

2022-23

Sr. No.	Name of the Course	Title of Paper	Sem.	Name of the Unit	Details of Cross Cutting Issues relevant with			
					Gender Awareness	Environmental Awareness	Professional Ethics	Human Values
				Introduction to the Management: Meaning, Definition and Need for Study - Contribution towards development of Management Theory • Elton Mayo- Hawthorne Experiment- its implications and limitations • Peter Drucker – M.B.O Different Approaches to Management its use and limitations-Behavioral Approach, Systems Approach, Contingency Approach	Recognizing and addressing gender biases in management decisions to promote fairness and equity	Recognizing the importance of environmental considerations in management decisions and promoting CSR initiatives.	Understanding the importance of ethical leadership in management and its impact on organizational culture and reputation.	Recognizing the importance of promoting respect and dignity for all employees in the workplace to foster a positive organizational culture



1	B.Com.I (2022-23)	Management Functions and Applications -Paper-I	1	<p>Planning and Decision Making Meaning and Definition of Planning - Types of Planning – Steps in Planning Process Environmental Analysis and diagnosis (Internal and external environment) –Definition, Importance and SWOC Analysis. Decision Making- concept- importance; Decision-making Process, Perfect Rationality and bounded rationality, Techniques of Decision making -qualitative and quantitative</p>	<p>Recognizing and challenging gender biases in decision-making processes to promote inclusive and diverse perspectives.</p>	<p>Integrating environmental impact assessments into planning and decision-making processes to minimize harm and promote sustainability.</p>	<p>Promoting transparency and accountability in planning and decision-making processes to maintain ethical standards.</p>	<p>Considering the human impact of decisions and promoting empathy and compassion in planning and decision-making processes.</p>
				<p>Organizing – Meaning -The Process/steps of organization – Principles of organizing– Organization Chart Delegation of Authority – Meaning - Elements –Difficulties in delegation – Guidelines for making delegation effective. Centralization and Decentralization - Meaning, Merits and Demerits Organization Structure -line, line and staff, and functional, Network organization structure.</p>	<p>Ensuring that job roles and responsibilities are designed to promote gender equality and minimize gender biases.</p>	<p>Designing organizational structures and systems that minimize environmental impact and promote sustainability.</p>	<p>Ensuring that authority is delegated in a responsible and ethical manner to prevent abuse of power.</p>	<p>Recognizing and respecting employees' need for work-life balance to promote well-being and job satisfaction</p>



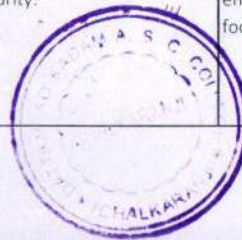
				Direction and Communication Direction- Meaning, Elements, Principles & Techniques Communication-Meaning, Importance /Process of Communication, Types of communication, Barriers to Communication.Overcoming Barriers to Communication	Recognizing and adapting communication styles to address gender differences and promote inclusive communication.	Promoting sustainable communication practices, such as reducing paper usage and leveraging digital communication tools.	Ensuring that organizational communication is transparent, honest, and ethical to maintain trust and credibility.	Promoting employee empowerment and autonomy to foster a positive and respectful work environment.
2	B.Com.I (2021-22)	Financial Accounting Paper I	1	Basic Accounting Concepts and Conventions, Accounting Process. Accounting Standards-Need & Procedure, Concept of IFRS	Recognizing and accounting for expenses related to gender-based initiatives, such as diversity and inclusion programs.	Integrating environmental costs and impacts into financial accounting and reporting, promoting sustainability and transparency.	Ensuring that financial reports are accurate, reliable, and presented in an unbiased manner, maintaining the trust of stakeholders.	Promoting transparency and accountability in financial reporting, respecting the rights of stakeholders to access accurate and reliable information
				Amalgamation of Partnership Firms	Ensuring that the merged firm has a balanced gender representation in ownership, management, and workforce.	Promoting sustainable business practices in the merged firm, encouraging environmentally	Safeguarding the interests of partners and stakeholders during the amalgamation process, ensuring they receive	Encouraging social responsibility in the merged firm, promoting community engagement,
				Consignment Accounts- Important Terms and Accounting in the books of Consignor and Consignee	Empowering women consignees by providing them with fair and equal access to resources, information, and markets.	Accounting for environmental costs associated with consignment activities, such as carbon footprint and waste management.	Ensuring transparent and accurate accounting practices in consignment accounts, maintaining the trust of stakeholders.	Ensuring fair treatment of consignees, respecting their rights and dignity, and promoting mutually beneficial business relationships.
				Accounts of Professionals –preparation of Receipts and Expenditure Account and Balance sheet of Medical Practitioners and Professional Accountants.	Ensuring that professional fees charged by medical practitioners and accountants are gender-sensitive and do not discriminate against clients based on gender.	Encouraging eco-friendly practices in the professional services of medical practitioners and accountants, such as reducing paper usage and promoting digital documentation.	Maintaining confidentiality and privacy of clients' information, adhering to professional ethics and codes of conduct.	Respecting clients' rights and dignity, providing professional services with empathy and compassion.



3	B.Com.I (2022-23)	PRINCIPLES of MARKETING Paper I	I	<p>Introduction : Nature, Scope and importance of marketing ; Evolution of marketing concepts; marketing environment.</p>	<p>How marketing tactics can be tailored to respect and empower diverse gender identities and needs.</p>	<p>How marketing strategies can promote environmentally friendly products and practices.</p>	<p>How marketing strategies can balance honesty and transparency with promotional goals.</p>	<p>2. How marketing tactics respect and appreciate diverse cultural values and beliefs.</p>
				<p>a) Consumer Behaviour – An Overview : consumer buying process; factors influencing consumer buying decisions. b) Market Selection : Market segmentation – concept, importance and bases: Target market selection; positioning concept and importance product differentiation vs. market segmentation</p>	<p>How marketing strategies can avoid perpetuating harmful gender stereotypes. How targeting strategies can avoid stereotyping.</p>	<p>How marketing strategies can promote environmentally responsible consumer behavior. How brands can emphasize environmental responsibility.</p>	<p>How marketers can honestly represent products and services to consumers. How marketers can avoid misleading consumers.</p>	<p>How consumer behavior reflects diverse cultural values and beliefs. How market segmentation can appreciate diverse consumer groups.</p>
				<p>Rural marketing : Growing importance; Distinguishing characteristics of rural marketing ; Understanding rural consumers and rural markets. marketing mix planning for rural markets .</p>	<p>How marketing strategies can promote gender equality and women's participation in rural economies.</p>	<p>How marketers can minimize the environmental footprint of rural marketing initiatives.</p>	<p>How marketers can ensure equitable trade relationships with rural producers and consumers.</p>	<p>How marketing strategies can contribute to the socio-economic development of rural areas.</p>



