

GONDAWANA UNIVERSITY, GADCHIROLI  
 BACHELOR OF COMMERCE  
 (THREE YEARS UG COURSE IN FACULTY OF COMMERCE AND MANAGEMENT)  
 COURSE AND EXAMINATION SCHEME WITH CHOICE BASED CREDIT SYTSEM  
 (Semester – III )

Appendix - III

Sr. No.	Area	Unique Subject Code	Subject	Course Scheme			No. of Credits	Examination Scheme (Maximum Marks)				Examination Scheme (Minimum Marks)			
				L	T	P		ESE	IA	P	Total	ESE	IA	P	Total
01	AECC (Foundation Course)	UCA3F01	Marathi/Hindi/ Supplementary English	4	-	-	2	80	20	-	100	40	-	40	
		SEC-I UCA3F02	Cost Accounting	5	-	-	4	80	20	-	100	40	-	40	
02	Core (Core Course)	UCA3C03	Compulsory English	4	-	-	4	80	20	-	100	40	-	40	
		UCA3C04	Company Law	5	-	-	4	80	20	-	100	40	-	40	
		UCA3C05	Monetary Economics Paper-I	4	-	-	3	60	15	-	75	30	-	30	
		UCA3C06	Corporate Accounting Paper -I	5	-	-	3	60	15	-	75	30	-	30	
03	DSE	UCA3EM3	Group- A Marketing Management (Advertising Management )	4	-	-	4	80	20	-	100	40	-	40	
		UCA3EH3	Group -B Human Resource Development (Organizational Behavior Paper-I)	4	-	-	4	80	20	-	100	40	-	40	
		UCA3EB3	Group -C Banking and Insurance (Banking and Insurance Law and Practice -I)	4	-	-	4	80	20	-	100	40	-	40	
		UCA3EI3	Group -D Information Technology (Computrized Accounting and MIS)	4	-	4/ Batch	4	60	15	25	100	30+10	-	40	
04	Soft Skills		Democracy,Elections and Good Governance.	2	-	-	-	-	-	-	-	-	-		

*M/S*

गोंडवाना विद्यापीठ, गडचिरोली  
बी. कॉम. भाग दोन (सत्र ३ व ४)  
मराठी ( आवश्यक )

पाठ्यपुस्तक — साहित्यसंपदा

एकूण गुण ८० + २०

घटकीकरण आणि गुणविभागणी

घटकीकरण	गद्य ( गुण )	पद्य गुण	अंतर्गत मुल्यांकन
घटक १ व २ — दीर्घोत्तरी प्रश्न	१६	+	१६
घटक ३ व ४ — लघुत्तरी प्रश्न	१६	+	१६
घटक १,२,३,४ — लघुत्तरी प्रश्न	८	+	८
.....			
एकूण :-	४०	+	४०
			२० = १००
.....			

प्रश्न पत्रिकेचे स्वरूप— सत्र ३

प्र १ कं १, २, ३,४ या गद्यपाठांवर दीर्घोत्तरी प्रश्न ( दोन पैकी एक —३०० ते ४०० शब्दात )	१६ गुण
प्र २ कं १, २, ३,४ या पद्यावर दीर्घोत्तरी प्रश्न ( दोन पैकी एक —३०० ते ४०० शब्दात )	१६ गुण
प्र ३ कं १, २, ३, ४, ५,६ या गद्यपाठांवर ४ प्रश्नांचा एक गट लघुत्तरी ( दोन गटांपैकी एक — प्रत्येकी १०० शब्दात )	१६ गुण
प्र ४ कं १, २, ३, ४, ५,६ या पद्यांवर ४ प्रश्नांचा एक गट लघुत्तरी ( दोन गटांपैकी एक — प्रत्येकी १०० शब्दात )	१६ गुण
प्र ५ — वरील ४ घटकांवर ४ प्रश्न अनिवार्य — ( प्रत्येकी १०० शब्दात )	१६ गुण
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अंतर्गत मूल्यांकन

एकूण ८० गुण

- १ सभेचे / कार्यक्रमाचे इतिवृत्त लेखन
- २ वर्तमानातील विषयावर निबंधलेखन
- ३ स्थूल वाचन
- ४ वक्तृत्व स्पर्धेचे आयोजन

५ गुण

५ गुण

५ गुण

५ गुण

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एकूण २० गुण

## अभ्यासक्रम—सत्र ३

### गद्य —

- |                                      |                          |
|--------------------------------------|--------------------------|
| १. शेतकऱ्यांचा असूड                  | — म. जोतिबा फुले         |
| २. ध्येयांची पराकाष्ठा               | — साने गुरुजी            |
| ३. अतिथी देवो भव                     | — वामन कृष्ण चोरघडे      |
| ४. कर्मवीर आणि महाराष्ट्राची जडण-घडण | — गंगाधर पानतावणे        |
| ५. बाजारू संस्कृतीच्या विळख्यात      | — भानु काळे              |
| ६. ससेहोलपट                          | — दादासाहेब मल्हारी मोरे |

### पद्य —

- |                   |                     |
|-------------------|---------------------|
| १. दोन भारूडे     | — संत एकनाथ         |
| २. घनश्याम सुंदरा | — होनाजी बाळा       |
| ३. मानूस          | — बहिणाबाई चौधरी    |
| ४. वास्तववाद      | — वसंत आबाजी डाहाके |
| ५. फिर्याद        | — हिरा बन्सोडे      |
| ६. बिरसा मुंडा    | — भुजंग मेश्राम     |

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उपयोजित मराठी

— इतिवृत्त लेखन

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## गोंडवाना विश्वविद्यालय, गडचिरोली

बी.कॉम द्वितीय  
हिंदी (अनिवार्य)(तृतीय सत्र)

कुल अंक : ८०+२०

पाठ्यपुस्तक:

साहित्य मंजरी

### घटकीकरण, प्रश्नपत्र का प्रारूप एवं अंक विभाजन

#### इकाई: एक –

पाठ्यपुस्तक के निर्धारित गद्य खंड में से चार-चार लघुत्तरी प्रश्नों के दो समूह होंगे, जिनमें से किसी एक ही समूह के सभी प्रश्नों के उत्तर देने होंगे. प्रत्येक प्रश्न ५ अंकों के होंगे.

कुल अंक होंगे (२०)

#### इकाई: दो –

पाठ्यपुस्तक के निर्धारित कविता खंड में से दो-दो लघुत्तरी प्रश्नों के दो समूह होंगे, जिनमें से किसी एक ही समूह के सभी प्रश्नों के उत्तर देने होंगे. प्रत्येक प्रश्न १० अंकों के होंगे.

कुल अंक होंगे (२०)

#### इकाई: तीन –

व्यावहारिक हिंदी ज्ञान के अंतर्गत अनुवाद से दो प्रश्न १० अंकों के होंगे, जिनमें से किसी एक प्रश्न का उत्तर देना अनिवार्य होगा.

कुल अंक होंगे (१०)

#### इकाई: चार –

व्यावहारिक हिंदी ज्ञान के अंतर्गत हिंदी भाषा के विविध रूप से दो प्रश्न होंगे, जिनमें से किसी एक प्रश्न का उत्तर देना अनिवार्य होगा.

कुल अंक होंगे (१०)

#### इकाई: पांच –

पाठ्यपुस्तक में निर्धारित सम्पूर्ण पाठ्यक्रम से दस अति-लघुत्तरी प्रश्न होंगे, सभी प्रश्नों का उत्तर अनिवार्य होगा. प्रत्येक प्रश्न २ अंकों के होंगे.

(२०)

कुल अंक होंगे

## सूचना :

इकाई एक और दो के अंतर्गत पूछे जाने वाले सभी प्रश्न लघुत्तरीय होंगे. प्रश्नों के उत्तर लगभग २५ पंक्तियों में अपेक्षित हैं.

१. इकाई एक और दो में पूछे गये सभी प्रश्न विकल्प के साथ होंगे.
२. इकाई तीन के अंतर्गत पूछे गए प्रश्नों के उत्तर कम से कम १५० शब्दों के होने चाहिए.
३. इकाई चार में पूछे गए सभी प्रश्न लघुत्तरीय होंगे.
४. इकाई पांच के अंतर्गत पूछे गए सभी प्रश्न अति लघुत्तरी होंगे. जिनके उत्तर ४ से ५ पंक्तियों में देने होंगे.
५. अंतर्गत मूल्यांकन २० अंक
  - गृहपाठ १० अंक
  - परिसंवाद/परिचर्चा १० अंक

## पाठ्यक्रम

-----गद्य विभाग:-

१.उसने कहा था-नीरजा गुलेरी २.नेता नहीं,नागरिक चाहिए-रामधारीसिंह'दिनकर' ३.पहिला सफ़ेद बाल-हरिशंकर परशाई ४.जहाँ आकाश नहीं दिखाई देता-विष्णुप्रभाकर ५.मेहमान से भगवान बचाएं-गोपाल प्रसाद ब्यास ६.इस्तीफा – मुंशी प्रेमचंद

**पद्य विभाग:-** १.हिमाद्रि तुंग श्रुंग से – जयशंकर प्रसाद २.मन आजाद नहीं है-गोपालदास सक्सेना 'नीरज'

३.वसंत की अगवानी-श्री नागार्जुन ४.बदली-महादेवी वर्मा ५.पोस्टर और आदमी-सर्वेश्वरदयाल सक्सेना

६.चार विचार-हरिवंशराय बच्चन

## व्यावहारिक हिंदी ज्ञान :-

अ)अनुवाद- परिभाषा, विशेषताएं एवं प्रकार (शब्दानुवाद,भावानुवाद,छायानुवाद,आशुअनुवाद).

