

North Maharashtra University, Jalgaon

Syllabus

For



F.Y. B.Com. (English)

Semester- I & II

w.e.f. June 2014

F. Y. B.Com.
Compulsory English
Syllabus w.e.f. June 2014

Prescribed Text: Business Communication

By Susmita Dey and others, Reliable Publications, Mumbai: June 2008

Semester - I

Topics Prescribed:

1. Media and Modes (Technology enabled Communication)

- Importance
- Telephone
- Fax
- Computer
- Internet
- E-mail
- Multimedia
- Computer Graphics
- Satellite enabled Communication
- Teleconferencing
- Video Conferencing

2. Channels of Communication

- Introduction
- Formal Channels
- Vertical
- Horizontal
- Consensus
- Informal Channels

3. Barriers in Communication and How to overcome them

- Introduction
- Physical Barriers
- Language Barriers
- Socio-psychological Barriers
- Cross-cultural Barriers

4. Listening skills and the use of Silence in Communication

5. Written Communication Theory

- Parts of a Letter
- Forms of Layout
- Essentials of Letter Writing

6. Personal Letters

- Introduction
- Job Applications
- Bio-data, Resume, CV

7. Goodwill letters

8. Group Communication - I

- Introduction
- Meetings
- Drafting of notice, Agenda, & Resolutions

9. Group Communication - II

Semester - II

10. Interviews

- Purpose and Types
- Techniques of Conducting Interviews

11. Inquiries and Replies

- Inquiries, Replies to Inquiries

12. Orders and their Replies

- Inquiries, Replies to Orders

13. Status Inquiries and Credit Letters

14. Complaints, claims and Adjustment

15. Collection Letters

16. Sales Letters

17. Consumer Guidance

- Theory of Consumer Guidance
- Redressal Letters

18. Report Writing

- Parts of Report
- Individual Report
- Committee Report

Evaluation for Each Semester:
External Evaluation – 60 Marks
Internal Evaluation – 40 Marks

Format of Question Paper **Semester – I**

Time: Three hours

Marks: 60

Question-1 Attempt the following questions (On topics 1, 2, 3)

A or B 06

C or D 06

Question -2 Attempt the following questions (On the topics 4, 5, 6)

A or B 06

C or D 06

Question- 3 Attempt the following questions (On the topics 7, 8, 9)

A or B 06

C or D 06

Question- 4 Write short notes on any three of the following 3/5

(On concepts related to communication from all the 9 units) 12

Question – 5 (A) Do as directed (On grammar or language items) 6/8 06

(B) Fill in the blanks. (On grammar or language items) 6/8 06

Format of Question Paper

Semester – II

Time: Three hours

Marks: 60

Question-1 Attempt the following questions (On topics 10, 11, 12)

A or B 06

C or D 06

Question -2 Attempt the following questions (On the topics 13, 14, 15)

A or B 06

C or D 06

Question- 3 Attempt the following questions (On the topics 16, 17, 18)

A or B 06

C or D 06

Question- 4 Write short notes on any three of the following 3/5

(On the concepts from the units 10 to 18) 12

Question – 5 (A) Do as directed (On grammar or language items) 6/8 06

(B) Fill in the blanks. (On grammar or language items) 6/8 06

F. Y. B.Com.
Optional English
Syllabus w.e.f. June 2014

Prescribed Text: Reflections III

By CLN Prakash, Cambridge University Press Pvt. Ltd. Under the imprint
of Foundation Books: 2010

Semester – I

Topics Prescribed:

1. The Justice of Peace: Hilaire Belloc
2. Fusion Music: Pt. Ravi Shankar
3. The Happy Prince: Oscar Wilde
4. A Speech by Narayan Murthy
5. The Cockroach: Kelvin Halligan
6. A Speech by Barack Obama

Semester – II

Topics Prescribed:

1. The Unicorn: James Thurber
2. Meeting at Night: Robert Browning
3. Conflict with Others
4. The Blue Bouquet: Octavio Paz
5. Real Time : Amit Chaudhari
6. The Chimney Sweeper's Complaint: Mary Alcock

Evaluation for Each Semester:

External Evaluation – 60 Marks

Internal Evaluation – 40 Marks

Format of Question Paper

Semester – I

Time: Three hours

Marks: 60

- Question - 1 Explain with reference to the context on poems. 2/3 12
- Question - 2 Attempt the following questions in about 100 words. 2/4 12
(On Fusion Music and The Happy Prince)
- Question - 3 Attempt the following questions in about 100 words 2/4 12
(On A Speech by Narayan Murthy and A Speech by Barack Obama)
- Question - 4 Attempt the following questions in about 60 words 3/5 12
(On all the prescribed Units)
- Question - 5 Write short notes on the following in about 60 words. 3/5 12
(On all the prescribed units)

Format of Question Paper

Semester – II

Time: Three hours

Marks: 60

- Question – 1 Explain with reference to the context on poems. 2/3 12
- Question – 2 Attempt the following questions in about 100 words 2/4 12
(On The Unicorn and Conflict with Others)
- Question – 3 Attempt the following questions in about 100 words 2/4 12
(On The Blue Bouquet and Real Time)
- Question – 4 Attempt the following questions in about 60 words 3/5 12
(On all the prescribed units)
- Question – 5 Write short notes on the following in about 60 words. 3/5 12
(On all the prescribed units)

Equivalence	
Old Course	New Course
Compulsory English Sem – I & II w.e.f. June – 2013	Compulsory English Sem – I & II w.e.f. June – 2014
Optional English Sem – I & II w.e.f. June – 2013	Optional English Sem – I & II w.e.f. June – 2014

Job Opportunities for the Students of English are in the Following Fields

- ❖ Banking
- ❖ Advertisements
- ❖ Sales
- ❖ Medical Representatives
- ❖ Hotel Management
- ❖ BPOS
- ❖ Translators
- ❖ Tourists Guides
- ❖ Media
- ❖ Radio, Television
- ❖ Competitive Examination
- ❖ Administrative Services
- ❖ Industries
- ❖ Call Centers
- ❖ Computer Services
- ❖ Business Communication
- ❖ Journalism
- ❖ Railway
- ❖ Service Sector etc.

॥ अंतरी पेटवू ज्ञानज्योत ॥



NORTH MAHARASHTRA UNIVERSITY
JALGAON

Syllabus For **F. Y. B. Com. – HINDI**
Ist & IInd Semester

*** हिंदी सामान्य (G-1 / G-2)***

(w. e. f. June 2014)

उत्तर महाराष्ट्र विश्वविद्यालय, जलगाँव
प्रथम वर्ष वाणिज्य पाठ्यक्रम
(प्रारंभ जून 2014)
हिंदी सामान्य (G-1 / G-2)

♦ सूचनाएँ :-

- i) जून 2014 से इस पाठ्यक्रम का स्वीकार किया गया है।
- ii) प्रत्येक सत्र में 40 अंक अंतर्गत (Internal) मूल्यांकन के लिए तथा 60 अंक बाह्य (External) परीक्षा के लिए होंगे।
- iii) यह 60:40 का पैटर्न जून 2014 से स्वीकार किया गया है।
- iv) प्रत्येक सत्र के पाठ्यक्रम हेतु अध्यापनार्थ 45 तासिकाएँ अपेक्षित हैं।

♦ उद्देश्य :-

- i) छात्रों को साहित्य की विभिन्न विधाओं से परिचित कराना।
- ii) छात्रों में जीवन-मूल्यों के प्रति आस्था निर्माण करना।
- iii) छात्रों में पत्र-लेखन की क्षमता को विकसित करना।
- iv) छात्रों को बैंक तथा बीमा से संबंधित पारिभाषिक शब्दावली का परिचय कराना।
- v) छात्रों को विज्ञापन के महत्त्व से अवगत कराना।
- vi) छात्रों में विज्ञापन तैयार करने की क्षमता को विकसित करना।
- vii) छात्रों में अनुवाद लेखन की क्षमता विकसित करना।

प्रथम सत्र (Ist Semester)
हिंदी सामान्य (G-1)

♦ पाठ्यक्रम -

♦ गद्यपाठ -

- 1) ठाकुर का कुआँ - प्रेमचंद 2) एकलव्य ने गुरु को अँगूठा दिखाया - हरिशंकर परसाई
- 3) अभिशप्त - यशपाल 4) सीमा-रेखा - विष्णु प्रभाकर 5) दिल्ली में एक मौत - कमलेश्वर
- 6) कम्प्यूटर : नई क्रांति की दस्तक - गुणाकार मुले 7) जी, वे घर में नहीं है ! - कन्हैयालाल मिश्र 'प्रभाकर'
- 8) दग्दा - महादेवी वर्मा

♦ पद्यपाठ -

- 1) भारत गरिमा - मैथिलीशरण गुप्त 2) मैं नीर भरी दुख की बदली - महादेवी वर्मा 3) जागो फिर एक बार - सूर्यकांत त्रिपाठी 'निराला' 4) भारत गीत - सुमित्रानंदन पंत 5) क्या भूलूँ, क्या याद करूँ मैं - हरिवंशराय बच्चन 6) बौनों की दुनिया - गिरिजाकुमार माथूर 7) पथ भूल न जाना - शिवमंगलसिंह 'सुमन' 8) लोहे के पेड़ हरे होंगे - रामधारीसिंह 'दिनकर'

♦ लेखन -

- 1) पत्र - लेखन -

आवेदन पत्र : नौकरी के लिए, शुल्क में रियायत के लिए तथा छुट्टी के लिए।

- 2) पारिभाषिक शब्दावली - बैंक और बीमा से संबंधित (नमूना सूची संलग्न)

द्वितीय सत्र (IInd Semester)
हिंदी सामान्य (G-2)

♦ पाठ्यक्रम -

♦ गद्यपाठ -

- 1) छुट्टी का दिन - उषा प्रियंवदा 2) नारियल - विद्यानिवास मिश्र 3) विज्ञापन-युग - मोहन राकेश
4) नशा - मन्नू भंडारी 5) यहाँ रोंना मना है - ममता कालिया 6) माँ - डॉ. जाकिर हुसेन
7) प्रशंसा के चक्र में फँसकर - गोपालप्रसाद व्यास 8) पोस्टमैन - शैलेश मटियानी

♦ पद्यपाठ -

- 1) बीस साल बाद - धूमिल 2) अकाल में दूब - केदारनाथ सिंह 3) कौन करें ? - चंद्रसेन विराट
4) आकांक्षा - दुष्यंतकुमार 5) हार न अपनी मानूँगा - गोपालदास सक्सेना 'नीरज' 6) बीत रहे पल-पल जीवन के ! - नरेन्द्र शर्मा 7) गज़ल - जहीर कुरेशी 8) अब बुद्ध ही बतायें - कात्यायनी

♦ लेखन -

- 1) विज्ञापन
2) अनुवाद (अंग्रेजी/मराठी परिच्छेद का सरल हिंदी में अनुवाद)

♦ संदर्भ ग्रंथ -

- 1) साहित्य कलश - विद्या प्रकाशन, सी-449, गुजैनी, कानपुर (उ. प्र.)
2) आधुनिक हिंदी व्याकरण और रचना - डॉ. वासुदेवनंदन प्रसाद
3) सुबोध हिंदी व्याकरण एवं रचना - वीरेन्द्रकुमार गुप्ता
4) प्रयोजनमूलक हिंदी - डॉ. माधव सोनटक्के

उत्तर महाराष्ट्र विश्वविद्यालय, जलगाँव

प्रथम वर्ष वाणिज्य

प्रथम सत्र (Ist Semester)

हिंदी सामान्य 1 (G-1)

प्रश्नपत्र का स्वरूप एवं अंक विभाजन

समय - तीन घंटे

अंक - 60

- प्र. 1) गद्यपाठ पर आधारित लघुत्तरी प्रश्न (चार में से तीन) अंक - 15
- प्र. 2) पद्यपाठ पर आधारित लघुत्तरी प्रश्न (चार में से तीन) अंक - 15
- प्र. 3) टिप्पणियाँ :
- अ) गद्यपाठ पर आधारित (तीन में से दो) अंक - 10
- आ) पद्यपाठ पर आधारित (तीन में से दो) अंक - 10
- प्र. 4) अ) पत्र- लेखन (आवेदन पत्र - दो में से एक) अंक - 05
- आ) पारिभाषिक शब्द (आठ में से पाँच) अंक - 05
- (बैंक तथा बीमा क्षेत्र से संबंधित)

द्वितीय सत्र (IInd Semester)

हिंदी सामान्य 2 (G-2)

प्रश्नपत्र का स्वरूप एवं अंक विभाजन

समय - तीन घंटे

अंक - 60

- प्र. 1) गद्यपाठ पर आधारित लघुत्तरी प्रश्न (चार में से तीन) अंक - 15
- प्र. 2) पद्यपाठ पर आधारित लघुत्तरी प्रश्न (चार में से तीन) अंक - 15
- प्र. 3) टिप्पणियाँ :
- अ) गद्यपाठ पर आधारित (तीन में से दो) अंक - 10
- आ) पद्यपाठ पर आधारित (तीन में से दो) अंक - 10
- प्र. 4) अ) विज्ञापन (दो में से एक) अंक - 05
- (विज्ञापन हेतु दो विषय दिए जायेंगे, उनमें से किसी एक पर विज्ञापन तैयार करना होगा)
- आ) अनुवाद (अंग्रेजी अथवा मराठी परिच्छेद का सरल हिंदी में अनुवाद) अंक - 05

F. Y. B. Com.

बैंक तथा बीमा क्षेत्र से संबंधित पारिभाषिक शब्दावली

Accurate	- ठीक-ठीक / सही	Honorarium	- मानदेय
Agreement	- करार / अनुबंध	Hypothecate	- गिरवी रखना
Amount	- राशि / रकम	Incidental	- प्रासंगिक
Allowance	- भत्ता	Indenture	- ऋणपत्र / करारनामा
Balance Sheet	- तुलन-पत्र	Industrialisation	- औद्योगीकरण
Banker	- साहूकार	Joining report	- कार्यारंभ प्रतिवेदन
Benefit	- लाभ/ हित	Joint venture	- संयुक्त उपक्रम
Budget	- बजट/ आय व्ययक	Jurisdiction	- क्षेत्राधिकार
Compensation	- क्षतिपूर्ति / मुआवजा	Key personnel	- प्रमुख कर्मचारी वर्ग
Compromise	- समझौता	Key raw material	-आधारभूत कच्चा माल
Confiscation	- जब्ती	Key Sector	- मूल क्षेत्र
Consumer	- उपभोक्ता	Lean Year	- मंदा वर्ष
Dead Account	- बंद खाता	License	- अनुज्ञप्ति / लाइसेंस
Dearness Allowance	- महंगाई भत्ता	Lock out	- तालाबंदी
Debenture	- ऋण पत्र	Manual	- नियमावली
Employer	- नियोजक	Maximum	- अधिकतम
Enclosure	- संलग्नक	Monopoly	- एकाधिकार
Exchange Ratio	- विनिमय दर	Negotiation	-(समझौते की)बातचीत
Face Value	- अंकित मूल्य	Nominate	- नाम निर्देशन
Financial Year	- वित्तीय वर्ष	Norms	- मानक / मानदंड
Firm	- कंपनी/व्यवसाय/फर्म	On demand	- माँगने पर
Forum	- मंच	Orders	- आदेश
Guarantee	- आश्वासन / गारंटी	Original cast	- मूल लागत
Guarantor	- आश्वासक / गारंटी देनेवाला	Pending	-अनिर्णीत/रूका हुआ
Guidelines	- मार्गदर्शी	Price-index	- मूल्य सूचकांक
Handicapped	- विकलांग/बाधाग्रस्त	Profit	- लाभ
Heavy Industry	- भारी उद्योग	Quantitative	- परिणामात्मक

Quarterly	- तिमाही / त्रैमासिक	On deputation	- प्रतिनियुक्ति पर
Query	- प्रश्नचिह्न	Optional	- वैकल्पिक
Rebate	- छूट / कटौती	Pattern	- ढाँचा / नमूना
Recurring	- आवर्ती	Permission	- अनुमति
Regional	- क्षेत्रीय / प्रादेशिक	Persistent	- निरंतर
Schedule	- अनुसूची/ तालिका	Punishable	- दंडनीय
Scorer	- गणक	Realignment	- पुनःव्यवस्थित
Scrutiny	- छानबीन	Realisation	- वसूली
Sequence	- अनुक्रम	Recognised	- मान्यता प्राप्त
Tenure	- कार्यकाल / अवधि	Remarkable	- उल्लेखनीय
Time-bound	- समयबद्ध	Revision	- पुनरीक्षण / दोहराना
Transaction	- लेन-देन / सौदा	Screening committee	- छानबीन समिति
Undertaking	- वचनबंध / उपक्रम	Statistical	- सांख्यिकीय
Underwriter	- हामीदार	Stipulation	- शर्त / अनुबंध
Unofficial	- अशासकीय/अनौपचारिक	Surcharge	- अधिभार
Vague	- अस्पष्ट	Temporary	- अल्पकालिक
Validity	- वैधता	Table	- सारणी / पटल
Violation	- उल्लंघन	Term of reference	- विचारार्थ विषय / निर्देश पद
Warehouse	- माल गोदाम	Under review	- समीक्षाधीन
Wholesale	- थोक व्यापार	Urgent	- अत्यावश्यक
Zonal	- क्षेत्रीय / आंचलिक	Verbal discussion	- मौखिक विमर्श
Liable	- दायी / जिम्मेदारी	Volume of work	- काम की मात्रा
Lease	- पट्टे पर देना	Work sheet	- कार्य पत्रक
Memorandum	- ज्ञापन	Working Days	- कार्य दिवस
Miscellaneous	- विविध	Warnings	- चेतावनी
Modification	- रूपभेद / संशोधन	Zonal office	- क्षेत्रीय कार्यालय
Mode of payment	- भुगतान की पद्धति	Agent	- एजेंट/ अभिकर्ता
Negligence	- लापरवाही	Advance copy	- अग्रिम-प्रति
Non-statutory	- गैरकानूनी	Amendment	- संशोधन
Option	- विकल्प	Applicable	- लागू
Obligation	- दायित्व / बंधन	Article	- अनुच्छेद/ वस्तु

Basic	- बुनियादी	Family	- परिवार
Bond	- बंधपत्र	Folio	- फोलियो
Bonus	- बोनस	Forgery	- जालसाजी
Brochure	- विवरणिका	Formal	- औपचारिक
Business	- व्यवसाय/ कार्य	Guidance	- मार्गदर्शन / निर्देशन
Clause	- खंड	General	- सामान्य
Complaint	- शिकायत	Guardian	- संरक्षक
Confidential	- गोपनीय	Gazette	- राजपत्र
Context	- संदर्भ/ प्रसंग	Headquarters	- मुख्यालय
Constructive	- रचनात्मक	Headings	- शीर्षक
Declaration	- घोषणा	High priority	- उच्च प्राथमिकता
Degradation	- पद घटाना	Irregularities	- अनियमितताएँ
Designation	- पदनाम	Inspection	- निरीक्षण
Directive	- निदेश	Inward returns	- आवक विवरणियाँ
Emergency	- आपात	Liability	- देयता/ योग्यता
Exigency	- तात्कालिक आवश्यकता		
Explanation	- स्पष्टीकरण/व्याख्या		-----000-----
Endorsement	- पृष्ठांकन		

॥ अंतरी पेटवू ज्ञानज्योत ॥

उत्तर महाराष्ट्र विश्वविद्यालय, जलगाँव

प्रथम वर्ष वाणिज्य - हिंदी

समकक्ष विषयों की सूची

अ. क्र.	पुराना पाठ्यक्रम	अ. क्र.	नया पाठ्यक्रम
1) 2)	हिंदी सामान्य (प्रथम सत्र) हिंदी सामान्य (द्वितीय सत्र)	1) 2)	हिंदी सामान्य (G-1) प्रथम सत्र हिंदी सामान्य (G-2) द्वितीय सत्र

रोजगारभिमुख उपलब्धता

१. हिंदी भाषा का ज्ञान प्राप्त करना।
२. बैंक से संबंधित शब्दावली का ज्ञान प्राप्त करना और बैंक में रोजगार की उपलब्धता हासिल करना।
३. बीमा से संबंधित शब्दावली का ज्ञान प्राप्त करना और बीमा में रोजगार की उपलब्धता हासिल करना।
४. हिंदी भाषा का उपयोग व्यवसाय में करना।
५. हिंदी साहित्य का ज्ञान प्राप्त करके अच्छा नागरीक बनना।
६. विज्ञापन में हिंदी भाषा का प्रयोग करना।
७. हिंदी भाषा का प्रचार-प्रसार करना।
८. विज्ञापन लेखन द्वारा माल की खपत बढ़ाना।
९. शेअर मार्केट में हिंदी भाषा का प्रयोग करना।
१०. हिंदी साहित्य का सामान्य ज्ञान प्राप्त करके उसका उपयोग हिंदी सिनेमा में करना।
११. सिनेमा और साहित्य का संबंध समझना और सिनेमा जगत द्वारा भारत देश के प्रति लगाव, त्याग, बलिदान की भावना और देश भक्ति का जज्बा विकसित करना।
१२. महाराष्ट्र तथा अन्य अहिंदी प्रदेशों में हिंदी भाषा का प्रचार-प्रसार कर आज की मूल्य आधारित शिक्षा में मिडिया की भूमिका स्पष्ट करना।
१३. जनसंचार माध्यम जैसे - विज्ञापन, चलचित्र, आकाशवाणी, पत्रकारिता, दूरदर्शन इनमें हिंदी का उपयोग करके विभिन्न रोजगार के अवसर प्राप्त करना।

डॉ. शिवाजी देवरे
अध्यक्ष
हिंदी अध्ययन मंडल

॥ अंतरी पेटवू ज्ञानज्योत ॥



उत्तर महाराष्ट्र विद्यापीठ, जळगाव

प्रथम वर्ष वाणिज्य

मराठी अभ्यासक्रम

जून २०१४ (६०: ४० पॅटर्न)

प्रथम सत्र

वाङ् मयीन मराठी (१०२१७)

द्वितीय सत्र

उपयोजित मराठी (१०२२७)

(१)

F.Y. B.com. (मराठी सामान्यस्तर)

जून २०१४ पासून

- सूचना:- i) जून २०१४ पासून प्रथम वर्ष वाणिज्य विभागासाठी ६०:४० हा पॅटर्न लागू केला आहे.
- ii) अभ्यासक्रमात ६० मार्क्स (External) साठी व ४० मार्क्स (Internal) साठी राहतील.
- iii) प्रत्येक सत्रात किमान ४५ तासिका अपेक्षित आहेत.

प्रश्नपत्रिका स्वरूप :

तीन तास

प्र.१ ला -- लघुत्तरी प्रश्न चार पैकी तीन	-----	१५
प्र.२ रा -- -----”-----	-----	१५
प्र.३ रा -- (अ) टीपा लिहा तीन पैकी दोन	-----	१०
(ब) टीपा लिहा तीन पैकी दोन	-----	१०
प्र.४ था -- बँकींग व व्यावसायिक पारिभाषिक शब्द	-----	०५

(१० पैकी ०५)

शासकीय पारिभाषेतील शब्द	-----	०५
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(१० पैकी ०५)

॥ अंतरी पेटवू ज्ञानज्योत ॥
उत्तर महाराष्ट्र विद्यापीठ, जळगाव
प्रथम वर्ष वाणिज्य : मराठी अभ्यासक्रम
जून २०१३ पासून

वाङ्मयीन व उपयोजित मराठी

- सूचना:- १) जून २०१३ पासून सत्र पद्धतीचा स्विकार करण्यात आला आहे.
२) प्रथम सत्र व द्वितीय सत्रासाठी स्वतंत्र अभ्यासक्रम राहिल.

प्रथम सत्र

(१०२१७) वाङ्मयीन मराठी : वाङ्मयीन प्रकार - ललित गद्य

अभ्यासक्रमासाठीचे पुस्तक : इडली, ऑर्किड आणि मी - डॉ.विठ्ठल व्यंकटेश कामत
मॅजेस्टिक पब्लिशिंग हाऊस, न्यू गॅल्स स्कूलसमोर, ठाणे (प)

अ) अध्ययन अध्यापनाची उद्दिष्टे

तासिका - १०

- १) ललित गद्य म्हणजे काय ?
- २) ललित गद्याचे विविध घटक त्यातील ड्रमीफची अनुभव मांडण्याची पद्धत
- ३) इतर वाङ्मय प्रकारांपेक्षा ललित गद्याचे वेगळेपण
- ४) ललित गद्याचे प्रकार
- ५) मराठी ललित लेखातील स्थित्यंतरे
- ६) ललित गद्य लेखनाचा आशय, अभिव्यक्ती व त्यातून व्यक्त होणारे लेखकाचे व्यावसायिक व्यक्तीमत्व

ब) घटक विश्लेषण

तासिका - ३५

- १) “इडली, ऑर्किड आणि मी” मधील निवडक लेखांचा आशय
- २) “इडली, ऑर्किड आणि मी” मधील अनुभव मांडणी
- ३) “इडली, ऑर्किड आणि मी” मधील लेखांचे वैशिष्ट्ये
- ४) “इडली, ऑर्किड आणि मी” मधील प्रसंगवर्णन
- ५) “इडली, ऑर्किड आणि मी” मधील व्यक्तिरेखा
- ६) “इडली, ऑर्किड आणि मी” लेखकाची सामाजिक बांधिलकी व व्यावसायाचे गणित
- ७) “इडली, ऑर्किड आणि मी” लेखकाची उद्योग जगतातील यशाचा आलेख
- ८) “इडली, ऑर्किड आणि मी” ची भाषाशैली
- ९) “इडली, ऑर्किड आणि मी” मधील संघर्ष
- १०) “इडली, ऑर्किड आणि मी” मधील अर्थपूर्ण शीर्षक.

एकूण तासिका - ४५

संदर्भ ग्रंथ:

- इडली, ऑर्किड आणि मी - डॉ.विठ्ठल ब्यंकटेश कामत,मंजेस्टिक प्रकाशन, मुंबई
- लघुनिबंध ते मुक्तगद्या- संपादक वि.शं.चौघुले, मैजेस्टिक प्रकाशन,मुंबई
- साहित्य साधना - मा. का.देशपांडे
- लोकप्रिय वाङ्मय - ललित विशेषांक मार्च १९९९
- आधुनिक मराठी गद्याची उत्क्रांती - कृ.भि.कुलकर्णी
- साहित्य रंग आणि अंतरंग - निशीकांत मिरजकर
- ललित गद्यलेणी (प्रस्तावना) - सं.डॉ.कैलास सार्वेकर,अमोल प्रकाशन,पुणे

॥ अंतरी पेटवू ज्ञानज्योत ॥

उत्तर महाराष्ट्र विद्यापीठ, जळगाव

प्रथम वर्ष वाणिज्य : मराठी अभ्यासक्रम

जून २०१३ पासून

- सूचना:-** १) जून २०१३ पासून सत्र पद्धतीचा स्विकार करण्यात आला आहे.
२) प्रथम सत्र व द्वितीय सत्रासाठी स्वतंत्र अभ्यासक्रम राहिल.

द्वितीय सत्र

(१०२२७) उपयोजित मराठी

(सामान्य स्तर : मराठी)

लेखन व संवाद कौशल्याची परिचय

● **घटक १ : लेखन कौशल्याचा आविष्कार**

१.१ लेखन कौशल्य म्हणजे काय ?

१.२ लेखन कौशल्य विकसित करण्याचे तंत्र

१.३ लेखन आविष्काराचे प्रकार

१.३.१ निबंध लेखन,निबंध लेखनाची पूर्व तयार, निबंध लेखनाचे प्रकार उपयोजन

१.३.२ सारांश लेखन, सारांश लेखनाची तंत्र उपयुक्तता,उपयोजन

१.३.३ उता-याचे आकलन, आकलनाचे स्वरूप व तंत्र,उपयोजन

१.४ समारोप

● घटक २ : संवाद कौशल्ये

- २.१ संवाद म्हणजे काय ?
- २.२ संवाद कौशल्याची उपयुक्तता
- २.३ संवाद कौल्याचे प्रकार
 - २.३.१ भाषण
 - २.३.२ वाद - विवाद
 - २.३.३ पपिसंवाद
 - २.३.४ मुलाखत
- २.४ समारोप

● घटक ३ : वृत्तपत्र - प्रसार माध्यमासाठी लेखन

- ३.१ वृत्तपत्र - प्रसार माध्यम : स्वरूप व वैशिष्ट्ये
- ३.२ वृत्तपत्र माध्यमासाठी लेखन
 - ३.२.१ बातमी लेखन : स्वरूप आणि तंत्र
 - ३.२.२ वृत्तपत्र बातमी लेखनाचे उपयोजन
 - ३.२.३ वृत्तपत्रसाठी पत्र लेखन
 - ३.२.४ स्तंभ लेखन : स्वरूप आणि तंत्र

● घटक ४ : परिभाषा व पारिभाषिक संज्ञांचे उपयोजन

- ४.१ परिभाषा म्हणजे काय ?
- ४.२ परिभाषाची वैशिष्ट्ये
- ४.३ परिभाषेची गरज व उपयुक्तता
- ४.४ परिभाषेची संज्ञांचे उपयोजन
 - ४.४.१ शासकीय क्षेत्रातील पारिभाषिक संज्ञा
 - ४.४.२ बँकींग क्षेत्रातील पारिभाषिक संज्ञा
 - ४.४.३ व्यावसायिक क्षेत्रातील पारिभाषिक संज्ञा
 - ४.४.४ माहिती तंत्रज्ञान क्षेत्रातील पारिभाषिक संज्ञा

(वरील घटकातील किंमान पंचवीस पारिभाषिक संज्ञांचा परिचय अपेक्षित आहे.)