			<p>Recent developments in marketing: Social Marketing, Online marketing, green marketing . Markrting Information System- concept and components: Marketing Research and its process.</p>	<p>How social marketing campaigns can address gender-based issues and promote gender equality.</p>	<p>How social marketing campaigns can promote environmentally responsible behaviors.</p>	<p>How marketers can responsibly collect and use consumer data in marketing research and online marketing.</p>	<p>How online marketing can be made inclusive and accessible to diverse populations.</p>
4	B.Com.I (2022-23)	Insurance	<p>Introduction to Insurance - Definition, characteristics and need of insurance. Economic and commercial significance of insurance. Insurance as a social security tool. Types of insurance in brief. Principles of insurance. Insurance contract and wagering contract.</p>	<p>Discussing how insurance companies often charge different premiums based on gender, and the implications of this practice.</p>	<p>Analyzing how insurance companies' investment decisions can influence environmental sustainability and climate change.</p>	<p>Discussing the potential conflicts of interest that insurance agents or brokers may face when selling policies.</p>	<p>Exploring how insurance can support vulnerable populations and promote social welfare.</p>
			<p>Life Insurance – Meaning and Nature of life insurance. Life insurance products, - whole life, endowment, term plans, pension and annuity plans , unit linked Insurance plans.</p>	<p>Exploring how life insurance policies can support caregivers, often women, who may not have traditional income or employment.</p>	<p>Analyzing how life insurance companies can invest in environmentally responsible assets and promote sustainability.</p>	<p>Examining the importance of clear and accurate policy illustrations to avoid misleading customers.</p>	<p>Discussing the importance of ensuring that life insurance claims are handled fairly and without bias, respecting the emotional and financial needs of beneficiaries.</p>
			<p>Life Insurance Policy – Meaning, Procedure of taking life insurance policy-policy conditions –settlement of claims.</p>	<p>Discussing the inclusion of maternity benefits in life insurance policies and their impact on women's financial security.</p>	<p>Analyzing the environmental impact of life insurance companies' operations and their efforts to reduce carbon footprint.</p>	<p>Discussing the need for ethical sales practices, such as suitability assessments and avoiding misrepresentation.</p>	<p>Exploring how life insurance policies can be designed to support vulnerable populations, such as people with disabilities or HIV/AIDS.</p>



				Life Insurance Business in India – Growth of life insurance business after privatization. Evaluation of performance of LIC of India and private companies. Insurance Regulatory and Development Authority Act, 1999- structure. organizational set up and functions.	Discussing the disparity in life insurance coverage between men and women in India and strategies to address this gap.	Analyzing the environmental implications of life insurance companies' investments in India, such as fossil fuel investments.	Examining the issue of mis-selling and unethical sales practices in the Indian life insurance market.	Exploring how life insurance can support financial inclusion and social welfare in India, particularly for marginalized communities.
5	B.Com.I (2022-23)	Financial Accounting Paper- II	II	Accounting for incomplete Record Single Entry System - Conversion Method only	Discussing how the single entry system affects women entrepreneurs, particularly in terms of access to credit and financial management.	Analyzing the environmental implications of using paper based single entry systems and exploring digital alternatives.	Examining the importance of accuracy and reliability in single entry systems and the ethical implications of errors or manipulation.	Exploring how single entry systems can support financial literacy, particularly for small business owners or individuals with limited financial knowledge.
				Conversion of Partnership Firm into a Limited Company- Accounting in the books of partnership Firm only.	Discussing how the conversion process affects women partners, including their roles, responsibilities, and ownership stakes.	Analyzing the potential environmental implications of expanded operations and increased resources after conversion.	Examining the importance of transparency in the conversion process, including disclosure of financial information and stakeholders' interests.	Exploring the impact of conversion on employee welfare and job security, including potential changes in employment contracts and benefits.
				Branch Accounts - Dependent Branch- preparation of Branch Account, Branch Trading and Profit and Loss Account and Stock and Debtors Method	Discussing potential gender disparities in branch management, including leadership positions and decision-making roles.	Analyzing the environmental implications of branch operations, including energy consumption, waste management, and sustainable practices.	Examining the importance of transparency in branch financial reporting, including accurate disclosure of financial information.	Exploring the impact of branch accounting on employee welfare, including job security, benefits, and working conditions.



			<p>Computerized Accounting System : Introduction to Computerized Accounting. Accounting softwares 'Tally'- preparation of Vouchers, Feeding of Data and Generating of various Reports</p>	<p>Discussing potential gender bias in the design of accounting software, including user interface and functionality.</p>	<p>Analyzing the environmental impact of accounting hardware, including e-waste generation and disposal.</p>	<p>Examining the importance of data security and privacy in computerized accounting systems, including protection of sensitive financial information.</p>	<p>Exploring the impact of computerized accounting systems on accounting jobs, including job displacement and skill obsolescence.</p>
			<p>Motivation: Concept, Importance, extrinsic and intrinsic motivation; Theories of Motivation - Maslow's Need Hierarchy Theory; Herzberg's Two factor theory, Douglas McGregor's Theory X and Theory Y and William Ouchi's theory Z.</p>	<p>Emphasizing the importance of fair hiring practices and promotion opportunities for all genders. This includes implementing policies that prevent discrimination and promote diversity within the workplace</p>	<p>Encouraging businesses to adopt eco-friendly practices, such as reducing waste, recycling, and using sustainable resources. This helps in minimizing the environmental impact of business operations.</p>	<p>Stressing the importance of honesty and openness in all business dealings. Ethical management practices involve transparent decision-making processes and honest communication with stakeholders.</p>	<p>Emphasizing the need for treating all employees with respect and valuing their contributions, regardless of their position within the company. This creates a positive and inclusive work environment.</p>
			<p>Leadership Leadership - Concept, Importance, Theories of Leadership - Likert's scale theory, Blake and Mouten's Managerial Grid theory, House's Path Goal theory. Leadership Styles- Autocratic, Democratic and Free rein. Leadership styles of Shivaji Maharaj, Mahatma Gandhi, Dr. Babasaheb Ambedkar.</p>	<p>Promoting leadership styles that are inclusive and supportive of gender diversity. This involves recognizing and addressing the unique challenges faced by different genders and ensuring equal representation in leadership positions.</p>	<p>Encouraging leaders to adopt and promote sustainable business practices within their organizations. This includes leading by example in reducing environmental footprints and supporting green initiatives.</p>	<p>Leaders should prioritize ethical considerations in their decision-making processes. This involves being transparent, fair, and consistent in their actions and ensuring that their decisions align with the organization's ethical standards.</p>	<p>Leaders should demonstrate empathy and understanding towards their employees. This involves actively listening to their concerns, showing compassion, and providing support when needed.</p>



6	B.Com.I (2022-23)	Management Functions & Application -Paper-II	II	<p>Co-ordination and Control: Co-ordination – Concept – Need – Techniques of establishing co-ordination. Control-Concept, Process, Limitations .Principles of Effective Control. Techniques of Control –Traditional Modern.</p>	<p>Ensuring that coordination and control mechanisms within the organization are designed to address and support gender diversity. This includes creating policies that prevent gender discrimination and promote equal opportunities for all employees.</p>	<p>Coordinating and controlling the use of resources in a way that minimizes environmental impact. This includes monitoring and reducing waste, promoting recycling, and ensuring sustainable use of materials.</p>	<p>Ensuring that coordination and control processes uphold the organization's ethical standards. This includes creating mechanisms for monitoring compliance with ethical guidelines and addressing any deviations appropriately.</p>	<p>Fostering a culture of respect in all coordination and control activities. This involves treating all employees with dignity, valuing their input, and ensuring that control measures do not undermine their well-being.</p>
				<p>Emerging issues in Management: Social and Ethical Issues in Management - Corporate Social Responsibility; Meaning and Importance. Concept & Social Responsibility – Corporate Social Responsibility – Meaning – Importance. Green Management – Management & Change – Concept, Need for Change –Lewins Kurtz's three Stages& Plane Change. Resistance to Change – Overcoming Resistance to Change.</p>	<p>Developing leadership programs that emphasize gender diversity. This involves creating pathways for women and other underrepresented genders to advance into leadership positions and ensuring diverse representation in decision-making processes.</p>	<p>Emphasizing the adoption and promotion of green technologies in business operations. This involves investing in and utilizing technologies that reduce environmental impact and promote sustainability.</p>	<p>Strengthening corporate governance practices to ensure ethical management. This involves enhancing transparency, accountability, and ethical behavior at all levels of the organization.</p>	<p>Encouraging businesses to engage in CSR activities that reflect human values. This involves supporting community development, ethical labor practices, and initiatives that contribute positively to society.</p>
				<p>Product : Meaning and importance. Product classifications; Concept of product mix; Branding, packaging and labeling; Product; Support; Product life-cycle; New Product Development.</p>	<p>Ensuring that products are designed to meet the needs and preferences of all genders. This involves conducting market research that includes diverse gender perspectives and avoiding gender stereotypes in product development.</p>	<p>Developing and promoting products that have a minimal environmental impact. This includes using sustainable materials, reducing packaging waste, and creating products that are recyclable or biodegradable.</p>	<p>Ensuring that all product claims are truthful and not misleading. This involves providing accurate information about product features, benefits, and limitations to consumers.</p>	<p>Prioritizing the safety and well-being of consumers in product design and manufacturing. This involves rigorous testing, adherence to safety standards, and prompt addressing of any safety concerns.</p>