ब)हिंदी भाषा के विविध रूप-कार्यालयी भाषा,मीडिया भाषा,वित् एवं वाणिज्य भाषा .

सन्दर्भ ग्रन्थ: १.प्रयोजनमूलक हिंदी संरचना एवं अनुप्रयोग- डॉ.रामप्रकाश गुप्त,राधाकृष्ण प्रकाशन,दिल्ली

२ .मानक हिंदी व्याकरण-डॉ.अशोक कुमार उपाध्याय-धनपत राँय & कं. दिल्ली

३.राजभाषा शब्दकोष –डॉ.हरदेव बाहरी-लोकभारती प्रकाशन,इलाहाबाद

४.व्यावहारिक हिंदी ज्ञान –डॉ.शैलेन्द्र कुमार शुक्ल

५.सामान्य हिंदी –पृथ्वी नाथ पाण्डेय- नालंदा पब्लिशिंग हाउस,इलाहाबाद

६.सम्प्रेषण मूलक व्यावसायिक हिंदी-डॉ.माधव सोनटक्के ,ओरिएण्ट ब्लैकस्वान प्राइवेट लिमिटेड,हैदराबाद

७.साहित्य कलश-राघव पब्लिशर्स&डिस्ट्रीब्यूटर.

**Gondwana University, Gadchiroli**

**Faculty of Commerce- Other Compulsory Languages**

**Syllabus for S. Y. B. Com.**

**(CBCS)**

**Semester-III**

**Supplementary English**

**Foundation Course-UCA3F01**

**(To be implemented from June 2018)**

**And**

**Semester-IV**

**Supplementary English**

**Foundation Course-UCA4F01**

**(To be implemented from November 2018)**

*DR (Mr.) S. P. Pillai*

**S. Y. B. Com. Sem- III & IV  
Supplementary English  
Foundation Course**

This Syllabus has been designed as per the instructions from the Ministry of  
Human Resource Development and University Grants Commission.

**Objectives**

- i) To enable and inspire the students to read and learn various types of texts and enrich vocabulary and understand men and manners.
- ii) To instill poetic sense among students through reading of poetry.
- iii) To upgrade students' grammatical sense and master the basic grammatical aspects of English language.
- iv) To provide an opportunity to students to learn language elements and their application in practice.
- v) To create competency among the students regarding communication skills and to develop among them the ability to communicate effectively in English.
- vi) To inspire students to use various soft skills regarding use of English in business world.

**Books Prescribed for Semester III and IV:**

1. *A Pathway to Success* by Orient BlackSwan.

**Recommended reading for Grammar and Composition:**

- i) *English Grammar and Composition* by R. C. Jain, Macmillan India Limited, Chennai, 2003.
- ii) *A Course in English Grammar* by R. N. Bakshi, Orient Black Swan.
- iii) *Macmillan Foundation English* by R. K. Dwivedi & A. Kumar (Macmillan).
- iv) *The Communicator*, Orient BlackSwan, 2013
- v) *Contemporary English Grammar & Composition* by David Green (Macmillan).

*Do (Mrs) S. P. Pillai Srinatha P*

**Gondwana University Gadchiroli**

**Syllabus for**

**S. Y. B. Com. Supplementary English- Semester-III & IV**

**80 Marks Theory (University Examination) + 20 Marks Internal Assessment**

**S. Y. B. Com. Semester III- Supplementary English**

**Foundation Course**

**Course Code- UCA3F01**

**Prose Section**

1	The Power of Prayer- Dr. APJ Abdul kalam
2	Water: The Elixir of Life- C. V. Raman
3	A Talk on Advertising- Hermon Wouk
4	The Gold Frame- R. K. Laxman

**Poetry Section**

1	The Harp of India- Henry Louis Vivian Derozio
2	Money Madness- D. H. Lawrence

**Grammar and Communication Skills**

Degree of Comparison
One-Word Substitution
Meeting and Greeting People and Dialogues
Group Discussion and Interview and Interviewing Skills



**S. Y. B. Com. Supplementary English-**

**Foundation Course**

**Course Code- UCA3F01**

**Semester-III**

**Unit Wise Allotment of Marks**

<b>Sr. No.</b>	<b>Unit</b>	<b>Portion</b>	<b>Marks Allotted</b>
<b>1</b>	<b>I</b>	<b>Prose</b>	<b>34</b>
<b>2</b>	<b>II</b>	<b>Poetry</b>	<b>14</b>
<b>3</b>	<b>III</b>	<b>Grammar</b>	<b>12</b>
<b>4</b>	<b>IV</b>	<b>Writing Skills and Communication Skills</b>	<b>20</b>

## **S. Y. B. Com. Supplementary English**

### **Pattern of Question Paper- Sem-III**

**Time : Three Hours**

**Total Marks :80**

- Que. 1. A) One Long Answer Question out of Two to be answered in about 150 words  
(Based on First Two Prescribed Essays) 10
- B) One Long Answer Question out of Two to be answered in about 150 words  
(Based on Last Two Prescribed Essays) 10
- Que. 2. A) Two Short Answer Questions out of Four to be answered in about 75 words  
each (Based on Prescribed Poems) 2X5 =10
- B) Two Short Answer Questions out of Four to be answered in about 50 words  
each (Based on Prescribed Essays) 2X5 =10
- Que. 3. A) Degree of Comparison 4X2 =08
- B) One-Word Substitution 4X1 =04
- C) Identification of Titles of Prose/Poetry and authors/Poets 4X2=08
- Que. 4. A) Dialogue Writing (Any Two out of Three) 2X5 = 10
- B) Long Questions on Group Discussion, and Interview and Interviewing  
Skills (Any One out of Two) 10

**S. Y. B. Com. Supplementary English- Sem- III**

**Internal Assessment (20 Marks)**

The criteria for the award of Internal Assessment Marks will be as given below:

- |      |  |   |          |
|------|--|---|----------|
| i)   | Unit Test Performance and Assignment Submission          | : | 10 Marks |
| ii)  | Oral Test  | : | 05 Marks |
| iii) | Attendance/Overall Performance and Responsible Behaviour | : | 05 Marks |

**B.COM.PART TWO**  
**SEMESTER-III**  
**COST ACCOUNTING**

**Theory: 80 Marks**

**Internal Assessment: 20 Marks**

**Objectives-** To Provide Basic Knowledge and Understanding of important Cost Accounting  
To Business and Industry

**Periods Allotment**

**UNIT I**

**15**

Meaning, Importance, Nature and Scope of Cost Accounting, Methods and Types of Costing, Distinguish between Cost Accounting and Financial Accounting, Element of Cost and Allocation. Single or Output Costing, **Problems relating to Cost-Sheet and Tender**

**UNIT II**

**15**

**Reconciliation Statement-** Causes of Reconciliation Needs, Reasons for difference, Reconciliation of Profits Shown by Financial Accounting and Cost Accounting.

**UNIT III**

**15**

**Process Costing-** Feature of Process Costing, Advantages and Disadvantages, Principle of Process Costing, Application of Process Costing, Problems on Simple Process Including Normal And Abnormal Gain and Wastage. And Joint Product Costing and Sale of By  $\pm$ Product.

**UNIT IV**

**15**

**Contract Costing-** Features, Types of Contract Costing, Certified Work, Uncertified Work, Retention Money, Profits on Incomplete Contracts, Cost-Plus Contract, Treatment of Profits and Problems on One or Two Contracts for One Year Only, Placement of Important Items in the Balance- Sheet of Contract.

## BOOK RECOMMENDED

1. Cost Accounting- R. S. N. Pillia and V. Bhagavati, S.Chand and Company, New Delhi
2. Cost and Management Accounting- Dr. Rahul Sawlikar, Dr. K.B.Moharir and Dr. Pradip Ghorpade, Rajani Prakashan, Nagpur. ISBN-978-93-82683-00-1
3. Cost Accounting-M. Khan And P.K. Jain, Tata McGraw Hill ISBN – 13:978-0-07-040224-9
4. Cost Accounting- Dr. R.K.Sawlikar and Dr. R.P.Ingole, Das Ganu Prakashan, Nagpur, ISBN-978-93-81660-40-9
5. Cost Accounting- S.N.Patil and A.N.Patil, Vishwa Publishers and Distributors, Nagpur. ISBN-81-86454-34-9
6. Cost and Management Accounting- Y.R.Mahajan, Pimplapure Prakashan, Nagpur
7. Cost Accounting-M.C.Shukla, T.S.Grewal, M.P.Gupta, S.Chand and Company, New Delhi
8. Practical Costing- B.S.Khanna, I.M.Pandey, G.K.Ahuja, S.C.L.Batra, S.Chand and Company, New Delhi
9. Cost and Management Accounting (Marathi) Dr.Kishor Moharir, Sunita Moharir, Dr. Pradip Ghorpade, Dr. Vinod Waghale, Das Ganu Prakashan, Nagpur
10. Cost and Management Accounting (Marathi)- Dr.Sudhir Bobhankar, Dr. Megha Kanetkar, Shri. Sainath Prakashan, Nagpur
11. Cost Account (Hindi) - S.M.Shukla
12. Cost Account (Hindi) - I.G.Gupta and Trivedi
13. Cost Account (Hindi) - M.N.Arora, S.Chand and Company, New Delhi
14. Rathnam Costing Theory- P.V.Rathnam
15. Cost Accounting-V.K.Saxena, C.D.Vashist
16. Cost Accounting-Jawaharlal
17. Cost Accounting- S.P.Iyanger, Sultan Chand and Company, New Delhi
18. Cost and Management Accounting- ShashiK. Gupta, Kalyani Publisher, New Delhi
19. Cost Accounting-S.P.Jain and Narang

