: To develop the awareness among the students regarding different BPO practices adopted by the MNC's)

- a) Meaning and Definition of BPO
- b) Types and Benefits of BPO

B) Stress Management:

(Objective: To enable the students to gain insight into different measures to cope with stress)

- a) Meaning and Definition of Stress
- b) Causes/ Sources of Stress- Individual and Organizational
- c) Consequences/ Effects of Stress
- d) Remedial Measures to control/ to cope with Stress

Unit VI Japanese Management

(Objective: To acquaint the students with Japanese Management Practices to receive Competitive Advantages)

a) History of Japanese Management

b) 5-S System

- i) Meaning and Definition
- ii) Micro level techniques

c) Kai Zen

- i) Meaning and Definition
- ii) Micro level techniques

d) Poka-Yoke

- i) Meaning and Definition
- ii) Micro level techniques

e) Zero Defect Programme

- i) Meaning and Definition
- ii) Micro level techniques

f) Waste Reduction

- i) Meaning and Definition
- ii) Micro level techniques

Unit VII Quality Standards:

(Objective: To acquaint the students with different ISO Standards to sustain business in Global Competitive Environment)

- a) ISO Quality Standards Meaning, Importance and Elements of Quality Standards
- b) Six Sigma
 - i) Meaning, Definitions and levels of Six Sigma
 - ii) Steps in Implementing Six Sigma- Define, Measure, Analysis, Improve and Control (DMAIC)

Unit VIII A) Event Management:

(Objective: To acquaint the students with detailed study of event management for employability in Metropolitan Cities)

- a) Meaning, Definition and Importance of Event Management
- b) Career in Event Management

B) Disaster Management:

(Objective: To develop the awareness among the students regarding Disaster Management Practices to protect the business from evils of Global Warming)

- i) Meaning, Definition and Types (Natural and Man-made) of Disaster
- ii) Steps in preventing/ mitigation of Disaster (in brief)



Recommended Books:-

- 1) Management – Gary & Dessler, Printice Hall Publications , 1997
- 2) Managing Twenty First Century Organisation – S.G. Bhanushali Himalaya Publication, Mumbai , Delhi – 2006
- 3) Management – John R. Schermerhorn WILEY – INDIA , 2010 reprint
- 4) Management – Griffin , AITBS Publishers , New Delhi – 2005
- 5) Modern Management Practices – Dr. Gavai A.K. , Phadke Prakashan , Kolhapur
- 6) Strategic Management – Francis Cherunillam
- 7) Principles of Management – L.M. Prasad, Sultan Chand & Sons. New Delhi.
- 8) Human Resource Management - Dr. C.B. Gupta , , Sultan Chand & Sons. New Delhi , 2006
- 9) Human Resource Management – Biswajeet Pattanayak , PHI , Learning Pvt. Ltd. 2009.
- 10) Management – James Stoner , Freeman and Gilbert 6 th Edition Pearson Education , 2004
- 12) Management Today – Gene Burton & Manab Thakur Tata Macgraw – Hill Publishing Co. New Delhi 2005
- 13) Management – Griffin AITBS Publishers , New Delhi 2005
- 14) Business Process Outsourcing Publisher – S. Nakkiran & Jhon Franklin Deep & Deep Publishers , New Delhi
- 15) Business Process & Knowledge Process Outsourcing by Deolankar V – Delhi Commerce & Law Publishing
- 16) Organisational Behaviour & Corporate Development – M.N. Mishra , Himalaya Publication 1st Edition 2003
- 18) Management – Griffin , AITBS Publishers , New Delhi – 2005
- 19) Business Process Outsourcing Publisher – S. Nakkiran & Jhon Franklin Deep & Deep Publishers , New Delhi
- 20) Business Process & Knowledge Process Outsourcing by Deolankar V. – Delhi Commerce & Law Publishing
- 21) Event Planning & Management Divakar Sharma , Deep & Deep publishing, New Delhi
- 22) Event Management – Lynn Wagen Pearson Education
- 23) Event Marketing & Management Sanjay Singh Gaur , Sanjay V. Saggere
- 24) Practical Disaster Management Colonel (Ret) P.P. Marathe Diamond Publications 2006
- 25) Disaster Management-Text & Case Studies D.B.N. Murthy – Deep & Deep Publications, 2008