7	B.Com.I (2019-23)	PRINCIPLES of MARKETING Paper I	II	<p>a) Pricing : Significance. Factors affecting price of a product. Pricing policies and Strategies. b) Nature and Importance of promotion; promotion tools : advertising, personal selling, public relation & sales promotion - concept and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions. .</p>	<p>Ensuring that pricing strategies do not discriminate based on gender. This includes avoiding practices like the "pink tax," where products marketed to women are priced higher than similar products for men.</p>	<p>Implementing pricing strategies that promote environmentally friendly products. This includes offering discounts or incentives for eco-friendly products and incorporating the cost of environmental impact into the pricing of less sustainable options.</p>	<p>Ensuring that pricing is transparent and fair. This involves clearly communicating the factors that influence pricing and avoiding hidden fees or deceptive pricing practices.</p>	<p>Pricing essential goods and services, such as food and healthcare products, in a way that makes them accessible to all segments of society. This involves keeping prices reasonable to ensure that basic needs are met.</p>
				<p>Distribution : Channels of distribution – meaning and importance; Types of distribution channels ; Wholesaling and retailing ; Factors affecting choice of distribution channel; Physical Distribution. Direct marketing and Services marketing- concept and characteristics.</p>	<p>Implementing policies that protect the rights and well-being of all workers in the distribution process. This includes addressing gender-specific issues such as harassment and ensuring equal pay for equal work.</p>	<p>Reducing the environmental impact of packaging materials used in the distribution process. This involves using recyclable or biodegradable materials and minimizing packaging waste.</p>	<p>Maintaining transparency in the distribution process. This involves clear communication about product origins, distribution costs, and ensuring that all stakeholders have access to accurate information.</p>	<p>Engaging with local communities in the distribution process. This involves supporting local businesses, contributing to community development, and ensuring that distribution practices positively impact the communities they serve.</p>
				<p>Retailing ; Types of retailing – store -based and non-store based retailing, chain stores, specialty stores, supermarkets, retail vending machines, mail order houses, retail cooperatives; Management of retailing operations; an overview; Retailing in India : changing scenario.</p>	<p>Designing retail environments that are welcoming and accessible to all genders. This includes considering the layout, signage, and facilities to ensure they cater to diverse needs and preferences.</p>	<p>Implementing eco-friendly practices in retail operations. This includes using energy-efficient lighting, reducing waste, promoting reusable shopping bags, and offering products with minimal environmental impact.</p>	<p>Ensuring that all products sold in retail stores are sourced ethically. This includes verifying that suppliers adhere to fair labor practices and environmental standards.</p>	<p>Treating all customers with respect and dignity regardless of their background. This includes providing excellent customer service, addressing complaints promptly, and creating a welcoming shopping experience.</p>



8	B.Com.I (2022-23)	Insurance	II	<p>Fire Insurance - Meaning - Procedure of taking fire Insurance policy - policy conditions- kinds of policies - cancellation and forfeiture of policy - Renewal of policy - settlement of claims.</p>	<p>Exploring the role of women in promoting fire safety and managing fire insurance, including their perspectives and experiences.</p>	<p>Analyzing the environmental consequences of fire damage, including air and water pollution, and the role of insurance in promoting sustainability.</p>	<p>Examining the importance of clear and transparent policy terms, including disclosure of exclusions and limitations.</p>	<p>Exploring the emotional and psychological impact of fire accidents on individuals and communities, and the role of insurance in providing support.</p>
				<p>Marine Insurance - Meaning - Procedure of taking marine insurance policy - Difference between fire and marine Insurance - clauses of marine insurance policy - marine losses and perils - Types of policies</p>	<p>sensitive marine insurance policies that address the specific needs and concerns of women in the maritime industry.</p>	<p>Analyzing the environmental consequences of marine accidents, including oil spills and pollution, and the role of insurance in promoting sustainability.</p>	<p>Examining the importance of clear and transparent policy terms, including disclosure of exclusions and limitations.</p>	<p>Exploring the emotional and psychological impact of marine accidents on seafarers, passengers, and their families, and the role of insurance in providing support.</p>
				<p>Miscellaneous Insurance (only nature & cover) a. Personal Accident insurance b. Health insurance c. Motor Insurance d. Burglary Insurance e. Liability Insurance d. Fidelity guarantee Insurance e. Cattle Insurance f. Crop Insurance</p>	<p>Exploring the availability and accessibility of miscellaneous insurance products for women, including products tailored to their specific needs.</p>	<p>Analyzing the environmental consequences of claims made under miscellaneous insurance policies, such as pollution or property damage.</p>	<p>Examining the importance of clear and transparent policy wordings, including disclosure of exclusions and limitations.</p>	<p>Exploring the role of miscellaneous insurance in protecting human life and well-being, including personal accident or health insurance.</p>



			<p>General Insurance Business in India : Growth of general insurance business after privatization . Evaluation of performance of public and private companies- Foreign Direct Investment (FDI) in insurance business- merits and demerits, current scenario - Bancassurance .</p>	<p>Exploring the representation of women in the insurance workforce in India, including leadership positions and decision-making roles.</p>	<p>Analyzing the environmental impact of insurance operations in India, including energy consumption, waste management, and sustainable practices.</p>	<p>Examining the importance of clear and transparent policy wordings, including disclosure of exclusions and limitations.</p>	<p>Exploring the role of insurance in promoting social welfare and financial inclusion in India, particularly for vulnerable populations.</p>
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2022-23

Sr. No.	Name of the Course	Title of Paper	Sem.	Name of the Unit	Details of Cross Cutting Issues relevant with			
					Gender Awareness	Environmental Awareness	Professional Ethics	Human Values
1	B.Com.II (2022-23)	Fundamentals of Entrepreneurship- Paper-I	III	Entrepreneur:- Evolution, Meaning and Definition, Functions, Qualities of successful entrepreneur, Types of Entrepreneur, Obstacles to become an Entrepreneur, Challenges before existing entrepreneur in modern era.	Recognizing and overcoming unconscious biases that affect funding, networking, and resources for women entrepreneurs.	Encouraging entrepreneurs to adopt environmentally responsible practices in their business operations.	Developing entrepreneurial skills to make ethical decisions in business, balancing profits with social responsibility.Integrating ethical practices and social responsibility into entrepreneurial ventures.	Fostering entrepreneurship that addresses social issues, promotes human well-being, and creates positive impact.
				Entrepreneurship and Entrepreneurship Development: Concept, Definitions, Importance, Theories- Joseph Schumpeter's Theory of Innovation, Hagen's theory of Status Withdrawal, David McClelland's Need for Achievement theory, Knight's Risk Taking theory, Entrepreneurship Development- Concept and Process. Introduction, Functions and Performance of – EDI, MCED And DIC	Creating supportive networks and resources for entrepreneurs from diverse gender backgrounds.	Exploring entrepreneurial approaches that prioritize environmental sustainability and social responsibility.	Developing a framework for ethical decision-making and responsible business conduct in entrepreneurial ventures.Promoting transparency, accountability, and fairness in entrepreneurial endeavors.	Encouraging entrepreneurs to develop solutions that address real human needs, with compassion and empathy.Fostering entrepreneurial initiatives that prioritize human well-being, social justice, and community development.