19) S.P. Jain and Narang (Sainath Prakashan)

**PAPER-PATTERN OF  
B. COM PART TWO  
SEMESTER III  
COST ACCOUNTING**

**Time = 3.00 Hours**

**Theory Marks = 80  
Internal Assessment = 20**

Que No. 1 on Unit 1 <sup>st</sup>		
a) Theory		(8M)
b) Problem		(8M)
	(OR)	
c) Problem		(16M)
Que No. 2 on Unit 2 <sup>nd</sup>		
a) Problem		(8M)
b) Problem		(8M)
	(OR)	
c) Problem		(16M)
Que No. 3 on Unit 3 <sup>rd</sup>		
a) Problem		(8M)
b) Problem		(8M)
	(OR)	
c) Problem		(16M)
Que No. 4 on Unit 4 <sup>th</sup>		
a) Problem		(8M)
b) Problem		(8M)
	(OR)	
c) Problem		(16M)
Que No. 5 Write Short Answers		
a) Theory on Unit 1 <sup>st</sup>		(4M)
b) Theory on Unit 2 <sup>nd</sup>		(4M)
c) Theory on Unit 3 <sup>rd</sup>		(4M)
d) Theory on Unit 4 <sup>th</sup>		(4M)

## **S. Y. B. Com Semester III & IV**

### **Compulsory English**

#### **Core Course**

This Syllabus has been design as per the instruction from the ministry of Human Recourse development and University Grant Commission.

Objectives:-

- i. To acquaint the students with success stories of stalwarts in Business industries.
- ii. To inculcate good values among the students.
- iii. To create competency among the students regarding communication skills and to develop among them the ability to communicate effectively in English.
- iv. To inspire students to use various soft skills regarding use of English in business world.
- v. To upgrade students grammatical sense and master the basic grammatical aspects of English language.

Books prescribed for Semester III & IV

***Overture***: A Text Book for College Students

Recommended reading for Grammar, Writing Skills and Soft Skills:

- i) English Grammar and Composition by R. C. Jain (MacMillan India Ltd. Chennai 2003)
- ii) A Course in English Grammar by R. N. Bakshi (Orient Black Swan)
- iii) The Communicator (Orient Black Swan 2013)
- iv) Macmillan Foundation English by R. K. Dwivedi and A. Kumar (Macmillan)
- v) Contemporary English Grammar and Composition by David Green (Macmillan)
- vi) English Grammar and Composition by Wren and Martin

# **Gondwana University Gadchiroli**

## **Syllabus for**

### **B. Com Compulsory English - Semester III & IV**

**80 Marks Theory (University Examination) + 20 Marks Internal Assessment**

#### **B. Com Semester III - Compulsory English**

##### **Core Course**

**Course Code – UCA3C03**

##### **Prose Section –**

1.	Sundar Pichai
2.	How Wealth Accumulates and Men Decay – G. B. Shaw
3.	Muhammad Yunus
4.	Youth and the Tasks Ahead – Karan Singh

##### **Communication Skills and Personality Development Skills –**

1.	Job Applications with CV
2.	Daily Routine (Based on time schedule)
3.	Emails
4.	Report Writing

##### **Grammar –**

1.	Punctuation
2.	Clauses
3.	Transformation of Sentences



**S. Y. B. Com**  
**Compulsory English**  
**Core Course**  
**Course Code – UCA3C03**  
**Semester – III**

**Unit Wise Allotment of Marks**

<b>Sr. No.</b>	<b>Unit</b>	<b>Portion</b>	<b>Marks Allotted</b>
<b>1</b>	<b>I</b>	<b>Prose</b>	<b>30</b>
<b>2</b>	<b>II</b>	<b>Communication Skills and Personality Development Skills</b>	<b>40</b>
<b>3</b>	<b>III</b>	<b>Grammar</b>	<b>10</b>

**S. Y. B. Com - Compulsory English**  
**Pattern of Question Paper - Semester - III**

**Time: 3Hours**

**Total Marks: 80**

**Q.1. A. One** Long Answer Question out of **Two** to be answered in about 150 words (Based on first two prescribed Prose Lessons) **10**

**B. One** Long Answer Question out of **Two** to be answered in about 150 words (Based on Last two prescribed Prose Lessons) **10**

**Q.2. A. One** Short Answer Question out of **Two** to be answered in about 75 words (Based on first two prescribed Prose Lessons) **05**

**B. One** Short Answer Question out of **Two** to be answered in about 75 words (Based on Last two prescribed Prose Lessons) **05**

**Q.3. A. One** Long Answer Question out of **Two** on Job Application with CV. **10**

**Q.3. B. One** Long Answer Question out of **Two** on Daily Routine (Based on Time Schedule) **10**

**Q.4. A. One** Long Question out of **Two** on Email Writing **10**

**B. One** Long Question out of **Two** on Report Writing – News Paper Report or Work Report **10**

**Q.5. A. Punctuation (One out of Two)** **04**

**B. Clauses** **3x1 = 03**

**C. Transformation of Sentences** **3x1 = 03**

**S. Y. B. Com - Compulsory English – Semester – III**

**Internal Assessment (20 Marks)**

The criteria for the award of Internal Assessment marks will be as given below:

- |      |   |            |
|------|---|------------|
| i)   | Unit Test Performance and Assignment/Project Submission | : 10 Marks |
| ii)  | Oral Test   | : 05 Marks |
| iii) | Attendance/Overall Performance and Responsible Behavior | : 05 Marks |

# GONDWANA UNIVERSITY GADCHIROLI

## SYLLABUS

### B.Com. – II

#### Foundation Course – Compulsory Foundation

#### Company Law

#### Semester – III

Theory : 80

Internal Assessment : 20

- **Level of knowledge :** Basic Knowledge
- **Objectives :** To develop conceptual understanding of the fundamentals of company law and procedure requirements. To impart skill skills in law.

### COURSE INPUTS

#### **Unit – I : Joint Stock Companies**

Meaning Nature, Kinds of Companies, Private Companies and Public Companies, Distinction, Holding companies and subsidiary companies, Advantage, Disadvantages of Joint Stock Company.

#### **Formation of Companies**

Causes, Stages of formation of companies., Functions.

Promoters

Meaning, Kinds, functions, liabilities of promoters.

#### **Unit – II : Memorandum of Association and Articles of Association**

Meaning, Importance, Nature, Contents of Memorandum, Doctrine of ultravirus, effect of memorandum and articles, Alteration in Memorandum of Association. Distinction Memorandum of Association and Article of Association.

#### **Prospectus**

Definition, Objective, Conditions for the Issue of Prospects, Statement in lieu of prospectus, Information memorandum, Book Building, Shelf Prospectus, misrepresentation and penalties in Prospectus.

#### **Unit – III : Concept of Capital**

Introduction, Classification, Kinds of Share Capital, Procedures for the issue of share, Bonus Issues, Alteration in Share Capital, Underwriting of Shares. Equity with differential right issues, issue of sweat equity shares, Employees stock option scheme.

#### **Share Allotment and Share Certificate**

Share Certificate, Meaning, Particulars in Share Certificate, Statutory Provisions Regarding Share Certificate, Characteristics of Share Warrant, Statutory condition regarding share warrant, Call in Share, Forfeiture of Share, Provision Regarding, Forfeiture of Share, Surrender of Share. Meaning & Types.

**Unit – IV : Membership of a Company**

Qualification, Method of Member of Company, Advantages & Disadvantages, Termination of Membership Rights and Liabilities of Member.

**Directors of Company**

Appointment, Remuneration of Directors, Duties, Liabilities, Powers Removal of Directors, Retirement of Director, Legal Position of Directors.

**List of Recommended books :**

1. A. K. Mujumdar, Dr. D. K. Kapur, company law and practice. (Taxmann's, New Delhi)
2. B. K. Sen Gupta Company Meeting law procedure, (Eastern law house, Calcutta)
3. P. K. Ghosh, V. Balchandran, Company law and practice (Sultan Chand & Sons)
4. Elements of Company Law by N. D. Kapoor, (Sultan Chand & Sons, New Delhi)
5. V. S. Datey, Elements of Company Law (Taxmann's Allied Services (P.) Ltd. New Delhi)
6. Avatar Singh, Company law (Eastern Book Co. Lucknow)
7. P.P.S. Gognd company law S. Chand & Co.
8. प्रमंडळ कायदा व सचिवाची कार्यपध्दती डॉ. अरविंद शेंडे, डॉ. दिपीप वैरागडे डॉ. मोहन जगनाडे, डॉ. सोमानी, अनुराध प्रकाशन नागपूर

**B.Com Part. II  
SEMESTER-III  
Company Law**

Theory : 80 Marks  
Internal Assessment : 20 Marks

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<b>Ques. No.1 – Unit I</b>	A. Theory	08 Marks
	B. Theory	08 Marks
	<b>OR</b>	
<b>Ques. No.2 – Unit II</b>	C. Theory	16 Marks
	A. Theory	08 Marks
	B. Theory	08 Marks
	<b>OR</b>	
<b>Ques. No.3 – Unit III</b>	C. Theory	16 Marks
	A. Theory	08 Marks
	B. Theory	08 Marks
	<b>OR</b>	
<b>Ques. No.4 – Unit IV</b>	C. Theory	16 Marks
	A. Theory	08 Marks
	B. Theory	08 Marks
	<b>OR</b>	
<b>Ques. No.5</b>	C. Theory	16 Marks
	A. Theory on Unit No. I	04 Marks
	B. Theory on Unit No. II	04 Marks
	C. Theory on Unit No. III	04 Marks
	D. Theory on Unit No. IV	04 Marks



**Gondwana University**  
B.Com Part II  
(Semester III)  
**(UCA3C05) Monetary Economics-I**  
(Money and Banking)

**Objective:**

To explain the nature, functioning and issues related to money, Banks and Non Banking financial institutions in India to the students.