एकूण तासिका - ४५

संदर्भ ग्रंथः

- निबंधशास्त्र व कला : प्र.न.जोशी, विदर्भ मराठवाडा बुक कंपनी
- वाङ्मयीन निबंधलेखन स्वरूप व साधने: रा.ग.जाधव,कॉन्टिनेन्टल प्रकाशन,पुणे
- व्यावहारिक मराठी : ल.रा.नसिराबादकर,फडके प्रकाशन,कोल्हापूर
- व्यावहारिक मराठी : प्रकाश परब, मिथून प्रकाशन, मुंबई
- व्यावहारिक मराठी : सं.द.दि.पुंडे,डॉ.कल्याण काळे,निराली प्रकाशन,पुणे
- उपयोजित मराठी सं.डॉ.र.ना.वरखेडे,महाराष्ट्र विद्यापीठ ग्रंथनिर्मिती मंडळ,नागपूर
- निबंधाची शाळा : अ.न. पेडणेकर, अभिनय प्रकाशन, मुंबई
- व्यावहारिक मराठी : पुणे विद्यापीठ पकाशन,पुणे
- वस्तुनिष्ठ आकलन आणि उपयोजित मराठी: प्रा.नरेंद्र मारवाडे,कैलास पब्लिकेशन, औरंगाबाद
- सुगम मराठी व्याकरण - लेखन मो.रा.वाळंबे, नितीन प्रकाशन, पुणे
- व्यावहारिक मराठी : सं.स्नेहल तावरे, स्नेहवर्धन प्रकाशन,पुणे
- कार्यालयीन पत्रलेखन :महोन पोतदार
- उपयोजित मराठी डॉ.पी.जे.जोशी, डॉ.के.एम.पाटील
- व्यावहारिक मराठी: संभाजी मोकाशी,रजना नेमाडे, शेतकरी साहित्य
- व्यावहारिक मराठी : डॉ.लिला गोविलकर
- संगणक : विवेक मेहेत्रे
- इंटरनेट तुमचा नवा दोस्त : विवेक मेहेत्रे
- इंटीएच बुकलेट : विजय भटकर
- संगणक परिचय: डॉ.गोरे,डॉ.कोल्हारकर,पिंपळापूरे पब्लिशर्स नागपूर
- संगणक परिचय:प्रा.राजशेखर येळीकर, निराली प्रकाशन
- मराठी लेखन दर्शन : चंद्रहास जोशी, मेहता पब्लिशिंग हाऊस, पुणे.

North Maharashtra University, Jalgaon



Faculty of Commerce and Management

Structure

Bachelor in Commerce (B. Com.)

(w.e.f :- June 2014)

NORTH MAHARASHTRA UNIVERSITY, JALGAON.

Faculty of Commerce & Management.

Structure

B. Com. Programme

F. Y. B.COM. With effect from June-2014.

Sr. No	Objective		First Year B.Com Semester (I) (W.E.F. June-2014-15)
I	LANGUAGE COMPETENCE International Link Language:	1)	English for Business
	Local Language	2)	Eng/Mar / Hindi / Urdu / Sanskrit / Foreign Language
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	3)	Micro Economics
		4)	Financial & Cost Accounting
		5)	Computing Skills.
			<u>Elective (Any One) *</u>
			a) Modern Office Management
		6)	b) Essential of e – Commerce
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations		c) Co-operative Law & Micro Finance.
		7)	<u>Elective (Any One) *</u> a) Principles & Practices of Banking b) Corporate Laws c) Marketing & Advertising d) Business Statistics e) Principles & Practices of Insurance f) Geography of Trade and Transport

Sr. No	Objective		First Year B.Com Semester (II) (W.E.F. June-2014-15)
I	LANGUAGE COMPETENCE International Link Language:	1)	English for Business
	Local Language	2)	Eng/Mar / Hindi / Urdu / Sanskrit / Foreign Language
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	3)	Micro Economics
		4)	Financial & Cost Accounting
		5)	Quantitative Techniques
			<u>Elective (Any One) *</u>
			a) Modern Office Management
		6)	b) Essential of e – Commerce
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations		c) Co-operative Law & Micro Finance.
		7)	<u>Elective (Any One) *</u> a) Principles & Practices of Banking b) Corporate Laws c) Marketing & Advertising d) Business Statistics e) Principles & Practices of Insurance f) Geography of Trade and Transport

Structure
B. Com. Programme
S.Y. B.Com (W.e.f. June- 2015)

Sr. No	Objective	Second Year B.Com Semester (III) (W.e.f. June-2015-16)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Macro Economics
		2	Business & Tax Laws
		3	Business Management
		4	Corporate Accounting & Costing
		5	Computing Management.
		Elective (Any One)*	
		6	a) Business Entrepreneurship b) Consumer Protection & Business Ethics c) Financial Analysis & Business Journalism
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	7	Elective (Any One)* a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production & Operations Management

Sr. No	Objective	Second Year B.Com Semester (IV) (W.e.f. June-2015-16)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Macro Economics
		2	Business & Tax Laws
		3	Business Management
		4	Corporate Accounting & Costing
		5	Business Communication
		Elective (Any One)*	
		6	a) Business Entrepreneurship b) Consumer Protection & Business Ethics c) Financial Analysis & Business Journalism
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	7	Elective (Any One)* a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production & Operations Management

Structure
B. Com. Programme
T.Y.B.Com.(W.e.f. June 2016)

Sr. No	Objective	Third Year B.Com Semester (V) (W.e.f. June-2016-17)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Indian Economic Scenario
		2	Principles & Practices of Auditing
		3	Income Tax
		4	Human Resource Management
		Elective (Any One) - *	
		a) Modern Management Techniques	
		b) Import-Export Management	
		c) Economics of Global Trade and Finance	
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	6) & 7) Elective (Any One Group) ** a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advanced Banking I & II d) Business Administration I & II	

Sr. No	Objective	Third Year B.Com Semester (VI) (W.e.f. June-2016-17)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Indian Economic Scenario
		2	Principles & Practices of Auditing
		3	Soft Skills Development.
		4	Human Resource Management
		5	<u>Elective</u> (Any One) - *
			a) Modern Management Techniques
			b) Import-Export Management
			c) Economics of Global Trade and Finance
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	6) & 7) <u>Elective</u> (Any One Group) ** a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advanced Banking I & II d) Business Administration I & II	
(** Optional		Project Report of 50 Marks for Paper No.7 Sem VI	

North Maharashtra University, Jalgaon

Notes to Structure

B.Com Programme

(W. e. f. 2014-15)

1. English & Marathi are allowed medium of Instruction.
2. FYBCOM SEMISTER Pattern
 - a. Except paper No -5, 60 marks theory University Exam & 40 marks Internal Exam pattern is applicable.
 - b. For paper No-5 (QT & CS) sem - I CS, 40 marks theory University Exam. 40 marks internal Exam + 20 marks University Practical Exam.& Sem-II QT 60 marks theory University Exam & 40 marks Internal Exam pattern is applicable.
3. SYBCOM SEMISTER Pattern
 - a. Except paper No -5, 60 marks theory University Exam & 40 marks Internal Exam pattern is applicable.
 - b. For paper No-5 (BC & CM) sem-III CM, 40 marks theory University Exam. 40 marks internal Exam + 20 marks University Practical Exam. Sem-IV Business Communication 60 marks theory University Exam & 40 marks Internal Exam pattern is applicable.
4. TYBCOM SEMISTER Pattern
 - a. Except paper No -3 Sem -VI, 60 marks theory University Exam & 40 marks Internal Exam pattern is applicable.
 - b. For paper No-3 (IT & Soft Skills Development.) Income Tax Sem - V, 60 marks theory University Exam, 40 marks. Internal Exam. & for Soft Skills Development Sem -VI. 60 Marks University Theory Exam and, 40 internal marks.
 - c. For paper No-7 Sem - VI Student can choose the Project Report of 100 Marks or theory paper. There shall be external Examination (Viva-Voce) for project report.
5. The options for paper no-7at FYBCOM & SYBCOM and T Y BCOM Paper No 6 &7 are not in progression.
6. The syllabus of each paper shall be taught in 4 lectures per week during the academic year.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F. Y. B. Com.
COMPUTING SKILLS
Paper No.- 5 - (Core Competence Subject)
Total Lectures :- 48

Total Marks :- 100(For computing skills External theory exam 40 marks +
Internal continuous Assessment 40 marks +
External practical exam. 20 marks)

Objectives:-

- To familiarize the Students with basics of Internet.
 - To understand the use of Office application.
 - Able to know the role of word processor, Spread sheet, presentation in industry .
 - To understand the how of accounting software works .
 - To know the relevance of Tally accounting package in modern competitive world.
-
-

Fundamentals of Internet

Lectures 4

- 1.1 Introduction of internet
- 1.2 Advantages and uses of Internet
- 1.3 Distinction between Internet and Intranet
- 1.4 Internet Concepts: - WWW, Browser, Search-engine, Webpage, Client, Server, Broadband, Dial-u service, Domain name.
- 1.5 E-mail
 - 1.5.1 Creation of e-mail account
 - 1.5.2 Composing e-mail, Sending and reading e-mail, Sending and reading the attachments, Sending e-mail simultaneously to more than one person.

Microsoft Office 2010

A. Word

Lectures 4

1. Modify the structure and appearance of text

Apply styles to text, Change a document's theme, change the look of characters, change the look of paragraphs, Create and modify lists.

2. Organize information in columns and tables

Present information in columns, Create tabbed lists, Present information in tables, format tables.

B. Excel

Lectures 12

1. Introduction of Excel –

New features of Excel 2010,
Arranging multiple workbook windows, customizing the ribbon, creating workbooks, Inserting rows, columns, and cells, merging and unmerging cells.

2. Working with data and Excel tables

Enter and revise data, Manage data by using Flash Fill, Move data within a workbook, Find and replace data, Correct and expand upon worksheet data, Define Excel tables.

3. Performing calculations on data

Name groups of data, Create formulas to calculate values, Summarize data that meets specific conditions, Work with iterative calculation options and automatic workbook calculation, Use array formulas, Find and correct errors in calculations. (All these in detail)

4. Using PivotTables and PivotCharts

Analyze data dynamically by using PivotTables.

Filter, show, and hide PivotTable data, Edit PivotTables, Format PivotTables, Create PivotTables from external data, ▪ Create dynamic charts by using PivotCharts.

C. PowerPoint

Lectures 4

1. Working in the PowerPoint 2010 user interface.

Working with the ribbon, Opening, navigating, and closing presentations, Viewing presentations in different ways,

2. Create presentations.

Start and save presentations, enter text in placeholders, Edit text, Add and delete slides, Import slides from existing sources. Rearrange slides and sections.

Apply themes, Change the slide background, Format text placeholders.

3. Add animations, audio and videos.

Animate with ready-made effects, Customize animation effects, Add audio content, Insert and play videos.

Tally

1. Introduction to Computerized Accounting

Lectures

04

1.1 Computerised accounting package

1.1.1 Readymade and customized software

1.1.2 Features of accounting package

1.1.3 Advantages and disadvantages of accounting package

1.1.4 Comparison between manual and computerized accounting

2 Introduction to Tally (version-9.2)

Lectures

09

2.1 Features of Tally software (version-9.2)

2.2 Starting Tally- Gateway of Tally and exit from Tally.

2.3 Creation of company in Tally. Saving the company profile. Alteration in company details. Deletion of a company. Selection of a company.

2.4 Account groups and ledgers.

2.5 Hierarchy of account groups and ledgers.

2.6 Reserved account groups

2.7 Account groups of Balance sheet

2.7.1 Account groups of liabilities

- 2.7.2 Account groups of Assets
- 2.8 Account groups of profit & loss account
 - 2.8.1 Account groups of direct income apart from sale
 - 2.8.2 Direct expenses apart from purchases
 - 2.8.3 Indirect income and indirect expenses
- 2.9 Creation of Account Masters
- 2.10 Feeding of opening balances
- 2.11 Alteration in Master records
- 2.12 Deletion of accounts in Master records
- 2.13 Feeding of closing stock value

3 Voucher Entry

Lectures

06

- 3.1 Types of voucher in Tally: - Contra, Receipts, Payments and Journal
- 3.2 Entering Account voucher
- 3.3 Sales, Purchases, Debit-Note, Credit-Note, Incomes & Expenses
- 3.4 Voucher Modification
- 3.5 Saving the voucher
- 3.6 Voucher alteration, Deletion and Cancellation
- 3.7 Singles mode voucher entries
- 3.8 Voucher printing
- 3.9 On-line voucher printing
- 3.10 Multi voucher printing
- 3.11 Displaying voucher list, Day-Book & Ledger
- 3.12 Extracting Day-Book summaries

4 Trial Balance and Final Account

Lectures

05

- 4.1 Extracting detailed Trial Balance
 - 4.1.1 Exploded Trial Balance
 - 4.1.2 Ledger-wise Trial Balance
- 4.2 Extracting Balance sheet
 - 4.2.1 Primary Balance Sheet
 - 4.2.2 Detailed Balance Sheet
- 4.3 Closing stock value entry through Balance Sheet
- 4.4 Extracting Profit and Loss Account
 - 4.4.1 Detailed Form
 - 4.4.2 Vertical Form
- 4.5 Extracting Income and Expenditure Statement for Non-Trading Units.
- 4.6 Printing Configuration
- 4.7 Printing Day-Book, Account Book, Journal Register, Cash Book, Ledger
- 4.8 Printing of Trading Account, Profit & Loss Account, Balance Sheet

Illustrative List of Practicals

Part –I

1. Create your own Resume
2. Create Mark sheet/Salary sheet using different Formulas of Excel
3. Create Power point presentation (on any topic given by teacher)

Part -II

1. Creation of a company, saving the company.
2. Opening an existing company. Modifications in an existing company by changing the Fields

3. Entering the transactions relating to receipts, payments, contra, and journal.
4. Preparation of purchase register and sales register. Entering the transactions relating to purchases (including discount) and sales (including discount), purchase-returns, sales returns (Minimum 10 transactions should be recorded)
5. Preparation of trial balance with minimum 10 transactions.
6. Preparation of Balance sheet with transactions regarding Trading and Profit & Loss Account with adjustments.
7. Alternatively, preparation of Income and Expenditure Account for a non-trading concern along with the Balance sheet.
8. Modifying the vouchers, deleting voucher entries Creation of e-mail account

The above list is illustrative. A teacher, if required, may conduct similar additional practical on the above line in such a way as to cover the entire syllabus

Books for Reference

1. Implementing Tally 9. Comprehensive Guide for Tally 9 & 8.1
By A. K. Nadhani, K. K. Nadhani BPB Publishers, New Delhi
2. Simple Tally 9 By A. K. Nadhani, K. K. Nadhani BPB Publishers, New Delhi
3. Practical Approach towards Tally 8.1 and 9.0
By S. H. Sharma Siddhant Prakashan, Aurangabad
4. Tally 9.2 Comdex Publishers
5. Financial Accounting For Manager Tally Dr.P.P.Chhajed , Dr.A.N.Chaudhri
Atharva Publications Jalgaon
6. Step by Step Microsoft Word 2010
7. Step by Step Microsoft Excel 2010
8. Step by Step Microsoft PowerPoint 2010.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F. Y. B. Com. (W.E.F. June 2014)
SEMESTER- II
QUANTITATIVE TECHNIQUES

Total lectures :- 48

**Total marks :- 100 (External theory exam. 60 marks +Internal continuous assessment
40 marks)**

Section-I – Mathematics

1. Commercial Arithmetic

Lectures 6

Calculation Of Interest

1. Meaning of an annuity
3. Types of an annuity :- annuity due, annuity regular
4. Present value and future value of an annuity
5. Sinking fund

2. Mathematical Logic

Lectures 6

1. Meaning of statement. Truth value of a statement.
2. Elementary and compound statements
3. Law of excluded middle
4. Negation, Conjunction, Disjunction, Implication and double implication.
5. Construction of truth table
6. Equivalence of logical statements
7. Tautology and Contradiction

3. Permutation and Combination

Lectures 6

1. Meaning of permutation and combination
2. Fundamental principle of counting
3. Meaning of Factorial of a number. Statement of basic properties of factorial of a number.
4. Statement of formula for number of permutations of n different objects when r objects are taken at a time.
5. Statement of formula for number of combinations of n different objects taken r at a time.
- 6 Simple numerical problems from real life situations.

4. Sets

Lectures 6

1. Meaning of a set.
2. Methods of describing a set
3. Types of a set :- finite set, infinite set, empty set, universal set, subset, super set, disjoint sets, overlapping sets, complementary set.
4. Operations on sets :-
 1. equality of two sets
 2. union of sets
- 4.4.3 intersection of sets
 5. difference of two sets
4. Statement of Demorgan's laws.
4. Venn diagrams. Use of Venn diagrams in logic.
4. Statement and verification by Venn diagrams of following basic results relating to number of elements of a finite set :-
$$n(A \cup B) = n(A) + n(B) - n(A \cap B)$$
$$n(A \cap B') = n(A) - n(A \cap B) \quad (A' \cap B)$$
$$= n(B) - n(A \cap B)$$
$$n(A') = n(U) - n(A), \text{ where } U \text{ is universal set.}$$
$$n(A' \cap B') = n(U) - n(A \cup B)$$
$$n(A' \cup B') = n(U) - n(A \cap B) \quad n(A - B) = n(A) - n(A \cap B)$$
$$n(A \cup B \cup C) = n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$$

Simple numerical problems illustrating commercial applications.

4. Function – Definition & Value of function at point

5. Introduction To Statistics

Lectures 6

1. Meaning of Statistics

2. Applications of Statistics in Business, Commerce and Management
 3. Limitations of Statistics
 4. Population, sample, census, sampling
 5. Data, raw data, primary data, secondary data
 - 6 Variable, Discrete variable, Continuous variable, Attribute
 - 6. Classification and tabulation of data** **Lectures 6**
 1. Meaning of classification and tabulation
 2. Distinction between classification and tabulation
 3. Construction of table :- one-way and two-way tables
 4. Classification of raw data according to values of a variable
 - 7.. Measures of central tendency** **Lectures 6**
 1. Meaning of central tendency, measure of central tendency
 2. Arithmetic mean, weighted arithmetic mean
 3. Combined arithmetic mean for two groups
 4. median and mode
 5. Partition values :- quartiles, deciles and percentiles
 6. Numerical problems on the computation of the above
Statistical measures based on raw data only illustrating commercial applications.
 - 8. Measures of dispersion** **Lectures 6**
 1. Meaning of measure of dispersion
 2. Need of measure of dispersion
 3. Absolute and relative measures of dispersion
 4. Range and coefficient of range
 5. Quartile deviation and coefficient of quartile deviation
 6. Mean deviation and coefficient of mean deviation
 7. Standard deviation and coefficient of variation
 8. Numerical problems based on raw data only illustrating commercial applications.
- Books for reference**
1. Business Mathematics By Sancheti & Kapoor Sultan chand & sons, New Delhi
 2. Business Mathematics and Analysis By Anand Sharma Himalaya Publishing House
 3. Business Statistics By S.C.Gupta & Indra Gupta Himalaya Publising House
 4. Statistical Methods By S. P. Gupta Sultan Chand & Sons New Delhi

NORTH MAHARASHTRA UNIVERSITY, JALGAON.

FACULTY OF COMMERCE AND MANAGEMENT

Proposed Syllabus Applied from June 2014

Elective Paper No.7 (b): Corporate Laws

Class: F.Y. B.Com

Semester: First

Subject: CORPORATE LAW

Marks: 100 (Int. 40 + Ext. 60)

OBJECTIVES:

1. To develop an understanding of a Company as a one of the important form of business enterprise.
2. To develop conceptual understanding of Security Market.
3. To introduced functioning of Securities Exchange Board of India.

Chapter No.	Particular	No. of Periods
01	Company as a Business Enterprise:	06
	Definition of Company, Joint Stock Company	02
	Historical development of Corporate Concept	01
	New forms of Company Organization	01
	Characteristics of Corporate Entity	02
02	Private and Public Company:	06
	Definition and features of Private Company	02
	Definition and features of Public Company	02
	Difference between Private and Public Company	01
	Concept of Corporate Personality	01
03	Incorporation of Company:	12
	Steps to incorporate the Company	02
	Documents required for registration of a Company	02
	Definition and content of Memorandum of Association	02
	Definition and content of Articles of Association	02
	Doctrine of Ultra Virus	01
	Doctrine of Constructive Notice and Indoor Management	02
	Doctrine of Lifting or Piercing of Corporate Veil	01
04	Introduction of Securities:	06
	Definition of Share and its types, Concept of Stock,	02
	Definition of Debenture, Debenture Stock, Debt Instrument & Securities.	02
	Importance of Stock Exchanges	02
05	Introduction of Security Market:	06
	Concept of Capital Market, Share Market, Derivative Market	02
	Concept of Primary Market and Secondary Market	02
	Concept and Features of Depository	02
05	Membership of a Company:	12
	Definition of Member and Shareholder.	01
	Rights and privileges of Members	02
	Modes of acquiring Membership in a Company	02

Dematerialization and Re-materialization of Securities	02
Transfer and Transmission of Securities in Physical & Depository Mode	04
Register of Members	01

NORTH MAHARASHTRA UNIVERSITY, JALGAON.
FACULTY OF COMMERCE AND MANAGEMENT
Proposed Syllabus Applied from June 2014
Elective Paper No.7 (b): Corporate Laws

Class: F.Y. B.Com

Semester: Second

Subject: CORPORATE LAW

Marks: 100 (Int. 40 + Ext. 60)

Chapter No.	Particular	No. of Periods
01	Management of Company:	06
	Definition of Promoter, Legal position of promoter.	02
	Definition of Director, Powers and duties of Directors.	02
	Remuneration of Director	01
	Office or Place of profit	01
02	Company Secretary and Meetings:	06
	Definition of Company Secretary, appointment of secretary	01
	Responsibilities of Company secretary	02
	Board Meeting and Annual General Meeting	01
	Division of power between Board and Annual General Meeting.	02
03	Issue of Shares:	12
	Definition of Offer Document, Prospectus,	01
	Statement in-lieu of Prospectus, Red herring prospectus,	01
	Content of Offer Document	02
	Issue of Shares: at par, at premium & at discount	02
	Initial public offer and e-IPO, Private placement	02
	Issue of Sweat equity shares & Employees stock option scheme	02
	Allotment of Shares and its statutory provisions	02
04	Issue of Debenture and Acceptance of Public Deposits:	10
	Procedure to issue Debentures	02
	Mortgages and Charges	01
	Mortgages and Charges	01
	Formation of Debenture Trust and its Trustees	02
	Redemption of Debenture	01
	Rules of acceptance of Public Deposits	02
	Inter Company Loan and its impact on Financial health of company	02
05	Capital of Company:	06
	Meaning of term Capital, Use of word Capital in difference senses	01
	Own Capital and Borrowed Capital	01
	Difference between own and borrowed Capital	02
	Debt-equity ratio and Financial health of Company	02
06	Regulation of Security Market:	08
	Definition of SEBI	01
	Constitution of SEBI	01
	Object of SEBI	02
	Functions of SEBI	02

Reference Books:

1. Manual of Business laws: Maheshwari and Maheshwari: :Himalaya
2. Indian Company Law. Awartar Singh : Sultan Chand & sons
3. Lectures on Company Law. Shah :
4. The Securities and Exchange Board of India Act, 1992, and Guidelines issued thereunder.
5. Company Law and Practice, A.K. Majumdar & G.K. Kapoor, Taxman Publications
6. Company Law and Practice Part I & II, P.K. Ghosh & V. Balachandran, Sultan Chand & sons
7. Business and Corporate Laws, N.D. Kapoor, Sultan Chand & Sons
8. Guide to Company Law Procedures, M.C. Bhandari, Wadhwa & Co., Nagpur
9. Company Law (Vol. I & II, A.M. Chakraborty, Taxmann, New Delhi
10. Corporate Laws — Taxman, Allied Services P. Ltd., 59/32, New Rohtak Road, New Delhi 110 005.
11. Company Law — Dr. H. K. Saharay (New Central Book Agency, Ltd. P. Calcutta.
12. Publications of The Institute of Company Secretaries of India, ICSI House, 23. Institutional Area, Lodi Road, New Delhi-110 003.
13. Monthly Journal Chartered Secretary—Published by I.C.S.I., New Delhi.
14. Appointment and remuneration of Managerial Personnel — Dr. K. R. Chandratre, published by Bharat Law House, New Delhi.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F. Y. B. Com.
Essential of e – Commerce
Elective Paper No.6: (b): Essential of e – Commerce
(CORE COMPETENCE SUBJECT –I)
SEMISTER-I

Objectives:

- To familiarize the Students to e-commerce basics
 - To understand role security in online transactions
 - To understand and describe the unique features of e-commerce technology.
 - To understand various types Business Models.
 - Student will able Analyze and compare the different Monetary transactions.
- ----

Total Lectures :- 48

Total Marks :- 100 (External theory exam 60 +Internal continuous Assessment 40 marks)

1. Fundamentals of e-Commerce

Lectures: 12

- 1.1. Commerce: Meaning & Nature
- 1.2. e-Commerce
 - 1.2.1. Origin, Definitions & Meaning
 - 1.2.2. Scope & Goals
 - 1.2.3. Feature, Needs & functions
 - 1.2.4. Significance, Advantages & Disadvantages,
 - 1.2.5. Essentials of e-Commerce,
- 1.3. e-Commerce v/s Traditional Commerce
- 1.4. Technologies used in e-Commerce

2. Business Models for e-Commerce

Lectures: 12

- 2.1. e-Business : Meaning, Definitions, Importance
- 2.2. e-Business Models based on the relationships of transaction parties
 - 2.2.1. B2C, B2B, C2C,
 - 2.2.2. C2G, G2G, B2G,
- 2.3. e-Business Models based on the relationships of transaction types
 - 2.3.1. Manufacture Model
 - 2.3.2. Advertising Model
 - 2.3.3. Value Chain Model
 - 2.3.4. Brokerage Model

3. e-Payment Systems

Lectures: 10

- 3.1. Models of Payments :
 - 3.1.1. Credit Cards, Debit Cards & Smart Cards
 - 3.1.2. e-Credit Accounts & e-Money/Cash
- 3.2. Digital Signatures
 - 3.2.1. Legal positions of Digital Signatures
 - 3.2.2. Procedure & working of Digital Signature technology
- 3.3. Risks and e-Payment System
 - 3.3.1. Data Protections, risk from mistakes and disputes
 - 3.3.2. Consumer protection
 - 3.3.3. Management Information Privacy
 - 3.3.4. Managing Credit Risk

4. e-Business Communication

Lectures:

- 4.1. Introduction
- 4.2. Importance of e-Technology in the e-Business Communication
- 4.3. Models of e-Business Communication,
- 4.4. e-Business Conferencing
 - 4.4.1. Audio, Documents & Telephone,
 - 4.4.2. Video Conferencing
- 4.5. e-mail in e-Commerce,
- 4.6. Mobile Communication

5. Customer –effective Web design

Lectures:04

- 5.1 Requirements of Intelligent Websites,
- 5.2 Website Goals and Objectives
- 5.3 analyzing website structure
- 5.4 fixed versus flexible webpage design
- 5.5 choosing a page size
- 5.6 website development tools

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F. Y. B. Com.
Essential of e – Commerce
Elective Paper No.6: (b): Essential of e – Commerce
(CORE COMPETENCE SUBJECT – II)
SEMISTER-II

Total Lectures :- 48

Total Marks :-100 (External theory exam 60 +Internal continuous Assessment 40 marks)

1. e-Banking	Lectures: 12
1.1. Introduction, Concepts & Meaning	
1.2. Electronic Fund Transfer	
1.2.1. Automated Clearing House	
1.2.2. Automated Ledger posting	
1.2.3. Electronic Money transfer	
1.2.4. e-cheques	
1.3. ATM, FOS & Tele-banking	
2. Customer Relationship Management	Lectures: 12
2.1. Introduction & Definition,	
2.2. Electronic CRMC,	
2.3. Need for Electronic CRM	
2.4. CRM Areas :CRM Components & CRM Architecture	
2.5. Electronic CRM Applications	
3. e-Security	Lectures: 10
3.1. Security Concepts: Introduction & Need	
3.2. Intruders	
3.3. Attacking Methods: Hacking, Cracking & Freaking	
3.4. Filters: Meaning, Definition of Firewalls, Types of Filters	
3.5. Cryptology: Encryption & Decryption	
3.6. Data Encryption Standards	
3.7. Cyber Crimes	
3.8. e-Commerce Security Solutions	
3.8.1. e-Locking Techniques	
3.8.2. e-Locking Products	
3.8.3. e-Locking Services	
3.8.4. Net-Scape Security Solutions	
4. e-Markets	Lectures: 10
4.1. Online Shopping	
4.2. Online Purchasing	
4.3. Electronic Markets	
4.4. Three Models of e-Markets	
4.5. e-Advertising	
4.6. E-Branding	
5.Mobile Commerce	Lectures :04
5.1Growth of Mobile Commerce	
5.2Mobile Health Services	
5.3WirelessApplications,	
5.4Technologies for Mobile Commerce	

Books For Reference

- e-Commerce - Concepts, Models, Strategies, by C S V Murthy Himalaya Publishing House

- Basics of e-Commerce- Legal and Security Issues ISBN 81-203-2432-3 E-Commerce, E-Business
Dr C S Rayudu : Himalaya Publishing
- e-Commerce : An Indian Perspective 2nd Edition P T Josheph SJ
- Electronic Commerce: Elias M Awad, Pearson Education

North Maharashtra University, Jalgaon
Faculty of Commerce and Management

SEMESTER SYSTEM FOR F. Y. B. COM COURSE
F. Y. B. Com (W.E.F.: June – 2014-15)

SEMESTER – I

Paper No.4: FINANCIAL AND COST ACCOUNTING - Paper I
(CORE COMPETENCE SUBJECT)

Total Marks: 100 (Internal continuous Assessment 40 Marks + External Exam. 60 Marks)

Financial Accounting – 70 Marks and Cost Accounting – 30 Marks Total Lecturers: 48

=====

Objectives:

- a) To lay a foundation for the preparation of financial statement from incomplete records.
 - b) To lay a foundation for understanding the Accounting Standards issued by the ICAI.
 - c) To gain the ability to solve problems relating to settlement of obligations on dissolution of partnership firm and also relating to their business combinations
 - d) To introduce the concepts used in Cost Accounting, elements of costs and the concept of cost sheet.
-

Topic – I - Accounting Standards –

Lectures-06

1. Introduction, Overview of Accounting Standards in India,
2. Objectives, Advantages and Applicability of Accounting Standards.
3. Elementary study of –
 - AS-1- Disclosure of Accounting policies.
 - AS-6 - Depreciation Accounting
 - AS-10 – Accounting for Fixed Assets

Topic – II - Gradual realisation and Piecemeal Distribution of cash
on dissolution of partnership firm

Lectures-06

1. Meaning of piecemeal distribution.
2. Piecemeal distribution of cash under -
 - i. Maximum loss method
 - ii. Highest Relative Capital Method (Surplus capital method)

Topic – III Amalgamation of partnership firms

Lectures-06

- i. Meaning of amalgamation
- i. Closing the books of the amalgamating firms (Realisation method only)
- ii. Opening the books of new firm, and Preparation of Balance Sheet of the new firm

Topic – IV Conversion of Partnership firm into a Limited Company

Lectures-08

- a) Meaning and Need for conversion,
- b) Calculation of Purchase Consideration,
- c) Closing entries and Ledger Accounts in the books of old firm,
- d) Accounting for Purchase of business on conversion of Partnership Firm into a limited company in the books of the limited company (Refer to AS-26- Intangible Assets)

Topic – V Preparation of final Accounts of Sole proprietor and Partnership firm from Incomplete records under Conversion method

Lectures-08

- a) Preparation of Trading and Profit and Loss Account, and
- b) Balance Sheet

Topic – VI Cost Accounting

Lectures-14

1. Introduction

- a. Basic concepts-
 - i. Cost, Expense, Loss,
 - ii. Costing, Cost Accounting, Cost Accountancy
 - iii. Cost Unit, Cost Centre
- b. Advantages and Limitations of Cost Accounting,
- c. Distinction between Financial and Cost Accounting
- d. Elements of Costs,
- e. Classification of Costs on the basis of various criteria,

2. Preparation of Cost Sheet including Quotations & Tenders.

Reference Books:

[a] Books on Financial Accounting –

1. Advanced Accountancy Vol. I, - R. L. Gupta & M. Radhaswamy - Sultan Chand & Sons
2. Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand & Sons
3. Accountancy For C.A. Foundation Course, - P.C. Tulsian, - Tata Mcgraw Hill
4. Advanced Accountancy Volume –I - P. C. Tulsian, Pearson Education, New Delhi
5. Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S. Chand & Co Ltd.
6. Fundamentals of Accounting, - Dr. S.N. Maheshwari & Dr. S.K. Maheshwari,- Vikas Publishing House, New Delhi
7. Financial Accounting - A Mukherjee & M.Haneef - Tata Mc-Graw Hill

[b] Books on Cost Accounting –

1. Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand & Sons
2. Cost Accounting - Maheshwari and Mittal :
3. Advanced Cost Accounting - Jain And Narang :
4. Cost Accounting - Nigam and Sharma :
5. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
6. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
7. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher
8. Also refer the websites of The Institute of Chartered Accountants of India –
www.icaai.org .