			<p>Micro, Small and Medium Enterprises(MSME): Definition, Importance, Problems of MSME and Remedies, Government Policy and Support, Steps involved in the formation of Small Enterprises- Location, Clearances, Permits required, Formalities, Licensing and Registration Procedure</p>	<p>Addressing barriers and opportunities for women entrepreneurs in MSMEs, promoting gender inclusivity.Developing policies and programs that support women-owned MSMEs and address gender-specific challenges.</p>	<p>Encouraging environmentally friendly practices, reducing carbon footprint, and promoting green entrepreneurship in MSMEs.</p>	<p>Promoting transparency, accountability, and fair business practices in MSMEs, ensuring compliance with regulations.</p>	<p>Fostering MSMEs that address social issues, promote human well-being, and create positive impact.</p>
			<p>Recent Trends and Concepts in Entrepreneurship: Recent Trends- Start up, Stand up, Skill India, Make in India, Incubation Centre- Concept and Importance. Concepts- Sociopreneur, Edupreneur, Ecopreneur, Netpreneur, Intrapreneur(Only concept and Characteristics)</p>	<p>Creating inclusive entrepreneurial environments that support diverse gender perspectives and address unconscious biases.Showcasing successful women entrepreneurs and their innovative ventures, promoting gender equality in entrepreneurship.</p>	<p>Exploring recent trends in sustainable entrepreneurship, such as circular economy, green entrepreneurship, and eco-innovation.Integrating environmental impact assessments into entrepreneurial decision-making, promoting eco-friendly practices.</p>	<p>Examining recent trends in CSR, social entrepreneurship, and philanthropic efforts in entrepreneurial endeavors.</p>	<p>Exploring recent trends in social entrepreneurship, impact investing, and human-centered design in entrepreneurial ventures.</p>
			<p>Family Business: Meaning, Types, Advantages and Disadvantages of Family Business, Challenges before family business in India, Business Succession Planning, Making family business more effective.</p>	<p>Addressing challenges and opportunities for women entrepreneurs in agriculture, promoting gender inclusivity in agro-entrepreneurship.Developing service entrepreneurial ventures that cater to diverse gender needs, promoting gender awareness in service delivery.</p>	<p>Promoting eco-friendly agricultural practices, organic farming, and reducing environmental impact in agro-entrepreneurship.</p>	<p>Ensuring transparency, accountability, and fair trade practices in agro-entrepreneurship, promoting ethical leadership.</p>	<p>Developing agro-entrepreneurial ventures that address social issues, promote rural development, and improve human well-being.</p>



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B.Com.II (2022-23)

Fundamentals of Entrepreneurship- Paper-II

IV

<p>Service and Agro Entrepreneurship: A) Service Entrepreneurship- Meaning and Concept, Role of Service sector in National Economy, Opportunities in Service sector. B) Agro Entrepreneurship- Meaning and Concept, Importance, Entrepreneurial Opportunities in Agro Sector, Challenges before Agro Entrepreneurship</p>	<p>Ensuring business plans and project reports address diverse gender needs, promote gender inclusivity, and avoid gender biases. Developing business plans and project reports that cater to women's empowerment, entrepreneurship, and social upliftment.</p>	<p>Integrating environmentally sustainable practices, reducing carbon footprint, and promoting eco-friendly initiatives in business plans and project reports.</p>	<p>Ensuring business plans and project reports adhere to ethical standards, transparency, and accountability, promoting responsible entrepreneurship.</p>	<p>Developing business plans and project reports that prioritize human needs, empathy, and compassion, promoting human values.</p>
<p>Business Plan and Project Report: Meaning and Concept of Business Plan, Key elements of business plan. Meaning, Concept and classification of project. Project for Retail store, Beauty parlor, Oil Mill, Cold Storage, Eco friendly Bag production- Reasons for failure of project.</p>	<p>Developing products or services that cater to women's needs, promoting gender inclusivity in business plans and project reports.</p>	<p>Ensuring business plans and project reports allocate resources efficiently, minimizing environmental impact and promoting sustainability.</p>	<p>Ensuring financial projections in business plans and project reports are transparent, realistic, and free from fraudulent activities.</p>	<p>Developing business models that prioritize human well-being, social impact, and community development in business plans and project reports.</p>



			<p>Women Entrepreneurship and Successful Entrepreneurs</p> <p>Women Entrepreneur- Concept and causes of limited growth of women entrepreneurs in India.</p> <p>Successful Entrepreneurs; Male- Jeff Bezos(Amazon), Hanmantrao Gaikwad (BVG), Chitale Brothers (Chitale Dairy), Ramdas Mane (Mane Group of Industries) Female- Aditi Gupta (Whisper Girl), Chetana Gala-Sinha (Manadeshi Foundation), Vandana Luthra (VLCC)</p>	Identifying and developing business opportunities that address environmental challenges, led by women entrepreneurs.	Identifying and developing business opportunities that address environmental challenges, led by women entrepreneurs.	Fostering ethical leadership, transparency, and accountability among women entrepreneurs, promoting responsible entrepreneurship.	Promoting entrepreneurship as a means to empower women, improve their socio-economic status, and enhance human values.
			Issue and forfeiture of shares, Re-issue of forfeited shares, Redemption of preference shares and Buyback of shares	Ensuring equal opportunities for women to hold shares and participate in decision-making processes.	Considering the environmental impact of the company's operations and ensuring sustainable practices.	Ensuring transparency and fairness in the re-issue process, without misleading shareholders.	Respecting the rights of original shareholders and avoiding exploitation.
			Issue and Redemption of Debentures	Ensuring equal opportunities for women in leadership positions to influence debenture issue decisions.	Considering the environmental impact of the projects financed through debenture issue.	Ensuring transparency and fairness in debenture issue disclosures and compliance with regulations.	Respecting the rights of debenture holders and prioritizing their interests.
			Preparation of Final Accounts of Companies	Ensuring equal representation of women in accounting and finance teams.	Incorporating environmental costs and liabilities in financial reporting.	Ensuring accuracy, transparency, and fairness in financial reporting.	Prioritizing accountability and stewardship in financial reporting.



1	B.Com.II (2022-23)	Corporate Accounting Paper-I	III	<p>Practical of Fundamental Computerised Accounting (20 Periods) a) Introduction to Tally ERP.9, Technological Advantages, Getting Functional with Tally ERP.9, Tally ERP.9 Start-up, Mouse/Keyboard Conventions, Switching between Screen Areas, Quitting Tally ERP.9, Setting up of Company in Tally ERP.9, b) Create a Company- Select a Company, Alter a Company, Shut a Company, Creating Accounting Masters in Tally ERP.9, Chart of Accounts, c) Pre-defined Groups of Accounts, Groups- Creating Single Group, Creating Multiple Group, Displaying Group, Altering Group, d) Ledgers, Creating Single Ledger, Creating Multiple Ledger, Displaying Ledger, Altering Ledger, Voucher Entry in Tally ERP.9, e) Accounting Vouchers- Contra Voucher (F4), Payment Voucher (F5), Receipt Voucher (F6), Journal Voucher (F7), Purchase (F9), Sales (F8), Debit Note (Ctrl + F9), Credit Note (Ctrl + F8), f) Financial Statements- Balance Sheet, Profit & Loss A/c., Trial Balance, g) Accounting Books</p>	<p>Ensuring equal access to technology and training for female accounting professionals. Designing accounting software that is inclusive and user-friendly for diverse users.</p>	<p>Considering the environmental impact of hardware and software used in computerized accounting. Promoting paperless accounting practices and digital documentation.</p>	<p>Ensuring data security and confidentiality in computerized accounting systems. Preventing fraud and errors through robust internal controls and auditing.</p>	<p>Prioritizing user experience and accessibility in accounting software design. Fostering transparency and accountability in financial reporting through technology.</p>
2		Corporate Accounting - Paper-II	IV	<p>Profit /Loss Prior to Incorporation.</p>	<p>Ensuring equal distribution of profits/losses among all promoters, regardless of gender.</p>	<p>Accounting for environmental costs and liabilities incurred prior to incorporation.</p>	<p>Ensuring transparency and accuracy in reporting pre-incorporation profits/losses.</p>	<p>Prioritizing fairness and justice in distributing profits/losses among promoters and stakeholders.</p>