Unit No.	Topics
1	Money
	1.1 Evolution, definition, nature and functions of money. 1.2 Paper Currency and Its Kinds, Advantages and Disadvantages. Impact of fake currency in Indian Economy. 1.3 Methods of Note Issue: Fixed Fiduciary System, Fixed Maximum Fiduciary System, The proportional Reserve System, Minimum Reserve System.
2	Monetary System
	2.1 Modern Monetary system- Plastic Currency ATM(Automatic Trailer Machine) ECS(Electronic Clearing System) Credit & Debit card and EFT(Electronic Fund Transfer) 2.2 Inflation and Deflation
3	Banking
	3.1 Evolution, Definition, and Types of Banks 3.2 Functions of Commercial Banks. 3.3 Credit Creation by Commercial Banks
4	Central and World Bank
	4.1 Central Bank: Definition, Importance and Functions. 4.2 Credit Control by Central Bank. Repo and Reverse Repo Rate 4.3 World Bank: Evolution, Objectives, functions, Achievement. 4.4 World Bank and India, Objections against the World Bank.

**Books Recommended**

1. Monetary Economics: Dr. DevendraKawday, DiniMenon. PayalPrakashan Nagpur.
2. Macro Economics: Errol D'Souza. PEARSON Delhi.
३. मौद्रिक अर्थशास्त्र : डॉ. प्रभाकर देशमुख पिंपळापूरे प्रकाशन नागपूर
४. अधिकोषण आणि वित्तीय प्रणाली डॉ. जी एन. झामरे, डॉ. ज्योत्सना देशपांडे पिंपळापूरे प्रकाशन नागपूर
५. मौद्रिक अर्थशास्त्र:टी. टी सेठी लक्ष्मीनारायण अग्रवाल आग्रा-३
६. मद्रा बँकिंग एव आंतरराष्ट्रीय व्यापार :टी. टी सेठी लक्ष्मीनारायण अग्रवाल आग्रा-३

**B. COM PART II**  
**SEMESTER – III**  
**QUESTION PAPER PATTERN**  
**MONETARY ECONOMICS - I**

Time : 3 Hours

Total Marks: 60

Internal Assessment- 15 marks

Que. No. 1-Unit I	A) Theory	6
	B) Theory	6
	OR	
	C) Theory	12
Que. No. 2-Unit II	A) Theory	6
	B) Theory	6
	OR	
	C) Theory	12
Que. No. 3-Unit III	A) Theory	6
	B) Theory	6
	OR	
	C) Theory	12
Que. No. 4-Unit IV	A) Theory	6
	B) Theory	6
	OR	
	C) Theory	12
Que. No. 5		
	A) Theory(Unit I)	3
	B) Theory(Unit II)	3
	C) Theory (Unit III)	3
	D) Theory (Unit IV)	3



**B. com. Part II**  
**Semester – III**  
**CORPORATE ACCOUNTING- PAPER I**

**Theory - 60 Marks**  
**Internal Assessment - 15 Marks**

**Unit I**

1. Flootation of joint stock companies and their capital structure.
  - Accounting for issue and forfeiture of shares, re-issue of forfeited shares
  - Issue and redemption of debentures.

**Unit II**

1. Final accounts of companies: preparation of final accounts of joint stock companies with reference to companies act.

**Unit III**

1. Valuation of Goodwill: Meaning and features of goodwill need for valuation of good will, factors Influencing valuation of goodwill, Methods of goodwill.
  - Average Profit Method
  - Weighted Average Profit Method
  - Super Profit Method
  - Capitalization Method

**Unit IV**

1. Valuation of Shares: Meaning and need for valuation of shares, factors influencing valuation of shares, methods of valuation of shares.
  - Net Asset Method
  - Yield Method

## Books Recommended

1. Advanced Accounts- M.C.Shukla, T.S.Grewal; M.P.Gupta; S. Chand & Co.
2. Corporate Accounting - प्रा. अब्दुल बारी, डॉ. अरविंद शेंडे, प्रा. माधव हाते, डॉ.सुभाष जाधव  
अनुराधा प्रकाशन नागपुर
3. Corporate Accounting ± Dr. S. M. Shukla, Dr. S. P. Gupta, Sahitya Bhawan Publication.
4. Company Accounts ± प्रा. ए. एस. उखळकर, विद्या प्रकाशन, नागपूर.
5. Corporate Accounting ± S. Anil Kumar, V. Rajesh Kumar, B. Mariyappa, Himalaya Publication  
House.
6. Financial Accounting ± डॉ. एस. एम. शुक्ल,साहित्य भवन, आग्रा.
7. Financial Accounting ± S. M. Somani, J. M. Ranade, Sheth Publication.
8. Financial Accounting ± S. P. Jain, K. L. Narang, Kalyani Publication.
9. Financial Accounting ± N. Vinayakam, B. Charumati, S. Chand and Company.
10. Financial Accounting -2- प्रा. प्रदिप वाठ, पायल प्रकाशन, नागपूर
11. Financial Accounting ± Dr. K. B. Moharir, Dr. Pradip Ghorpade, Dr Jaydev Lanjewar, Prof.  
Kedar, Payal Prakashan Nagpur
12. Corporate Accounting – Dr. H. M. Kamdi, Das Ganu Prakashan, Nagpur

**B.com-Part II**  
**Semester III**  
**CORPORATE ACCOUNTING- PAPER I**

**Theory - 60 Marks**  
**Internal Assessment – 15 Marks**

Que.1	On unit I		
	A)	Practical problem	6 marks
	B)	Practical problem	6 marks
	OR		
	C)	Practical problem	12 marks
Que 2	On unit II		
	A)	Practical problem	6 marks
	B)	Practical problem	6 marks
	OR		
	C)	Practical problem	12 marks
Que 3	On unit III		
	A)	Practical problem	6 marks
	B)	Practical problem	6 marks
	OR		
	C)	Practical problem	12 marks
Que 4	On unit IV		
	A)	Practical problem	6 marks
	B)	Practical problem	6 marks
	OR		
	C)	Practical problem	12 marks
Que 5	A)	Theory on unit I	3 marks
	B)	Theory on unit II	3 marks
	C)	Theory on unit III	3 marks
	D)	Theory on unit IV	3 marks

**B.Com Part Two**  
**Semester III**  
**Advertising Management**

Theory : 80 Marks

Internal Assessment :20 Marks

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**Objective:** To acquaint students with the theory and practice of Advertising as well also Management

**UNIT I**

**Introduction and Basic Concepts**

History of Advertising, Meaning of Advertising, Advertising Purpose and Functions, Social and Ethical aspects of Advertising, Advertising and the Marketing Mix, Role of Advertising in the Marketing Mix, Advertising as a Communication Process, Types of Advertising, Major Institutions of Advertising Management.

**UNIT II**

**Advertising and Campaign Planning**

Marketing Strategy and Situation Analysis, Advertising Plan, Advertising Objectives, DAGMAR Approach, Advertising strategy, Advertising Campaign -Planning Process, Advertising Budget-Different Methods, Budget Making Process.

**UNIT III**

**Advertising Media Strategy**

Role of Media, Types of Media, Their advantages and disadvantages, Media research and Advertising decisions, Media Planning, Selection and Schedule Strategies, Evaluation of important Media- Print, Audio, Audio-Visual, Outdoor, Direct-Mail.

**UNIT IV**

**Advertising Effectiveness and Advertising Functions**

Methods of Measuring Advertising Effectiveness, Advertising Research, Structure and Functions of an Advertising Agency, Selection and Co-ordination of Advertising Agency, Advertising regulation, Internet Advertising.

## **REFERENCE BOOKS**

1. Rajeev Batra, John.G.Myers, T.David, A.Aaker, Advertising Management, 5thEdition, PHI Edition, New Delhi 1998.
2. Jefkins and Yadin, Advertising, 4th Edition, Pearson Education, New Delhi 2000
3. Mahendra Mohan, Advertising Management-Concepts and Cases, Tata McGraw Hill Publishing Company Ltd, New Delhi 2001
4. S.A.Chunnawalia and K.C.Sethia, Foundation of Advertising-Theory and Practice, Himalaya Publishing House 2002
5. DavidAaker, Advertising Management, Prentice Hall of India Pvt.Ltd, New Delhi.