North Maharashtra University, Jalgaon
Faculty of Commerce and Management

SEMESTER SYSTEM FOR F.Y. B.COM COURSE
F.Y.B.Com (W.E.F.: June – 2014-15)

SEMESTER – II
Paper No.4: FINANCIAL AND COST ACCOUNTING Paper II
(CORE COMPETENCE SUBJECT)

Total Marks: 100 (Internal continuous Assessment: 40 Marks + External Exam. 60 Marks)
Financial Accounting – 70 Marks and Cost Accounting – 30 Marks Total Lecturers: 48

Objective:

- a. To lay a theoretical foundation for recording of financial transactions concerning specialised area related to non-corporate entities, and for preparing the related accounts or statements.
- b. To introduce the technique of entering specialised transactions into the books of accounts with the understanding of their ultimate effect on final accounts.
- c. To lay a foundation for understanding the Accounting procedure for Material cost and pricing methods.

Topic – I Accounting for Branches (Dependent Branches only)

Lectures-06

- a. Meaning of branch
- b. Systems of Accounting for branch transactions under -
[1] Debtors System and [2] Stock and Debtors System

Topic – II Departmental Accounts

Lectures-06

- a) Meaning and Objectives of Departmental Accounts,
- b) Basis of Allocation of common expenses among different departments,
- c) Inter-Departmental transfers,
- d) Preparation of Final Accounts.

Topic – III Consignment Accounting

Lectures-06

- a. Meaning of Consignment
- b. Accounting for Consignment transaction in the books of the consigner and the consignee

Topic – IV Accounting for Hire-Purchases Transactions

Lectures-09

(Excluding - Hire Purchase Trading A/c, Debtors and Stock & Debtors Systems)

- a) Introduction,
- b) Terms used in Hire-Purchase agreement,
- c) Ascertainment of Interest, Cash price, Hire-purchase price
- d) Journal entries and Ledger Accounts in the books of Hire-Purchaser and Hire-Vendor
on purchase/sale of goods under hire-purchase including repossession of goods on default .

Topic – V Accounting for Investment**Lectures: 7**

- a. Preparation of Investment Account for Fixed Income bearing securities.
 - b. Cum-Interest Purchase ,Sale & Computation of profit On Securities
 - c. Ex-Interest Purchase ,Sale & Computation of profit On Securities
- Refer to AS -13- Accounting for Investment.

Topic – VI Materials**Lectures-14**

- a. Elementary Study of Accounting Standard AS 2 –Valuation of Inventory
- b. Importance of Materials accounting and control,
- c. Direct and Indirect Materials,
- d. Procedure and documentation of Purchasing and Storekeeping-
 - i. Purchase Requisition
 - ii. Purchase Order,
 - iii. Goods Received Note
 - iv. Inspection Report,
 - v. Materials Requisition
 - vi. Materials Transfer Note and Materials Return Note.
- e. Economic Ordering Quantity.
- f. Stores Accounting
 - i. Bin Cards, Store Ledger
 - ii. Pricing of Materials issues under FIFO, LIFO, Simple Average Method, and Weighted Average Method
- f) Stock levels – Reordering level, Maximum level, Minimum level, Average level

Reference Books:**[a] Books on Financial Accounting –**

1. Advanced Accountancy Vol. I, - R. L.Gupta & M. Radhaswamy - Sultan Chand & Sons
2. Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand & Sons
3. Accountancy For C.A. Foundation Course , - P.C. Tulsian, - Tata Mcgraw Hill
4. Advanced Accountancy Volume –I - P. C. Tulsian , Pearson Education, New Delhi
5. Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S. Chand & Co Ltd.
6. Fundamentals of Accounting, - Dr. S.N. Maheshwari & Dr. S.K. Maheshwari,- Vikas Publishing House, New Delhi
7. Financial Accounting - A Mukherjee & M.Haneef - Tata Mc-Graw Hill

[b] Books on Cost Accounting –

1. Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand & Sons
2. Cost Accounting - Maheshwari and Mittal :
3. Advanced Cost Accounting - Jain And Narang :
4. Cost Accounting - Nigam and Sharma :
5. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
6. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
7. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher
8. Also refer the websites of The Institute of Chartered Accountants of India –
www.icai.org .

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F. Y. B. Com (W.E.F.: June – 2014)
Elective Paper No.7: (c): MARKETING AND ADVERTISING
(CORE COMPETENCE SUBJECT)

Semester I

Total Marks: 100 (Internal Assessment: 40 + Theory External Exam : 60 Marks)

Objectives :

- 1. To create awareness about Marketing**
- 2. To understand basic concepts of Marketing**
- 3. To establish link between Commerce / Business and Marketing**
- 4. To know the relevance of Marketing in modern competitive world.**
- 5. To develop an analytical ability to Plan for various marketing strategy.**

Semester I (Marketing)

1. Marketing (Lectures :14)

- 1.1 Meaning, Definitions, Nature and Scope of Marketing
- 1.2 Importance of Marketing As Business functions and In the Economy.
- 1.3 Concept of Marketing
 - 1.3.1 Traditional and Modern
 - 1.3.3 Green Marketing
- 1.4 Marketing Mix
 - 1.4.1 Meaning & Definitions of Marketing Mix
 - 1.4.2 Elements of Marketing Mix
 - 1.4.3 Product Life Cycle

2. Consumer Behaviour (Lectures: 10)

- 3.1 Meaning, Need and Importance of Consumer Behaviour
- 3.2 Factors Affecting Consumer Behaviour
- 3.3 Theories of Consumer Behaviour
- 3.4 Buying Motives

3. Marketing of Services (Lectures: 12)

- 3.1 Meaning and Characteristics of Services
- 3.2 Importance of Service Marketing
- 3.3 Classification of Services

3.4 Problems of Service Marketing

4 Recent Trends in Marketing

(Lectures: 12)

- 4.1.1 E-Business
- 4.1.2 Tele Marketing
- 4.1.3 Virtual Marketing
- 4.2.1 Relationship Marketing
- 4.2.2 Retailing
- 4.2.3 Niche Marketing
- 4.3 Consumer Delight
- 4.4 Multi Level Marketing

Semester II

Total Marks: 100

(Internal Assessment: 40 + Theory External Exam: 60 Marks)

Semester II (Advertising)

5. Advertising

(Lectures: 8)

- 5.1. Meaning and Definition of Advertising
- 5.2. Nature and Scope of Advertising
- 5.3. Classification and Types of Advertising
- 5.4. Importance of Advertising in Modern Marketing.

6. Advertising Media

(Lectures:16)

- 6.1. Types of Advertising Media
 - 6.1.1. Print Media
 - 6.1.2. Electronic Media
 - 6.1.3. Outdoor Media
 - 6.1.4. Transit & Vehicular Media
- 6.2. Merits and Limitations of Various Types of Advertising Media.
- 6.3. Factors to be Considered in Selecting Proper Media of Advertising
- 6.4. Media Mix and Media Scheduling.

7. Advertising Copy

(Lectures: 12)

- 7.1. Meaning & Definition
- 7.2. Elements of Print Copy.
- 7.3. Essentials of a Good Advertising Copy
- 7.4. Types of Copy Writing

8. Advertisment Lay-Out

(Lectures: 12)

- 8.1. Meaning & Definition
- 8.2. Components
- 8.3. Factors Influencing Advertisement Lay-Out
- 8.4. Essentials of Advertisement Lay-Out

Reference Book:

1. Philip Kotlar- Marketing Management
2. Sherlekar S.A., Sherlekar V. S.- Global Marketing Management – Himalaya Publishing House
3. Ghatpande Mahesh , Thakur Yogendra -Marketing A Challenges – Amod Prakashan
4. Kapoor D. L. -Marketing and Sales Management – S. Chand & Co. Ltd. New Delhi.
5. Kulkarni Mahesh – Modern Marketing Management
6. Rajan Saxena - Marketing Management
7. Memoria & others- Marketing Management
8. Dr. Girase, Dr. Sarode, Dr. More & Nandanwar - Vipanan aani Jahirat, - Prashant Publication, Jalgaon (Marathi)
9. Girase S.P. & Other – Vipanan, Vikray kala aani Prasadhi Part I (Marathi)
10. Girase S.P. – Vipanan karye (Marathi)
11. Kadavekar & Kothovade - Vipanan Vyavasthapan (Marathi)
12. Bodhankar Sudhir & Vekhande- Vipanan Vyavasthapan (Marathi)
13. Deshamukh Prabhakar - Vipanan Vyavasthapan (Marathi)
14. Girase S.P. & Other – Vipanan, Vikray kala aani Prasadhi Part I I (Marathi)
15. Pratibha Joshi & Other - Vipanan, Vikray kala aani Prasadhi Part III (Jahirat) (Marathi)
16. Sangita Sharma& Radhuvir Singh – Advertising
17. Namita Rajput & Mira Vashitha – Advertisement & Personal Selling
18. S. A. Chunawala: Advertising An Introductory Text: Himalaya Publication
19. G.S. Shuda. Sales and Advertising Management, . Indus Valley Publication , Jaipur
20. Mahesh Kulkarni - Advertising - Nirali Prakashan
21. Arun Kumar N. Meenakshi – Marketing Management- Vikas Publishing House Pvt. Ltd.

22. D.S.Kadvekar, Mrs. Shikha Jain, Antony Rose- Modern
Marketing
Management – Diamond Publication.

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F.Y.B. Com. (Sem –I)

Semester Pattern (w. e. f. June 2014)

Paper No.3. – Micro Economics I

(Core Competence Subject)

Total Lectures 48

Total Marks:- 100 (Internal Continuous Assesment:40 Marks + External Exam 60 marks)

Unit No.1 Introduction :

(Lectures 12)

1.1 Microeconomics :

1.1.1 Meaning and Definition

1.1.2 Nature and Scope

1.1.3 Importance

1.1.4 Limitations

1.1.5 Market Mechanism

1.1.6 Meaning& Definition

1.1.7 Functions

1.2 Concept of Functional Relationship

1.2.1 Types of Variables : 1) Dependent & Independent Variable

2) Indigenous & Exogenous Varieties.

1.3.2 Methods of Representing Functional Relationship

1.3.3. Linear and Non- Linear Functions

Unit No.2 Consumer's Behavior and Demand Analysis (Lectures 12)

2.1 Demand

2.1.1 Meaning and Definitions

2.1.2 Theory of Demand

2.1.3 Elasticity of Demand

1) Meaning, Definition 1

II) Price Elasticity, Income Elasticity and Cross Elasticity of Demand.

2.2 Consumer Behavior

2.2.1 Indifference Curve

I) Meaning and Definition

II) Properties of Indifference Curve

III) Concept of Price Line

IV) Consumer's Equilibrium

2.3 Demand Forecasting

2.3.1 Meaning

2.3.2 Need and Importance

2.3.3 Methods

Unit No.3 Theory of Production and Supply

(Lectures 12)

3.1 The Production Function: Meaning

3.2 Total, Average and Marginal Products

3.3 The Law of Variable Proportions and The Law of Returns to Scale.

3.4 Economies of Scale (Internal and External Economies)

3.5 Supply – I) Meaning and Determinants

II) Law of supply

Unit No.4 Theory of Production Cost

(Lectures 12)

4.1 Short Run Cost

I) Total Cost : Total Fixed Cost, Total Variable Cost.

II) Average Cost : Average Fixed Cost, Average Variable Cost

III) Marginal Cost

4.2 Long Run Cost – Long Run Average Cost, Long Run Marginal Cost.

4.3 Relationship between Short Run and Long Run Average Cost Curves.

4.4 ‘U’ shaped Average cost curve

4.5 ‘L’ shape Average cost curve

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F.Y.B. Com (Sem-II)

Semester Pattern (w. e. f. June 2014)

Paper No.3. – Micro Economics II

(Core Competence Subject)

Total Lectures 48

Total Marks:- 100 (Internal Continuous Assessment:40 Marks + External Exam 60 marks)

Unit No.1 Product Pricing I

(Lectures 12)

1.1 Concept of Revenue : Total Revenue, Average Revenue, Marginal Revenue with curves.

1.2 Perfect Competition

1.2.1 Meaning Definition and Features

1.2.2 Short Run Equilibrium of a firm

1.2.3 Long Run Equilibrium of a Firm and Industry

1.3 Monopoly.

1.3.1 Meaning, Definition and Features

1.3.2 Short Run Equilibrium

1.3.3 Long Run Equilibrium.

1.4 Price Discrimination

1.4.1 Meaning and Definition and Types

1.4.3 Necessary Condition

1.4.4 Effects.

Unit No.2 Product Pricing- II

(Lectures 12)

2.1 Monopolistic Competition

2.1.1 Meaning, Definition and Features.

2.1.2 Short Run Equilibrium of a Firm.

2.1.3 Long Run Equilibrium of a Firm.

2.1.4 Concept and Types of Product Differentiation.

2.1.5 Selling Cost.

2.2 Oligopoly

2.2.1 Meaning, Definition and Features.

2.2.2 Natural Causes of Bigness

2.2.3 Kinked Demand Curve .

2.2.4 Price Leadership Model.

2.3 Duopoly

2.2.1 Meaning and Definition.

2.2.2 Features.

Unit No.3 Factor Pricing

(Lectures 14)

3.1 Marginal Productivity Theory of Distribution.

3.2 Rent: Meaning, Ricardian Theory of Rent& Modern Theory of Rent.

3.3 Wages: Meaning, Real wages and money wages, causes of wage Rate Differentials, Collective Bargaining.

3.4 Interest : Meaning, Gross and Net Interest, Liquidity Preference Theory,

Loanable fund Theory.

3.5 Profit : Meaning, Gross and Net Profit, Risk and Uncertainty Theory,
Innovation Theory.

Unit No.4 Microeconomic Policies.

(Lectures 10)

4.1 Needs of Government Interventions

4.2 Modes of Government in Mixed Economy

4.3 Tools of Government Intervention.

4.4 Cost of Government Intervention.

Reference Books for Micro Economics I and II semester

- 1) Economics by Samuelson, Tata me Graw Hill, New Delhi
- 2) Introduction to Positive Economics by Lipsey & Cristal, Oxford Press.
- 3) Modern Economics Theory by K.K. Dewett, S. Chand Publications, New Delhi.
- 4) Micro Economics by KPM Sundaram and E.N.Sundaram, S.Chand.
- 5) Managerial Economics by D.M.Mithani, Himalaya Publication.
- 6) सुक्ष्मलक्ष्मी आर्थिक विश्लेषण : डॉ. एन.एल.चव्हाण, प्रशांत पब्लिकेशन्स, जळगांव
- 7) व्यावसायिक अर्थशास्त्र : डॉ. मुकुंद महाजन, निराली प्रकाशन , पुणे.
- 8) सुक्ष्म अर्थशास्त्र : राम देशमुख, विद्या प्रकाशन, नागपूर.
- 9) सुक्ष्मलक्ष्मी अर्थशास्त्र : डॉ. एम.एन.शिंदे, अजित पब्लिकेशन, इस्लामपूर (सांगली)
- 10) सुक्ष्म अर्थशास्त्र : प्रा.के.एच.ढक्कर, फडके प्रकाशन, कोल्हापूर.
- ११) अंशलक्ष्मी आर्थिक विश्लेषण (भाग १) - डॉ. सुमित्रा पवार ॲण्ड डॉ. जयश्री सरोदे, वृंदा पब्लिकेशन्स, जळगांव.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2014)
Elective Paper No.6: (a): MODERN OFFICE MANAGEMENT
(CORE COMPETENCE SUBJECT)
SEMESTER PATTERN
SEMESTER - I

Total Lecturers: 48

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Objectives –

1. To understand the Concept of Modern Office Management.
 2. To acquire Operational Skills of Modern Office Management.
 3. To develop the Interest in Modern Methods and Procedures of Modern Office Management.
 4. To know the Office Functions.
 5. To understand Office Location and Environment in Modern context.
 6. To acquire the Basic Knowledge of Office Appliances and Machines.
 7. To understand Modern Office System.
 8. To acquire knowledge of Office Meetings and Proceedings.
-

1. Modern Office

Lectures:

10

- 1.1 Office : Meaning and Definition
- 1.2 Objectives & Importance
- 1.3 Office Work
- 1.4 Functions
- 1.5 Changing Office View: Past, Present & Future
- 1.6 Paperless Office

2. Office Management

Lectures:

10

- 2.1 Concept and Definition
- 2.2 Nature and Scope
- 2.3 Elements and Functions
- 2.4 Office Manager: Functions, Duties and Responsibilities

2.5 Challenges before Modern Office Manager

2.6 Effective Management Techniques

3. Office Location

Lectures:

8

3.1 Meaning and Importance

3.2 Selection of Office Location

3.3 Objectives and Principles

3.4 Advantages and Disadvantages of Urban Office Location

3.5 Office Layout: Advantages and Principles

3.6 Recent Trends in Office Layout

4. Office Environment

Lectures:

8

4.1 Meaning and Concept

4.2 Factors of Good Office Environment

4.3 Importance of Office Environment

4.4 Office Safety and Remedies

5. Modern Office Systems

Lectures:

6

5.1 Meaning and Characteristics

5.2 Importance of Modern Office System

5.3 Designing Office System

5.4 Advantages & Limitation of Office System

5.5 Recent Trends in Office System

6. Office Routine

Lectures:

6

6.1 Meaning and Importance

6.2 Objectives and Characteristics

6.3 Flow of Work: Meaning, Significances and Difficulties

6.4 Planning and Scheduling of Office Work

6.5 Measurement of Office Work: Meaning, Needs, Advantages and Difficulties.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2014)
Elective Paper No.6: (a): MODERN OFFICE MANAGEMENT
(CORE COMPETENCE SUBJECT)
SEMESTER PATTERN
SEMESTER - II

Total Lecturers: 48

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

1. Modern Office Appliances & Machines

Lectures:

12

- 1.1 Need & Importance of Office Appliances and Machines
- 1.2 Selection of Office Appliances and Machines
- 1.3 Office Appliances And Machines - Computers, Laptop, Printers, Xerox, Fax, Scanner, Telephone Facility.
- 1.4 Thump Machine: Meaning & Utility
- 1.5 Office Utility: Internet, Wi-Fi, Video Conferencing, CCTV Camera

2. Office Services

Lectures:

10

- 2.1 Meaning, Types & Advantages
- 2.2. Mail Service
- 2.3 Management of Mailing Services
- 2.4 Inward & Outward Mail
- 2.5 Modern Mailing Services: Speed Post, Messenger, Courier, Fax, Email & SMS

3. Record Management

Lectures:

8

- 3.1 Meaning and Definition
- 3.2 Importance of Record

- 3.3 Principles & Process
- 3.4 Characteristics of Record Management
- 3.5 Record Keeping Resources
- 3.6 Role of Paperless Office in Modern Age

4. Office Employees Relations

Lectures:

6

- 4.1 Introduction
- 4.2 Human Relations in Office
- 4.3 Necessity of Employees Relations
- 4.4 Morale & Productivity
- 4.5 Staff Welfare: Health & Safety Arrangements Grievances

5. Office Meetings

Lectures:

6

- 5.1 Meaning
- 5.2 Purpose and Types
- 5.3 Meeting Documents
- 5.4 Factors of Successful Meeting

6. Office Manuals

Lectures:

6

- 6.1 Meaning
- 6.2 Needs & Sources of Office Manuals
- 6.3 Types of Office Manuals
- 6.4 Advantages of Office Manuals

Book Recommended

1. Office Management - Lefingwell & Robinson
2. Office Organization & Management - R. K. Chopda, & Ankita Chopda, Himalaya Publishing House, Bombay
3. Office Management S P Arora Vikas Publishing New Delhi
4. Office Organization And Management- Reddy & Apponnaiah, Himalaya Publishing House, Bombay
5. Office Management-P.K. Ghosh, Sultan Chand And Son's, New Delhi.
6. Office Organization and Management-C.B.Gupta, Sultan Chand And Son's New Delhi.
7. Office Management - I. M. Sahai, Kitab Mahal, Allahabad.
8. Office Management & Secretarial Practice- Sing S P & Sing B. Gyan Publishing House, New Delhi.
9. Office Management - V Balachandran and V Chandrasekaran, Tata Mc Graw Hill, New Delhi
10. Office Organization and Management-Arora. S.P. Vikas Publishing House Pvt. Ltd. New Delhi.
11. Office Organization and Management- N.Kumar & R.Mittal, Anmol Publication Pvt.Ltd. New Delhi
12. Fundamental of Office Management- J.P.Mahajan, Pitamber Publishing Co. New Delhi.
13. Office Management-Dr. A H Lokhandwala & V.K.Behere, Nirali Prakashan, Pune.
14. Principles of Office Management-R.C.Bhatia, Lotus Press, New Delhi

Structure
B. Com. Programme
S.Y. B.Com (W.e.f. June- 2015)

Sr. No	Objective	Second Year B.Com Semester (III) (W.e.f. June-2015-16)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Macro Economics
		2	Business & Tax Laws
		3	Business Management
		4	Corporate Accounting & Costing
		5	Computing Management.
		6	<u>Elective</u> (Any One)*
			a) Business Entrepreneurship
			b) Consumer Protection & Business Ethics
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	c) Financial Analysis & Business Journalism	
		7	<u>Elective</u> (Any One)* a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production & Operations Management

Sr. No	Objective	Second Year B.Com Semester (IV) (W.e.f. June-2015-16)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Macro Economics
		2	Business & Tax Laws
		3	Business Management
		4	Corporate Accounting & Costing
		5	Business Communication
		6	<u>Elective</u> (Any One)*
			a) Business Entrepreneurship
			b) Consumer Protection & Business Ethics
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	c) Financial Analysis & Business Journalism	
		7	<u>Elective</u> (Any One)* a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production & Operations Management



North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III
Compulsory Paper: Macro Economics

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives

1. To make students Familiar with the basic concepts of macro Economics
2. To enable the students to Understand objectives of macro Economics The ones and Policies
3. To develop students for MPSC and UPSC Exams

1 Introduction to Macro Economics

Lectures 8

- 1.1- Macro Economics –Meaning, Nature, Scope, Importance and limitations
- 1.2- Developments in macro- Economics
- 1.3- Basic concepts of macro Economics
- 1.3.1- National Income –Meaning, GNP, NNP GDP, DI
- 1.3.2- The circular Flow of income in an open Economy.

2 The classical Views of Macro Economics

Lectures 8

- 2.1- Full Employment and Unemployment
- 2.1- The Rigidities and flexibilities in prices and wages
- 2.3- Saving, Investment and Rate of Interest.
- 2.4- Money Supply and General Price level

3 The Classical Theory of Employment and out put

Lectures 8

- 3.1- Say's Law of market
- 3.2- Implementation of the classical Theory
- 3.3- Keynesian criticism of the says law of market.

4 The modern Keynesian Theory

Lectures 8

- 4.1- Principle of Effective Demand
- 4.2- Full Employment and under employment Equilibrium
- 4.3- Inflationary and Deflationary Gap
- 4.4- Saving Investment Approach Two sector Economy
- 4.5- Paradox of Thrift

5 Investment Multiplier

Lectures 8

- 5.1 - Concept
- 5.1.1- Process of multiplier
- 5.1.2- Limitations of multiplier
- 5.2- Consumption and saving functions.
- 5.2.1- Meaning
- 5.2.2- Determinants of consumption function

- 5.2.3- Concepts of APC, MPC, APS, MPS.
- 5.3- Keynesian Theory of consumption

6 Investment function

Lectures 8

- 6.1- Meaning
- 6.2- various concepts of Investment
 - 6.2.1- Gross and net Investment
 - 6.2.2- Autonomous Investment
 - 6.2.3- Induced Investment
- 6.3- MEC and Rate of Interest

Reference Books, Periodicals and websites

- 1) Economics –Samuelson and Nordhause, Tata mc. Graw H ill
- 2) Macro Economics-N.Gregarymankiv Thompson press
- 3) Monetary Economics- Suraj B.Gupta S.chand Publishers
- 4) Principles of Economics-D.N.Dwived,vikas Publishing
- 5) Macro Economics- D.N. Dwived,Tata mc Grow Hill
- 6) Monetary Economics –m.L.Jingen
- 7) Business Economics- Dr.Mukund Mahajan
- 8) PositiveEconomics lipseoxpord press
- 9) Reserve Bank of India's Bulletin
- 10) Website-www.rbl org.in
- 11) Macro Economics- Prof. Ram Deshmuk
- 12) Business Economics (macro)-VasudhaGarde and SunayniParchure,Narendra prakashan.pune
- 13) Macro Economics-Dr S.N. kulkarni,Dr.Leela Kulkarni,Dr.Berad,VidyaPrakashan Nagpur
- 14) Macro EconomicAnalysis -Prof.D.G.Patil, Prof.JagtapPrashant Publication ,Jalgaon



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III
Compulsory Paper: Business & Tax Laws

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:-

- Learn The Law & Legal Principals OF Contract Act 1872.
- Draft legal documents including partnership deed & service tax returns.
- Understand the basic structure, rules & powers of consumer protection act.
- To know the provision regarding strikes and lock outs under industrial dispute act.
- Be acquainted with development of patents and environment protection act.
- Students to gain a better understanding of the negotiable instrument act.
- Learn how to analyse the legal constraints on business.
- Be able to face the Problems on Various Sides of Business and Tax Law.

1. Indian Contract Act 1872

Lectures 10

- 1.1 Meaning and Definitions (Offer, Acceptance, Consideration, Contract)
- 1.2 kinds Of Contract
- 1.3 Essential of Contract
- 1.4 Performance and Discharge of Contract
- 1.5 Breach of Contract

2. Indian Sale of Goods Act, 1930

Lectures 08

- 2.1 Introduction and Definition
- 2.2 Sale and Agreement to Sell
- 2.3 Conditions and Warranties
- 2.4 Unpaid Seller and His Rights
- 2.5 Performance of Contract of Sale
- 2.6 Sale by Auction

3. Negotiable Instruments Act, 1881

Lectures 07

- 3.1 Definition And Characteristics Of Promissory Note, Bill Of Exchange And Cheque.
- 3.2 Holder and Holderin, Due Course, Privileges of Holder In Due Course
- 3.3 Crossing and Endorsement of Negotiable Instrument
- 3.4 Dishonour Of N.I., Notice Of Dishonour, Dishonour Of Cheque And Its Effects.

4. Indian Trade Union Act, 1926

Lectures 08

- 4.1 Introduction and Definitions
- 4.2 Registration of Trade Union
- 4.3 Cancellation of Registration of Trade Union
- 4.4 Rights and Privileges of Registered Trade Union and Its Members
- 4.5 General Fund and Political Fund of Trade Union

5. Information Technology Act – 2000

Lectures 08

- 5.1 Meaning, Objective, Scope Of The Act
- 5.2 Digital Signature & Electronic Governance.
- 5.3 Granting Digital Signature Certificate
- 5.4 Offences & Penalties, Adjudication

6. The Patent Act - 2002

Lectures 07

- 6.1 Meaning, Objective & Important Definition
- 6.2 Invention, Not Patentable Invention
- 6.3 Application for Patents and Process
- 6.4 Grants of Patent and Rights of Patent Holder
- 6.5 Patent Office and Power of Controller

Recommended Books

- 1 Business Law & Mgt. By Bulchandani, Published By Himalaya Publication Bombay (2006).
- 2 Business Regulatory Framework By S.N. & S.K. Maheshwari, Published By Himalaya Publication Bombay (2006).
- 3 A Hand Book Of Service Tax – By Dr. Girish Ahuja & Rav i Gupta, Published By Bharat Law House, Pune.
- 4 Business Law – By Kuchal M.C. - Published By Vikas Publishing House, New Delhi
- 5 Business Law – By Kapoor .N.D. - Published By Sultan Chand And Sons New Delhi
- 6 Consumer Protection Act – By Niraj Kumar
- 7 Mercantile Law Including Industrial Law – By Jahangir .M.J Sethana - Published By Lakhani Book Depot – Mumbai
- 8 यवसाय नयामक कायदे – डॉ. पी.आर. कुलकर्ण, ा.हवरेकर-वयाबुस – औरंगाबाद
- 9 यापार वषयक व औधोगीक कायदे – बी.डी. जोशी. - नरे & काशन पणु
- 10 भारतीय यापार आ*ण औधोगीक कायदे – डॉ. भाकर देशमुख, प.ढारकर – पपलापरेनागपूर



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S.Y. B.COM SEM III
Compulsory Paper: Business Management

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives :-

1. To introduce the concept of management to the students.
2. To acquaint the student with modern management practices.
3. To develop leadership skills and communication skills.
4. To familiarize the students with the nature and scope of management.
5. To help the students to understand the concept of management. Also expose the students to latest trends in management.

1 - Introductions to Management

Lectures : 08

Meaning, Definitions, Scope and Importance of management, Management Functions, Process of Management, Social Responsibilities of management.

2 - Modern Management Approach

Lectures : 08

1. Management Process Approach.
2. Human Behavioural Approach.
3. Scientific Management Approach.
4. System Management Approach.
5. Situational (Contingency) Approach
6. Empirical Approach.
7. Social System Approach.

3 – Planning and Decision Making

Lectures : 10

- a. **Planning** :- Meaning and Definitions of Planning, Importance of Planning, Steps in Planning Process, Components of Planning, Advantages & Limitations of Planning.
- b. **Decision Making** :- Meaning and Definition of Decision Making, Process of Rational Decision Making, Techniques of Decision Making, Information Technology and Decision Making, Decision Support System.