Valuation of shares: Intrinsic value method, Market value Method (Capitalization of profit and dividend basis) Fair value.	Ensuring equal access to information and opportunities for women shareholders.	Incorporating environmental, social, and governance (ESG) factors in share valuation.	Ensuring transparency, objectivity, and integrity in share valuation methods and reporting.	Prioritizing fairness and justice in share valuation, considering the impact on all stakeholders.
Accounting for Liquidation of companies- Process of Liquidation under Insolvency and Bankruptcy Code, Preparation of Liquidator's Final Statement of Account.	Ensuring equal treatment and opportunities for women employees and stakeholders during liquidation.	Ensuring responsible disposal of assets and minimization of environmental harm.	Ensuring transparency, accuracy, and fairness in liquidation accounting and reporting.	Prioritizing the well-being and interests of employees, customers, and stakeholders during liquidation.



B.Com.II (2022-23)

<p>Store Accounting with Practical using Tally. Theory: a) Basic Concepts of Store Accounting- Importance of Material Management and Inventory Control, Objectives of Inventory Control System, Functions and Duties of Store-keeper, b) Key Terms- Stock items, Category of item, Item Name, Unit of Measurement; Purchase Rate per Unit, Current Stock Quantity, Current Valuation Rate, Opening Stock Quantity, Opening Valuation Rate, Purchase Returns, Sales Returns c) Stock Valuation Methods- Source document, Types of Source documents, Purchase Invoice, Goods Received Note, Sales Invoice, Delivery Challan d) Tally Reports of Store Accounting- Bill-wise List of Stock Items, Stock Statement, Material Receipts/ Purchases Register, Material Issues/ Sales Register, Material Return Report, Slow Moving Items Report, Fast Moving Items Report. Practical: a) Creating Inventory Masters in Tally.ERP 9, Stock Groups- Creating Single Stock Group, Creating Multiple Stock Group, Displaying Stock Group, Altering Stock Group, b) Units of Measure- Simple Units, Creating Simple Units, Displaying Units of Measure, Deleting Units of Measure c) Stock Items- Create Simple</p>	<p>Ensuring equal opportunities for women in accounting and store management roles. Designing store accounting systems that accommodate diverse user needs, including women.</p>	<p>Implementing sustainable store practices, such as reducing paper waste and energy consumption. Using Tally to track and manage inventory, reducing waste and excess stock.</p>	<p>Ensuring accuracy, completeness, and security of store accounting data in Tally. Preventing fraud and errors in store accounting, using Tally's audit trail features.</p>	<p>Prioritizing user experience and accessibility in store accounting system design. Fostering transparency and accountability in store operations, using Tally to track inventory and sales.</p>
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Stock Items, Creating Multiple
Stock Items, Displaying Stock
Items, Altering Stock Items, d)
Voucher Entry in Tally.ERP 9-
Purchase Voucher (F9), Sales
Voucher (F8), Credit Note
Voucher (Ctrl + F8), Debit Note
Voucher (Ctrl + F9) e) Financial
Statements- Balance Sheet,
Profit & Loss A/c., Trial
Balance, f) Accounting Books
& Registers- Cash Book, Bank
Book, Purchase Register, Sales
Register, Journal Register,
Debit Note Register, Credit
Note Register, Day Book,
Statistics, g) Inventory Books
& Reports- Stock Summary,
Stock Item Summary, Stock
Group Summary, Exception
Reports- Negative Stock,
Negative Summary.



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DATTAJIRAO KADAM ARTS, SCIENCE AND COMMERCE COLLEGE, ICHALKARANJI

DEPARTMENT OF COMMERCE

2022-23

Sr. No.	Name of the Course	Title of Paper	Sem.	Name of the Unit	Details of Cross Cutting Issues relevant with			
					Gender Awareness	Environmental Awareness	Professional Ethics	Human Values
				Law of Contract- 1872 Definition of Business Law and its sources, Definition of contract, Essential element, and Kinds of Contract, Offer and Acceptance, Capacity of Parties, Consideration, Free Consent and Legality of objectives ,Void Contracts, Discharge of Contract ,Remedies for breach of contract	Protecting women's rights and interests in contractual agreements, addressing gender-specific concerns and vulnerabilities.	Incorporating environmental considerations, sustainability clauses, and eco-friendly terms in contractual agreements.	Promoting ethical contractual practices, transparency, and fairness, avoiding fraudulent and exploitative contractual terms.	Ensuring contractual agreements protect human rights, dignity, and well-being, promoting social responsibility and human values.



1	B.Com.III (2022-23)	Business Regulatory Framework Paper- I	V	<p>Labour Laws A)Employees Provident Fund Act- 1952- Meaning and its applicability criteria, Rates of Contribution , Periodicity of Payment and Return, Mandatory Records, Consequences of Non compliances</p> <p>B)Payment of Gratuity (Amendment)Act-2018- Meaning and its applicability criteria, Rates of Contribution , Payment calculation, Mandatory Records, Consequences of Non compliances</p>	<p>Ensuring labour laws promote gender equality, prevent gender-based discrimination, and protect women's rights in the workplace.</p>	<p>Ensuring labour laws prioritize occupational health and safety, protecting workers from environmental hazards and promoting sustainable work practices.</p>	<p>Promoting fair labour practices, preventing exploitation, and ensuring ethical treatment of workers, including migrant and contract workers.</p>	<p>Protecting workers' rights, including social security, pension, and healthcare, promoting human well-being and social justice.</p>
				<p>Sale of Goods Act,1932 and Goods and Services Tax(GST)</p> <p>A)Sale of Goods Act- Contract of Sale of goods concept and essentials, Sale and Agreement to sell, Conditions and Warranties, Performance of Contract of Sale</p> <p>B)Goods and Services Tax- Basic framework of GST, Applicability criteria, General understandings of legal provisions regarding invoices, GST Returns , Consequences of Non compliances</p>	<p>Promoting women's entrepreneurship in goods and services, addressing gender-specific challenges and opportunities under GST.</p>	<p>Encouraging eco-friendly goods and services, sustainable packaging, and environmentally responsible practices under the Sale of Goods Act and GST.</p>	<p>Ensuring transparent business practices, accurate labeling, and fair pricing under the Sale of Goods Act and GST.</p>	<p>Ensuring consumer protection, safety, and well-being under the Sale of Goods Act and GST, promoting human values and social responsibility.</p>



			<p>Indian Partnership Act-1932 and Limited Liability Partnership Act- 2008 A)Indian Partnership Act-1932- Partnership Deed meaning and general terms and conditions, Role and Responsibilities of Partners. B)Limited Liability Partnership Act- 2008- Nature and Silent features of LLP, Incorporation of LLP, Limitations of liability of LLP and Partners, Difference between Partnership and LLP.</p>	<p>Ensuring gender equality in partnerships, addressing gender biases, and promoting women's participation in decision-making processes.</p>	<p>Encouraging sustainable business practices, environmental responsibility, and eco-friendly initiatives in partnerships.</p>	<p>Promoting ethical partnership practices, transparency, and accountability, preventing fraudulent activities and ensuring trust.</p>	<p>Protecting human rights, dignity, and well-being in partnerships, addressing labor rights, and promoting fair labor practices.</p>
			<p>Contribution to Modern Management Practice</p>	<p>Encouraging gender diversity in leadership roles and decision-making processes. This includes implementing policies that support the advancement of women and other underrepresented genders in managerial positions.</p>	<p>Integrating sustainability into the core business strategies of modern management. This involves adopting practices that reduce environmental impact, such as sustainable sourcing, energy efficiency, and waste reduction.</p>	<p>Implementing frameworks that guide ethical decision-making in management. This involves establishing clear ethical guidelines, promoting transparency, and ensuring accountability in all business practices.</p>	<p>Encouraging leaders to demonstrate respect and empathy towards their employees. This involves understanding and addressing employees' needs, fostering a supportive work environment, and valuing individual contributions.</p>