**B.Com Part Two**  
**Semester III**  
**Advertising Management**

Theory: 80 Marks

Internal Assessment: 20 Marks

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<b>Ques. No. 1 - Unit I</b>	A. Theory	08Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 2 - Unit I</b>	C. Theory	16Marks 08Marks
	A. Theory	08Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 3 - Unit II</b>	C. Theory	16Marks
	A. Theory	08Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 4 - Unit IV</b>	C. Theory	16Marks 08Marks
	A. Theory	08Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 5</b>	C. Theory	16Marks
	A. Theory on Unit No. I	4 Marks
	B. Theory on Unit No. II	4 Marks
	C. Theory on Unit No. III	4 Marks
	D. Theory on Unit No. IV	4 Marks

**B.Com Part Two**  
**Semester III**  
**Organisational Behaviour (Paper – I)**

Theory : 80 Marks  
Internal Assessment :20 Marks

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Level of Knowledge : Basic Knowledge

**Objective:** To understand the conceptual framework of organizational behaviour

**UNIT – I**

**Nature of Organization :** Organizational Goals – Nature of Organizational Behaviour – Historical Evolution of Organization Behaviour. Foundation of Individual Behaviour - Personality : Concept, Theories, Determination, Personality and Organizational Behaviour

**UNIT – II**

**Perception, Learning Attitudes and Organizational Behaviour :** Perception : Concept, Process, Perception and Organization Behaviour – Learning : Concept, Principles, Learning Theories and Organizational Behaviour – Attitudes, values and Job Satisfaction .

**UNIT –III**

**Basic Motivational Concepts :** Meaning, Concept and Factors of Motivation, Objective, kinds, and Techniques of Motivation, Importance and Factors of Motivation. **Incentives** – Concept and Meaning of Incentives, Types of

**UNIT - IV**

**Theories of Motivation :** – Abraham Maslow's Need Hierarchy Theory, Herzberg's Two-Factor Theory and Douglas McGregor's Theory X and Y. Application of Concepts of Motivation : Job Enlargement, Enrichment, Job Rotation.

**REFERENCE BOOKS :**

1. K. Aswathappa, Organizational Behaviour, Himalaya Publishing House
2. L.M. Prasad, Organizational Behaviour, Sultan Chand and Sons, New Delhi
3. Shukla, Madhukar, Understand Organizations : Organization Theory and Practice in India, Prentice Hall, New Delhi.
4. S.S. Khanna, Human Resources, S. Chand & Co.
5. A. M. Shaikh, Human Resource Management, S.Chand & Co.

**B.Com Part Two**  
**Semester III**  
**Organisational Behaviour (Paper – I)**

Theory: 80 Marks

Internal Assessment: 20 Marks

<b>Ques. No. 1 - Unit I</b>	A. Theory	08Marks
	B. Theory	08 Marks
	<b>OR</b>	
<b>Ques. No. 2 - Unit II</b>	C. Theory	16Marks
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 3 - Unit III</b>		16Marks
	C. Theory	
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 4 - Unit IV</b>		16Marks
	C. Theory	
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 5</b>		16Marks
	C. Theory	
	A. Theory on Unit No. I	4 Marks
	B. Theory on Unit No. II	4 Marks
	C. Theory on Unit No. III	4 Marks
		4 Marks
	D. Theory on Unit No. IV	



# GONDWANA UNIVERSITY GADCHIROLI

## B.Com.- Part – II

### Semester – III

#### Elective Course

### Banking and Insurance Law and Practices

#### Paper – I

Theory : 80

Internal Assessment : 20

#### Objective

- 1) The objective of this subject is to provide in depth knowledge on various aspect of Banking system and Insurance.
- 2) To make the students aware about the careers in the Field of Banking and Insurance

#### Unit – I : Co-operative Bank :

1. Meaning, Origin and Function of Co-operative Bank
2. Distinction between Co- operative Bank and Commercial Bank
3. Role of Co-operative Banks in the emerging economy.

#### Unit – II : Co-operative Credit Institution

1. Rural Co-operative Credit (Bank)
  - A) Short Term & Medium Term Credit Institutions
  - B) Long term Credit Institutions
2. Micro Finance
  - i) Kisan Credit Card
  - ii) Agricultural Insurance

#### Unit III : Life Insurance

Nature of life insurance Contract, Principle of life Insurance, Caveaternpor – Policy conditions proof of age, Grace days, Lapse Received, Surrender value & Paid up value with collation Loan nomination and Assignment suicide clause.

#### Unit IV : General Insurance

Definition, Meaning & Advantages, Features of General Insurance, Principles of General Insurance, Types of General Insurance and Law relating to General Insurance in India.

#### Books recommended :-

- 1) India Banking system ( Remesh book depo Jaipur, New Delhi) Trivedi, Choudhary, Kumar
- 2) Banking and Financial Market in India 1947-2007 ( New Century Publication, New Delhi) Niti Bhasin
- 3) Banking Theory and Practice (Vikas Publication ) K.C. Shekhar and Lakmi Shekhar.
- 4) Banking Theory Law and Practice ( S. Chand) K.P.M. Sundaram, DN. Varshney
- 5) Insurance Principle & Practice ( S. Chand and Company New Delhi) M.N. Mishra
- 6) Insurance Principle & Practice ( S. Chand and Company New Delhi) Vinayakam N. Radhaswamy & Vasu devan S.V.
- 7) Insurance theory & Practice ( Pearls Book Delhi) Bhargava B.D.

**B. Com. - Part – II**  
**Semester III**  
**Banking and Insurance law and Practices**  
**Paper I**

Theory: 80 Marks  
Internal Assessment: 20 Marks

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<b>Ques. No. 1 - Unit I</b>	A. Theory	08Marks
	B. Theory	08 Marks
	<b>OR</b>	
<b>Ques. No. 2 - Unit II</b>	C. Theory	16Marks
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 3 - Unit III</b>		16Marks
	C. Theory	
	A. Theory	08 Marks
	B. Theory	08Marks
	<b>OR</b>	
<b>Ques. No. 4 - Unit IV</b>	C. Theory	16Marks
	A. Theory	08 Marks
	B. Theory	08Marks
		<b>OR</b>
<b>Ques. No. 5</b>	C. Theory	16Marks
	A. Theory on Unit No. I	4 Marks
	B. Theory on Unit No. II	4 Marks
	C. Theory on Unit No. III	4 Marks

**B.Com-II**  
**SEMESTER-III**

**Group-D:(Information Technology)**  
**PAPER -7:COMPUTERIZED ACCOUNTING & MIS**

[ Marks 60

**UNIT-I :Computerized Accounting & Tally**

Introduction to Accounting, Computerized Accounting, Advantages of Computerized Accounting, Manual Vs Computerized Accounting, Need of Computerized Accountings, Accounting Software's, Introduction to Tally Software, Features of Tally, Tally Screen, Company Information, Creating New Company, Gateway, Selection of Company, Selection of Options Button at Gateway, Working with Multiple Companies, Company Features: Accounting, **Statutory & Taxation** And Inventory Configuration: General, Numeric Symbols, Voucher Entry, Invoice Order Entry, Printing

**UNIT-II :Account Info**

Account Info Menu: Groups :-Create New Group, Creation of Primary Group. Normal and Advanced Information, Ledger Accounts, Cost Categories. Cost Centers, Creation of Budget, Types of Budget. Voucher -Voucher Entry. Creation of Voucher Screen. Types of Voucher, Selection of Voucher Types, Post Dated Voucher, Printing of Vouchers, Cheque Printing, Advance Features of Account Voucher.

**UNIT-III :Inventory Info and Reports**

Inventory Info: Stock Item, Stock Groups, Stock Categories, Godown, and UNIT of Measures, Introduce Goods and Services Tax (GST), About Goods and Services Tax (GST), Activating Tally in GST, Setting Up GST ,GST Taxes & Invoices, Understanding SGST, CGST & IGST, Creating GST Masters in Tally. Purchase and sales Voucher with GST, Updating GST Number for Suppliers. Display: Balance Sheet, P/L Accounts, and Ratio Analysis. Display-Accounting Report Display, Inventory Report Display, and MIS Report Display, Printing Reports. Export of Data. Maintenance -Bank Reconciliation, House Keeping, Data Maintenances. Security -Users and Password, Security Controls, Types of Security, Creation of New Security, and Tally Audit.

**UNIT-IV : MIS**

System Concept, Characteristic of System, Quality of Information, Introduction, Need, & Objective of MIS, Level s of Management, Types of MIS, System Analyst, SDLC Life Cycle,  
**Book**

- 1) Dr. S.B. Kishor, VijayalaxmiPareek, "Computerized Accounting Tally", Das Ganu Publication, ISBN-978-93-81660
- 2) K.K. Nadhani "Accounting with Tally", BPB Publication, ISBN - 81-7656-494-X

- 3) Edward, "System Analysis and Design"
- 4) S.K.Mishra, "Indirect Tax Laws : PART I : GOODS & SERVICES TAX (GST)" Notion Press; 1 Edition (2018) ISBN-:16-4249-030-X

**Practical**

Tally Software - All Accounting Problems Viz. Balance Sheet, Profit and Loss, Cost Centers, Cost Categories Accounting Voucher, Budget, Sales and Purchase, Assets and Liabilities, Inventory Problems, Financial Statements, Books of Accounts, Ledger, Etc.

Practical on Intra-State Purchase and sales Entry in GST (SGST + CGST). Practical on Inter-State Purchase and sales Entry in GST (IGST).