4 – Organizing

Lectures : 06

Meaning and Definitions of Organizing, Types of Organizations, Organizational Structure, Factors affecting the organization Structure, Project organization, Matrix organization, Networking organization.

5 – Motivation

Lectures : 08

Meaning & Definition of Motivation, Importance of Motivation, Types of Motivation, Theories of Motivation – Maslow's Need Hierarchy Theory, Frederick Herzberg's Two factor Theory, McGregor's Theory of X and Theory of Y.

6 – New Trends in Management.

Lectures : 08

1. Knowledge Management
2. Corporate Governance
3. Management of Change
4. Management of Conflict
5. Management By Values
6. Self Critical Management.

Reference Books :-

1. Principles of Management – P.C. Tripathi, P.N. Reddy –Tata McGraw Hill Publishing Company
2. Essential of Management – Harold Koontz & Heinz Weihrich – Tata McGraw Hill Publication
3. Management Principles & Practices – Dr.Vivek Kapure , Prof. Abdul Allim Khan – Thakur Publisher Bhopal
4. Business Organization & Management – Neeru Vasishth, Namita Rajput- Kitab Mahal Publication, Allahabad.
5. Management of System – A.K. Gupta, J.K. Sharma – Mc Millan Publication
6. Principles of Management – T Ramasamy – Himalaya Publishing House
7. Management Concept & Practices – Dr. Manmohan Prasad – Himalaya Publishing House
8. Principles of Management – Dr. K. Natarajan, Dr. K. P. Ganeshan – Himalaya Publishing House
9. Principles of Management - Concept & Cases- Rajesh Viswanathan -Himalaya Publishing House
10. Principles & Practice of Management – Late Dr.P.C. Pardeshi, Prof. Hasinuddin, Nirali Publication
11. Business Organisation & Management – C.B. Gupta, Sultan Chand & Sons, New Delhi



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S.Y. B.COM SEM III
Compulsory Paper : Corporate Accounting and Costing

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks:
100 Corporate Accounting – 70 % (34 Lectures), + Costing – 30 % (14 Lectures)
[Total Lectures: 48]

Objectives :

1. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
2. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities, and for preparing the corporate accounts and statements in accordance with the statutory requirements.
3. To introduce the relevant Accounting Standards issued by the Institute of Chartered Accounts of India.
4. To introduce different methods of Costing.
5. To lay a foundation for understanding the Labour & Overheads Accounting procedure.

1. Profits or Loss Prior to Incorporation

Lectures : 06

- Meaning
- Basis of Apportionment
- Calculation of Pre Post incorporation Profit/Loss.
- Treatment of Pre post Profit / Loss.

2. A. Issue of SWEAT Equity and Employees Stock Option Scheme.

Lectures : 04

1. Meaning and Journal Entries

2. B. Redemption of Preference Shares

Lectures: 06

2. Accounting for redemption of Preference shares, Statutory requirements disclosure in Balance Sheet.

3. Redemption of Debentures

Lectures : 06

1. Entries for various modes of Redemption.
2. Redeem by payment in cash conversion into some other security by purchase from open market & Cancellation.
3. Sinking Fund (Debenture Redemption Fund Method) for Redemption

4. Underwriting of shares

Lecture : 06

1. Meaning
2. Provisions regarding underwriting commission
3. Terms used in underwriting marked applications, unmarked applications, full underwriting, Partial underwriting, Sole underwriting, Joint underwriting firm underwriting, Determination of Liability of underwrites.
4. Accounting treatment
5. Preparation of underwriters statement, Accounting Entries & relevant Ledgers

5. Accounting for Bonus Issue of shares

Lecture : 06

1. Meaning
2. Conditions for Bonus Issue
3. Accounting Entries
4. Conversion of partly paid shares into fully paid, Issue of fully paid Bonus shares.

6. Labour

Lecture : 14

1. Introduction to Accounting for Labour
2. Time keeping, Time Booking – Methods Thereof
3. Idle Time, Overtime, Night Shift Allowance (concepts only)
4. Methods of Wage Payment
 - i) Time Rate, Piece Rate & Differential Piece Rate (Practical Problems)
 - ii) Premium Bonus Plans, Profit sharing (Practical Problems)

• Suggested Books :-

1. Advanced Accounting Volume 2 – Ashok Sehgal and Dee pak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
2. Advanced Accountancy – Vol. II – R.L.Gupta & M. Rad haswamy, Sultan Chand & Sons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S.Chand & Co Ltd.
6. Advanced Accountancy Vol.II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting –Dr. S.N. Maheshwari & Dr. S.K . Maheshwari, Vikash Publishing House Pvt.Ltd.
8. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers
9. Fundamentals of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
10. Saxena and Vaishish : Advanced Cost Accounting
11. Maheshwari and Mittal : Cost Accounting
12. Jain and Narang : Advanced Cost Accounting
13. Nigam and Sharma : Cost Accounting
14. N.Sarkar : Cost Accounting
15. B.K. Bhar : Cost Accounting
16. N.K.Prasad : Advanced Cost Accounting
17. Cost Accounting for C.A. Dr. N.K. Agrawal, Suchita Prakashan Pvt. Ltd.
18. Cost Accounting for (Problem & Theory) S.N. Maheshwari, Mahavir Publication
19. Cost Accounting (Methods & Problems), B.K. Bhar, Academic Publisher, Calcutta Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher



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S.Y. B.COM SEM III
Compulsory Paper: Computing Management

60 + 40 Pattern: External Marks 40 + Practical Marks 20 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives –

1. To Understand the Objectives of Computerised Accounting.
2. To Know the Principles Of Tally Software.
3. To acquire Computing Skills.
4. To Study Various features of Tally.
5. To Acquaint with Modern Technology In Accounting.

1. Accounting using Tally ERP 9

Lectures: 10

- 1.1 New features in Tally ERP 9
- 1.2 Tally user classification
 - a) Tally Silver for Single User
 - b) Tally Gold for Multi User
- 1.2 Accounting Using Inventory with Tally
- 1.3 Creation of Stock Groups & Stock Categories
- 1.4 Creation of Unit of Measures
- 1.5 Creating Godowns

2. Stock

Lectures: 6

- 2.1 Creation of Stock Items
- 2.2 Entering Opening Stock Quantity & Amount
- 2.3 Inventory Vouchers
- 2.4 Invoicing

3. Bill Wise Details

Lectures: 10

- 3.1 Cost Centers & Cost Categories
- 3.2 Bank Reconciliation
- 3.3 Order Processing
- 3.4 Tracking Numbers
- 3.5 Batch wise Details
- 3.6 Zero Value Entries In Vouchers

4. Key Elements

Lectures: 8

- 4.1 Budget and Control
- 4.2 Interest Calculations
- 4.3 Value Added Tax (VAT)
- 4.4 Excise for Manufactures
- 4.5 Payroll
- 4.6 Tally Audit

5. Reporting and Printing

Lectures: 6

- 5.1 Display Reports
- 5.2 Cash Flow and Fund Flow Statements
- 5.3 Ratio Analysis
- 5.4 Printing Reports

6. Key Activities

Lectures: 8

- 6.1 Statistics of Company Data
- 6.2 Stock Category Summary and Stock Summary
- 6.3 Backup and Restore Company Data
- 6.4 Import / Export Company Data
- 6.5 Split Company Data

Book Recommended

1. A Complete Self Learning Manual on Tally 9 (Vol-I) Prompt Computers & Services, Dhule.
2. Implementing Tally 9 ; Comprehensive Guide for Tally 9 & 8.1 by A.K. & K.K. Nadhani; BPB Publishers
3. Simplified Tally 9 by A.K. & K.K. Nadhani; BPB Publishers
4. Practical Approach towards Tally 8.1 & 9.0 by S. H. Sharma – Sindhant Prakashan, Aurangabad.
5. Insys i Tap, 2005, Tally 7.2, Insis Tally Solutions, Chennai
6. Palanivel.S, 2007, Tally Accounting Software, Margham Publication, Chennai - 17
7. Tally Graduate, 2006, Tally Solutions Private Limited, Chennai



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S.Y. B.COM SEM III
Elective Paper 6(a): Business Entrepreneurship

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives –

1. To understand the concept of entrepreneurship.
2. To know the qualities of entrepreneur.
3. To describe the types of entrepreneur.
4. To indentify the new business opportunities.
5. To know the Entrepreneurship Development Programme.
6. To acquaint with Role of Entrepreneur and Inducement measures.
7. To under entrepreneurship development theories and factors affecting.
8. To recognize women entrepreneurship.

1. Introduction

Lectures: 10

- 1.1 Meaning, Definition and Concept
- 1.2 Nature and Importance of Entrepreneurship
- 1.3 Features of Entrepreneurship
- 1.4 Evolutionary Approach
- 1.5 Functions Of An Entrepreneur
- 1.6 Qualities of Entrepreneurship
- 1.7 Distinction between an Entrepreneur and a Manager.

2. Types of Entrepreneur

Lectures: 8

- 2.1 Classification of entrepreneurship on Different Basis
- 2.2 Innovative Entrepreneurs
- 2.3 Imitative Entrepreneurs
- 2.4 Fabian Entrepreneurs
- 2.5 Drone Entrepreneurs

3. Identification of Business Opportunity

Lectures: 6

- 3.1 Business Opportunity
- 3.2 Sources of Business Product Idea
- 3.3 Step in Identification of Business Opportunity
- 3.4 Market Survey

4. Entrepreneurship Development Programme

Lectures: 8

- 4.1 Concept of EDP
- 4.2 Phases of EDP
- 4.3 Importance of EDP
- 4.4 Objectives of EDP
- 4.5 Methods of Training Programme
- 4.6 Success of EDP
- 4.7 Shortcomings of EDP

5. Role of Entrepreneur

Lectures: 8

- 5.1 Entrepreneurship Development in India
 - a) Before Independence Period
 - b) Post Independence Period
- 5.2 Role of Entrepreneur in Economic Growth and Development
- 5.3 Role in Developed and Underdeveloped Economies
- 5.4 Impact of Globalisation, Liberalisation & Privatisation On Entrepreneurship

6. Inducement Measures for Entrepreneurs

Lectures: 8

- 6.1 Components of Inducement Measures
- 6.2 Advantages of Inducement Measures
- 6.3 Objection Against Inducement Measures
- 6.4 Group Incentive Scheme
- 6.5 Incentive Scheme for Small Enterprise

Book Recommended

1. Entrepreneurship Development - Lall & Sahai : Excell Books
2. Entrepreneurship & Small Scale Business - Dr. M.V. Despande
3. Dynamics For Entrepreneurs - Vasant Desai
4. Entrepreneurship Development VOL-I,II,III - Vasant Desai
5. Fundamentals of Entrepreneurship - Sangram K.Mohanty, PHI
6. Business Environment & Entrepreneurship - C.G.Vaidya & P.M.Bhagwat, Narendra Prakashan.
7. Business Environment & Entrepreneurship - Pratibha Joshi & A.G.Gosavi, Suvichar Prakashan.
8. Innovation and Entrepreneurship - Peter F Drucker
9. Entrepreneurship - Donald F Kuratke Thomson Press
10. Entrepreneurship Development - S.Anil Kumar, S.C.Poornima, New Age International Publishers
11. Entrepreneurship Development In India - Dr.C.B.Gupta & Dr.N.P. Shrinivasan, Sultan Chan & Co.
12. Entrepreneurship Development - Kuratko & Harloetts, Thompsons Press
13. Entrepreneurship Development - S.S.Khanka ,S.Chand & Co.
14. Entrepreneurial Development - Manish Nora, Anmol Publications
15. Entrepreneurship Management - Kailgnd Arora,Vikas Publishing House



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FACULTY OF COMMERCE AND MANAGEMENT

S. Y. B.COM SEM III
Elective Paper 6(b): Consumer Protection & Business Ethics

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives –

1. To know the Consumer Movement.
2. To understand the Role of Voluntary Consumer Organisation.
3. To review the Consumer Protection Act.
4. To know the Standard of Weight and Measures Act.
5. To recognize the Business Ethics.
6. To acquaint with Moral Issues in Business Ethics.
7. To understand areas of Business Ethics.
8. To know Organisational Ethics.

1. Consumer and Consumer Movement

Lectures: 16

- 1.1 Consumer: Meaning & Concept, Features
- 1.2 Consumerism: Meaning, Objectives, Benefits - Consumerism in India
- 1.3 Three Dimensional Concept of Consumer.
 - a) Consumer as a King
 - b) Consumer as a King-pin of democracy
 - c) Consumer as a Capital
- 1.4 Rights and Responsibilities of Consumers
- 1.5 Consumer Movement: Meaning, Importance, Scope, Features, Need, Objectives
- 1.6 Role of Consumer Movement, Government and Consumer Movement
- 1.7 Barriers in Development of Consumer Movement in India
- 1.8 Future of Consumer Movement in India

2. Voluntary Consumer Organisation

Lectures: 6

- 2.1 Origin and Importance
- 2.2 Functions of VCO's
- 2.3 Limitations of Voluntary Consumer Organisation.
- 2.4 Role of Voluntary Consumer Organisation in Controlling Objectionable Advertisement
- 2.5 Challenges before VCO's

3. Problems of Consumer

Lectures: 6

- 3.1 Causes and Nature of Consumers Problem
- 3.2 Problems of Rural and Urban Consumers
- 3.3 Individual and Collective Problems
- 3.4 Problems Related to Goods and Deficiencies in Services
- 3.5 Problem Solving through VCO's and Legal Procedure

4. Consumer Protection Act 1986

Lectures: 8

- 4.1 Background, Need, Scope and Features
- 4.2 Consumer Protection Councils, Composition
- 4.3 Working and Role
 - a) District Consumer Protection Council
 - b) State Consumer Protection Council
 - c) National Consumer Protection Council
- 4.4 Methods of Filing Complaints.
- 4.5 Mechanism of Redressal Forum

5. Standards of Weight & Measures Act 1976

Lectures: 6

- 5.1 Provisions of the Act and Importance.
- 5.2 Rights of Consumers as regards Weights and Measures.
- 5.3 Offences and Penalties
- 5.4 The Standards of Weights & Measures (Packaged Commodities) Rules, Contents.

6. Prevention of Food Adulteration Act 1954

Lectures: 6

- 6.1 Definitions of Food, Adulterant Material
- 6.2 Ways to Recognise Adulterated Food Articles
- 6.3 Administrative Machinery in Preventing Food Adulteration
- 6.4 Activities and Suggestions, Guidelines, Precautionary Measures for use of Goods and Medicines

References:

1. Consumer Grievance Redressal under CPA by Deepa Sharma.
2. Consumer Protection Act in India by Niraj Kumar.
3. Consumer Protection Act in India by V.K. Agarwal.
4. Business Ethics: Concepts and Cases – Manuel G. Velaquez
5. Business Ethics by O.C. Ferrell, John Paul Fraedrich, Linda Ferrell.
6. Business Ethics Text and Cases by C.S.V. Murthy, Himalaya Publishing House
7. Values and Ethics in Organisation by S. K. Chakraborty
8. Ethics & Management by Viswanath Ghosh, Vikas Book Publishers
9. The Ethics of Management by L.T. Hosmer, Universal Book.
10. Ethics in Organisational by D. Murray, Kogan Page.
11. Business Ethics, R. Edward Freeman, Oxford University Press
12. Business Ethics by Gautam Pherwani
13. Business Ethics by Ritu Pamraj.
14. Business Ethics by Prof. Agalgatti.



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S.Y. B.COM SEM III
Elective Paper 6(c): Financial Analysis and Business Journalism

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:

After studying this paper the student will be able –

1. to understand the concept of Financial Analysis which is essential for reading financial statements
2. to know the various areas of financial analysis and the tools used for the purpose of such analysis
3. to analyse the financial statements of especially corporate entities and judge their profitability and financial position and other related aspects.
4. to decide upon the appropriate sources of finance for the future need of the business units.

1) Financial Statements, and their components

Lectures 08

- (a) Financial Statements – Meaning and their Importance
- (b) Understanding Income Statement - Gross Profit, Operating Profit/ Earning Before Interest and Tax (EBIT), Net Profit, Earning Before Tax (EBT), Cash Profit, Earning Per Share (EPS) – [Simple illustration to be studied]
- (c) Understanding Financial-Position Statement - Equity Share-Capital, Preference Share-Capital, Reserves and Surplus, Owner's Equity or Shareholders Funds, Debt/Loan, Long Term Funds, Current Liabilities and Provisions, Fixed Assets, Current Assets and Loans & Advances, Trade-Investment, and Non-Trade Investment, Accumulated Losses and Miscellaneous Expenditure [Simple illustration to be studied]

2) Financial Analysis -

Lectures 08

- (a) Concept of Financial Analysis, Objectives of Financial Analysis
- (b) Tools and techniques of Financial Analysis – Ratio Analysis, Cash Flow Analysis, Fund Flow Analysis, Trend Analysis, Working Capital Analysis, Common-Size Analysis, Comparative Financial Analysis. (Conceptual Study only)
- (c) Areas of Financial Analysis – Measuring Profitability – Measuring Liquidity – Assessing Efficiency/Activity Level - Assessing Solvency (Conceptual Study only)

3) Profitability Analysis and Efficiency/Activity Level Analysis -

Lectures 12

- (a) Concepts of Profitability and Efficiency, and their significance
- (b) Measures of judging Profitability – Gross Profit Ratio, Operating Profit Ratio, Net Profit Ratio, Return on Investment/Capital Employed, Return on Shareholder's Equity
- (c) Leverage Analysis

- (i) Concepts of Operating Leverage, Financial Leverage and Combined Leverage, and their significance, concepts of Degree of Operating Leverage, Degree of Financial Leverage and Degree of Combined Leverage [Simple illustration to be studied]
- (ii) Concept and Nature of Operating Risk and Financial Risk
- (d) Efficiency/Activity Level Analysis – Accounts Receivable Turnover, Accounts Receivable Collection Period, Accounts Payable Turnover, Accounts Payable Payment Period, Inventory-Turnover, Fixed Assets Turnover, Working Capital Turnover [Simple illustration to be studied]

4) Liquidity Analysis –

Lectures 05

- (a) Meaning of Liquidity and its significance –
- (b) Measures of analysing Liquidity – Current Ratio, Acid-Test Ratio/Quick Ratio, Absolute Liquid Ratio/Cash Ratio [Simple illustration to be studied]

5) Liquidity Analysis

Lectures 05

- a. Working Capital analysis –
 - (i) Concept of Working Capital – Components of Working Capital
 - (ii) Types of Working Capital - Gross Working Capital and Net Working Capital, Permanent Working Capital and Variable Working Capital, Negative Working Capital
 - (iii) Factors determining requirement of Working Capital,

6) Capital Structure and Solvency Analysis

Lectures 10

- a) Capital Structure – Meaning, Factors determining Capital Structure
- b) Factors determining the amount of Fixed Capital
- c) Concepts of Solvency as disclosed by financial statements, and its significance
- d) Solvency and Capital Structure Analysis - Debt-Equity Ratio, Proprietary Ratio, Fixed Assets to Long Term Funds Ratio, Debt-Service Coverage Ratio [Simple illustration to be studied]

Recommended Books:

- (a) Financial Management : I M Pande, , Vikas Publishing House Pvt. Ltd., 9th Edition
- (b) Financial Management :Text and Problems by Dr J. K. Singh – Dhanpat Rai & Co Pvt Ltd, Delhi
- (c) Financial Management – by P. V. Kulkarni, B. G. Satyaprasad - Himalaya Publishing House
- (d) Fundamentals of Financial Management - Preeti Singh - Ane Books
- (e) Financial Management – by Ravi M Kishor - Taxmann
- (f) Theory and problems in Financial Management - by M. Y. Khan, P. K. Jain - Tata McGraw Hill
- (g) Financial Management and Policy by R. M. Srivastava - Himalaya Publishing House
- (h) Financial Management – by Prasanna Chandra -Tata McGraw Hill
- (i) Financial Management – by M. Y. Khan,, P. K. Jain- Tata McGraw Hill
- (j) Financial Management – by Brigham – Ehrhardt
- (k) An Introduction To Financial Management : Solomajn Erza And Pringle John, , Prentice- Hall Of India
- (l) Financial Management by G.Sudarsana Reddy, Himalaya, Mumbai



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III

Elective Paper 7(a): Modern Banking and Financial System

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives

1. To acquaint students with the new concepts of Banking
2. To update the students about new changes in Banking
3. To know the relevance Banking practices in modern competitive world
4. To make understandable of Banking operations

1. Commercial Banks In India

Lectures -08

- 1.1. Introduction
- 1.2. Types of Commercial Banks.
- 1.3. Distinction between Commercial Bank and Financial Institutions.
- 1.4. Phases of Development 1951-1990 and Since 1991.
- 1.5. Regional Rural Bank –Objectives, Functions.

2. Co-operative Banks In India

Lectures -08

- 2.1. Introduction
- 2.2. Structure of Co-operative Banks.
- 2.3. Urban Co-operative Banks – Objectives & Functions
- 2.4. Rural Co-operative Banks – Objectives & Functions
- 2.5. Problems of Co-operative Banks.
- 2.6. Measures to solve these Problems.

3. Problem of Non- Performing Assets.

Lectures -08

- 3.1. Definition of NPA
- 3.2. Impact of NPA & Consequences of NPA
- 3.3. Identifications of NPAs.
- 3.4 Early warning signals of NPAs.

4. Financial Inclusion

Lectures -08

- 4.1. Introduction
- 4.2. Evidences of Financial Exclusion.
- 4.3. Benefits of Financial Inclusion.
- 4.4. Process of financial Inclusion.
- 4.5. Various Initiative undertaken for financial Inclusion.

5. Micro Finance

Lectures -10

- 5.1. Introduction.
- 5.2. NGOs and SHGs in Micro Finance.
- 5.3. Micro Finance Delivery Mechanism.
- 5.4. Resources for supporting Micro Finance.
- 5.5. Micro Finance Development Fund.
- 5.6. The positive side and Negative side of Micro Finance.

6 .Reserve Bank of India.

Lectures -06

- 6.1. Establishment
- 6.2. Objectives & Administration.
- 6.3. Functions of RBI

Reference Books :

1. Introduction to Banking – By G.Vijayaragavan Iyengar (Reprint - 2009) Excel Books, A-45, Naraina, Phase – I, New Delhi -110028.
2. The Indian Financial System – Markets, Institutions and Services -3rd Edition. By –Bharati V.Pathak
Pearson Published by Dorling Kindersley (India) Pvt. Ltd. Licensees of Pearson Education in South Asia.
3. Dynamics of Indian Financial System – Markets, Institutions & Services. Ane's Student Edition – By Preeti Singh
Ane Books Pvt. Ltd. , New Delhi, 4821, Parwana Bhawan, Ansari Road, Daryaganj, New Delhi -110 002, India.
4. Financial Markets and Institutions – 3rd Edition. –By Dr.S.Gurusamy. Tata McGraw Hill Education Pvt. Ltd., New Delhi.
5. Management of Banking and Financial Services – 2nd Edition – By Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.



North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III
Elective Paper 7(b): Corporate Regularity Framework

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

OBJECTIVE:

1. To understand the meaning of different corporate laws
2. To acquire the basic knowledge about the rules and regulation of various corporate laws.
3. To aware the student regarding latest changes which has been taken place in corporate system in our country.
4. To emphasis on understanding the logic and reasoning behind the various legal provisions of corporate laws.

1. Company law 2013

Lectures 5

- a. Evolution of company law 2013 in India
- b. Companies bill 2013
- c. Highlights of companies act 2013
- d. New concepts introduced

2. Company vis a vis other forms of business

Lectures 5

- a. Distinction between company and partnership
- b. Distinction between company and Hindu Undivided Family
- c. Distinction between company and limited liability partnership
 - i. Contracts and conversion of companies.
 - ii. Commencement of business
- d. Doctrine of lifting of or pricing of corporate veil
- e. Statutory recognition of lifting of corporate veil
- f. lifting corporate veil under judicial interpretation
- g. lifting corporate veil of small scale industry
- h. use of corporate veil for holding criminal activities
- i. Citizenship
- j. Nationality and Residence of company
- k. Illegal association

3. Negotiable Instrument Act 1981

Lectures 10

- a. Introduction
- b. Definition of Negotiable Instruments Sec 13
- c. Main Features of Negotiable Instruments Act
- d. Presumptions as to negotiable instruments sec 118-119
- e. Promissory Note
- f. Definition and essentials or characteristics of promissory notes
- g. Bill of exchange
- h. Characteristic features of Bill of exchange

4. Cheque

Lectures 14

- a. Origin and Meaning of cheque
- b. Requisites of a Cheque
- c. Holder and holder in due course
- d. Meaning and Privileges Of A Holder in Due Course
- e. Capacity Of Parties Involved In Negotiable Instruments

- a. Methods of Stamping
- b. Consequences of Non-Stamping and Under-Stamping
- c. Impounding of Instruments
- d. Construction of Instruments for Determination of Stamp Duty
- e. Payable
- f. Adjudication
- g. Allowance and Refund
- h. Penal Provisions
- i. Concept of E-Stamping

6. Provident Fund Act 1952**Lectures 06**

- a. Extent and objectives of Act
- b. Applicability of Act
- c. Features of Employees Provident Scheme

REFERENCE BOOKS

1. Principles Of Business Law – K. Aswathappa & K. Ram achandra, Himalaya Pub. House.
2. Legal Environment Of Business - K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
3. Tax & Corporate Laws Hand Books – V. S. Date, Srini vasan Anand G.& M.B. Gabhawala, Taxman Publications.
4. A Mannual Of Business Laws – S. N. Maheshwari & S. K. Maheshwari, Himalaya Pub. House.
5. Business Law For Management – K. R. Balachandani, H imalaya Pub. House.
6. Elements Of Mercantile Law – N.D. Kapoor, Sultancha nd & Sons, Delhi
7. Business & Corporate Laws – V.S. Datey, Taxman Publ ications.
8. Business Laws : M.C. Kuchhal & Deepa Prakash, Vikas Publishers
9. Business Laws’ S.S. Gulshan, Excell Books.



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III Elective Paper 7(c): Retail Management

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:

- 1) To Introduce Basic Retailing Management Concepts.
- 2) Empowering Students with the Most Modern Techniques and Practices of Retailing as Seen and Experienced around the Globe.
- 3) Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Modern Organized Retail Trade.

1) Introduction to Retail.

Lectures - 8

- a) Meaning of Retail and Retailing.
- b) Scope of Retailing.
- c) Function of Retailing.
- d) Role of Retailers in the channel of Distribution.
- e) Importance of Retailers.

2) Understanding to Retail Framework

Lectures - 8

- a) Steps in starting Retail business.
- b) Retail store location.
- c) Legal Procedure.
- d) Store Design & Lay out.

3) Trends of Retailers

Lectures - 8

- a) The Evolution of Retail in India.
- b) Retailing Scenario: Global.
- c) Retailing Scenario: India.
- d) Prospects of Retailing in India.
- e) Challenges To Retail Development In India / Growth Of Organized Retailing In India.

4) Traditional Retail Format

Lectures - 8

- a) Retail Format and Their Evolution.
 - i) Store Format in Retail.
 - ii) Store Format by Ownership.
 - iii) Store Format by Merchandise Categories.
 - iv) Store Format by Size.

5) Non Traditional Retail Format

Lectures - 8

- i) Direct Marketing catalogue marketing,
- ii) Tele marketing,
- iii) TV home shopping,
- iv) Automatic vending,
- v) E-Tailing.

6) Economics of Retailing

Lectures - 8

- a) Retail Environment.
 - i) Environmental Theory.
 - ii) Cyclical Theories: The Wheel of Retailing.
- b) Retail Accordion Theory.
- c) Retail Life Cycle Theory.
- d) Conflict Theory
- e) The MRP Regime in India.

Suggested References

- 1) Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
- 2) Gibson G. Vedamani Third Edition (2008)
- 3) Retail Management Functional Principles & Practices. Jaico Publishing Housing.
- 5) Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
- 6) Suja Nair (2006) Retail Management, Himalaya Publishing House.
- 7) King's Retail Management – King Books Delhi.
- 8) Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
- 9) Customer Relationship Management by Subhasish Das.
- 10) Consumer behavior by Jim Blythe, Published by Thomson Learning.
- 11) Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvle-published by Tata-Mc Graw Hill Edition pvt. Ltd.

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North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III
Elective Paper 7(d): Business Statistics and Operation
Research
Applied Component Subject

60 + 40 Pattern: External Theory Marks 60 + Internal Practical Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:

- To prepare for competitive examinations.
- To solve LPP to maximize the profit and to minimize the cost.
- To understand and master the concepts, techniques and applications of Business Statistics and Operations Research.
- To develop the skills of solving the real life problems using statistical methods.
- To gain knowledge of statistical computations.

1. Random variable and expected value

Lectures 8

1.1 Meaning of random variable

1.2 Types of random variable: - discrete and continuous random variables.

1.3 Probability function, probability distribution and distribution function of a discrete random variable

1.4 Expected value, variance and standard deviation of a discrete random variable

1.5 Statement of properties of expected value and variance

1.6 Median and mode of a discrete random variable

1.7 Numerical problems.

2. Binomial distribution

Lectures 6

2.1 Statement of probability function of binomial distribution.

2.2 Conditions for the application of binomial distribution and real life situations of binomial distribution

2.3 Statement of mean and variance.

2.4 Computation of probabilities and expected values.

2.5 Use of binomial probabilities table.

2.6 Numerical problems

3. Poisson distribution.

Lectures 6

3.1 Statement of probability function of Poisson distribution.

3.2 Conditions for the application of Poisson distribution and real life situations

3.3 Statement of mean and variance

3.4 Computation of probabilities and expected values

3.5 Use of Poisson probabilities table.

3.6 Numerical problems

4. Determinants and Matrices-I

Lectures 04

4.1 Determinant

i) Meaning

ii) Evaluation of second and third order determinants

5. Determinants and Matrices-II

Lectures 10

Meaning & order of a matrix.

5.1 Types of a matrix

i) Square matrix, Row matrix, Column matrix, Null matrix, Unit matrix

ii) Diagonal matrix, Scalar matrix, Symmetric matrix, Orthogonal matrix

5.2 Operations on a matrix

- i) Scalar multiplication of a matrix
- ii) Addition of two matrices & subtraction of two matrices
- iii) Equality of two matrices & multiplication of two matrices
- iv) Transpose of a matrix.