2	B.Com.III (2022-23)	Modern Management Practice- Paper-I	V	Emotional and Social Intelligence in Management	Encouraging managers to be aware of and sensitive to gender differences in communication styles. This involves fostering an inclusive environment where all genders feel heard and respected.	Integrating environmental awareness into emotional intelligence by fostering a sense of responsibility towards the environment. This involves encouraging managers to lead by example in sustainable practices and to inspire their teams to adopt eco-friendly behaviors.	Promoting ethical behavior through emotionally intelligent leadership. This involves managers demonstrating integrity, transparency, and fairness in their interactions with employees and stakeholders.	Promoting respect and inclusivity through social intelligence. This includes valuing diverse perspectives, treating everyone with dignity, and creating an environment where all employees feel valued and included.
				Customer Relationship Management (CRM) and Supply Chain Management (SCM)	Implementing CRM strategies that consider gender preferences and needs. This involves tailoring marketing messages and customer interactions to be inclusive and respectful of all genders.	Promoting environmentally friendly practices among customers through CRM. This includes encouraging the use of digital communication to reduce paper waste and promoting products with lower environmental impact.	Ensuring ethical handling of customer data. This includes implementing robust data protection measures and being transparent about how customer information is used.	Ensuring that all customer interactions are respectful and considerate. This includes training staff to handle customer concerns with empathy and understanding.
				Lean Management and Talent Management	Promoting a work environment where lean management principles support gender equality. This involves fair allocation of tasks and responsibilities and ensuring equal opportunities for all employees to contribute to and benefit from lean initiatives.	Implementing lean practices that focus on reducing environmental waste. This includes minimizing resource consumption, recycling materials, and optimizing processes to reduce the ecological footprint.	Ensuring that all lean management practices are conducted ethically. This includes honest reporting of improvements, fair evaluation of processes, and maintaining transparency throughout the improvement cycle.	Empowering employees to take an active role in lean initiatives. This includes encouraging them to identify and suggest improvements, and providing training and resources to support their involvement.



3	B.Com.III (2022-23)	Business Regulatory Framework Paper- ii	VI	Company Act- 2013	The Companies Act, 2013 mandates certain companies to have at least one woman on their board of directors. This promotes gender diversity in corporate governance, ensuring women's representation in leadership positions.	The Companies Act, 2013 requires certain companies to spend a portion of their profits on CSR activities, including environmental sustainability projects. This encourages businesses to invest in eco-friendly initiatives and reduce their environmental impact.	The Companies Act, 2013 sets out principles for ethical corporate governance, including transparency, accountability, and fairness in business operations. This ensures that companies operate with integrity and adhere to ethical standards.	The Act encourages companies to operate with a sense of responsibility towards society. This includes adhering to ethical standards, respecting the rights of employees and communities, and contributing positively to societal well-being.
				Security Exchange Board of India Act-1992, Consumer Protection Act-1986 and Competition Act-2002	The SEBI Act ensures that all investors, regardless of gender, have equal access to financial markets, promoting gender equality in investment opportunities and financial inclusion.	The Consumer Protection Act supports the promotion of eco-friendly products and practices, allowing consumers to make environmentally informed choices and encouraging businesses to reduce their environmental impact.	The SEBI Act enforces ethical practices in the securities market, ensuring transparency, fairness, and integrity in trading, which helps maintain investor trust and market stability.	The SEBI Act emphasizes the protection of investors, safeguarding their interests and ensuring that companies act responsibly and ethically, thereby upholding human values of trust and fairness.
				Business Transactions and Cyber Laws	Strengthening cyber laws to protect individuals, especially women, from gender-based cybercrimes such as cyberstalking, doxing, and online abuse, ensuring a safe digital environment for all.	Cyber laws could promote responsible e-waste disposal practices and encourage businesses to minimize electronic waste, contributing to environmental sustainability.	Ensuring that businesses adhere to ethical standards in protecting customer data. This involves implementing strong cybersecurity measures to prevent data breaches and respecting user privacy in all digital transactions.	Upholding human values by ensuring that cyber laws protect the digital rights of individuals, including the right to privacy, freedom of expression, and access to information.



				Negotiable Instrument (Amendment) Act-2015	The Act should ensure that there is no gender-based discrimination in the issuance, acceptance, or enforcement of negotiable instruments, ensuring fair treatment for all users.	Encouraging the use of digital negotiable instruments to reduce the environmental impact of paper-based transactions, contributing to sustainability and the reduction of paper waste.	Ensuring that the amendment upholds ethical standards in the enforcement of negotiable instruments, preventing fraudulent practices and ensuring fair treatment of all parties involved.	Upholding the rights of individuals in the use and enforcement of negotiable instruments, ensuring that the law protects against abuse and respects the dignity of all parties involved.
4	B.Com.III (2022-23)	Modern Management Practice- Paper-II	VI	Total Quality Management (TQM) and Quality Standards	TQM practices should emphasize the importance of gender diversity in the workplace, ensuring that quality initiatives and improvements include contributions from all employees, regardless of gender, and promote equal opportunities for growth and development.	Integrating environmentally sustainable practices into TQM by adopting eco-friendly processes, reducing waste, and minimizing the environmental impact of production and operations, thereby aligning quality standards with environmental conservation.	Ensuring that TQM practices uphold ethical standards in quality assurance processes, including honesty in quality reporting, fair treatment of employees, and integrity in maintaining product standards.	TQM should foster a culture of respect and inclusivity by valuing the input and feedback of all stakeholders, including employees, customers, and suppliers, in the continuous improvement of quality standards.
				Japanese and Chinese Management Practice	Japanese and Chinese management practices are increasingly focusing on gender diversity, encouraging the inclusion of women in leadership roles and promoting gender equality in hiring, promotion, and pay.	Japanese management, particularly through practices like Kaizen and Lean Manufacturing, emphasizes efficiency and waste reduction, which align with environmental sustainability goals by minimizing resource usage and reducing environmental impact.	Japanese management practices, such as the emphasis on respect for people and ethical conduct in the workplace, promote professional ethics by fostering a culture of integrity, trust, and mutual respect among employees.	Japanese management practices often emphasize collectivism, teamwork, and harmony, fostering a work environment that values collaboration, mutual respect, and shared responsibility, reflecting deep-rooted human values.
				Event and Performance Management	Ensuring that event management practices are gender-inclusive, from	Incorporating environmentally friendly practices in event	Ensuring that event management practices involve the ethical selection of vendors	Organizing events that reflect human values of respect, inclusivity, and



				Time and Stress Management	Time and stress management practices should address the unique challenges faced by different genders, promoting policies like flexible working hours and remote work options to help all employees, particularly women, balance work and personal responsibilities effectively.	Promoting time management strategies that also consider environmental impact, such as reducing commute time through telecommuting or virtual meetings, thereby lowering the organization's carbon footprint.	Ensuring that time management practices are fair and do not exploit employees, respecting their personal time and preventing overwork, which aligns with ethical standards of employee welfare and rights.	Upholding the rights of individuals in the use and enforcement of negotiable instruments, ensuring that the law protects against abuse and respects the dignity of all parties involved.
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DATTAJIRAO KADAM ARTS, SCIENCE AND COMMERCE COLLEGE, ICHALKARANJI