**B.Com Part. II  
SEMESTER-III**

**Group - D Information Technology  
(Computrized Accounting and MIS )**

Theory : 60 Marks  
Internal Assessment : 15 Marks

<b>Ques. No.1 – Unit I</b>	A. Theory	06 Marks
	B. Theory	06 Marks
<b>OR</b>		
<b>Ques. No.2 – Unit II</b>	C. Theory	12 Marks
	A. Theory	06 Marks
	B. Theory	06 Marks
<b>OR</b>		
<b>Ques. No.3 – Unit III</b>	C. Theory	12 Marks
	A. Theory	06 Marks
	B. Theory	06 Marks
<b>OR</b>		
<b>Ques. No.4 – Unit IV</b>	C. Theory	12 Marks
	A. Theory	06 Marks
	B. Theory	06 Marks
<b>OR</b>		
<b>Ques. No.5</b>	C. Theory	12 Marks
	A. Theory on Unit No. I	03 Marks
	B. Theory on Unit No. II	03 Marks
	C. Theory on Unit No. III	03 Marks
	D. Theory on Unit No. IV	03Marks



## Syllabus

### Democracy, Elections and Good Governance

- **Democracy in India**
  - Dimensions of Democracy: Social, Economic and Political
  - Decentralisation: Grassroots Level Democracy
  - Challenges before Democracy: women and marginalised sections of the society
- **Election to Local Self Government Bodies**
  - 73<sup>rd</sup> and 74<sup>th</sup> Constitutional Amendment Acts: Institutions at the local level and Role of State Election commission
  - Local Body Elections: Urban & Rural
  - Duties of an Individual towards electoral process
- **Good Governance**
  - Meaning and concept
  - Government and Governance
  - Good Governance initiatives in India

*Rationale: the rationale of the study is to make the pupils aware of the importance of democracy. What constitute democracy, what is its importance from the point of view of the role of individual and what exactly can a individual get if he performs his role well in the society. This module also aims to make the individual understand the different aspects of democracy and its implications in the overall development of the state. The syllabus is introduced from the point of view that all students upon entering into the college, enroll themselves as voters and encourage and enthuse other members of the society to participate not only in election process but also electoral and political process in general.*

#### **I. Democracy**

##### **A. Introduction**

Democracy is derived from the Greek word 'Krates' meaning power or rule. Democracy thus means rule of the demos (the demos refereeing to the people, although the Greeks originally used this to mean the 'poor' or the 'many'). Thus democracy essentially links to the govt to

the people and hence Abraham Lincoln's famous definition of "Democracy is government of the people, by the people and for the people" rightly expresses the spirit of democracy.

Very broadly, democracy may mean the following

1. The system of rule by the poor and disadvantaged.
2. A form of government in which the people rule themselves directly and without the need for professional politicians or public officials.
3. A society based on equal opportunity and individual merit rather than hierarchy and privileges.
4. A system of welfare and redistribution aimed at narrow social inequalities.
5. A system of decision making based on the Principle of majority rule
6. A system of rule that secures the right and interests of minorities by placing checks upon the power of the majority.
7. A means of filling public offices through a competitive struggle for the popular vote.
8. A system of government that serves the interest of people regardless of their participation in political life.

**Democracy is broadly classified as:**

- Direct Democracy and
- Representative Democracy

Direct Democracy is also called as participatory democracy this was the first ever model of democracy introduced in the Greek city state of Athens in 3<sup>rd</sup> century BC. In this form of democracy, citizens participated in the affairs of the state directly and had a say in the governance of the city state. Every citizen had a political right in their state. (women and slaves were not allowed to participate).

Direct democracy thus obliterates the distinction between government and the governed and between the state and civil society.

#### **Features of Direct Democracy**

It heightens the control that citizens can exercise over their own destinies as it is the only pure form of government.

It creates a better informed and more politically sophisticated citizens.

It enables the public to express their own views and interests without having to rely in self-serving politicians

### **Representative Democracy**

It is also called limited or indirect democracy. The narrow meaning of representative democracy as understood by many is periodic voting after a stipulated time (in case of India it is every five years). However the larger meaning of democracy is full participation in the day to day affairs of governance. The process of election is essentially to establish a link between the government and the governed.

#### **Features of representative democracy:**

It is a practicable form of democracy.

It relieves ordinary citizens the burden of decision making thus possible a division of labour in politics.

It allows governed to be placed in the hands of those with better education, expert knowledge and greater experience.

#### **Principles of Democracy are as follows**

1. **Government by consent:** democracy is government by consent of the people. Rational consent can be obtained by persuasion for which an atmosphere of free discussion is essential. Consent is obtained at two levels.

A) Among the representatives of the people in the legislative assemblies where members of the opposition have their full say and

B) At a public level where there is a direct communication between the leadership and the people.

2. **Public Accountability:** It essentially means the representatives must remain answerable to the people. As we have seen earlier that democracy essentially is based on public consent, therefore it is implied that the government should be responsible and responsive to the people. Whatever will and aspirations of the people are, the government should attempt to fulfil/realise those if they fall well within the constitutional framework of the country.

3. **Majority Rule:** In modern representative democracies, decisions are taken in several bodies right from electing the government to the committees that are constituted. It is considered to be the heart of the democratic system that all issues in all the bodies from legislature to cabinet, executives and other committees are resolved through majority decisions. Political equality is secured by the principle of 'one man one vote', which implies that there will be no privileged sections claiming special weightage nor any underprivileged section whose voice is ignored. No discrimination is allowed on grounds of religion, race



caste, sex, place of birth or ownership of property. The principle of majority rule relies on the wisdom of the majority.

**BOX1: Popular Sovereignty:**

It means people's rule. The authority of the State and government is created and sustained by the consent of its people, through their elected representatives.

It means people are supreme authority and not the elected representatives.

**4. Constitutional government and Rule of Law:** Constitutional government means 'government by law' rather than by men. Democracy requires an infinitely complex machinery of process, procedures and institutions to translate the majority will into action. If one compromises with the law, rampant corruption and decay of democracy is ensured. It is, therefore, essential to have a well-established tradition of law and constitution for the stability of a democratic government.

**Box 2: Constitutional Supremacy**

As the rule book the constitution is supreme and not the Parliament. The laws emanating from the constitution should supersede all laws

**II. Dimensions of Democracy: Social Democracy, Economic and Political**

**Definition** a democratic welfare state that incorporates both capitalist and socialist practices.

**Meaning:** Social Democracy is a political, social and economic ideology that supports economic and social interventions to promote social justice within the framework of a capitalist economy, as well as a policy regime involving a commitment to representative democracy, measures for income redistribution, and regulation of the economy in the general interest and welfare state provisions. Social democracy thus aims to create the conditions for capitalism to lead to greater democratic, egalitarian and solidaristic outcomes; and is often associated with the set of socioeconomic policies that became prominent in Northern and

Western Europe. In India Dr. B.R Ambedkar the Chairman of the Drafting Committee of the Constitution strongly advocated for Social Democracy.

**Core values of Social Democracy are as follows.**

1. **Freedom, Equality and Fraternity:** This was the battle-cry of the French Revolution; and these broadly remain the core values of democratic parties today. The formulation of core values began in the nineteenth century with the rise of the bourgeoisie and they began to conquer the world at the latest in the mid-twentieth century – they came to be the standard by which states and societies were judged.

2. **This is also reflected in the legal foundations of the United Nations.** With the UN's two Human Rights Covenants of 1966 the fundamental civic, political, economic, social and cultural rights attained the apex of their legitimacy and have been ratified by almost every country in the world. They constitute something like a global legal foundation. Fundamental rights are supposed to ensure the transposition of core values into formal legal claims.

3. **Fundamental Rights:** These are the rights enshrined in the constitutions of democratic countries. These are claims that individuals have in a state. In India, Fundamental Rights are enshrined in Part III of the constitution. If the fundamental rights are abridged by any individual or the state, any citizen can move the Supreme Court or the High courts.

**BOX 2: Six Fundamental Rights:**

Right to equality  
Right to freedom  
Right against exploitation  
Right to freedom of religion  
Educational and cultural right  
Right to constitutional remedies

**Economic democracy** or stakeholder democracy is a socioeconomic philosophy that proposes to shift decision-making power from corporate managers and corporate shareholders to a larger group of public stakeholders that includes workers, customers, suppliers, neighbours and the broader public. No single definition or approach encompasses economic democracy, but most proponents claim that modern property relations externalize costs, subordinate the general well-being to private profit, and deny the polity a democratic voice in economic policy decisions. In addition to these moral concerns, economic democracy makes practical claims, such as that it can compensate for capitalism's inherent effective demand gap.

**Political Democracy** is a means for the people to choose their leaders and to hold their leaders accountable for their policies and their conduct in office. The people decide who will represent them in parliament, and who will head the government at the national and local levels. They do so by choosing between competing parties in regular, free and fair elections. Government is based on the consent of the governed. In a democracy, the people are sovereign—they are the highest form of political authority. Power flows from the people to the leaders of government, who hold power only temporarily. Political Democracy is a means for the people to choose their leaders and to hold their leaders accountable for their policies and their conduct in office. The people decide who will represent them in parliament, and who will head the government at the national and local levels. They do so by choosing between competing parties in regular, free and fair elections. Government is based on the consent of the governed. In a democracy, the people are sovereign—they are the highest form of political authority. Power flows from the people to the leaders of government, who hold power only temporarily.