5.3 Minor and Cofactor of an element.

5.4 Meaning of Adjoint of a matrix, Singular and Non – Singular matrices

5.5 Meaning of Inverse of a matrix, Statement of properties of Inverse of a matrix

5.6 Solution of system of non homogeneous linear equations up to three variables by using (i) Matrix Inversion method

(ii) Cramer's rule

5.7 Numerical problems

6. Linear Programming Problem

Lectures 14

6.1 Meaning of Linear Programming Problem.

6.2 Meaning of Objective function.

- i) Decision Variables, Feasible Solution, Basic Solution.
 - ii) Basic Feasible Solution, Optimum Solution.
 - iii) Formulation of Linear Programming Problem (Problems involving at the most three decision variables are expected.)
- ### 6.3 Graphical Method of solving a Linear Programming Problem.
- ### 6.4 Numerical problems

List of Practical:

1. Application of Binomial Distribution.
2. Application of Poisson Distribution.
3. Application of Matrices.
4. Graphical Method to solve Linear Programming Problems.

Recommended books:

1. Statistical Methods by S.P. Gupta.
2. Business Statistics by S.C. Gupta and Indra Gupta.
3. Business Mathematics by D. C. Sancheti and V. K. Kapoor.
4. Operations Research by Kanti Swarup, P. K. Gupta & Manmohan.



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III
Elective Paper 7(e): Production and Operations
Management

60 + 40 Pattern: External Theory Marks 60 + Internal Practical Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives

1. To introduce the Production, Production Management, Process & Tools of Production Management.
2. To provide goods and services at the right time, at the right place at the right manufacturing cost of the right quality.
3. To understand manufacturing technology and its role in developing business strategy.
4. To identify the role of operation function.

1. Introduction to Production and Production Management

Lectures- 08

- a. Meaning of Production and Production Management
- b. Nature and Objectives of Production Management
- c. Decision Making in Production
- d. Recent Trends in Production / Operations Management
- e. Classification of Production System- Project Production, Jobbing Production, Batch Production, Mass and Flow Production, Process Production.
- f. Qualities and Responsibilities of Production Manager

2. Production Process and Analysis

Lectures- 08

- a. Meaning, Nature of Production Process
- b. Aspects of production Management
- c. Product Life Cycle- Stages & Limitations
- d. Concepts – Product Development, Product differentiation, Product Marketing

3. Production Planning and Control

Lectures- 08

- a. Meaning, Nature and objectives of Production Planning
- b. Factors affecting Production Planning
- c. Techniques of Production Control – Routing, Scheduling, Dispatching, Follow-up/Expediting
- d. Role of Production Planning and Control in Operation Management

4. Plant Location and Layout

Lectures- 08

- a. Modern Concept of Plant Location, Meaning, Definition, Scope and Objectives of Plant Layout
- b. Factors affecting Plant Location

- c. Types of Plant Layout – Product Layout or Line Layout, Process Layout or Functional Layout, Mixed Layout, Stationary Layout
- d. Steps in Location Selection

5. Production Technology and Technology Management

Lectures- 08

- a. Meaning, Role of Technology Production and Operation Management
- b. Classification of Technology – The Choice of Technology – Primary Areas of Technology – Design Technology
- c. Automation Issues – Management of Technology – Creation and Applying Technology
- d. Managing Technology in a Global Environment

6. Product Design and Development

Lectures- 08

- a. Meaning, Principles of Good Product Design
- b. Meaning of Product Development
- c. Chart of Product Design
- d. Process Design and Production Design
- e. Factors Influencing Product Design
- f. Relationship between Research, Development and Design
- g. Factors Responsible for Product Development

Reference Books

1. Production and operations management –K.Aswathappa K. ShridharaBhat
2. Production and operations management –L.C.Jhamb
3. Plant Layout and Material Handling – James Apple and John Wileysons
4. Production and Operation Management – R S Goel
5. A Key to Production Management – Kalyani Publicaion , Ludhiyana
6. Production and Operation Management – S N Chavy, TM H Delhi
7. Modern Production and Operation Management – Elwood S. Butta
8. Production and operations management – Ajay Garg
9. Production and Operation Management S.A. Chunawalla and D.R. Patel.
10. Production Operations Management, Dr. B.S. Goel.
11. Production Management. Dr. Verma and Agarwal, Delhi.
12. Production And Operation Management- Hitendra Aruvela Niyaogi & Harshad Singh

Semester 4



North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Compulsory Paper: Macro Economics

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives

1. To make students Familiar with the basic concepts of macro Economics
2. To enable the students to Understand objectives of macro Economics The ones and Policies
3. To develop students for MPSC and UPSC Exams

1.-Demand and Supply of money

Lectures 08

- 1.1- Meaning and functions of money
- 1.2- Supply of money
- 1.2.1- Four Measures of money Supply
- 1.3- Process of credit creation by commercial banks.
- 1.4- Money Supply:-Quantity & qualitative controls

2- Demand for money

Lectures 08

- 2.1- Meaning
- 2.2- Determinants of demand for money
- 2.3- Various motives of demand for money
- 2.4- Theories of demand for money
- 2.4.1- Fisher's Quantity Theory of money
- 2.4.2- Keynes liquidity preference Theory

3- Economic Problems

Lectures 08

- 3.1- Inflation
- 3.1.1- Meaning
- 3.1.2- Demand pull- Inflation
- 3.1.3- Cost push Inflation
- 3.1.4- Effects of Inflation
- 3.2- Unemployment
- 3.2.1- Meaning
- 3.2.2- Types of Unemployment
- 3.3- Philip's curves Analysis
- 3.4- Business cycle:
- 3.4.1- Phases
- 3.4.2- Measures to control Inflation Unemployment and Business cycle

4-Supply side Economics

Lectures 08

- 4.1- The central theme
- 4.2- Tax cut and Aggregate supply
- 4.3- The laffer curve
- 4.4- Critical Evaluation

5-International Trade

Lectures 08

- 5.1- Difference between Internal Trade and International Trade
- 5.2- Balance of payment
- 5.2.1- Concept of BOT and BOP
- 5.2.2- Difference between BOP and BOT
- 5.2.3- Meaning and Disequilibrium of BOP
- 5.2.4- causes of disequilibrium in BOP
- 5.2.5- Measures to correct Adverse BOP

6- Exchange Rate

Lectures 08

- 6.1- Meaning
- 6.1.1- Merits and demerits of fixed and flexible exchange rate.
- 6.2- Arguments for and against free rate and protection.
- 6.3- Convertibility of Indian Rupee on current Account

Reference Books, Periodicals and websites

- 1) Economics –Samuelson and Nordhouse, Tata mc. Graw Hill
- 2) Macro Economics-N.Gregarymankiv Thompson press
- 3) Monetary Economics- Suraj B.Gupta S.chand Publishers
- 4) Principles of Economics-D.N.Dwivedi,vikas Publishing
- 5) Macro Economics- D.N. Dwivedi,Tata mc Grow Hill
- 6) Monetary Economics –m.L.Jingen
- 7) Business Economics- Dr.Mukund Mahajan
- 8) PositiveEconomics lipseoxford press
- 9) Reserve Bank of India's Bulletin
- 10) Website-www.rbi.org.in
- 11) Macro Economics- Prof. Ram Deshmukh
- 12) Business Economics (macro)-VasudhaGarde and SunayniParchure,Narendra prakashan.pune



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Compulsory Paper: Business Tax and Laws

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:-

- To understand the essential provisions of the Partnership Act and the structure of legal document the Partnership deed.
- To understand the basic structure, rules & powers of the Consumer Protection Act.
- To know the provision regarding strikes and lock-outs under the Industrial Disputes Act.
- To be acquainted with the Environment Protection Act.
- To be acquainted with the Goods and Services tax Act.

1. The Indian Partnership Act, 1932.

Lectures- 08

- 1.1 Introduction ,Important Definition
- 1.2 Preparation of Partnership Deed
- 1.3 Effects Of Non-Registration
- 1.4 Rights ,Duties and Responsibilities Of Partners
- 1.5 Dissolution of A Partnership

2. Industrial Dispute Act, 1947

Lectures 10

- 2.1 Meaning and Definitions –Industrial Dispute, Lay off , Lockout ,Retrenchment
- 2.2 Machinery for Prevention and Settlement of Industrial Dispute
- 2.3 Strikes and Lock- Outs
- 2.4 Lay Off and Retrenchment
- 2.5 Compensation to Workmen In Case Of Closing Down Of Undertaking.

3. The Factories Act, 1948

Lectures 07

- 3.1 Meaning, Objectives and Important Definitions
- 3.2 The Inspecting Staff –Inspectors and His Powers –Certifying Surgeon
- 3.3 Approval, Licencingand Registration of Factories
- 3.4 Provision Regarding Health of Workers

4. Consumer Protection Act – 1986

Lectures 08

- 4.1 Introduction, Objective of the Act
- 4.2 Rights of Consumers
- 4.3 Consumers Protection Council – Central –State- District
- 4.4 Consumer Dispute Redressal Agencies

- 5.1 Meaning, Objectives & Scope of the Act
- 5.2 Power of Central Government to Protect & Improve Environment
- 5.3 Location of Industries, Process & Operations.
- 5.4 Offences & Penalties as Regards to the Environmental Protection Act.

6. Goods & Service Tax Act, 2017 (GST)**Lectures – 08**

- 6.1 Introduction to Goods & Service Tax (GST)
- 6.2 Objectives & Scope of GST
- 6.3 Merits and Demerits of GST
- 6.4 Concept of GST and one country one tax
- 6.5 Types of GST
- 6.6 Registration under GST

References

- 1 Business Law & Mgt. By Bulchandani, Published By Himalaya Publication Bombay (2006).
- 2 Business Regulatory Framework By S.N. & S.K. Maheshwari, Published By Himalaya Publication Bombay (2006).
- 3 A Hand Book Of Service Tax – By Dr. Girish Ahuja & Ravi Gupta, Published By Bharat Law House, Pune.
- 4 Business Law – By Kuchal M.C. - Published By Vikas Publishing House, New Delhi
- 5 Business Law – By Kapoor .N.D. - Published By Sultan Chand And Sons New Delhi
- 6 Consumer Protection Act – By Niraj Kumar
- 7 Mercantile Law Including Industrial Law – By Jahangir .M.J Sethana - Published By Lakhani Book Depot – Mumbai
8. India GST for Beginners (2nd Edition, June 2017) (Paperback) by Jayaram Hiregange and Deepak Rao, publisher White Falcon Publishing
9. GST Made Easy-Answer to All Your Queries on GST (Paperback) by CA Arpit Haldia, publisher TAXMANN
10. Goods and Services Tax - Laws, Concepts & Impact Analysis (Paperback) by Dr. Sanjiv Agarwal and CA Sanjeev Malhotra, publisher Bloomsbury Publishing India Pvt. Ltd. New Delhi 110070

11 **वैधानिक कायदे – डॉ. पी.आर. कुलकर्णी, डा. हवरेकर- व याबुस – औरंगाबाद**

12 **वैधानिक कायदे – बी.डी. जोशी.- नरेगा' काशन पुणे**

13 **भारतीय व्यापार आगण औद्योगिक कायदे – डॉ. भाकर देशमुख, प.ढारकर – पपलापुरे नागपूर**



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Compulsory Paper: Business Management

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives :-

1. To introduce the concept of management to the students.
2. To acquaint the student with modern management practices.
3. To develop leadership skills and communication skills.
4. To familiarize the students with the nature and scope of management.
5. To help the students to understand the concept of management. Also expose the students to latest trends in management.
- 6.

1 – Controlling

Lectures : 08

Meaning, Definitions, Nature and Importance of control, Techniques of control, Relationship between Planning & Control.

2 – Leadership

Lectures : 08

Meaning, Definition, Importance of Leadership, Functions of Leadership, Theories of Leadership – i) Behavioural Theory ii) Likert's Theory iii) Path –Goal Theory, Leadership Styles.

3 – Co-ordination

Lectures : 08

Meaning, Definition, Features of co-ordination, Need of Co-ordination, Principles of Co-ordination, Techniques of Co-ordination.

4 – Business Forecasting and Operation Research

Lectures : 10

Business forecasting :-

Meaning, Definition, Need of Forecasting, Techniques of Forecasting.

Operation Research :-

Meaning, Definition, Characteristics of Operation Research, Advantages & Limitations of Operation Research.

5 – Management By Objectives (MBO)

Lectures : 06

Meaning, Definition, Process of MBO, Benefits and Limitations of MBO, Suggestion for making MBO Effective.

Meaning, Definition, Principles of Directing, Importance & Characteristics of Direction, Issuing order or Instruction, Characteristic of Good order, Techniques of Direction.

Reference Books :-

1. Principles of Management – P.C. Tripathi, P.N. Reddy –Tata McGraw Hill Publishing Company
2. Essential of Management – Harold Koontz & Heinz Weihrich – Tata McGraw Hill Publication
3. Management Principles & Practices – Dr.Vivek Kapure , Prof. Abdul Allim Khan – Thakur Publisher Bhopal
4. Business Organization & Management – Neeru Vasisht h, Namita Rajput- Kitab Mahal Publication, Allahabad.
5. Management of System – A.K. Gupta, J.K. Sharma – Mc Millan Publication
6. Principles of Management – T Ramasamy – Himalaya Publishing House
7. Management Concept & Practices – Dr. Manmohan Prasad – Himalaya Publishing House
8. Principles of Management – Dr. K. Natarajan, Dr. K. P. Ganeshan – Himalaya Publishing House
9. Principles of Management - Concept & Cases- Rajesh Viswanathan -Himalaya Publishing House
10. Principles & Practice of Management – Late Dr.P.C. Pardeshi, Prof. Hasinuddin, Nirali Publication
11. Business Organisation & Management – C.B. Gupta, Sultan Chand & Sons, New Delhi

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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Compulsory Paper: Corporate Accounting and Costing

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks:
100 Corporate Accounting – 70 % (34 Lectures), + Costing – 30 % (14 Lectures)
[Total Lectures: 48]

Objectives :

6. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
7. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities, and for preparing the corporate accounts and statements in accordance with the statutory requirements.
8. To introduce the relevant Accounting Standards issued by the Institute of Chartered Accounts of India.
9. To introduce different methods of Costing.
10. To lay a foundation for understanding the Labour & Overheads Accounting procedure.

1. Accounting Standards

Lecture : 04

- As 4 : Contingencies and Events occurring after the Balance Sheet Date
- As 5 : Net Profit or Loss for the period Prior Period Items and changes in Accounting Policies.
- As 9 : Revenue Recognition
- As 29 : Provisions contingent Liabilities and Contingent Assets

2. Accounting for Buy Back of shares

Lecture : 06

- a. Meaning
- b. Provisions regarding Buy Back of shares
- c. Calculation of maximum number of shares Buy Back
- d. Accounting for Buy Back (Simple examples)

3. Final A/c of Limited Company

Lecture : 12

- a. Preparation and presentation of final accounts of Joints Stock Companies as per schedule III of Companies Act, 2013 provisions and reserves; determination of managerial remuneration; appropriation out of profits; transfer to profits to reserves; payment of dividend, Bonus shares and payment of interest out of capital Refer to As-1, AS-2, AS -6, AS-10 & AS-29.

4. Voyage A/c

Lecture : 06

- o Meaning
- o Preparation of Voyage Account.

5. Insurance Claim

Lecture : 06

- A. Loss of Stock
- B. Loss of Profit (Consequential Loss)

6. Overheads

Lecture : 14

- a. Introduction
- b. Allocation and apportionment of overheads (Practical Problems)
- c. Primary and secondary distribution (Practical Problems)

- d. Absorption of overhead, Concepts, bases of absorption (Practical Problems)–under absorption and over **absorption of overheads**.

References –

1. Advanced Accounting Volume 2 – Ashok Sehgal and Dee pak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
2. Advanced Accountancy – Vol. II – R.L.Gupta & M. Rad haswamy, Sultan Chand & Sons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S.Chand & Co Ltd.
6. Advanced Accountancy Vol.II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting –Dr. S.N. Maheshwari & Dr. S.K . Maheshwari, Vikash Publishing House Pvt.Ltd.
8. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers
9. Fundamentals of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
10. Saxena and Vaishish : Advanced Cost Accounting
11. Maheshwari and Mittal : Cost Accounting
12. Jain and Narang : Advanced Cost Accounting
13. Nigam and Sharma : Cost Accounting
14. N.Sarkar : Cost Accounting
15. B.K. Bhar : Cost Accounting
16. N.K.Prasad : Advanced Cost Accounting
17. Cost Accounting for C.A. Dr. N.K. Agrawal, Suchita Prakashan Pvt. Ltd.
18. Cost Accounting for (Problem & Theory) S.N. Maheshwari, Mahavir Publication
19. Cost Accounting (Methods & Problems), B.K. Bhar, Academic Publisher, Calcutta Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher



North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Compulsory Paper: Business Communication

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives –

1. To Understand the Concept Process, Importance and Objectives of Communication
2. To Develop Awareness regarding New Trends in Business Communication
3. To Know the Principles Of Effective Communication.
4. To acquire Communication Skills.
5. To Study Various Types Of Business Letters.
6. To Develop Skills To Draft Letters.
7. To Acquaint with Modern Technology In Communication.

1. An Introduction

Lectures: 10

- 1.1 Meaning, Definition, Objectives and Importance of Business Communication
- 1.2 Principles of Effective Communication in Business
- 1.3 Types of Communication
- 1.4 Barriers of Business Communication
- 1.5 Measures to Overcome Barriers in Communication
- 1.6 Seven C's of Communication

2. Business Correspondence

Lectures: 8

- 2.1 Meaning, Importance, Qualities and Layout of Business Letter
- 2.2 Do's and Don'ts of Business Correspondence Letters
- 2.3 Types of Business Letters
 - Enquiry Letters, Quotation Letters, Placing Orders, Inviting Tenders, Credit and Status Enquiry letters, Complaint Letters and Circular Letters

3. Agency & Franchisee Correspondence

Lectures: 8

- 3.1 Essentials of Agency Correspondence
- 3.2 Points Considered In Application For Agency and Franchisee
- 3.3 Hints for Drafting Agency and Franchisee related Letters
- 3.4 Agency Agreement
- 3.5 Sample Letters

4. Employment Related Correspondence

Lectures: 8

- 4.1 Importance and function of application letter
- 4.2 Structure & Drafting the application letter
- 4.3 Preparing the resume
- 4.4 Letter of appointment
- 4.5 Resignation letter
- 4.6 Job acceptance/consent letter
- 4.7 Job refusal letter
- 4.8 Letter informing non-selection

5. Soft Skills

Lectures: 8

5.1 Meaning, Definition and Importance of Soft Skills

5.2 Elements of Soft Skills

1. Grooming Manners and Etiquettes
2. Effective Speaking
3. Interview Skills
4. Listening
5. Group Discussion
6. Oral Presentation

6. Modern Technology in Business Communication

Lectures: 6

6.1 Role of Information Technology in Business Communication

6.2 Advantages and Disadvantages

6.3 Word Processor, Internate, E-mail, Chatting, Fax, Video Conferencing, Tele-conferencing

6.4 Overhead Projector

Book Recommended

1. Business Communication – Aasha Kaul, Prentice Hall of India, New Delhi
2. Essentials of Business Communication – Rajendra Pal and Korlahalli, Sultan Chand & Sons, New Delhi.
3. Business Communication – K.K.Sinha, Galgotia Publishing Company, New Delhi.
4. Business Communication – C.S. Raydu – Himalaya Publishing House
5. Communication For Business – Taylor - Pearson Education
6. Communication Skills – Dr Rao & Dr. Das – Himalaya Publication
7. Business Communication – R.K. Madhukar – Vikas Publication
8. Business Communication by Raman & Singh, Oxford Publication.
9. Business Communication By Sehgal & Khetarpal, Excel Books
10. Communication Today By Ruben Roy, Himalaya Publication.
11. Business Communication Today – Bovee, Thill, Schatzman – Pearson
12. Basics of Business Communication – Lesikar & Flattley, Tata McGraw Hills
13. Business Communication – Sushmita Day & Others, Reliable Publications, Mumbai
14. Business Communication – N.Gupta, P.Mahajan, Sahitya Bhavan Publication, Agra.
15. Business Communication – U.S.Rai, S.M.Rai, Himalaya Publishing House, Mumbai.



North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Elective Paper 6(a): Business Entrepreneurship

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives –

1. To understand the concept of entrepreneurship.
2. To know the qualities of entrepreneur.
3. To describe the types of entrepreneur.
4. To identify the new business opportunities.
5. To know the Entrepreneurship Development Programme.
6. To acquaint with Role of Entrepreneur and Inducement measures.
7. To understand entrepreneurship development theories and factors affecting.
8. To recognize women entrepreneurship.

1. Entrepreneurial Development Theories

Lectures: 6

- 1.1 Psychological Model
- 1.2 Social Model
- 1.3 Economic Model
- 1.4 Integrated Model

2. Factors Affecting Entrepreneurial Development

Lectures: 8

- 2.1 Internal Factor
- 2.2 Social Factor
- 2.3 Economical Factor
- 2.4 Political Factor
- 2.5 Cultural Factor
- 2.6 Psychological Factor
- 2.7 Technological Factor
- 2.8 Educational and International Factor

3. Entrepreneurship Environment & Problem

Lectures: 6

- 3.1 Responsibilities of Entrepreneurs
- 3.2 Challenges before Indian Entrepreneur
- 3.3 Problems of Entrepreneurship

4. Women Entrepreneur

Lectures: 8

- 4.1 Concept of Women Entrepreneurs
- 4.2 Opportunities for Women becoming entrepreneur
- 4.3 Empowerment of Women Through Enterprise
- 4.4 Women Entrepreneurs in Semi-Urban & Rural Sector

4.5 Problems of Women Entrepreneurs

5. Project Report and Government Institutions

Lectures: 10

5.1 Project Report – Meaning, Importance

5.2 Format of Project Report

5.3 DIC, MIDC, MSFC, MSSIDC, MITCON, MCED, SIDBI, SISI,MUDRA

6. Success Story of Entrepreneurs

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Lectures: 10

6.1 Ratan Tata

6.2 Rahul Bajaj

6.3 Aabasaheb Garware

6.4 Kiran Mazumdar Shaw

6.5 Chanda Kochar

6.6 Sudha Murty

Book Recommended

1. Entrepreneurship Development - Lall & Sahai : Excell Books
2. Entrepreneurship & Small Scale Business - Dr. M.V. Despande
3. Dynamics For Entrepreneurs - Vasant Desai
4. Entrepreneurship Development VOL-I,II,III - Vasant Desai
5. Fundamentals of Entrepreneurship - Sangram K.Mohanty, PHI
6. Business Environment & Entrepreneurship - C.G.Vaidya & P.M.Bhagwat, Narendra Prakashan.
7. Business Environment & Entrepreneurship - Pratibha Joshi & A.G.Gosavi, Suvichar Prakashan.
8. Innovation and Entrepreneurship - Peter F Drucker
9. Entrepreneurship - Donald F Kuratke Thomson Press
10. Entrepreneurship Development - S.Anil Kumar, S.C.Poornima, New Age International Publishers
11. Entrepreneurship Development In India - Dr.C.B.Gupta & Dr.N.P. Shrinivasan, Sultan Chan & Co.
12. Entrepreneurship Development - Kuratko & Harloetts, Thompsons Press
13. Entrepreneurship Development - S.S.Khanka ,S.Chand & Co.
14. Entrepreneurial Development - Manish Nora, Anmol Publications
15. Entrepreneurship Management - Kailgnd Arora,Vikas Publishing House



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Elective Paper 6(b): Consumer Protection & Business Ethics

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives –

1. To know the Consumer Movement.
2. To understand the Role of Voluntary Consumer Organisation.
3. To review the Consumer Protection Act.
4. To know the Standard of Weight and Measures Act.
5. To recognize the Business Ethics.
6. To acquaint with Moral Issues in Business Ethics.
7. To understand areas of Business Ethics.
8. To know Organisational Ethics.

1. Introduction to Ethics

Lectures: 8

- 1.1 Meaning and Concept
- 1.2 Nature of Ethics
- 1.3 Moral and Ethics
- 1.4 Types of Ethics
- 1.5 Importance of Ethics

2. Business Ethics

Lectures: 8

- 2.1 Meaning and Nature
- 2.2 Importance of Ethics in Business
- 2.3 Types of Business Ethics
- 2.4 Role in various types of Business Structures

3. International Business Ethics

Lectures: 8

- 3.1 Nature and Necessity
- 3.2 Developing Ethics in Global Economy
- 3.3 Business Ethics and the Financial World
- 3.4 Business Ethics and Business Development
- 3.5 Role of Business Ethics in Building a Good Society

4. Moral Issues in Business

Lectures: 8

- 4.1 Justice and Economic System
- 4.2 Ethics Relating to Environment Protection
- 4.3 Ethics Relating to Consumer Protection
- 4.4 Social Responsibility and Business Ethics
- 4.5 Arguments for and against Social Responsibility.

5. Areas of Business Ethics

Lectures: 8

- 5.1 Meaning of Functional Ethics
- 5.2 Types of Ethics according to Functions of Business
- 5.3 Marketing Ethics Foreign
- 5.4 Trade Ethics and Ethics relating to Copyrights.

6. Organisational Ethics

Lectures: 8

- 6.1 Individual Ethics
- 6.2 Professional Ethics.
- 6.3 Corporate Ethics and Ethical Behavior
- 6.4 Ten Command of Ethical Behavior Control & Audit of Ethical Behavior

Book Recommended

- 16. Consumer Grievance Redressal under CPA by Deepa Sharma.
- 17. Consumer Protection Act in India by Niraj Kumar.
- 18. Consumer Protection Act in India by V.K.Agarwal.
- 19. Business Ethics: Concepts and Cases – Manuel G.Vela squez
- 20. Business Ethics by O.C. Ferrell, John Paul Fraedrich, Linda Ferrell.
- 21. Business Ethics Text and Cases by C.S.V. Murthy, Himalaya Publishing House
- 22. Values and Ethics in Organisation by S. K. Chakraborty
- 23. Ethics & Management by Viswanath Ghosh, Vikas Book Publishers
- 24. The Ethics of Management by L.T.Hosmer, Universal Book.
- 25. Ethics in Organisational by D. Murray, Kogan Page.
- 26. Business Ethics, R. Edward Freeman, Oxford University Press
- 27. Business Ethics by Gautam Pherwani
- 28. Business Ethics by Ritu Pamraj.
- 29. Business Ethics by Prof. Agalgatti.



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Elective Paper 6(c): Financial Analysis & Business Journalism

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:

1. To decide upon the appropriate sources of finance for the future need of the business units.
2. To give introductory knowledge of business journalism and public relations

1) Analysis of Sources of Finance-I (Theoretical Study only)

Lectures 08

- (a) Financial needs of business – Short Term, Medium Term, Long Term
- (b) Sources of finance of a business – (1) According to period - Short Term, Medium Term, and Long Term (2) According to ownership - Owned Capital and Borrowed Capital, (3) According to source of generation - Internal sources and External Sources (Conceptual Study only)

2) Analysis of Sources of Finance-II

Lectures 08

Features, Advantages, and Limitations of Long term sources like Equity Shares, Preference Share, Retained Earnings, Debentures/Bonds, Loans from Financial Institutions, Hire-purchase and Lease Financing

3) Analysis of Sources of Finance-III

Lectures 08

Features, Advantages, and Limitations of Short term sources like Loans, Cash Credits, and Bank Overdraft from Commercial Banks, Trade Credit, Bills discounting, Advances from Customers, Factoring,
[Theoretical Study of the above topics]

4) Mass Communication & Journalism-I

Lectures 08

A) Mass Communication

- a) Meaning & Importance
- b) Growth of Mass Media in India
- c) Role of Print & Electronic Media
- d) Ethics in & Law relating to Print, Radio & TV Media
- e) Social Responsibility And Professional of Media

5) Mass Communication & Journalism-II

Lectures 08

Radio Program

Radio Discussion, Talk, Interview etc

- a) Business Script Writing in All India Radio
- b) Radio Advertising in Product
- c) Sponsored Program

6) Mass Communication & Journalism-III

Lectures 08

Business Journalism

- a) Concept, Meaning, Scope Need & Importance
- b) Historical Background of Business Journalism
- c) Contributors in to Business Journalism
- d) Societal responsibility and aspect of Business Journalism
- e) Information Technology & Business Journalism
- f) Special Skills & Training required for a Business Journalists
- g) Role of Business Journalists in Financial Education of the Masses.

Recommended Books:

1. Financial Management : I M Pande, , Vikas Publishing House Pvt. Ltd., 9th Edition
2. Financial Management :Text and Problems by Dr J. K. Singh – Dhanpat Rai & Co Pvt Ltd, Delhi
3. Financial Management – by P. V. Kulkarni, B. G. Sat yaprasad - Himalaya Publishing House
4. Fundamentals of Financial Management - Preeti Singh - Ane Books
5. Financial Management – by Ravi M Kishor - Taxmann
6. Theory and problems in Financial Management - by M. Y. Khan, P. K. Jain - Tata McGraw
7. Guide to Economic and Business Journalism, Terri Thompson, Ed; The Associated Press Stylebook.



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Elective Paper 7(a): Modern Banking & Financial System

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives

1. To acquaint students with the new concepts of Banking
2. To update the students about new changes in Banking
3. To know the relevance Banking practices in modern competitive world

To make understandable of Banking operations

1. Nature and Role of Financial System.

Lectures : 08

- 1.1. Introduction.
- 1.2. Functions of Financial System.
- 1.3. Stages of Financial Development since 1947.
- 1.4. The structures of the Financial System.
- 1.5. Financial System and it's Linkages with Saving and Investment.

2. An overview of the Indian Financial System.

Lectures : 08

- 2.1. Institutional Development 1947-1990
- 2.2. Institutional Changes since 1991
- 2.3. Financial Markets – Their Types – Introductory Level only
- 2.4. Financial Instruments – Their Types - Introductory Level only
- 2.5. Financial Services – Their Types - Introductory Level only

3. Financial Sector Reforms In India – I

Lectures : 08

- 3.1. Introduction
- 3.2. Financial Reforms.
- 3.3. Objectives of Reforms.
- 3.4. Strategies of Reforms.
- 3.5. Policy Reforms.

4. Financial Sector Reforms In India – II

Lectures : 08

- 4.1. New Issue Market and Stock Market Reforms.
- 4.2. Government Securities Market Reforms.
- 4.3. Banking Sector Reforms.
- 4.4. Impact of Financial Sector Reforms.

5. Regulatory Institutions – I

Lectures : 08

- 5.1.Regulatory Institutions – RBI, NABARD, SEBI NH B.
- 5.2.Objectives of Monetary Policy.
- 5.3.Techniques of Monetary Policy Control – Quanti tative and Qualitative weapons of Control.

6. Regulatory Institutions –II

Lectures : 08

- 6.1.NABARD –Establishment – Objectives – Functions .
- 6.2.SEBI – Origin – Objectives – Powers – Function s.
- 6.3.NHB – Origin – Business of NHB – Financial Res ources – Powers of NHB.