DEPARTMENT OF COMMERCE

2022-23

Sr. No.	Name of the Course	Title of Paper	Sem.	Name of the Unit	Details of Cross Cutting Issues relevant with			
					Gender Awareness	Environmental Awareness	Professional Ethics	Human Values
				Unit I:- (a) Introduction to Industrial Management - Meaning and importance of industrial management - Recent trends in industrial management (in brief) - Enterprise Resource Planning (ERP). (b) Factory Location and Plant Layout - Meaning and factors determining location of factory - Meaning, objectives, importance of plant layout. - Factors influencing layout - types of layout - Problems of layout.	1. Ensuring equal opportunities and inclusive workplace culture in industrial management, addressing gender biases in hiring and promotion practices.	Adopting sustainable practices and minimizing environmental impact in industrial operations, considering eco-friendly technologies and waste reduction strategies	Ensuring transparency and fairness in decision-making processes for factory location and plant layout, avoiding conflicts of interest and prioritizing worker safety and well-being.	Respecting the rights and dignity of local communities affected by factory location, considering social impact assessments and engaging in responsible corporate citizenship.



1	B.Com.III (2022-23)	Industrial Management Paper-I	<p>(a) Work Environment - Meaning and importance of work environment - Factors affecting work environment - Lighting, Ventilation, Sanitation, noise control and Air conditioning.</p> <p>(b) Industrial Pollution – Meaning – Causes – Effects – Measures of Industrial Pollution</p>	Ensuring a gender-sensitive work environment, addressing issues like workplace harassment, and providing equal opportunities for growth and development.	Adopting sustainable practices and technologies to minimize industrial pollution, considering the impact on ecosystems and human health.	2. Ensuring transparency and accountability in reporting industrial pollution, prioritizing environmental responsibility and compliance with regulations.	Promoting a culture of respect, empathy, and inclusivity in the workplace, recognizing the dignity and worth of all employees.
			Plant Maintenance – Concept – Importance – Objectives of good maintenance system – Types of maintenance – Recent trends in plant maintenance	Ensuring equal opportunities for women in maintenance roles, providing training and resources to bridge the gender gap in technical fields.	Adopting environmentally friendly maintenance practices, considering energy efficiency, waste reduction, and sustainable resource utilization in plant maintenance operations.	Ensuring transparency and accountability in maintenance decisions, prioritizing worker safety and equipment reliability.	Recognizing the value of maintenance personnel, providing fair compensation, and promoting a culture of respect and inclusivity in the maintenance team.
			Financial Management – Concept of Financial Management – Importance – Sources of finance – Fixed and working capital	Ensuring equal access to financial resources and opportunities for women entrepreneurs and employees, addressing gender biases in financial decision-making.	Maintaining transparency and accountability in financial reporting, avoiding conflicts of interest and ensuring responsible financial governance.	Considering the environmental impact of financial investments, promoting sustainable finance practices and green financing options.	Prioritizing fair labor practices and human rights in financial decision-making, ensuring that financial goals align with social responsibility and ethical standards.
			Introduction to Human Resource Management - Concept, Nature, Scope, Significance, Objectives and Functions of HRM.	Promoting gender diversity and inclusion in the workplace, addressing gender biases in recruitment, training, and promotion practices.	Considering the environmental impact of HRM practices, such as sustainable talent management, eco-friendly training programs, and green workplace initiatives.	Ensuring transparency, fairness, and accountability in HRM decisions, maintaining confidentiality, and upholding ethical standards in all HRM functions.	Recognizing the dignity and worth of all employees, prioritizing their well-being, and fostering a culture of respect, empathy, and inclusivity.



2	B.Com.III (2022-23)	Industrial Management Paper- II	II	<p>Human Resource Planning (HRP) - Meaning and need for Human resource Planning - Process of HRP - Factors affecting HRP. -Job Analysis - Recruitment and selection - Meaning, - Sources of recruitment - Steps in the selection procedure - Human Resource Information System (HRIS)</p>	<p>Designing HRIS that promotes gender equality, tracking gender metrics, and identifying areas for improvement.</p>	<p>Considering the environmental impact of recruitment practices, such as virtual interviews and sustainable talent management.</p>	<p>Ensuring data privacy and security in HRIS, maintaining confidentiality and upholding ethical standards in data management.</p>	<p>Prioritizing diversity, equity, and inclusion in recruitment and selection, recognizing the value of diverse perspectives and experiences.</p>
				<p>Employee Training - Meaning and need for training - Steps in training - Methods of Training - Impediments of effective training</p>	<p>Ensuring gender-sensitive training content and methods, addressing gender biases and promoting inclusive learning environments.</p>	<p>Incorporating sustainable practices and environmental awareness into training programs, promoting eco-friendly behaviors.</p>	<p>Ensuring transparency and accountability in training programs, avoiding conflicts of interest and maintaining ethical standards.</p>	<p>Recognizing the value of employee growth and development, prioritizing training that enhances employee well-being and job satisfaction.</p>
				<p>Performance Appraisal and Merit Rating - Meaning and purpose of performance appraisal - Methods of performance appraisal - Ethics in performance appraisal - Merit Rating - Meaning, Benefits of Merit Rating - Difference between performance appraisal and merit rating</p>	<p>Ensuring gender-neutral performance appraisal criteria, avoiding biases and stereotypes that may impact fair evaluation.</p>	<p>Considering the environmental impact of performance and merit rating, encouraging sustainable practices and eco-friendly behaviors.</p>	<p>Maintaining transparency, fairness, and confidentiality in performance appraisal processes, avoiding conflicts of interest.</p>	<p>Recognizing employee dignity and worth, ensuring merit rating processes prioritize employee growth and development.</p>
				<p>Production Function - Concept - Components of production function - Planning and Control (PPC): - Meaning, Objectives and importance of production planning and control. Techniques of production control - Routing, Scheduling, Despatching and follow up - Limitations of PPC.</p>	<p>Analyzing gender disparities in access to resources and opportunities in production processes.</p>	<p>Evaluating the environmental impact of production processes and resource utilization.</p>	<p>Ensuring responsible and ethical production practices that prioritize safety and well-being.</p>	<p>Prioritizing human well-being and quality of life in production decisions and processes.</p>



3	B.Com.III (2022-23)	Industrial Management Paper-III	V	<p>Productivity - Meaning, Importance and Measurement of Productivity. Factors influencing productivity. Methods of improving productivity – Production V/s Productivity.</p>	<p>Analyzing gender-based disparities in productivity and opportunities for growth.</p>	<p>Evaluating the environmental impact of productivity improvements and resource utilization.</p>	<p>Ensuring transparent and fair productivity metrics that avoid exploitation.</p>	<p>Prioritizing human well-being and quality of life in productivity decisions and measures.</p>
				<p>Inventory Management - Meaning and Objectives of inventory management. Receipt and issue of material - (Bin Card, Store Ledger), Pricing of material Issues (FIFO & LIFO,) EOQ, ABC Analysis and VED Classifications – Just in Time (JIT) Production – Meaning, Techniques and Advantages</p>	<p>Analyzing gender-based disparities in access to inventory management roles and opportunities.</p>	<p>Evaluating the environmental impact of inventory management practices, such as waste reduction and sustainable sourcing.</p>	<p>Ensuring transparent and accurate inventory reporting and record-keeping.</p>	<p>Prioritizing worker safety and well-being in inventory management practices.</p>
				<p>Logistic Management - Meaning, Objectives and importance of logistic Management - Activities of the logistic functions - Transportation, Warehousing, Material handling and Packaging.</p>	<p>Analyzing gender-based disparities in access to logistics roles and opportunities.</p>	<p>Evaluating the environmental impact of logistics operations, such as carbon emissions and waste reduction.</p>	<p>Ensuring transparent and accurate logistics reporting and record-keeping.</p>	<p>Prioritizing worker safety and well-being in logistics operations.</p>
				<p>Employee Remuneration – Concepts of remuneration -- Meaning of wages and salary, Objectives of wage and salary administration. Factors influencing wage and salary structure and administration. Methods of wage payment - Time rate, Piece rate and incentive plans (Halsey, Rowan and Taylor), Fringe benefits – Salient features of the minimum wages Act – 1948</p>	<p>Identifying and addressing gender-based pay gaps and disparities in remuneration.</p>	<p>Incorporating environmentally friendly benefits and perks, such as eco-friendly transportation options.</p>	<p>Ensuring transparent and fair remuneration practices that align with organizational values.</p>	<p>Prioritizing employee well-being, dignity, and respect in remuneration decisions.</p>