**B. Decentralisation:**

Decentralisation can be usefully understood as a political process whereby administrative authority, public resources and responsibilities are transferred from central government agencies to lower-level organs of government or to non-governmental bodies, such as community-based organisations (CBOs), 'third party' non-governmental organisations (NGOs) or private sector actors

In 1993, the Government of India passed a series of constitutional reforms, which were intended to empower and democratise India's rural representative bodies – the Panchayats. The 73rd Amendment to the Constitution formally recognised a third tier of government at the sub-State level, thereby creating the legal conditions for local self-rule – or Panchayati Raj. Since this time, the process of decentralisation has been highly variable, ranging from ambitious attempts at Gram Swaraj (or village self-rule).

**Box 3: Political, administrative and fiscal decentralisation.**

Political decentralisation transfers policy and legislative powers from central government to autonomous, lower-level assemblies and local councils that have been democratically elected by their constituencies.

Administrative decentralisation places planning and implementation responsibility in the hands of locally situated civil servants and these local civil servants are under the jurisdiction of elected local governments.

Fiscal decentralisation accords substantial revenue and expenditure authority to intermediate and local governments.

**Source:** World Bank

**Defining features of Decentralisation:**

- popular control of policy makers, both by regular elections and by the pressure of social interest groups;
- the institutionalisation of all adult citizens in voting (i.e. one person, one vote);
- political freedom in the eyes of the state;
- policy decisions made on the basis of majority rule

**What makes local institutions accountable?**

In this section, we consider three broad conditions under which local institutions can be made more accountable to poor and politically marginal groups:

- an active citizenry, whose participation in broad areas of political life, such as voting, campaigning, attending meetings, running for office, lobbying representatives, etc., serves to counter balance the arbitrary use of power;
- fiscal and political support from higher level authorities within government;
- the existence of competitive political parties whose legitimacy depends at least in part on the ability to support the needs of the poor.

**C. Challenges before Democracy**

The basic challenges before democracy in India are poverty, illiteracy, lower participation, criminalisation of politics, political violence, corruption, communalism, Regionalism.

Apart from this the two very crucial areas of (non)participation are women and marginalised sections.

### **Women**

After family, patriarchy exists most in politics. Women are always considered to be the secondary citizens of the country. Hence, the opportunities for participation are minimal to them. In most cases they do not even have the right to select their own candidates and are often forced to vote for a candidate who the head of the family (generally male) asks to. If at all women come out to vote during various elections from parliamentary to state legislature to the local bodies of Municipal corporations, municipal councils, the zilla-parishads to panchayat samities to the gram panchayat, the turnout is generally very low. As regards contesting elections women though 33% reservation is available very few women volunteer for the same. As the posts are reserved the political families or the male members of the family operate from behind the curtain.

### **Marginalised population:**

As regards the marginalised sections (the dalits, the tribals, casual workers, fisher folks, construction, migrated and labour, the voting percentage is very low. The government machinery cannot all the time attempt to bring them to the main stream. Hence community initiatives are most needed in this sphere. These marginalised groups are not even registered voters and hence a large number of people are out of the fray of election and in turn democratic process. It is therefore imperative to bring these people into the political sphere of the country.

## **II. Elections to Local Self Government Bodies:**

India is considered as one of the largest functional democracy in the world. This democratic Experiment has withstood the test of the time. It has been possible because we have been able to conduct free and fair elections at regular interval (Except during 1976 Emergency). The constitution of India guarantees its people right to choose their representatives and people who govern them. This takes place through elections at following three levels:

**National Level:** At this level people directly elect their representatives to the House of People i.e. Lok Sabha for a period of five years. The person elected thus is a representative of that particular area or constituency in the parliament. E.g. Lok Sabha has 543 members which are directly elected by the people through the first past the post system. People cast their votes for candidates belonging to a variety of political parties. The one who secures highest number of votes is declared elected. Members of the Council of States i.e. Rajya Sabha are indirectly elected by members of Lok Sabha and members of the state legislative assembly.

**State Level:** The parliamentary form of government has been adopted at the state level as well. At this level people of a particular state directly elect their representatives to the state legislative Assembly i.e. Vidhan Sabha for a period of five years. The person elected thus is a representative of particular area or constituency from a state in the state legislature. E.g. State legislature of Maharashtra has 288 members in the Vidhan Sabha which are directly elected by the people of the state of Maharashtra.

**Local Level:** In order to achieve ideals of good governance the constitution of India since 1990's has added one more tier to the government, in the form of local self-governing bodies, both in rural and urban areas. In this part of the chapter we shall go into details of Urban and Rural Local Body Elections.

### **Institutions at the Local Level:**

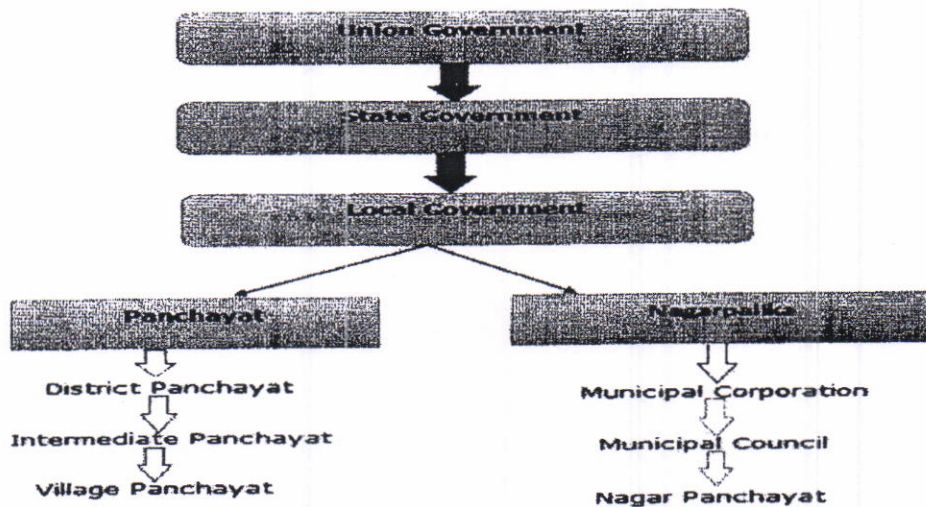
The geographical length and breadth of our country coupled with unimaginable socio cultural diversity makes her a unique nation state. In addition to this a huge population pose many governance challenges before us. Our constitution has divided the powers and functions between the union and state in the form of three lists mentioned in part VII of the constitution. But with changing times and growing expanse of governance, it was realised that a government is needed which closer to people, where people are part of the governing

process and also a part of electing their own local representatives to address their local problems and concerns. To this effect in 1993 two historic constitutional amendments were passed by the Indian Parliament. The 73<sup>rd</sup> CAA and 74<sup>th</sup> CAA celebrate the spirit of local democracy and local governance in India.

**Constitutional Provisions of the 73<sup>rd</sup> & 74<sup>th</sup> Constitutional Amendment Acts:**

The 73<sup>rd</sup> and 74<sup>th</sup> Amendment to the Constitution of India has given legal sanctity to the Panchayat Raj System in rural areas and Municipal Governance in Urban areas. India has a chequered history of local self-governing bodies working at the local level. The council of five elderly members from a village i.e. Panchayat existed in India since time immemorial. Sir Charles Metcalf called these village communities as 'Little Republics'. But with the passage of time these communities became dysfunctional. After independence, through the recommendations of various committees like Balwant Rai Mehta Committee, Ashok Mehta committee and others, Indian government tried to revive these institutions. But unfortunately they all failed miserably. However with the onsets of liberal reforms in 1990's, the process of decentralisation also gained momentum. And finally in 1993 73<sup>rd</sup> and 74<sup>th</sup> CAA were passed by the Indian Parliament. These acts implement Article 40 of the DPSP. It added Part XI and XI A to the constitution. It covers Article 243 to 243 O which relates to Panchayati Raj System in rural areas and Article 243 P to 243 ZG which relates to urban local governance in India. These acts also added two schedules to the constitution, namely 11<sup>th</sup> and 12<sup>th</sup> schedule. The 11<sup>th</sup> schedule prescribes a list of 29 functions to be performed by rural local bodies and 12<sup>th</sup> schedule prescribes a list of 18 functions to be performed by the urban local bodies.

These two acts have added third tier to the federal framework of our Government and thus it makes India a unique three tier federal democratic polity in the world. The following flow chart explains this:



#### Important features of the 73<sup>rd</sup> and 74<sup>th</sup> Constitutional Amendment Acts:

- 1) **Gram Sabha or Ward Sabha (Meetings) :** It is a deliberative body at the grassroots level. It comprises of all the registers voters in a village in rural areas or a ward in an urban area. It is the foundation of local democracy and process of decentralisation of powers in India. People at grassroots level can directly participate in the meetings of Gram Sabha or Ward Meeting, where they can discuss issues concerning them, offer suggestions, question their representatives and also approve the plans and budgets prepared by their representatives. In a way it's a miniature of the parliament of India at the grassroots level.
- 2) **Reservation of seats for SC/ St and Women:** In order to provide fair and equal representation to all the sections of the society, seats are reserved for SC, ST in proportion to their population. Along with this, one third seats are also reserved for women candidates. States like Maharashtra, Madhya Pradesh, Gujarat now reserve fifty per cent of the seats in their Panchayati raj institutions.
- 3) **State Election Commission:** This amendment provides for the establishment of the State Election Commission for conduct of elections to the urban and rural local self-government. This consist of Municipal Corporations, Municipal Councils, Nagar Panchayats in urban areas and Zilla Parishads, Panchayat Samitis, Village Panchayats



in rural areas. This amendment made provision of Article 243-K and 243-ZA wherein State Election Commission were established. The main objective for 73rd and 74th amendment and making this provision was to create independent status of State Election Commission so that elections are conducted in free and fair, without other intervention.