Reference Books :

- 1. Introduction to Banking – By G.Vijayaragavan Iyenga r (Reprint - 2009) Excel Books, A-45, Naraina, Phase –I, New Delhi - 110028.
- 2. The Indian Financial System – Markets, Institutions and Services -3rd Edition.
By –Bharati V.Pathak Pearson Published by Dorling K indersley (India) Pvt. Ltd. Licensees of Pearson Education in South Asia.
- 3. Dynamics of Indian Financial System – Markets, Inst itutions & Services.
Ane’s Student Edition – By Preeti Singh Ane Books Pvt. Ltd. , New Delhi, 4821, Parwana Bhawan, Ansari Road, Daryaganj, New Delhi -110 002, India.
- 4. Financial Markets and Institutions – 3rd Edition. –By Dr.S.Gurusamy. Tata McGraw Hill Education Pvt. Ltd., New Delhi.
- 5. Management of Banking and Financial Services – 2nd Edition – By Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Elective Paper 7(b): Corporate Regularity Framework

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

OBJECTIVE

1. To understand the meaning of different corporate laws
2. To acquire the basic knowledge about the rules and regulation of various corporate laws.
3. To aware the student regarding latest changes which has been taken place in corporate system in our country.
4. To emphasis on understanding the logic and reasoning behind the various legal provisions of corporate laws.

1 Company Law

Types of companies under companies Act 2013

Lectures 5

- a) Classifications on the basis of incorporation
- b) Classifications on the basis of liability
- c) Other forms of classification

Private Company

Lectures 5

- a) Meaning and features of Private company
- b) Privileges and exemptions of private company
- c) Special obligation of private company
- d) Consequences of alteration of articles of private company

2 One person company and other companies .

Lectures 5

- a) Position of OPC in Indian company Act 2013
- b) Exemptions and privileges to OPC

Small company_ Public limited company_ Limited Company_ Company limited by shares _ Company limited by Guarantee _Unlimited Company_ Government Company _ Foreign Company_ Holding and subsidiary company - Investment company- Producer company _Dormant company. **(Lectures 5)**

3 The Central Excise and Salt Act 1944

Lectures 8

- A) Extent and Commencement
- B) Definitions :
Broker, currying, Excisable goods and Factory,
Manufacturer, Seller and purchaser , Wholesale dealer ,
- C) Important provision of the Act.
- D) Authorities : Central Excise Officer

4 The Custom Act 1962

Lectures 4

- a) Extent and Applicability
- b) Important Definitions
- c) Authorities : Central Excise Officer

5 The Maharashtra State Tax on Profession Trades and Employments Act 1975 Lectures 8

- A) Definitions
- B) Levy and charges of the Tax
- C) Employer's liabilities and responsibilities Under the Act
- D) Special Provisions Regarding the Liability to pay the tax in certain cases
- E) Penal provisions under the Act

6 Bombay shop and Establishment Act 1948

Lectures 8

- a. Definitions
- b. Applicability
- c. Registration and Renewal
- d. Responsibilities and liabilities of a shopkeeper
- e. Penalties under shop Act

REFERENCE BOOKS

- 1) Principles Of Business Law – K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
- 2) Legal Environment Of Business - K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
- 3) Tax & Corporate Laws Hand Books – V. S. Date, Srini vasan Anand G., & M.B. Gabhawala, Taxman Publications.
- 4) A Mannual Of Business Laws – S. N. Maheshwari & S. K. Maheshwari, Himalaya Pub. House.
- 5) Business Law For Management – K. R. Balachandani, H imalaya Pub. House.
- 6) Elements Of Mercantile Law – N.D. Kapoor, Sultancha nd & Sons, Delhi
- 7) Business & Corporate Laws – V.S. Datey, Taxman Publ ications.
- 8) Business Laws : M.C. Kuchhal & Deepa Prakash, Vikas Publishers
- 9) 'Business Laws' S.S. Gulshan, Excell Books.



North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM IV
Elective Paper 7(c): Retail Management

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:

- 1) To Introduce Basic Retailing Management Concepts.
- 2) Empowering Students with the Most Modern Techniques and Practices of Retailing as Seen and Experienced around the Globe.
- 3) Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Modern Organized Retail Trade.

1) Retail Marketing Mix.

Lectures – 06

- a. The role of marketing in retail.
- b. The retail marketing mix.
 - i) Product ii) Price iii) Place
 - iv) Promotion v) Presentation vi) Customer Service
 - vii) People
- c. The retail communication mix.

2) Retail Merchandising.

Lectures – 10

- a. Meaning of Merchandising.
- b. The Evolution of Merchandising.
- c. Factors Affecting the Merchandising Function.
- d. The Merchandiser: Role and Responsibilities.
 - i. Planning, Directing, Co-Ordinating and Controlling.
- e. The Concept of Lifestyle Merchandising.

3) Mall Management.

Lectures - 08

- a. What is Mall.
- b. The Emergence of Malls in India.
- c. New Mall Concepts Emerging in India.
- d. Customer Preparation of Malls in India.
- e. Facilities Management in Malls.
- f. Reasons for Failure of Some Malls in India.

4) Retail Franchising

Lectures – 08

- a. Concept & Meaning of Franchising
- b. Franchise Market / Evolution of Franchising.
- c. Types of Franchising.
- d. Franchising In India.
- e. Trends for Indian Franchising.

5) Application of Information Technology

Lectures – 10

- a. Retail Marketing.
- b. Meaning of Information Technology.
- c. The Role / Contribution of IT in Retailing.
- d. Role of Retail Data Capture in Retail Transaction.
- e. Campaign Management.
- f. Adopting Coding System.
- g. Application of IT in Retailing.
- h. Future Trends: Smart Card & E-Cash.

6. Understanding Retail Consumers

Lectures – 06

- a. Consumer behavior in retail context.
- b. Theories of consumer behavior.
- c. Buying decision process,
- d. Factors influencing retail shopper.
- e. Consumer Psychology.

References:

1. Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
2. Gibson G. Vedamani Third Edition (2008)
3. Retail Management Functional Principles & Practices, Jaico Publishing Housing.
4. Michael Levy. Barton A. Weitz. Retailing Management. (2007)
5. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
6. Suja Nair (2006) Retail Management, Himalaya Publishing House.
7. King's Retail Management – King Books Delhi.
8. Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House.
9. Customer Relationship Management by Subhasish Das.
10. Consumer behavior by Jim Blythe, Published by Thomson Learning.
11. Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvle-published by Tata-Mc Graw Hill Edition pvt. Ltd.

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North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III
Elective Paper 7(d): Business Statistics and Operation
Research
Applied Component Subject

60 + 40 Pattern: External Theory Marks 60 + Internal Practical Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:

- To prepare for competitive examinations.
- To solve LPP to maximize the profit and to minimize the cost.
- To understand and master the concepts, techniques and applications of Business Statistics and Operations Research.
- To develop the skills of solving the real life problems using statistical methods.
- To gain knowledge of statistical computations.

1. Normal distribution

Lectures 8

- 1.1 Statement of probability functions of normal distribution.
- 1.2 Statement of properties of normal distribution.
- 1.3 Importance of normal distribution.
- 1.4 Standard Normal Variate.
- 1.5. Real life situations of normal distribution.
- 1.6 Computation of probabilities using Normal Probability Table.
- 1.7 Numerical problems.

2. Testing of Hypothesis

Lectures 6

- 2.1 Meaning of Population, Random sample, Parameter, Statistic, Hypothesis, Statistical Hypothesis, Null Hypothesis, Alternate Hypothesis.
- 2.2 Meaning of two types of error, sizes of two types of error.
 - i) Level of significance, Critical Region, Acceptance Region, Critical Value
 - ii) Test of Significance, Test Statistic, One-Tailed Test, Two-Tailed Test.

3. Large Sample Tests

Lectures 8

- 3.1 Tests for single population mean
- 3.2 Tests for two population means
- 3.3 Tests for single population proportion
 - 3.4 Tests for two population proportions.
 - 3.5 Numerical problems.

4. Theory of Attributes (up to order three only):

Lectures 12

- 4.1 Introduction and notation.
- 4.2 Classification: dichotomy, manifold.
- 4.3 Types of classes, Order of a class, dot operator to find relation between class frequencies
- 4.4 Fundamental set of class frequencies, Independence, association and dissociation of two attributes,
- 4.5 Yule's coefficient of association.
- 4.6 Numerical problems.

5. Transportation Problem-I.

5.1 Meaning of Transportation Problem.

5.2 Meaning of Feasible Solution, Basic Feasible Solution, Optimum Solution.

5.3 Balanced and Unbalanced Transportation Problems.

6. Transportation Problem-II

6.1 Methods of finding Initial Basic Feasible Solution.

i) North – West Corner Rule

ii) Least Cost Method

iii) Vogel's Approximation Method.

6.2. U-V Method to test optimality of a feasible solution.

6.3 Solution of unbalanced Transportation Problem.

6.4 Solution of Transportation Problem when the objective is to maximize.

6.5 Numerical problems

Note: Problems on Degeneracy and Prohibited Transportation are not expected.

List of Practical:

- 1 Application of Normal Distribution.
2. Tests of Significance for Testing Single Mean and Two Means.
3. Tests of Significance for Testing Single Proportion and Two Proportions.
4. Transportation Problems.

Recommended books:

1. Statistical Methods by S.P. Gupta.
2. Business Statistics by S.C. Gupta and Indra Gupta.
3. Operations Research by V. K. Kapoor.
4. Operations Research by KantiSwarup, P. K. Gupta & Manmohan.



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FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.COM SEM III
Elective Paper 7(e): Production and Operations
Management

60 + 40 Pattern: External Theory Marks 60 + Internal Practical Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives

1. To introduce Process & Tools of Operations Management
2. To provide goods and services at the right time, at the right place at the right manufacturing cost of the right quality.
3. To understand manufacturing technology and its role in developing business strategy.
4. To identify the role of operation function.
5. To acquire the basic knowledge of stores and inventory system.

1. Operation Management

Lectures- 08

- a. Concept, Nature, Scope of Operation Management
- b. Meaning, Objectives and Importance of Material Management
- c. Meaning, Objectives of Purchasing
- d. Methods of Purchases of Materials
- e. Meaning, Objectives of Stores Management
- f. Factors affecting Stores Location

2. Inventory Control

Lectures- 08

- a. Meaning, Nature and Importance of Inventory
- b. Classification of Inventories
- c. ABC Analysis
- d. XYZ Analysis
- e. Inventory Control Techniques
- f. Various Stock Levels – Averages Stock Level, Reorder Level, Danger Level and Perpetual Inventory System.

3. Productivity

Lectures- 08

- a. Meaning, Nature and Importance of Productivity
- b. Improvement Techniques of Productivity
- c. Productivity Indexes
- d. Productivity Measurement System

4. Work – Study

Lectures- 08

- a. Meaning and Objectives of Work - Study
- b. Benefits of Work - Study
- c. Meaning and Objectives of Work-Measurement
- d. Meaning, Objectives and Nature of Motion Study

5. Quality Management

Lectures- 08

- a. Six Sigma : Introduction and Meaning, Benefits, Steps in implementing Six Sigma.
- b. Kaizen : Introduction and Meaning, Principles, Procedure for Implementation, Benefits and Reasons for failure.
- c. Just-In-Time (JIT): Introduction and Meaning, Objectives, Benefits, Methodology in implementation of JIT, Basic Elements of JIT, Enabling JIT to Occur.

6. Quality Circles and Total Quality Management

Lectures- 08

- a. Meaning, Objectives, Benefits, Limitations of Quality Circles
- b. Organisation for Quality Circles
- c. Causes of Quality Circles Failure
- d. Total Quality Management- Definition, Need, Importance, Principles and Limitations
- e. Concept of ISO 9000-9004, ISO Standards for Quality System
- f. Factors for selecting an ISO Model
- g. Essential Steps in implementing an ISO

Reference Books

1. Production and Operations Management –K.Aswathappa K. ShridharaBhat
2. Production and Operations Management –L.C.Jhamb
3. Plant Layout and Material Handling – James Apple and John Wileysons
4. Production and Operation Management – R S Goel
5. A Key to Production Management – Kalyani Publicatio n, Ludhiyana
6. Production and Operation Management – S N Chavy, TM H Delhi
7. Modern Production and Operation Management – Elwood S. Butta
8. Production and Operations Management – Ajay Garg
9. Production and Operation Management S.A. Chunawalla and D.R. Patel.
10. Production Operations Management, Dr. B.S. Goel.
11. Production Management. Dr. Verma and Agarwal, Delhi.
12. Production And Operation Management- Hitendra Aruvela Niyaoogi & Harshad Singh

Structure
B. Com. Programme
T.Y.B.Com.(W.e.f. June 2016)

Sr. No	Objective	Third Year B.Com Semester (V) (W.e.f. June-2016-17)	
I	LANGUAGE COMPETENCE		
	International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Indian Economic Scenario
		2	Principles & Practices of Auditing
		3	Income Tax
		4	Human Resource Management
		<u>Elective</u> (Any One) - *	
		a) Modern Management Techniques	
		b) Import-Export Management	
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	5	c) Economics of Global Trade and Finance
		6) & 7) <u>Elective</u> (Any One Group) **	
		a) Advanced Accounting I & II	
		b) Advanced Cost & Management Accounting I & II	
		c) Advanced Banking I & II	

Sr. No	Objective	Third Year B.Com Semester (VI) (W.e.f. June-2016-17)	
I	LANGUAGE COMPETENCE		
	International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Indian Economic Scenario
		2	Principles & Practices of Auditing
		3	Soft Skills Development.
		4	Human Resource Management
		5	<u>Elective</u> (Any One) - *
			a) Modern Management Techniques
			b) Import-Export Management
			c) Economics of Global Trade and Finance
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	6) & 7) <u>Elective</u> (Any One Group) **	
		a) Advanced Accounting I & II	
		b) Advanced Cost & Management Accounting I & II	
		c) Advanced Banking I & II	
(** Optional Project Report of 50 Marks for Paper No.7 Sem VI			

North Maharashtra University, Jalgaon

Notes to Structure B.Com Programme

1. English & Marathi are allowed medium of Instruction.
2. **FYBCOM SEMISTER Pattern**
 - a. Except paper No -5, 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
 - b. For paper No-5 (QT & CS) sem-I CS, 30 marks theory University Exam. 10 marks internal Exam + 10 marks University Practical Exam.& Sem-II QT 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
3. **SYBCOM SEMISTER Pattern**
 - a. Except paper No -5, 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
 - b. For paper No-5 (BC & CM) sem-III CM, 30 marks theory University Exam. 10 marks internal Exam + 10 marks University Practical Exam. Sem-IV Business Communication 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
4. **TYBCOM SEMISTER Pattern**
 - a. Except paper No -3 Sem -VI, 40marks theory University Exam & 10 marks Internal Exam pattern is applicable.
 - b. For paper No-3 (IT & Soft Skills Development.) Income Tax Sem - V, 40 marks theory University Exam, 10 marks. Internal Exam. & for Soft Skills Development Sem -VI. 40 Marks University Practical Exam and, 10 marks internal marks.
 - c. For paper No-7 Sem - VI Student can choose the Project Report of 50 Marks or theory paper. There shall be external Examination (Viva-Voce) for project report.
5. The options for paper no-7at FYBCOM & SYBCOM and T Y BCOM Paper No 6 &7 are not in progression.

6. The syllabus of each paper shall be taught in 4 lectures per week during the academic year.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
T.Y.B.Com : Sem-V (2016-2017)
Compulsory Paper :- Indian Economic Scenario
(Since 1980-81)

60+40 Pattern –External Marks 60 +Internal Marks 40 = Maximum Total Marks – 100

Total Lectures : 48

■ **Objectives : -**

- 1) To acquaint students with new concepts of Economics.
- 2) To update the students about new changes brought in Indian Economy.
- 3) To know the relevance Economic practices in modern competitive world.
- 4) To make students competent to become success in competitive examination.

1. Present position of Indian Economy.

Lecture : 08

- 1.1. India – A developing Economy.
- 1.2. India – a Mixed Economy.
- 1.3. Changing share of various sectors in India's National Income.
- 1.4. Globalization & Its Impact on India.

2. Population in India.

Lecture : 08

- 2.1. Size and Growth of India's population.
- 2.2. Demographic issues of India's population.
 - 2.2.1. Sex Composition.
 - 2.2.2. Age Structure and it's Demographic dividend.
 - 2.2.3. Urbanisation.
- 2.3. Occupational Distribution of labour force.

3. Human Resource Development.

Lecture : 08

- 3.1. Importance of Human Resource in Economic Development.
- 3.2. Indicators of Human Resource Development.
- 3.3. Importance of Education, Health and Nutrition.
- 3.4. Unemployment in India – Nature, causes & policy measures.
- 3.5. Poverty in India – Poverty line, Estimate and measures for alleviation of poverty.

4. Agriculture Sector in India.

Lecture : 08

- 4.1. India's Agriculture
 - 4.1.1. Role of Agriculture in Indian Economic Development.
 - 4.1.2. Trends in India's Agricultural Production.
 - 4.1.3. Causes of low productivity of India's Agriculture.
 - 4.1.4. Measures to increase production and productivity of India's agriculture.
- 4.2. Agricultural Finance.

- 4.2.1. Need.
- 4.2.2. Institutional Sources (R.R.B.s and NABARD)
- 4.3. Agricultural Marketing.
 - 4.3.1. Defects of Agricultural Marketing.
 - 4.3.2. Measures to improve the agricultural Marketing system.
- 4.4. Food Security.
 - 4.4.1. Concept.
 - 4.4.2. Public Distribution System.
- 4.5. Impacts of climatic changes on Indian Agriculture.

5. Industrial and Services Sectors in India.

Lecture : 08

- 5.1. Role of Industrialization in Indian Economic Development.
- 5.2. Role and problems of small scale industries.
- 5.3. Public Sector Enterprises.
 - 5.3.1. Role and Problems.
 - 5.3.2. Concept of disinvestment
 - 5.3.3. Rationale of disinvestment.
- 5.4. Growth and Contribution of Services sector in Indian Economy.

6. Infrastructural Development in India.

Lecture : 08

- 6.1. Significance of Transport system in India's Economic Development.
- 6.2. Communication system in India.
- 6.3. Sources of Energy – Traditional & Non Traditional

■ Books :-

- 1) Evolution of the Indian Economy by I.C. Dhingra, S.Chand & Sons (28th Edition) 2000.
- 2) Indian Economy by Gaurav Datta and Ashwini Mahajan S. Chand & Sons Publication. (71st Edition) 2015.
- 3) Indian Economy by Mishra and Puri, Himalaya Publication.
- 4) Indian Economy by A.N. Agrawal, Himalaya Publication, 40th Edition 2015.
- 5) Indian Economy by R.Datta and K.P.M. Sunadaram S.Chand & Sons Publication.
- 6) Annual Report – Reserve Bank of India's Publication.
- 7) Economic Survey, Govt. of India's Publication.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
T.Y.B.Com : Sem-VI (2016-2017)
Compulsory Paper :- Indian Economic Scenario
(Since 1980-81)

60+40 Pattern –External Marks 60 +Internal Marks 40 = Maximum Total Marks – 100

Total Lectures : 48

■ **Objectives : -**

- 1) To acquaint students with new concepts of Economics.
- 2) To update the students about new changes brought in Indian Economy.
- 3) To know the relevance Economic practices in modern competitive world.
- 4) To make students competent to become success in competitive examination

1. India's Foreign Trade.

Lecture : 08

- 1.1. Composition of foreign trade.
- 1.2. Direction of foreign trade.
- 1.3. India's balance of payment since 1991.
- 1.4. Measures to correct the adverse balance of payment.
- 1.5. New Trade Policy 2015-20

2. Foreign Capital and Foreign Exchange Reserves.

Lecture : 08

- 2.1. Foreign Capital – Components and need.
- 2.2. Foreign Investment – Components and need.
- 2.3. Sources of Foreign Aid to India.
- 2.4. India's Foreign Exchange Reserves.
- 2.5. W.T.O. : Impact of W.T.O. on various aspects of Indian Economy.

3. Price Trends and Inflation.

Lecture : 08

- 3.1. Price Trends in India.
- 3.2. Causes of price rise in India.
- 3.3. Consequence of the price rise.
- 3.4. Anti inflationary policy of the government.

4. Public Finance.

Lecture : 08

- 4.1. Indian Tax Structure reforms in the tax system since 1991.
- 4.2. Public Expenditure.
 - 4.2.1. Role of public expenditure.
 - 4.2.2. Causes of rise in public expenditure.
 - 4.2.3. Management of public expenditure.

- 4.3. Public debt.
 - 4.3.1. Role of public debt.
 - 4.3.2. Problems related to public debt.
- 4.4. Features of current central budget related to economic policy.

5. Federal Finance and Fiscal Development.

Lecture : 08

- 5.1. Silent features of Federal Finance System in India.
- 5.2. Problems and issues in centre state financial relations in India.
- 5.3. 14th Finance Commission Recommendations.
- 5.4. Fiscal development.
 - 5.4.1. Objectives of Fiscal Policy in India.
 - 5.4.2. Fiscal imbalances in India.
 - 5.4.3. Fiscal responsibility in India.

6. Economic Planning and NITI Aayog.

Lecture : 08

- 6.1. Features of Economic Planning in India.
- 6.2. Achievements and Failures of the five year plans.
- 6.3. NITI Aayog.
 - 6.3.1. Origin and formation.
 - 6.3.2. Members.
 - 6.3.3. Difference between NITI Aayog and Planning Commission.

■ **Books :-**

- 1) Evolution of the Indian Economy by I.C. Dhingra, S.Chand & Sons (28th Edition) 2000.
- 2) Indian Economy by Gaurav Datta and Ashwini Mahajan, S.Chand & Sons Publication. (71st Edition) 2015.
- 3) Indian Economy by Mishra and Puri, Himalaya Publication.
- 4) Indian Economy by A.N. Agrawal, Himalaya Publication, 40th Edition 2015.
- 5) Indian Economy by R.Datta and K.P.M. Sunadaram S.Chand & Sons Publication.
- 6) Annual Report – Reserve Bank of India's Publication.
- 7) Economic Survey, Govt. of India's Publication.

North Maharashtra University, Jalgaon
(NACC Accredited 'A' Grade University)
FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2016)

SEMESTER – V Subject: 2: Principles & Practices of Auditing
Semester Pattern: Internal Marks 40 +External Marks 60 = Total marks: 100
Total lectures: 48

1. Introduction of Audit :-

Lectures 08

Meaning, Definition, Nature, Scope, Basic Principles & objectives of Audit. – Advantages & limitations of audit – Relationship of Auditing with other subjects - Standards on Auditing (SAs) – Meaning, Scope of SAs.

2 Errors , Frauds and Sampling

Lectures 08

Definition, Reasons & Circumstances of Errors & Frauds- Types of Errors –Commission, Omission, Principle & Compensating- Types of Frauds, Risk of fraud & Errors in Audit-Auditors Duties & Responsibilities in respect of Errors &Frauds- Audit Sampling-Meaning, purpose & factors in determining sample size

3. Types of Audit

Lectures 08

Features, principles, advantages & limitations of Internal audit, Statutory audit, Continuous audit, Annual audit, Interim audit, Balance sheet audit, Tax audit, Cost audit, Efficiency audit, Government audit H.R.audit & Information system audit.

4. Audit Program& Documentation :-

Lectures 08

Meaning, Nature, Scope & Objectives of Audit Program- Control of quality of Audit work – Delegation & supervision of Audit work- Audit Planning-Documentation – Audit working papers - audit files- permanent and current audit files ownership and custody of working paper- Elementary study of SA 230 (Revised) “Audit Documentation”.

5. Audit Evidence :-

Lectures 08

Need for audit evidence – audit procedures for obtaining evidence – physical verification – documentation –direct confirmation – re-computation – analytical review techniques – representation by management –obtaining certificate-Elementary study of SA 500 (Revised) “Audit Evidence”.

6. Vouching, Verification and Valuation :-

Lectures 08

a. Vouching – Meaning advantages & objectives of vouching – Points to be taken at the time of vouching –voucher – material defects that disqualify a voucher – difference between vouching & Verification.

b. Verification and valuation of assets & liabilities –Meaning & objects of verification and valuation – difference between verification and valuation – procedure of verification and valuation of assets & liabilities.

Recommended Books

- 1) Tondon – Practical Auditing.
- 2) Kamal Gupta – Fundamentals of Auditing – TMH – New Delhi.
- 3) Saxena & Saravaram – Practical Auditing – Himalaya Publishing House, Mumbai.
- 4) Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai.
- 5) Stettler Howard – Auditing Principles, PHI – New Delhi.
- 6) L. K. Shukla – Auditing – Principles & Practice – Taxmann law's New Delhi.
- 7) Taxmann – Students' guide to Standards on Auditing by D. S. Rawat.
- 8) Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A. S. Foundation, Pune.

North Maharashtra University, Jalgaon
(NACC Accredited 'A' Grade University)
FACULTY OF COMMERCE & MANAGEMENT
New Syllabus: T.Y.B.COM (W.E.F. June -2016)
SEMESTER – VI Subject: 2: Principles & Practices of Auditing
Semester Pattern: Internal Marks 40 +External Marks 60 = Total marks: 100
Total Lectures: 48

1. Investigation :-

Lectures 08

Meaning, nature and objectives of Investigation-Difference between Audit & Investigation- Investigation at the time of purchase of business , admission of a new partner , granting loan for detecting grants & Statutory Investigation.

2. Evaluation of Internal Control & Internal Check :-

Lectures 08

- a. Internal Control –Meaning & objectives of Internal control – Factors affecting Internal control- Limitations of Internal control – Evaluation of Internal control system, COSO model of Internal control
- b. Internal check system, Test checking, Routine checking –Meaning, advantages & limitations of Internal check system, Test checking & Routine checking- Elementary study of SA 265 “Communicating deficiencies in Internal Control to those charged with governance and management”.

3. Company Auditor :-

Lectures 08

Provisions regarding qualifications, disqualifications, appointment & removal of auditor as per the companies Act, 2013 – Rights/Powers, duties and liabilities and remuneration of company auditor – professional conduct and ethics- Auditor’s role in corporate governance and evolution of Audit Committee

4. Audit of Limited Companies :-

Lectures 08

Preliminaries to the Audit work of a Limited Company- Audit of share capital, Forfeiture Shares & Bonus Shares- Buy Back of own shares by Companies – Audit of Debentures.

5. Auditing in Computerized Information System (CIS) Environment

Lectures 08

Meaning of CIS – Approaches to computer auditing – distinction between manual accounting audit and computerized accounting audit – Characteristics of CIS Environment – Computer frauds and computer virus – Concept of audit Software

6. Audit Report :-

Lectures 08

Meaning, importance and contents of audit report – types of audit report – Qualifications, disclaimers, adverse opinion - Distinction between reports and certificates – notes on accounts - distinction between notes and qualification ,

Recommended Books

- 1) Tondon – Practical Auditing.
- 2) Kamal Gupta – Fundamentals of Auditing – TMH – New Delhi.
- 3) Saxena & Saravaravel – Practical Auditing – Himalaya Publishing House, Mumbai.
- 4) Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai.
- 5) Stettler Howord – Auditing Principles, PHI – New Delhi.
- 6) L. K. Shukla – Auditing – Principles & Practice – Taxmann law's New Delhi.
- 7) Taxmann – Students' guide to Standards on Auditing by D. S. Rawat.
- 8) Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A. S. Foundation, Pune.



North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2016)

T.Y. B.COM. SEMESTER V

Core competence Paper – Income Tax

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

A) Title of Paper – Computation of Income of an Individual

B) Course Objectives

After studying this paper the student will be able to –

1. know the various provisions relating to Income and Incomes tax computation
2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India
3. compute Income and Tax of an Individual assessee under the Act

C) Level of Knowledge – Elementary working knowledge with application skill

D) Medium of Instructions – English

E) Instructions as to study and examinations

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems.

F) Course contents -

UNIT 1

Introduction of Income Tax Act 1961 and basic concepts - Lectures - 8

- a. **Study of basic concepts** – Introduction of Income tax Act 1961, Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Average rate of tax, Capital and Revenue Receipts, capital or revenue expenditure, Heads of Income; Taxability of Agricultural Income.

- b. Residential Status** - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax

UNIT 2

Computation of Income from Salary

Lectures – 10

- a. Income from Salary - Salary, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. (Study of the sections relevant to the topic)
- b. Allowances to be studied – HRA, Transport Allowance, Children Education Allowance, Medical allowance –
- c. Perquisite to be studied – Rent-free Accommodation
- d. Deduction on account of Professional Tax
- e. Practical problems on computation of salary income

UNIT 3

Computation of Income from House Property

Lectures - 8

- a. **Income from House Property** - Study of the concepts: Let-out property, Self-occupied properties, Gross Annual Value, Net Annual value – Deductions allowable while computing income from house property (Study of the sections relevant to the topic)
- b. **Computation of house-property income** – Practical problems on computation of income from house property

UNIT 4

Computation of Income from Other Sources

Lectures - 4

- a. **Income from other sources** – Concept of Income from other sources - Sources to be covered - Interest on Bank Saving deposit, Bank Fixed Deposit, Accrued Interest on NSCs
- b. **Computation of income from other sources** - Practical problems on computation of income from other sources

UNIT 5

Income from Profits and Gains of Business and Profession

Lectures 10

- a. Meaning & Nature of Income from Business & Profession, Difference between Business & Profession – Expenses allowable and Expenses not allowable while computing income from business and profession. (Study of the sections relevant to the topic)
- b. Practical problems on computation of Income from Business
- c. Practical problems on computation of Income from profession of Doctors and Chartered Accountants only

UNIT 6

Computation of Taxable Income and Income tax of an Individual Assessee -

Lectures 08

- a. Computation of Gross Total Income, Deductions under sections 80-C, 80-CCC, 80-CCD, 80CCD(1B), 80-D, 80-E, 80-G, 80-TTA
- b. Income tax slabs and rates for the Assessment year under study, including Education cess, Higher education cess, surcharge (in case applicable for the assessment year)
- c. Tax rebate under section 87-A
- d. Computation of Total Income and Income Tax of an Individual assessee.