2	B.Com.III (2022-23)	Industrial Management Paper- I IV	VI	Industrial Relations - Meaning, Objectives and Significance of industrial relations. The parties to industrial relations. Factors affecting industrial relations. Meaning and Causes of industrial Disputes – Measures taken by Govt. to prevent industrial disputes.	Analyzing gender disparities in union membership and leadership roles.	Evaluating the environmental impact of industrial relations practices and policies.	Ensuring transparent and fair labor practices that align with organizational values.	Prioritizing employee dignity, respect, and well-being in industrial relations initiatives.
				Employee Safety, Health and Moral: - Meaning and need of employee safety. Factors in safety programme - Meaning and importance of employee health. Occupational hazards, risks & diseases. Protection against health hazards and statutory provisions under The Factories Act, 1948 – Health, safety and welfare provisions - Meaning of employee morale	Identifying and addressing gender-specific safety and health risks in the workplace.	Evaluating the impact of workplace environmental factors on employee health and safety.	Ensuring transparent reporting and investigation of safety incidents and health concerns.	Prioritizing employee dignity, respect, and well-being in safety, health, and morale initiatives.
				Recent Trends in HRM - Employer's brand, Outsourcing HR activities, balancing work and life, emotional intelligence and talent management – e HRM	Analyzing the impact of emerging HR trends on gender diversity and inclusion.	Evaluating the environmental sustainability of recent HR trends and practices.	Ensuring transparent and fair implementation of HR trends and innovations.	Prioritizing employee well-being, dignity, and respect in the adoption of HR trends.
				Unit- I Bank Final Accounts (Vertical Format Only)	Analyzing gender diversity in bank leadership and workforce, reflected in financial reports.	Incorporating environmental risks and impacts in bank's financial reporting and risk management.	Ensuring transparency, accuracy, and fairness in bank's financial reporting and disclosure.	Prioritizing customer-centric approach and social responsibility in banking operations.



1	B.Com.III (2020-21)	Advanced Accountancy-I	V	Unit- II a) Farm Accounting b) Hire purchase system- Excluding Hire purchase Trading Account	Ensuring equal participation and decision-making roles for women in farm management and accounting.	Incorporating environmental costs and sustainability practices in farm accounting.	Ensuring accurate and transparent financial reporting in farm accounting.	Prioritizing fair labor practices and safe working conditions in farm operations.
				Unit- III Insurance Claim- Loss of stock and Loss of profit policy	Ensuring equal access to insurance claims for women-owned businesses and entrepreneurs.	Considering the environmental impact of stock loss and promoting sustainable practices.	Ensuring transparent and fair insurance claims processing and assessment.	Prioritizing empathy and support for policyholders experiencing stock loss.
				Unit- IV GST Accounting with practical's using Tally part – I	Ensuring equal opportunities for women in GST accounting and Tally operations.	Incorporating environmental considerations in GST accounting, such as tax incentives for eco-friendly practices.	Ensuring accurate and transparent GST accounting and reporting using Tally.	Fostering a culture of accountability and respect for stakeholders' interests in GST operations.
2	B.Com.III (2020-21)	Advanced Accountancy-II	V	Unit- I Nature and Scope of Audit	Ensuring gender diversity and inclusion in audit teams and leadership.	Incorporating environmental audit procedures to assess sustainability practices.	Maintaining auditor independence, objectivity, and integrity.	Prioritizing fairness, transparency, and accountability in audit practices.
				Unit- II Audit of Specific Items in Financial Statements	Analyzing gender-based disparities in compensation and benefits disclosed in financial statements.	Evaluating environmental liabilities and disclosures in financial statements.	Maintaining auditor objectivity and independence when auditing sensitive items.	Fostering a culture of accountability and respect for stakeholders' interests.
				Unit- III Company Audit	Analyzing gender diversity on company boards and leadership positions.	Evaluating company environmental policies and sustainability practices.	Maintaining auditor independence and objectivity in company audits.	Prioritizing fairness and transparency in company operations and audits.
				Unit- IV Special Audit and Audit Report	Ensuring gender-sensitive audit procedures for women-led or women-focused organizations.	Conducting environmental audits to assess sustainability practices and impact.	Maintaining auditor independence and objectivity in special audits.	Prioritizing fairness and transparency in special audit procedures.
				Unit- I Elements of Cost	Analyzing gender-based wage disparities in labor costs.	Incorporating environmental costs and sustainability metrics in cost accounting.	Ensuring accurate and transparent cost accounting practices.	Prioritizing fairness and equity in cost accounting practices.



3	B.Com.III (2020-21)	Advanced Accountancy-III	VI	Unit- II Financial Statement Analysis- (a) Financial Statement Analysis (b) Ratio Analysis	Analyzing gender diversity in leadership and its impact on financial performance.	Incorporating environmental metrics and sustainability performance in financial analysis.	Ensuring accurate and unbiased financial statement analysis.	Prioritizing transparency and accountability in financial statement analysis.
				Unit- III Cash Flow Analysis	Analyzing gender-based disparities in access to cash flow and financial resources.	Incorporating environmental costs and sustainability investments in cash flow analysis.	Ensuring accurate and transparent cash flow reporting and analysis.	Prioritizing fairness and accountability in cash flow management and decision-making.
				Unit- IV GST Accounting with practicals using Tally part - II	Ensuring gender-sensitive GST accounting practices and reporting.	Incorporating environmental considerations in GST accounting, such as tax incentives for eco-friendly practices.	Ensuring accurate and transparent GST accounting and reporting using Tally.	Prioritizing fairness and accountability in GST accounting and compliance.
4	B.Com.III (2020-21)	Advanced Accountancy-IV	VI	Unit- I Basic Concepts	Analyzing gender biases in accounting concepts and standards.	Incorporating environmental considerations in accounting concepts and frameworks.	Ensuring accurate and transparent accounting practices and reporting.	Prioritizing fairness, accountability, and transparency in accounting practices.
				Unit- II Exemptions and Deductions from total income (in respect of individual only)	Analyzing gender-based disparities in tax exemptions and deductions.	Evaluating tax incentives for environmentally friendly investments and practices.	Ensuring accurate and transparent tax reporting and compliance.	Prioritizing fairness and equity in tax policies and practices.
				Unit- III Heads of Income, Computation of total income and tax liability	Analyzing gender-based disparities in income sources and tax liabilities.	Incorporating environmental sustainability metrics in income computation and tax incentives.	Ensuring accurate and transparent income computation and tax reporting.	Prioritizing fairness and accountability in income computation and tax policies.
				Unit- IV Basics of GST	Analyzing the impact of GST on women-owned businesses and entrepreneurs.	Evaluating the environmental impact of GST on sustainable practices and eco-friendly businesses.	Ensuring accurate and transparent GST reporting and compliance.	Prioritizing fairness and accountability in GST policies and practices.




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