**Role of an individual towards electoral process at the local level:**

Democracy as a system and as a way of life becomes meaningful only when there is active participation of people in the electoral process. Following suggested activities help us understand our role as a citizen and as an individual in the electoral process.

**Suggested Activities:**

- 1) Find out the name of elected local representative from your rural or urban area in which you live. What promises he made at the time of election and how much work he had done in your area?
- 2) Register yourself in the voters list of your area of residence, to be able vote at the time of National, State or local Elections. If you shift your residence then you also must shift your name to the voters list of that area. Voter registration can now be done online as well.
- 3) Visit a Local body. E.g. Gram Panchayat or Municipal Corporation or Zilla Parishad
- 4) Attend a Gram Sabha or Ward Meeting in your own area.
- 5) Find out what functions rural or urban local bodies are supposed to perform in your Area.
- 6) Find out what are the problems, challenges and concerns of your area. What steps local body has taken to address the same?
- 7) Find out the names of political parties which contested election in your area last time. What was their electoral manifesto or agenda? How far the party has been able to address the local concerns? What is their party ideology? What is their party symbol?

### **III. Good Governance**

#### **Introduction:**

Governance has been defined to refer to structures and processes that are designed to ensure accountability, transparency, responsiveness, rule of law, stability, equity and inclusiveness, empowerment and broad based participation. When a government sticks to these principles while making policies and implementing them, it is said to be good governance.

Let us now look at the concept of Good Governance in detail.

#### **Meaning of Good Governance:**

In 1989, the concept of 'governance' was for the first time highlighted in a World Bank study 'Sub-Saharan Africa-from Crisis to Sustainable Growth' to describe the need for institutional reform and a better and more efficient public sector in Sub-Saharan countries. The study report mentioned four key dimensions of good governance:

- i. Public sector management
- ii. Accountability
- iii. Legal framework for development
- iv. Information and transparency

For a country like India where democracy forms the base of all the governing systems, governance needs to be inclusive and is largely determined by the participation of its people. In a democracy like ours, a system of governance which is accountable and transparent demands the participation of people at every level. People's participation on one hand can help the government formulate better policies which can be communicated to the society again through participation and also implemented well with its help.

If policies of the government are inclusive and people friendly, it would help encourage the participation of citizens in the mainstream political process. In turn, when people participate directly- by contesting or indirectly by voting or by being a part of the electoral process, it would help strengthen the government and would help in bringing more people friendly policies.

Good governance thus has to be understood as a two way process- the government should ensure that the values of good governance like accountability and transparency are taken care of while framing policies while on the other hand, people should participate in the process of governance to make it better.

**After having a detailed discussion about the origin, development and meaning of good governance, let us try to understand the essential components of good governance reflected in the various documents and study reports of international organisations, policy makers and in the writings of the researchers and academicians.**

#### **Characteristics of Good Governance:**

##### **1. Participation:**

The first characteristic refers to equal participation by all members of society as the key element of good governance, with everyone having a role in the process of decision-making. Participation could be either direct or through legitimate intermediate institutions or representatives. Participation needs to be informed and organized. This means freedom of association and expression on the one hand and an organized civil society on the other hand. All the section of society should be allowed to express their concerns in the policy making influencing them without any fear and discrimination.

##### **2. Rule of Law:**

Good governance requires fair legal frameworks that are enforced impartially. It also requires full protection of human rights, particularly those of minorities. Impartial enforcement of laws requires an independent judiciary and an impartial and incorruptible police force. It also involves provision of free legal aid to the poor and needy people who cannot afford to pay to the legal practitioner. It focuses on judicial and legislative reforms and the importance of legal education and training.

##### **3. Transparency:**

Transparency means that decisions taken and their enforcement are done in a manner that follows rules and regulations. It also means that information is freely available and directly accessible to those who will be affected by such decisions and their enforcement. It also means that enough information is provided and that it is provided in easily understandable forms and media.

**4. Responsiveness:**

Good governance requires that institutions and processes try to serve all stakeholders within a reasonable timeframe. By being responsive, governmental institutions gain 'legitimacy' in the public realm which will automatically ensure their wider acceptance and thus effectiveness in governance.

**5. Consensus oriented:**

There are several actors and as many viewpoints in a given society. Good governance requires mediation of the different interests in society to reach a broad consensus in society on what is in the best interest of the whole community and how this can be achieved. It also requires a broad and long-term perspective on what is needed for sustainable human development and how to achieve the goals of such development.

**6. Equity and inclusiveness:**

A society's well-being depends on ensuring that all its members feel that they have a stake in it and do not feel excluded from the mainstream of society. This requires all groups, but particularly the most vulnerable, have opportunities to improve or maintain their well-being.

**7. Effectiveness and efficiency:**

Good governance means that processes and institutions produce results that meet the needs of society while making the best use of resources at their disposal. The concept of efficiency in the context of good governance also covers the sustainable use of natural resources and the protection of the environment.

**8. Accountability:**

Accountability is a key requirement of good governance. Not only governmental institutions but also the private sector and civil society organizations must be accountable to the public and to their institutional stakeholders. Accountability cannot be enforced without transparency and the rule of law.

**Government, Governance and Good Governance:**

The word 'Governance' lends itself to wider meaning which includes the processes as well as the results, making it more comprehensive in meaning and implications than the word 'government'. Government refers to the machinery and institutional arrangements of the 'political community' whereas governance means making policies for the development of organisations as well as people.

While governance, on the one hand, deals with collaborative partnership networks which are necessary for policy formulation and implementation, good governance, on the other hand, attempts to make this activity not just efficient but also more accountable, democratic and responsive to the public needs.

Good governance goes beyond the formal institutions of democratic government to address several other central issues which includes — representative legislature; non-discriminatory laws; efficient, impartial and rapid judicial processes; transparent public agencies; Universal protection of human rights; accountability for decisions by public officials, devolution of resources and decision making to local.

#### **Good Governance in India:**

Kautilya's Arthashastra highlighted the principle of good governance as, "In the happiness of his people lies king's happiness, in their welfare his welfare, whatever pleases himself he shall not consider as good, but whatever pleases his people he shall consider as good."

The Indian Constitution has not used the term even once in its preamble. Indeed, the Constitution has used "governance" only once — in its directive principles of state policy. Article 37 says: "The provisions contained in this part shall not be enforceable by any court, but the principles therein laid down are nevertheless fundamental in the governance of the country and it shall be the duty of the state to apply these principles in making laws." The directive principles of the state policy emphasize the "content" part of good governance. E.g. Right to an adequate means of livelihood, Equal pay for equal work for both men and women is ensured, equitable distribution of resources etc.

The problem of good governance (read administrative reform) is discussed in each five-year plan as well as by parliamentary committees. Besides, the Government of India has appointed

no less than 34 committees devoted to good governance making a large number of recommendations.

The plan documents in post 1990 reflected the essential principles of good governance including constitutionally protected right to elect government, accountable and transparent government, effective and efficient delivery of social and economic public services, a special attention for ensuring the effectiveness and efficiency of local governments, delivery of key services such as primary education and health, the rule of law, protection of the disadvantaged groups, especially the SCs, STs, minorities and others etc.

One of the best policies that has set an example in the country is the Right to Information Act which came into full force in the midnight of 12th and 13th October 2005. Under the act any citizen can seek information from government or public authorities as notified in the act. The act seeks to deepen Indian democracy by empowering the citizens to obtain the needed information from the public authorities at the national, state and local levels and aims at good governance by ensuring the much-needed transparency and accountability in them.

Another such initiative is The National Rural Employment Guarantee Act (NREGA), 2005, which has now been renamed as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA). It is one such step towards implementing the provision of Right to Work and is the largest social welfare scheme of its kind in the world.

Even The Right to Education (RTE) Act, 2009, may be legitimately hailed as one of major landmark legislations that have been enacted by Parliament in the 21st century, with a view to achieve the objectives of Good Governance. It aims at fulfilling the promise of universal education by making it a mandatory obligation for the state to ensure that all children of the 6-14 years age group enroll themselves in schools and attend the classes.

#### **In conclusion**

After understanding the concept, meaning, principles and examples of good governance, one can infer that it is a broad and dynamic concept. Governance to become good governance needs participation of people at each stage through which ideals of the same can be achieved for a better welfare of people. The values of good governance need to be cherished and

practiced in a true sense to make governance more efficient, effective and beneficial to the citizens.

**Operation of the syllabus:**

The syllabus has to be operationalized in the following manner

- Apart from the theoretical understanding given in the above section, the students should be encouraged to follow democratic principles in their daily life
- They should be encouraged to make presentations on various electoral processes
- They should be encouraged to propagate and enthuse for registering voters
- The students should ensure full class registers as voters if they are not.
- The school/colleges may have essay writing competitions on electoral /democratic processes
- Interview atleast on elected representative or politically active individual or one who had contested election to anybody in the area and make presentation in the class.
- Role play, skits, short stories, short dramas, short films in case of BMM students', posters (fine and applied arts students) be used for part assessment during the course.
- Depending upon the activities carried out by the students' one student be declared leader of the month.
- Mock Elections can be organised in your institutions.