Important Note:

1. **The Academic Year of the examination shall be the Assessment Year for study of different provisions of the Act.**

G/ Employability / Employment Opportunities –

After studying this course, a student will have the following avenues of employment –

- As an Income-tax Consultant for Individual assessee
- As an employee in a business unit handling the income tax matters of the unit
- As an Investment advisor to the Individual assessee
- As a coach imparting knowledge in the field of Income-tax
- As a candidate to be considered for employment in banks, government offices, private establishment, coaching classes etc

BOOKS RECOMMENDED

1. “Students Guide to Income Tax”- written by Vinod K. Singhania – Publisher: Taxmann Publications Pvt Ltd, New Delhi.
2. “Systematic Approach to Taxation” – Written by Dr Girish Gupta, Dr Ravi Ahuja - Publisher Bharat Publications
3. “Students Handbook on Income tax” – written by T. N. Manoharan and G. R. Hari, publisher - Snow White Publications.
4. “Direct Tax Laws”, written by T. N. Manoharan and G. R. Hari, Publisher - Snow White Publications.
5. “Students Guide to Income Tax” written by Dr Monica Singhania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
6. “STUDENTS GUIDE TO INCOME TAX WITH PROBLEMS AND SOLUTIONS (COMBO)”, written by Dr Monica Singhania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
7. Mehrotra : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
8. Bhagavati Prasad: “Law and Practice of Income-tax in India”, New Age International Publishers, New Delhi.
9. “Direct Tax Laws”, written by Dr. Girish Ahuja & Ravi Gupta, Publisher - Bharat Publications

10. “Direct Taxes”, written by Shri. T. N. Manoharan: Publishrer - Snow White Publications.

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

Syllabus for

T.Y. B. Com. Semester – V

Subject: 4. Human Resource Management

w.e.f. 2016-17

Total Lectures: 48

[Total Marks: 60 External + 40 Internal =100 Marks]

Objectives:

- To introduce the concept, principles and practices of H.R.M. to the students.
- To familiarize students with concepts of human resource planning, Job Analysis, Recruitment and selection procedures.

1. Introduction to Human Resource Management:

Lectures: 08

Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices, Difference between H.R.M. and Personal Management, Qualities and Role of Human Resource Manager, Challenges to H.R.M.

2. Human Resource Planning:

Lectures: 08

Concept of Human Resource Planning (HRP), Factors in HRP, Advantages and limitations of HRP, Process of HRP, Growing Importance of H.R. Planning, Types of H.R. Planning.

3. Job Analysis and Design:

Lectures: 08

Job Analysis- Importance, Tools, Process of Job Analysis.

Job Description, Writing a Job Description, Job Specification, Job Design.

4. Recruitment

Lectures: 08

Meaning, Definition, Objectives, Importance, Recruitment Policy, factors affecting recruitment, Centralized and Decentralized recruitment, Sources of Recruitment E-recruitment, walk-In Body-shopping, outsourcing, E-recruitment

5. Selection

Lectures: 08

Meaning, Definition, Importance, Selection Policy and Selection Procedure, Factors affecting on selection, Evaluation of Selection Procedure, E-selection

6. Placement and Induction

Lectures: 08

Meaning, Definition of Placement, Problems in Placement, Tools of effective placement, Meaning, Definition of Induction, Objectives, Nature, Importance of Induction, E-placement.

REFERENCE BOOKS:

1. Human Resource Management By – K. Ashwatghappa, Tata-Mc-Graw Hill
2. A Textbook of 'Human Resource Management', R.S. Dwivedi, Vikas Publishing House Pvt.Ltd.
3. 'Human Resource Management', Dr.Anjali Ghannekar, Everest Publishing House.
4. 'Human Resource Management' (Text and Cases) by – Appannaiah Reddy, Aparna Rao,Himalaya Publishing House.
5. 'Personal and Human Resource Management' (Text and Cases), by – P.Subba Rao,Himalaya Publishing House.
6. 'Human Resource Management and Organizational Behaviour', Dr.P.K.S. Menon.
7. 'Management Challenges in Twenty First Century', by Vivek Deolankar.
8. 'Manavi Sansadhananche Vyavasthapan', Prof.Dr.Prabhakar Deshmukh.

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

Syllabus for

T.Y.B.Com. Semester – VI

Subject: 4. Human Resource Management

w.e.f. 2016-17

Total Lectures: 48

[Total Marks: 60 External + 40 Internal =100 Marks]

Objectives:

- To introduce the concept Training and Management Development of H.R.M. to the students.
- To provide recent trends in Human Resource Management.
- To develop the total personality of students as future Human Resource of India.
- To study the various dimensions of Human Resource Management.

1. Employee Training

(Lectures 8)

- a. Meaning, Definition, Difference between Training Education and Development.
- b. Characteristics, objectives, need and Importance, Training Policy.
- c. On the job, off the job, Training methods.
- d. Types of Training

2. Management Development

- a. Meaning, Definition of Management Development.
- b. Objectives, Need, Importance.
- c. Methods of Management Development.
- d. Problems in Management Development Programmes.
- e. Managerial Training and Development in Indian Context

3. Employee Grievances

(Lectures 8)

- a. Meaning, Definition, Causes of Grievances.
- b. Importance of Grievance Handling.
- c. Principles of Grievance Handling.
- d. Grievance Redressal Machinery.

4. Employee Discipline

(Lectures 8)

- a. Meaning, Definition, Features.

- b. Aims, Objectives and Importance.
- c. Principles for Maintaining Discipline.
- d. Disciplinary Procedure. v. Role of Human Resource Manager in Maintaining Discipline.

5. Employee Performance Appraisal

(Lectures 8)

- a. Meaning, Definition, Features.
- b. Objectives and Importance.
- c. Methods and Process of Performance Appraisal.
- d. Problems of Appraisal.
- e. Measures for Making Effective Appraisal.

6. Recent Trends in H.R.M.

(Lectures 8)

- a. Human Resource Accounting.
- b. H.R.D. Audit.
- c. Quality of Work life.
- d. Knowledge Management.
- e. Entrepreneurial Development.
- f. Developing Quality Consciousness.
- g. Human Capital

References:

1. A Textbook of 'Human Resource Management', R.S. Dwivedi, Vikas Publishing House Pvt. Ltd.
2. 'Human Resource Management', Dr.Anjali Ghannekar, Everest Publishing House.
3. 'Human Resource Management' (Text and Cases) by – Appannaiah Reddy, Aparna Rao, Himalaya Publishing House.
4. 'Personal and Human Resource Management' (Text and Cases), by – P.Subba Rao, Himalaya Publishing House.
5. 'Human Resource Management and Organizational Behaviour', Dr.P.K.S. Menon.
6. 'Human Resource Management in the New Millennium', by – P.Subba Rao.
7. 'Personnel Management', by C.B.Memoria.
8. 'Management Challenges in Twenty First Century', by Vivek Deolankar.
9. 'Manavi Sansadhananche Vyavasthapan', Prof.Dr.Prabhakar Deshmukh.
10. 'Manavi Sansadhananche Vyavasthapan', Prof.B.L.Jibhkate, Dr.C.D.Pandhye, Vishwa Publishers and Distributors, Nagpur.

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Faculty of Commerce & Management

TYBCOM SEMISTER- V

SUBJECT: 5 a) MODERN MANAGEMENT TECHNIQUE- I

SYLLABUS

Chapter-I Introduction: Modern Management Technique

- a) Meaning & Definition
- b) Nature, Scope, Importance & Application Of Modern Management Technique.
- c) Benefits of Modern Management Technique to Industry, Society & Government

Chapter- II Corporate Environment

- a) Meaning, Concept, Scope & Significance of Corporate environment
- b) Elements of corporate environment:- Legal, Social, Political, Demographical, International, Technological, Economical, Educational, cultural, Natural & Physical Environment
- c) Opportunities of Modern Management Technique in Corporate Environment.

Chapter-III Modern Management in various sector

- a) Business & Modern Management
- b) Industry & Modern Management: Agro-based Industry, IT sector, Automobile sector, Higher Education, Banking sector, Tourism sector

Chapter- IV Manager & Modern Management Technique

- a) Qualities, Duties & Responsibilities of a Manager in respect of Modern Management Technique
- b) Challenges of Globalization Before Manager
- c) Risk & Decision making for Competitive advantage
- d) Modern management& Computerization functioning of Modern Management

Chapter-V E- Customer Relationship Management (E-CRM)

- a) Concept of E- Customer relationship management
- b) Need of E- CRM in Modern Management
- c) Merits & Demerits of E- Customer relationship management in Modern Management
- d) Information & communication Technology&E- customer Relation management

Chapter- VI Modern Management Practices

- a) Indian Ethos- Introduction ,objectives , need, use/purpose
- b) Japanese techniques- Introduction ,objectives , need, use/purpose
- c) European Techniques- Introduction ,objectives , need, use/purpose
- d) Chinese Technique - Introduction ,objectives , need, use/purpose

References:

1. A Handbook of Management Techniques: The Best-selling Guide to Modern ... By Michael Armstrong [Kogan Page Publishers](#), London UK & Sterling, USA
 2. Public Sector Management By Norman Flynn, Sage Publication London UK
 3. Indian Ethos And Values In Management by R, Nandagopal & Ajith Sankar R, N, Publisher: Mcgraw Hill Education Pvt, Ltd,
 4. Chinese Management Studies, ISSN: 1750-614X
Online from: 2007
 5. Taylor, Frederick Winslow, 1911, 'The Principles of Scientific Management', in Scientific Management (Westport, Connecticut: Greenwood Press).
 6. Andrew, Ed, 1981, Closing the Iron Cage: The scientific management of work and leisure(Montréal: Black Rose Books)
-

T Y B Com Semester VI

Subject: Modern Management Techniques-II

Syllabus

Chapter-I Techniques of Modern Management

- a) Needs of Techniques in Modern Management
- b) Role of Techniques in Industry & Economy
- c) Impact of Techniques on Development and Growth ratio of business
- d) Types of Techniques used in Modern Management

Chapter-II Modern Management Technique Skills & Knowledge

- a) Knowledge & Skills required for modern techniques
- b) e-governance through modern management technique
- c) Knowledge management and knowledge enhancement techniques:
 - i) After Action Review
 - ii) Exit Interview
 - iii) Knowledge Planning & Harvesting
 - iv) Community of Practices (CoP)
 - v) Peer Assist
- d) Personal Information Management (PIM): Concept & tools

Chapter-III Modern Management Techniques in Functional Areas-I

- a) Finance: Foreign Direct Investment (FDI), Foreign Institutional Investment (FII), Merger-Valuation and Internal Rate of Return (IRR)
- b) Marketing & Sales: Matrix Management & Supply Chain Logistics

Chapter: IV Modern Management Techniques in Functional Areas-II

- a) HRM & HRD: Downsizing, Talent Management
- b) Training, Evaluation, Participation,
- c) Third Party Verification
- d) Project Evaluation & Review Technique

Chapter-V Production, Operation & Services

- a) Statistical tools in Production & Operation, CPM
- b) Quality Circles, Melons Theory
- c) Cervical Model
- d) Value of Added P's (Process, Product, Place & Price) in Modern Management

Chapter-VI Challenges before Corporate Sector

- a) Challenges & Problems of Globalization
- b) Challenges of Diversity & Multiculturalism
- c) Challenges of Innovations
- d) Challenges of e-commerce

References:

1. **Chapter IV & V a& b: Management Techniques Principles & Practices** (Second Revised & Enlarged Edition) (2007) by S. L. Goel & Shalini Rajneesh, Deep & Deep Publication, New Delhi
2. https://books.google.co.in/books?id=5XSpwfSs5dUC&pg=PR19&lpg=PR19&dq=modern+management+techniques+books&source=bl&ots=LMVTNGNyIw&sig=JWIaSL78Pqoq-EbORpMeWuNT_Cc&hl=en&sa=X&ved=0ahUKEwin4JvN7KnKAhVQWI4KHcq8AbcQ6AEIUDAJ#v=onepage&q=modern%20management%20techniques%20books&f=false
3. **A Handbook of Management Techniques: The Best-selling Guide to Modern ...**
By Michael Armstrong [Kogan Page Publishers](#), London UK & Sterling, USA
4. **Public Sector Management** By Norman Flynn, Sage Publication London UK

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Faculty of Commerce and Management

T.Y.B.Com. (W.E.F.: June – 2016)

Elective Paper No.5: (b): Import- Export Management

Semester-V

Semester Pattern: External Marks 60 +Internal Marks 40= Maximum Total marks: 100

Total Lectures: 48

Objectives:

1. To familiarize the student to understand the international environment and policies
 2. To enable the students to acquire necessary skills to deal in international market
 3. To understand the Concept of Import and Export Management.
 4. To acquire skilled of Import and Export Management.
 5. To develop the Interest in Modern Methods and Procedures of Management.
 6. To know the Import and Export Trade
 7. To understand Import and Export Marketing Management
 8. To acquire the Basic Knowledge of Import and Export Management
 9. To understand India's Foreign Trade policy & Regulation
 10. To acquire knowledge of International Marketing Environment & marketing Strategy
-

1. Management of Imports:

Lectures 06

- 1.1. Process and Procedure of Quality Control and Pre-Shipment Inspection
- 1.2. Excise and Customs Clearance Regulations, Procedures and Documentations
- 1.3. Procedure for Procurement through Imports, Customs Clearance of Imports
- 1.4. Introduction to Risks Involved in Importing- Transit Risk, Credit Risk and Exchange Risk

2. Import Export Management

Lectures 08

- 2.1. Introduction to Import and Export Management
- 2.2. The Import Process- Determining Market Demand and Purchase Motivation
- 2.3. Locating and Negotiating with Sources of Supply, Physical Distribution, Documentation, Developing a Plan for Resale or Reuse.
- 2.4. Type of Importers
- 2.5. Facilitating Agencies- Clearing Agents, Bonded Warehouse, Indian Customs, Customs Procedure and Rules

3. Import Trade

Lectures 08

- 3.1. Meaning and Definition, Need & Importance of Foreign Trade
- 3.2. Procedure of Import Trade
- 3.3. Import Trade Organization
- 3.4. Documents Required for Import Trade
- 3.5. Licensing

3.6. Distinction between Home Trade & Foreign Trade

4. Export Trade

Lectures 10

- 4.1. Meaning and Definition, Need for Export
- 4.2. Export Promotion Difficulties & Measures to Overcome
- 4.3. Organization of Export
- 4.4. Export Trade Procedure
- 4.5. Documents for Export
- 4.6. Methods of Financing Foreign Trade

5. India's Foreign Trade Policy & Regulation

Lectures 10

- 5.1. Foreign Trade Policy 2004-2011, Salient features
- 5.2. Regulation & Development of Foreign Trade
- 5.3. Foreign Trade (Development & Regulation) Act-1992
- 5.4. EOUs, EPZs and SEZ
- 5.6. International Trade financing
- 5.7. Institutional Finance for export
- 5.8. EXIM Bank
- 5.9. Export credit Risk Insurance
- 5.10. Balance of payment

6. Export Marketing Management

Lectures 06

- 6.1. Export Management, Objectives and Nature
- 6.2. Modern Export Policy in India, Import Policy, Export Agreement, Export Pricing,
- 6.3. Terms & Method of Payment in export Marketing
- 6.4. Sources Supply of Export Credit finance, Export Documents and Stages in the Export Procedure

BOOK'S SUGGESTED

- 1 International Trade & Export management- Francis Cherunilam, Himalaya Publishing House (sixteenth edition 2008)
- 2. Export-Import Policy- Ministry of Commerce, New Delhi.
- 3. Handbook of Export-Import Policy Procedure- Ministry of Commerce New Delhi.
- 4.Export and Import Management- Aseem Kumar, Excel Books, New Delhi.
- 5.Export Import Procedures- Documentation and Logistics by C.Rama Gopal, New Age International Publishers, New Delhi.
- 6. International Trade & Payments- Genaro C. Da Costa- Himalaya publishing (First edition 2004)
- 7. Export Management- T.A.S Balagopal Himalaya Publishing House (fourteenth revised edition 1999)
- 8. Export Import Procedures and Documentation- Acharya & jain Himalaya publishing (First edition January 2003)

- 9.** International Trade (Policies & Prospective in Developing Economy)- Dr. M.J.Mathew, Prateeksha Publications Jaipur (First Edition)
- 10.** Business Practices- P.C Pardeshi, Sheth Publishers pvt ltd. Pune
- 11.** A Study of world Trade Organization- K.R Gupta, Atlantic Publishers & Distribution, New Delhi.

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Faculty of Commerce and Management

T.Y.B.Com. (W.E.F.: June – 2016)

**Elective Paper No.5: (b): Import- Export Management
Semester-VI**

Semester Pattern: External Marks 60 +Internal Marks 40= Maximum Total marks: 100

Total Lectures: 48

1. Introduction to Export Marketing Lectures 10

- 1.1. Definition, Concept, Need, Elements of Export Marketing
- 1.2. International marketing– Meaning, Objectives of International Business,
- 1.3. International Marketing vs. Domestic Marketing
- 1.4. International Orientations, International Marketing Decision

2. Export Promotion Lectures 10

- 2.1. Export Promotion Measures and Evaluation.
- 2.2. Export Promotion Councils, Export Incentives.
- 2.3. International Agreements and Agencies for Promoting Export– WTO, GATT, UNCTAD, STC, IIFT– Role & Functions.

3. International Marketing Environment & Marketing Strategy Lectures 08

- 3.1. Political & Legal Environment
- 3.2. Economic Environment
- 3.3. Social & Cultural Environment
- 3.4. Product Market Nexus & Export Development Marketing Environment & Product Strategies, Product Communication Strategies, Globalization Vs standardization.
- 3.5. Promotion Strategies– Marketing Environment & Promotion, Strategies, Influencing Factors, Trade Fairs & Exhibition, ITPO, ITC
- 3.6. Problems in International promotion

4. International Marketing Lectures 06

- 4.1. Planning, Organising and Control: Issues in International marketing planning
- 4.2. International Marketing Information System
- 4.3. Organising and Controlling of International Marketing Operations

5. Emerging Issues and Developments in International Marketing Lectures 06

- 5.1. Ethical and Social issues
- 5.2. International Marketing of Services
- 5.3. Information Technology and International Marketing
- 5.4. Impact of Globalization

6. Export Pricing Lectures 08

- 6.1. Export Pricing and Cost Factor

- 6.2. Export Pricing & Market Imperatives
- 6.3. Export Pricing & Pricing Objectives
- 6.4. Composition of Export Pricing
- 6.5. Price Quotations
- 6.6. Export Assistance its Relevance in Export Pricing
- 6.7. Marginal Costing & Export Pricing

BOOK'S SUGGESTED

- 1** International Trade & Export management- Francis Cherunilam, Himalaya Publishing House (sixteenth edition 2008)
- 2.** Export-Import Policy- Ministry of Commerce, New Delhi.
- 3.** Handbook of Export-Import Policy Procedure- Ministry of Commerce New Delhi.
- 4.**Export and Import Management- Aseem Kumar, Excel Books, New Delhi.
- 5.**Export Import Procedures- Documentation and Logistics by C.Rama Gopal, New Age International Publishers, New Delhi.
- 6.** International Trade & Payments- Genaro C. Da Costa- Himalaya publishing (First edition 2004)
- 7.** Export Management- T.A.S Balagopal Himalaya Publishing House (fourteenth revised edition 1999)
- 8.** Export Import Procedures and Documentation- Acharya & Jain Himalaya publishing (First edition January 2003)
- 9.** International Trade (Policies & Prospective in Developing Economy)- Dr. M.J.Mathew, Prateeksha Publications Jaipur (First Edition)
- 10.** Business Practices- P.C Pardeshi, Sheth Publishers pvt ltd. Pune
- 11.** A Study of world Trade Organization- K.R Gupta, Atlantic Publishers & Distribution, New Delhi.

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FACULTY OF COMMERCE AND MANAGEMENT

T.Y.B.COM. (SEM - V & VI)

Elective Subject : 5c ECONOMICS OF GLOBAL TRADE & FINANCE

New Syllabus (W.e.f. June 2016)

Semester Pattern

External Marks 60 + Internal Marks 40 = Maximum Total Marks = 100

Total Lectures = 48

Objective :

1. Students will be able to understand the International Economics, International Trade, International Movements of Capital etc.
2. Students will be able to understand the functions of World Bank and IMF.
3. Students will be able to understand the concept of terms of trade, BOT and BOP, Foreign Exchange Rate, Exchange Control
4. Students will be able to understand India's Foreign Trade policy and various aspects in it.
5. Students will be able to understand the Concept of Globalisation and its effect on Indian Economy.
6. To develop student's for MPSC and UPSC examinations.

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Semester V

- | | |
|---|----------------------|
| 1. International Economics and International Trade | Lectures (08) |
| a) Meaning of International Economics | |
| b) Nature of International Economics | |
| c) Scope of International Economics | |
| d) Importance of International Economics | |
| e) Difference between Internal and International Trade | |
| 2. International Trade and Economic Development | (08) |
| a) Direct Benefits of International Trade | |
| b) Indirect Benefits of International Trade | |
| c) Disadvantages from International Trade | |
| d) Problems related International Trade of developing countries | |
| 3. Terms of Trade | Lectures (08) |
| a) Meaning of Terms of Trade | |
| b) Factors influencing Terms of Trade | |
| c) Reasons of the unfavourable terms of trade of developing countries | |

- d) Measures to improve the terms of trade of developing countries
- 4. Balance of Trade (BOT) and Balance of Payment (BOP) Lectures (08)**
 - a) Meaning of BOT and BOP
 - b) Difference between BOT and BOP
 - c) Importance of BOP
 - d) Causes of disequilibrium in BOP
 - e) Measures to correct disequilibrium in BOP
- 5. Foreign Exchange Rate Lectures (08)**
 - a) Meaning of Foreign Exchange Rate
 - b) Fixed Exchange Rate - Meaning
 - c) Merits and demerits of Fixed Exchange Rate
 - d) Flexible Exchange Rate - Meaning
 - e) Merits and Demerits of Flexible Exchange Rate
- 6. Exchange Control Lectures (08)**
 - a) Meaning of Exchange Control
 - b) Objectives of Exchange Control
 - c) Methods of Exchange Control - 1) Direct Methods of Exchange Control, 2) Indirect
 - d) Methods of Exchange Control
 - e) Defects of Exchange Control

Semester VI

- 7. International Trade Policy Lectures (08)**
 - a) Free Trade Policy - Meaning
 - b) Arguments in favour of and disfavour of Free Trade
 - c) Policy of Protection - Meaning
 - d) Arguments in favour of and disfavour of Policy of Protection
- 8. International Movements of Capital Lectures (08)**
 - a) Meaning of International Movements of Capital
 - b) Factors governing International Movements of Capital
 - c) Foreign Direct Investment (FDI) - Meaning
 - d) Merits and demerits of Foreign Direct Investment
- 9. Institutions of International Co-operation Lectures (08)**
 - a) International Monetary Fund (IMF) - Objectives
 - b) Achievements of IMF
 - c) Shortcomings in IMF Working
 - d) International Bank for Reconstruction and Development (IBRD / World Bank) - Objectives
 - e) Functions of World Bank
 - f) Criticisms of World Bank working
- 10. India's Foreign Trade Lectures (08)**
 - a) Importance of Foreign Trade for a developing economy
 - b) Composition of India's Foreign Trade - (1) Compositional Change in India's

- Import and (2) Compositional Change in India's Export
 c) Directions of India's Foreign Trade - (1) Directional change in India's Import
 (2) Directional Change in India's Export

11. India's Foreign Trade Policy

Lectures (08)

- Meaning of Foreign Trade Policy
- Import Substitution
- Shortcomings in Import Substitution
- Export promotion policy
- Importance of Export Promotion
- Government Measures for Export Promotion

12. Globalisation and Indian Economy

Lectures (08)

- Meaning of Globalisation
- Advantages of Globalisation
- Globalisation and Indian Economy
- India's Steps towards Globalisation
- Effects of Globalisation on Indian Economy

Reference Books

- Mithani D. M., International Economics, Himalaya Publishing House, Mumbai, 2004
- Sinha, Sinha, Sinha, International Economics, National Publishing House, New Delhi
- V.A. Vadhani, International Finance, Himalaya Publishing House, 14th Ed., 2004
- Y.V. Reddy, Indian and the Global Financial Crisis, Orient Blackswan Private Ltd., 2011
- World Development Report, 1999-2000, Oxford University Press, 2000
- Dr. S. M. Desai, Nrimala Bhalerao, International Economics, Himalaya Publishing House, 2008
- www.rbi.org.in
- RBI Bulletin and Annual Reports
- Economic and Political Weekly

10. ^oãã¹ã» Ë. Øã., ,ããâ|ãÀãÓ»Èãè¾ã ,ã©ãÃîããÔ"ã, Ñããè

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12. ½ããñ|±ãŠ îãâ. ±ãñŠ., ,ããâ|ãÀãÓ»Èãè¾ã ,ã©ãÃîããÔ"ã,

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ì³/₄ãã¹ããÀ ìã ÞãË¶ã, äã¶ãÀãËãè ¹ãÆ±ãŠãîã¶ã, ¹ãì¥ãñ
14. ¢ããâ°ãÀñ •ããè. †¶ã., ,ããâ|ãÀÀãÓ·Èãè³/₄ã ,ã©ãÃîããÔ"ã,
ãã¹ãâ¹ãßã¹ãîÀñ ,ãù¥| ±ããŠ. ¹ããã°ËîãÔãÃ, ¶ããØã¹ãîÀ
15. ¡ãù. †¶ã. †Ë. ÞãìÖã¥ã, ,ããâ|ãÀÀãÓ·Èãè³/₄ã ì³/₄ãã¹ããÀ
,ãããã¥ã ì³/₄ãìãÖãÀ, ¹ãÆîããâ|ã ¹ããã°Ë±ãñŠîã¶Ôã, •ãßØããìã,
¹ãÆ©ã¹/₂ã ,ããìãð§ããè, 2013



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FACULTY OF COMMERCE & MANAGEMENT

T.Y.BCom. Semester –VI

3. Soft Skills Development

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

[Total Lectures: 48]

Objectives:

1. To equip students with the necessary soft skills to enhance their competitive edge in the job market
2. To imbibe in students positive attitude towards life and work
3. To help students excel in their individual and professional lives using the soft skills

Unit-1	Soft Skills	08
1.1	Meaning and importance	
1.2	Types of soft skills	
1.3	Understanding yourself: Self assessment through SWOT Analysis	
1.4	Motivation: Need and Sources	
1.5	Business Ethics and Etiquettes	
1.6	Mobile phone etiquettes	
Unit-2	Time Management	08
2.1	Time management and its significance	
2.2	Assessing your time management	
2.3	Time Management Strategies and Tools	
2.4	Activities Log, To-do lists, Action Programs, Multitasking, Efficient File Management	
2.5	Planning in Advance: Prioritizing and Scheduling	
Unit-3	Stress Management	08
3.1	Concept of Stress	
3.2	Causes of Stress	
3.3	Symptoms of Stress	
3.4	Strategies for Managing and Overcoming Stress	
Unit-4	Problem Solving and Decision Making	08

4.1	Identifying and defining problems	
4.2	Solving the problem	
	Brainstorming	
4.3	Thinking critically and creatively	
4.4	Group decision making and problem solving	
4.5	Negotiation Skills	
Unit-5	Teamwork and Team Building	08
5.1	Concept of team, need and significance of team work	
5.2	Team Management: Strategies and Tools	
5.3	Conflict Resolution	
5.4	Understanding the role of teams in organization	
5.5	Leadership Skills: Concept, Types, Qualities and Functions	
5.6	Professional Networking: Establishing, grooming and maintaining relationships	
Unit-6	Learning Skills	08
6.1	Concept of learning	
6.2	Learning theories and models	
6.4	Memorizing Techniques	
6.5	Mind mapping: Taking notes effectively	
6.6	Journaling (Writing Diary) for Professional development	
6.7	Using ICT for efficient learning	

Reference Books:

1. *Personality Development and Soft Skills* - Mitra, Barun K. (Oxford University Press, 2011)
2. *Effective Communication and Soft Skills* - Bhatnagar, Nitin and Mamta Bhatnagar (Pearson India, 2011)
3. *The Ace of Soft Skills* - Ramesh, Gopalswamy and Mahadevan Ramesh (Cactus Game Design, 2014)
4. *Successful Career Soft Skills and Business English: Personality Development and Career Path* - Bhaskara Rao, Varanasi and Y Kameswari (BSP Books Pvt. Ltd-Hyderabad, 2010)
5. *Soft Skills Training: A Workbook to Develop Skills for Employment* - Wentz, Frederick H. (CreateSpace Independent Publishing Platform, 2012)

6. *An Introduction to Professional English and Soft Skills* - Das, Bikram K.
(Cambridge University Press, 2009)
7. *Soft Skills* - Hariharan, Sundararajan and Shanmugapriya (MJp Publishers, 2013)
8. *Soft Skills: Know Yourself & Know the World* - Alex, K. (S Chand & Company, 2012)
9. *Soft Skills & Life Skills : The Dynamics of Success* - Reddi, Nishitesh Bhaskara
(BSC Publishers & Distributors, 2012)
10. Website: <https://www.mindtools.com>

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FACULTY OF COMMERCE AND MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F.June 2016)

Semester V

Elective Subject: 6a: Advanced Accounting–I

Semester Pattern: External Marks60+Internal Marks40 = Maximum

Totalmarks:100

TotalLectures:48

Objectives

1. To impart the students, knowledge about accounting treatment of functional aspects of Corporate and Non-corporate undertakings
2. To appraise the students about need and importance of Accounting Standards concerning the Functional aspects accounting
3. To appraise the students about the application of accounting knowledge in preparation of financial Statements of Farm Activities, and Corporate Sector units.

1. Computerised Accounting Procedure (Only Theory) Lectures 06

Meaning, Objective, Significance, and Features of Computerised Accounting System-Application of Accounting Software Packages- Prepackaged, Customized and Enterprise Resource Planning (ERP) Accounting Software

2. Recent Trends in Accounting-(Only Theory) Lectures 06

Elementary study of- Human Resources Accounting, Inflation Accounting, Value Added Statement, Corporate Social Reporting, Interim Reporting–Refer Accounting Standard (AS) 25 on Interim Financial Reporting.

3. Insolvency-(Theory & Practical Problems) Lectures 06

Meaning & Procedure of Insolvency–Insolvency of Sole Trader-Prepare Statement of Affairs & Deficiency Account.

4. Accounting for Independent Branches -(Theory & Practical Problems) Lectures 10

Accounting at Head office-Incorporation of Branch Trial balance in the books of the Head office–Incorporation Entries for preparing branch Trading and Profit & Loss account, Branch Assets and Liabilities.

5. Valuation of Goodwill-(Theory & Practical Problems) Lectures 10

Meaning & Nature of Goodwill–Need for Valuation of Goodwill–Methods of Valuing Goodwill–Calculation of Goodwill-Number of Years Purchase of Average Profits Method, Capitalization Method–Annuity Method–Super profits Method.

6. Valuation of Shares-(Theory & Practical Problems)

Lectures10

Meaning&NatureofShares–NeedforValuationofShares–MethodsofvaluationofShares–
NetAssetsmethod,Yield method and Fair value method–Calculation Of Valuation of
Shares

Note:-Weightage in Question Paper will be – 60% Practical Problems & 40% Theory

Books Recommended:

1. AdvancedAccountancy–Vol.II,R.L.Gupta&M.Radhaswamy,SultanChand&Sons
2. Advanced Accounts, M.C.Shukla, T.S.Grewal & S.C.Gupta,S. Chand & CoLtd.
3. AdvancedAccounting–II,Dr.S.N.Maheshwari&Dr.S.K.Maheshwari,VikasPublishi
ngHouse,New Delhi
4. Advanced Accounts-Jainand Narang-Kalyani Publishers, Ludhiana
5. Accountancy,Volume-IandII,Sr.K.Paul,NewCentralBookAgency,Kolkata
6. Accounting Theory, R.K.Lele and Jawaharlal, Himalaya Publishers
7. Accounting Theory, Dr. L. S.Porwal, Tata McGrawHill.
8. Accounting Text & Cases, Robert Anthony, D.F.Hawkins & K.A.Merchant –Tata
McGrawHill
9. CorporateAccounting,Dr.S.N.Maheshwari,ViakasPublishingHousePvt.Ltd.New
Delhi
- 10.AdvancedAccounting,Dr.AshokSehgal&Dr.DeepakSehgal:Taxmann,NewDelhi.

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FACULTY OF COMMERCE AND MANAGEMENT
New Syllabus: T.Y.B.COM (W.E.F.June 2016)

Semester VI

Elective Subject: 6a: Advanced Accounting-I

Semester Pattern: External Marks 60+Internal Marks 40 =

Maximum Total marks: 100

Total Lectures: 48

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1. Responsibility Accounting (Only Theory) Lectures 05

Meaning Features ,Advantages and Limitations of Responsibility Accounting- Steps and difficulties in Responsibility Accounting-Types of Responsibility Centers

2. Introduction to Government Accounts-(Only Theory) Lectures 05

Meaning, Definition, Objectives & General Principles of Government Accounting – Difference between Commercial & Government Accounting – Classification of Government Accounts – Role of C & A.G. of India

3.

Loyalty Accounts – [Excluding Sub-Lease] (Theory & Practical Problems) Lecture 10

Meaning and nature of Royalty, Minimum Rent, Short-workings, Recover and lapse of Short-workings,
Journal Entries and Ledger accounts in the Books of Landlord

4. Liquidation of Companies-(Theory & Practical Problems) Lectures 08

Introduction & Modes of Winding-up of Company-Preparation of liquidator's final statement of account.

5. Holding Company Accounts-(Theory & Practical Problems) Lectures 10

Meaning of Holding Company and Subsidiary Company – Preparation of the consolidated balance sheet of the Holding company along with its subsidiary company – analysis of profit of subsidiary company on consolidation, cost of control
or goodwill on consolidation. Inter-company debts, unrealized profit, -(one subsidiary only) [Refer to the relevant provisions of the Companies Act, 1956.

6. Farm Accounting-(Theory & Practical Problems) Lectures 10

Introduction, Meaning, Objectives & Significance of Farm Accounting – prepare

Final Accounts of Farms.

Note:-Weightage in Question Paper will be – 60% Practical Problems & 40% Theory

Books Recommended:

1. AdvancedAccountancy–Vol.II,R.L.Gupta&M.Radhaswamy,SultanChand&Sons
2. AdvancedAccounts,M.C.Shukla,T.S.Grewal&S.C.Gupta,S. Chand&CoLtd.
3. AdvancedAccounting–II,Dr.S.N.Maheshwari&Dr.S.K.Maheshwari,VikasPublishingHouse,New Delhi
4. AdvancedAccounts-JainandNarang-KalyaniPublishers,Ludhiana
5. Accountancy,Volume-IandII,Sr.K.Paul,NewCentralBookAgency,Kolkata
6. AccountingTheory,R.K.LeleandJawaharlal,HimalayaPublishers
7. AccountingTheory,Dr. L. S.Porwal,TataMcGrawHill.
8. AccountingText& Cases,RobertAnthony,D.F.Hawkins&K.A.Merchant-TataMcGrawHill
9. CorporateAccounting,Dr.S.N.Maheshwari,ViakasPublishingHousePvt.Ltd.New Delhi
- 10.AdvancedAccounting,Dr.AshokSehgal&Dr.DeepakSehgal:Taxmann,NewDelhi.

North Maharashtra University, Jalgaon

NACC Accredited 'A' Grade University
FACULTY OF COMMERCE AND MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June 2016)

Semester V

Elective Subject: 7 a: Advanced Accounting–II

Semester Pattern: External Marks 60 + Internal Marks 40 = Maximum Total marks: 100

Total Lectures: 48

Objectives

1. To impart the students, knowledge about accounting treatment of corporate undertakings restructuring.
2. To apprise the students about the application of accounting knowledge in preparation of financial statements of Bank Accounts.
3. To appraise the students about application of the AS concerning the aspects in accounting.
4. To appraise the students about the application of accounting knowledge in reading and interpreting the financial statements of corporate entities.

1. Indian Accounting Standard (Only Theory)

Lectures 05

Meaning, Objectives and Applicability of Accounting Standard AS-2 (Valuation of Inventories), AS-13

(Accounting for Investment), AS-19 (Accounting for Leases), and AS-26 (Intangible Assets)

2. Introduction to Lease Accounting (Theory only)–

Lectures 05

Concept of Leasing, Important steps in Leasing, Merits and Demerits of Leasing, Types of Leasing, Finance Lease and Operating Lease

3. Amalgamation and Absorption of Companies – (Refer AS-14) (Theory & Practical Problems)

Lectures 10

- a. Concepts of Amalgamation, Absorption, and Reconstruction of companies – Types of Amalgamation, Amalgamation in the nature of Merger and Amalgamation in the nature of Purchase – Accounting for Amalgamation – Pooling of interest method and Purchase method – Purchase consideration – Closing the books of the vendor company and opening the books of the purchasing company and preparation of balance sheet of the new company.
- b. Accounting for Absorption – Purchase consideration – Closing the books of the vendor company and recording the transaction in the books of the purchasing company and preparation of balance sheet after the absorption of the company.

4. External Reconstruction-(Theory&PracticalProblems) Lectures10

ConceptsofExternalreconstructionandInternalreconstructionofcompanies–AccountingforExternalreconstruction–Purchase consideration–Closingthebooksofthevendorcompanyandopeningthebooksofthepurchasingcompanyandpreparationof balancesheet ofthenewcompany–[ReferAS14]

5. InternalReconstruction- (Theory&PracticalProblems) Lectures08

FormsofInternalreconstruction–(a)Re-organizationorAlterationofShareCapital,(b) ReductionofShareCapital&otherliabilities.Accountingforinternalreconstruction,an dpreparationofbalancesheetofthecompanyaftertheinternalreconstruction.Sub-divisi onofshares,surrenderof shares.

6. BankingcompaniesFinal Accounts (Theory&PracticalProblems) Lectures10

- a. RelevantprovisionsofBankingRegulationAct,1949-Meaningofbanking(Sec.5(b)),Capital&Reserve(Sec.11),ReserveFunds(Sec.17)
- b. Maincharacteristics of abank’s book-keeping, slip systemand prepareBalanceSheetandProfitandLossAccount.(Schedule-wise) inVertical FormunderBRA.

Note:-Weightage in Question Paper will be – 60% Practical Problems & 40% Theory

BooksRecommended:

1. AdvancedAccountancy–Vol.II,R.L.Gupta&M.Radhaswamy,SultanChand&Sons
2. AdvancedAccounts,M.C.Shukla,T.S.Grewal&S.C.Gupta,S. Chand&CoLtd.
3. AdvancedAccounting–II,Dr.S.N.Maheshwari&Dr.S.K.Maheshwari,VikasPublishi ngHouse,New Delhi
4. AdvancedAccounts-JainandNarang-KalyaniPublishers,Ludhiana
5. Accountancy,Volume-IandII,Sr.K.Paul,NewCentralBookAgency,Kolkata
6. AccountingTheory,R.K.LeleandJawaharlal,HimalayaPublishers
7. AccountingTheory,Dr. L. S.Porwal,TataMcGrawHill.
8. AccountingText& Cases,RobertAnthony,D.F.Hawkins&K.A.Merchant-TataMcGrawHill
9. CorporateAccounting,Dr.S.N.Maheshwari,ViakasPublishingHousePvt.Ltd.NewD elhi
- 10.AdvancedAccounting,Dr.AshokSehgal&Dr.DeepakSehgal:Taxmann,NewDelhi.

North Maharashtra University, Jalgaon

**NACC Accredited 'A' Grade University
FACULTY OF COMMERCE AND MANAGEMENT**

New Syllabus: T.Y.B.COM (W.E.F. June 2016)

Semester VI

Elective Subject: 7 a: Advanced Accounting – II

Semester Pattern: External Marks 60 + Internal Marks 40 = Maximum Total marks: 100

Total Lectures: 48

1. Introduction of Management Accountancy – (Only Theory) Lectures 05

Meaning, Nature, Advantages & Limitations and Functions of Management Accountancy

– Distinction between Financial Accountancy, Management Accountancy & Cost Accountancy – Role of Management Accountant in business.

2. Analysis and Interpretation of Financial Statements (Only Theory) Lectures 05

Financial Statement Analysis: Meaning of Analysis and Interpretation of Financial Statements, Advantages, and Limitations. Different types of financial statements – Comparative Statements and Common-size Statements and Trend Analysis.

3. Ratio Analysis (Theory & Practical Problems) Lectures 10

Meaning, Objectives, Advantages and Limitations of ratio analysis - Types of Ratios - Computation and Interpretation of different accounting ratios - Liquidity, Profitability, Turnover and Solvency ratios.

4. Fund Flow Analysis (Theory & Practical Problems) Lectures 10

Concept of fund and Funds flow statement, Uses and significance of funds flow statement - procedure for preparing FFS - schedule of changes in working capital, statement of sources and application of funds (In Accounts Forms)

5. Cash Flow Analysis – (Theory & Practical Problems) Lectures 10

Concept of Cash Flow statements, comparison between Funds Flow and Cash Flow statements, uses and significance of CFS, Preparation of Cash Flow statement Under Indirect Method as per AS 3 “Cash Flow Statement”.

6. Working Capital Management (Theory & Practical Problems) Lectures 08

Meaning, and Objectives of Working Capital Management – Gross and Net Working Capital – Factors determining Working Capital Requirement – Operating Cycle Concept - Problems on Estimation / Projection of Working Capital Requirement in case of Manufacturing Organization by Operating Cycle

Method

Note:-Weightage in Question Paper will be – 60% Practical Problems & 40% Theory

Books Recommended:

1. AdvancedAccountancy–Vol.II,R.L.Gupta&M.Radhaswamy,SultanChand&Sons
2. AdvancedAccounts,M.C.Shukla,T.S.Grewal&S.C.Gupta,S. Chand&CoLtd.
3. AdvancedAccounting–II,Dr.S.N.Maheshwari&Dr.S.K.Maheshwari,VikasPublishingHouse,New Delhi
4. AdvancedAccounts-JainandNarang-KalyaniPublishers,Ludhiana
5. Accountancy,Volume-IandII,Sr.K.Paul,NewCentralBookAgency,Kolkata
6. AccountingTheory,R.K.LeleandJawaharlal,HimalayaPublishers
7. AccountingTheory,Dr. L. S.Porwal,TataMcGrawHill.
8. AccountingText& Cases,RobertAnthony,D.F.Hawkins&K.A.Merchant-TataMcGrawHill
9. CorporateAccounting,Dr.S.N.Maheshwari,ViakasPublishingHousePvt.Ltd.NewDelhi
- 10.AdvancedAccounting,Dr.AshokSehgal&Dr.DeepakSehgal:Taxmann,NewDelhi.
- 11.Management Accounting,Dr.A.D.Yeole,Prof.Saindane,Prof.Palve;PrashantPub.Jalgaon

North Maharashtra University, Jalgaon

(NAAC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.Com (W.E.F. June -2016)

Elective Subject: 6 b: Advanced Cost & Management Accounting-I

Semester-V

Semester Pattern: External Marks 60 +Internal Marks 40 =Maximum Total Marks

100

Total Lectures: 48

Learning Objectives:

1. To acknowledge the students with the management accounting concepts and techniques.
2. To enable the students to apply analytical tools & techniques of Management accounting.
3. To develop competence among the students.

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1) An introduction to Management Accounting (Theory Only) Lectures: 06

- 1.1 Definitions of Management Accounting
- 1.2 Nature of Management Accounting
- 1.3 Objectives of Management Accounting
- 1.4 Essential Tools for Management Accountants
- 1.5 Top Technology Trends for Management Accountants
- 1.6 Role of Management Accountant in Decision Making
- 1.7 Limitations of Management Accounting

2) Analysis of Financial statements (Theory & Practical Problems) Lectures: 06

- 2.1 Financial Statements: Objectives, Importance, Limitations
- 2.1 Recent Trends in Presenting Financial Statements
- 2.3 Financial Statements Analysis: Types, Methods, Objectives, Limitations
 - 2.3.1 Preparation of Common Size Statements
 - 2.3.2 Preparation of Statements of Trend Analysis
 - 2.3.3 Preparation of Comparative Statements (Interpretation is not expected)

3) Financial Ratio Analysis (Theory & Practical Problems) Lectures: 08

- 3.1 Introduction to financial Ratio analysis
- 3.2 Use of Financial Ratios
- 3.3 Precaution in Using Ratio Analysis
- 3.4 Classification & Types of Ratios
- 3.5 Computation of Financial Ratios
- 3.6 Preparation of Profit & Loss A/c or Balance Sheet from Given Ratios

4) Fund Flow Statement (Theory & Practical Problems) Lectures: 10

- 4.1 Meaning & Definitions of Funds Flow Statement
- 4.2 Objectives of Funds Flow Statement
- 4.3 Limitations of Funds Flow Statement
- 4.4 Preparation of Statement of Changes in Working Capital & Funds Flow Statement

5) Cash Flow Statement (Theory & Practical Problems)

Lectures: 10

- 5.1 Meaning of Cash Flow Statement
- 5.2 Purpose and Uses of Cash Flow Statement
- 5.3 Limitations of Cash Flow Statement
- 5.4 Comparison between Cash Flow Statement and Funds Flow Statement
- 5.6 Preparation of Cash Flow Statement through Direct and Indirect Methods

6) Management of Account Receivable (Theory & Practical Problems) Lectures: 08

- 6.1 Meaning of Account Receivable Management
- 6.2 Implication of Revising Credit Policy
(Effects of Changes in Policies Relating Bad debts Expenses, Average Collection Period, Sales Volume & Collection Cost Only)

North Maharashtra University, Jalgaon

(NAAC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.Com (W.E.F. June -2016)

Elective Subject: 6 b: Advanced Cost & Management Accounting-II

Semester-VI

Semester Pattern: External Marks 60 +Internal Marks 40 =Maximum Total Marks

100

Total Lectures: 48

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1) Working Capital Management-I (Theory & Practical Problems)

Lectures: 08

1.1 Meaning of Working Capital Management

1.2 Importance of Working Capital Management

1.3 Techniques of Forecasting Working Capital

1.3.1 Cash Forecasting Method

1.3.2 Balance Sheet Method

1.3.3 Adjusted Profit & Loss Method

1.3.4 Operating Cycle Method

1.3.5 Preparation of Statement of Working Capital Requirement (Only Operating Cycle Method Expected)

2) Working Capital Management-II (Theory & Practical Problems)

Lectures: 08

2.1 Working Capital Leverage: Meaning & Formula (Simple Problems only)

2.2 Cash Management

2.2.1 Importance of Cash Management

2.2.2 Preparation of Cash Budget

2.2.3 Cash Management Models Meaning &Formula (Simple Problems only)

2.2.3.1 Baumol Model

2.2.3.2 Miller & Orr Model

3) Marginal Costing Technique (Theory & Practical Problems)

Lectures: 10

3.1 Marginal Costing

3.1.1 Meaning of Marginal Costing

3.1.2 Advantages of Marginal Costing

3.1.3 Utility of Marginal Costing

3.1.4 Limitations of Marginal Costing

3.2 Concepts and computation of Marginal Cost, P/V Ratio, Contribution, BEP, Margin of Safety & Key Factor

3.3 Application of BEP.

4) Budgetary Control

(Theory & Practical

Problems)

Lectures: 10

4.1 Definition of Budget

4.2 Objectives of Budgetary Control

4.3 Advantages and Limitations of Budgetary Control

4.4 Types of Budgets

4.5 Preparation of Following Budgets

4.5.1 Flexible Budget

4.5.2 Purchase Budget

4.5.3 Sales Budget

4.5.4 Production Budget

5) Reporting to Management

(Theory & Practical Problems)

Lectures: 08

5.1 Meaning and Definition of Management Reporting

5.2 Objectives of Management Reporting

5.3 Essentials of Good Reporting System

5.4 Classification of Management Reporting

5.4.1 According to Objects

5.4.2 According to Period

5.4.3 According to Functions

5.5 Preparation of Internal Management Reports

5.5.1 Cash Reports

5.5.2 Status Reports

5.5.3 Payroll Reports

5.5.4 Sales and Expense Reports

5.5.5 Margin Reports

5.5.6 Capacity Reports

6) Recent Trends in Management Accounting

(Theory Only)

Lectures: 04

6.1 Throughput Accounting: Meaning & Comparison with Marginal Costing

6.2 Resource Consumption Accounting: Concept

6.3 Lean Accounting: Meaning & Benefits

6.4 Divestitures of a Business: Concept and Financial Assessment

Reference Books: (For Sem V & VI)

1. Financial Management: Arun Kumar & Rachana Sharma
2. Introduction to Management Accounting: L.N. Chopde etc..
3. Cost Accounting: P.T. Pattanshetty & D. R. Palekar
4. Cost Accounting-B.K.Bhar
5. Principles of Management Accounting- S.N. Maheshwari
6. Management Accounting- J Bethi
7. Management Accounting- J Made
8. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney- Pearson Education
9. Management Accounting - Manmohan Goyal
10. Cost and Management Accounting M.E Thukaram Rao New age International (p) Limited, publishers New Delhi
11. Advanced accounting (II) – Dr. N. B. Gosavi and Dr. A. D. Yeole, Prashant Publications, Jalgaon

North Maharashtra University, Jalgoan
Faculty of Commerce and Management
T.Y.B.Com : Sem-V

Elective Paper :- **Advance Banking – I**
(Practical Banking)

60+40 Pattern – External Marks 60 + Internal 40 = Maximum Total Marks – 100

Total Lectures : 48

■ **Objectives : -**

- 1) To make students familiar with the basic concepts of Practical Banking.
- 2) To update the students about new changes in Banking.
- 3) To know the relevance Banking Practices in modern competitive world.

1. Money Laundering.

Lectures : 12

- 1.1. Definition and Meaning.
- 1.2. Money laundering and it's impacts on banks and on the economy.
- 1.3. Money laundering – a global problems.
- 1.4. Steps in money laundering and difficulties in regulation.
- 1.5. Methods for money laundering.
- 1.6. Common source of Money Laundering.
- 1.7. Alternative remittance system.
- 1.8. Sources of money laundering involvement of markets, institutional and individuals.

2. Money Laundering – Legislation and international co-operation.

Lectures : 12

- 2.1. Legislation in the United Kingdom.
- 2.2. Legislation in the United States.
- 2.3. Recommendations of the financial action task force on anti money laundering and anti terrorist financing.
- 2.4. Anti money laundering measures in India.
- 2.5. RBI guidelines.
- 2.6. Money laundering and corresponding banking.

3. Know Your Customer : K.Y.C. – I.

Lectures : 06

- 3.1. Introduction.
- 3.2. Customer profile.
- 3.3. Some basic concepts.
 - 3.3.1. Banking.
 - 3.3.2. Customer

3.3.3. Banker – Customer relationship.

4. Know Your Customer : K.Y.C. –II

Lectures : 06

- 4.1. Initiatives taken by RBI
- 4.2. RBI's Approaches and Objectives.
- 4.3. K.Y.C. Policies
- 4.4. Organisational Structure.

5. Threats in the new technology products.

Lectures : 06

- 5.1. Guidelines for operating Accounts of Companies, Trusts, Firms and Intermediaries.
- 5.2. Fiduciary Account.
- 5.3. K.Y.C. for Low income group customers.

6. K.Y.C. operating guidelines for Monitoring.

Lectures : 06

- 6.1. Customer Research.
- 6.2. Compendium of guidelines.
- 6.3. N.R.I. Account Monitoring.
- 6.4. Suspicious Transactions.
- 6.5. Anti-Terrorism Finance.
- 6.6. Financial intelligence unit.

■ Reference Books : -

- 1) Anti Money Laundering & know your customers – Indian Institute of Banking & Finance, Macmillan, 2008.
- 2) The Indian Financial System and Development by Vasant Desai, Himalya Publishing House 2011.
- 3) The Indian Financial System by Dr.G. Ramesh Babu, Himalaya Publishing House 2005.
- 4) The Indian Financial System by Bharati R Pathak, Pearson Education, 2008.
- 5) Indian Economy by R.Datta and K.P.M. Sundharam (61st Edition) (2011), S.Chand Publication.
- 6) Indian Economy by Mishra and Puri, Himalaya Publishing House, 2011.
- 7) www.rbi.org.in.
- 8) R.B.I. Bulletin and Annual Reports.
- 9) Financial Markets and services by E.Gordan and K.Natarajan, Himalaya Publishing House, 9th Edition, 2014.

North Maharashtra University, Jalgoan
Faculty of Commerce and Management
T.Y.B.Com : Sem-VI

Elective Paper :- **Advance Banking – I**
(Financial Services)

60+40 Pattern –External Marks 60 +Internal 40 = Maximum Total Marks – 100

Total Lectures : 48

■ **Objectives : -**

- 1) To make students familiar with the basic concepts of Practical Banking.
- 2) To update the students about new changes in Banking.
- 3) To know the relevance Banking Practices in modern competitive world.

1. Financial Services.

Lecture : 08

- 1.1. Meaning of Financial Services.
- 1.2. Constituents of Financial Markets.
- 1.3. Evolution of Financial Services in India.
- 1.4. Financial Services and Problems.
- 1.5. Management risks in financial services.
 - 1.5.1. Internal risks.
 - 1.5.2. External risks.
 - 1.5.3. Types of risks.
- 1.6. Regulatory Framework for financial services.

2. Mutual Funds.

Lecture : 08

- 2.1. Definition and Meaning.
- 2.2. Importance of Mutual Funds.
- 2.3. Mutual Funds in India
- 2.4. Types of Mutual Funds
 - 2.4.1. Mutual Funds by category.
 - 2.4.2. Mutual funds by schemes.
- 2.5. Organisational Structure of Mutual Funds.

3. Regulation and performance valuation of Mutual Funds.

Lecture : 08

- 3.1. Regulatory framework of Mutual Funds.
- 3.2. RBI Guidelines.
- 3.3. Performance valuation of Mutual Funds.

4. Housing Finance.

Lecture : 08

- 4.1. Definition of dwelling in Indian context.
- 4.2. Functioning of Housing Market.
- 4.3. Institutions in Housing.
 - 4.3.1. Public sector Banks.
 - 4.3.2. Private Sector Banks.
 - 4.3.3. Specialized Financial Institutions.

4.4. Regulation of Housing Finance companies.

5. Leasing.

Lecture : 08

5.1. Meaning

5.2. Steps involved in leasing transactions.

5.3. Types of lease.

5.4. Advantages and disadvantages of lease.

5.5. Problems of lease.

6. Venture Capital.

Lecture : 08

6.1. Meaning

6.2. Importance of Venture capital.

6.3. Forms and function of venture capital.

6.4. Venture capital industry in India.

■ **Reference Books : -**

- 1) Anti Money Laundering & know your customers – Indian Institute of Banking & Finance, Macmillan, 2008.
- 2) The Indian Financial System and Development by Vasant Desai, Himalya Publishing House 2011.
- 3) The Indian Financial System by Dr.G. Ramesh Babu, Himalaya Publishing House 2005.
- 4) The Indian Financial System by Bharati R Pathak, Pearson Education,2008.
- 5) Indian Economy by R.Datta and K.P.M. Sundharam (61st Edition) (2011), S.Chand Publication.
- 6) Indian Economy by Mishra and Puri, Himalaya Publishing House, 2011.
- 7) www.rbi.org.in.
- 8) R.B.I. Bulletin and Annual Reports.
- 9) Financial Markets and services by E.Gordan and K.Natarajan, Himalaya Publishing House, 9th Edition, 2014.

North Maharashtra University, Jalgoan
Faculty of Commerce and Management
T.Y.B.Com : Sem-V

Elective Paper :- Advance Banking – II
(Policies and Practice in Banking)

60+40 Pattern –External Marks 60 +Internal 40 = Maximum Total Marks – 100

Total Lectures : 48

■ **Objectives : -**

- 5) To acquaint students with new concepts of Banking.
- 6) To update the students about new changes in Banking.
- 7) To know the relevance Banking practices in modern competitive world.
- 8) To make understandable of banking operations.

1. Organisational set up of the Indian Banks.

Lecture : 10

- 1.1. An overview of the structure of banking in India.
- 1.2. organizational set up in
 - 1.2.1. Private and Public sectors commercial Banks.
 - 1.2.2. Co-operative Banks.
- 1.3. Recognition of the public sector Banks.
 - 1.3.1. Need
 - 1.3.2. Suggestions
 - 1.3.3. Problems & Progress Towards

2. Management and Internal Organisation of Banks.

Lecture : 06

- 2.1. Statutory provisions of the Board of Directors.
- 2.2. Responsibilities and Liabilities of the Board of Directors.
- 2.3. Management Responsibilities to the Board.

3. The Liquidity Management of Commercial Banks.

Lecture : 08

- 3.1. Meaning and importance of Liquidity.
- 3.2. Determination of Liquidity needs.
- 3.3. Theories of Bank Liquidity Management.
- 3.4. Sources of Bank Liquidity.

4. The Asset Management Policy of commercial Banks.

Lecture : 08

- 4.1. Meaning and importance of Asset Management.

4.2. Commercial Banks Asset – Types.

4.2.1. The pool of Funds Approach.

4.2.2. The Asset Allocation Approach.

4.2.3. The Management Science Approach.

4.3. Non Performing Assets :- Meaning, Types and Causes of N.P.A.s

5. Reserves of Commercial Banks.

Lecture : 08

5.1. Nature, Types and Functions of Various Reserves.

5.2. Factors influencing the level of Reserves.

5.3. Reserve Requirement position in India.

6. The Loan Policy of the Commercial Banks.

Lecture : 08

6.1. Banks Loans.

6.2. Commercial Loans in India.

6.3. Cardinal Principles of Sound Lending.

6.4. Formulation of Bank Loan Policy.

6.5. Factors influencing on Bank Loan Policy.

6.6. Contents of Bank Loan Policy.

6.7. Regulation of Bank Lending in India.

■ Reference Books –

- 1) Management of Indian Financial Institutions by R.M. Shrivastav, Himalaya Publishing House.
- 2) Advanced Bank Management, Indian Institute of Banking and Finance, MacMillan Publication.
- 3) Banking Various Aspects – Indian Institute of Banking and Finance, Taxman.
- 4) Banking Theory and practice by Shekhar K.C., Lekhmy Shekhar, Vikas Publishing House.
- 5) Banking Law and Practice by Tannan.
- 6) Banking Management by James B Bexley, Gulf Publishing Company.

North Maharashtra University, Jalgoan
Faculty of Commerce and Management
T.Y.B.Com : Sem-VI

Elective Paper :- Advance Banking – II
(Policies and Practice in Banking)

60+40 Pattern –External Marks 60 +Internal 40 = Maximum Total Marks – 100

Total Lectures : 48

■ **Objectives : -**

- 1) To acquaint students with new concepts of Banking.
- 2) To update the students about new changes in Banking.
- 3) To know the relevance Banking practices in modern competitive world.
- 4) To make understandable of banking operations.

1. Analysis of Credit and Financial statements.

Lectures : 08

- 1.1. Credit Analysis : objectives and needs.
- 1.2. Factors considered in credit analysis.
- 1.3. Sources of credit information.
- 1.4. Analysis of Financial statements.

2. The Credit Analysis Techniques.

Lectures : 08

- 2.1. Financial Structure Analysis.
- 2.2. Return a analysis and income statement.
- 2.3. The cash flow analysis.
- 2.4. Credit decision.
- 2.5. Supervision of loans : Tendon Committee's recommendations.

3. Deposits and Funds of Commercial Banks.

Lectures : 08

- 3.1. Deposits mobilization – Types of deposits.
- 3.2. Strategy of deposits mobilization.
- 3.3. Regulation of interest paid on deposits.

4. Capital Funds Management.

Lectures : 08

- 4.1. Necessity of Adequate Capital Funds.
- 4.2. Functions and Sources of Bank Capital.
- 4.3. Standards to measure capital Adequacy.
- 4.4. Basel Norms.

5. Performance Budgeting in Commercial Banks.

Lectures : 08

- 5.1. Meaning.

- 5.2. Need for performance budgeting.
- 5.3. Mechanism of performance budgeting.

6. Information System in Commercial Banks.

Lectures : 08

- 6.1. Importance of information and communication system in bank.
- 6.2. Features and Nature of information system in bank.
- 6.3. Information Technology and Commercial Banking System in India.

■ **Reference Books : -**

- 1) Management of Indian Financial Institutions by R.M. Shrivastav, Himalaya Publishing House.
- 2) Advanced Bank Management, Indian Institute of Banking and Finance, Macmillan.
- 3) Banking Various Aspects – Indian Institute of Banking and Finance, Taxman.
- 4) Banking Theory and practice by Shekhar K.C., Lekshmy Shekhar, Vikas Publishing House.
- 5) Banking Law and Practice by Tannan.
- 6) Banking Management by James B. Bexley, Gulf Publishing Company.

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.Com (W.E.F. June -2016)

Elective Subject: 7 b: Advanced Cost & Management Accounting-II

Semester-V

Semester Pattern: External Marks 60 +Internal Marks 40 =Maximum Total Marks

100

Total Lectures: 48

Learning Objectives:

1. To acknowledge the students with the cost accounting concepts and techniques.
2. To enable the students to apply analytical tools & techniques of cost accounting.
3. To develop competence among the students.

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1) An Introduction to Cost Accounting (Theory Only) Lectures: 04

- 1.1 Objectives of Cost Accounting
- 1.2 Advantages of Cost Accounting
- 1.3 Scope of Cost Accounting
- 1.4 Limitations of Cost Accounting

2) Process Costing Theory & Practical Problems) Lectures: 12

- 2.1 Process Costing: Meaning
- 2.2 Normal Loss, Abnormal Loss, Abnormal Gain & Work-In-Progress
- 2.3 Preparation of Process Account
- 2.4 Equivalent Units, FIFO Method

3) Joint and By product costing (Theory & Practical Problems) Lectures: 08

- 3.1 Joint Product Cost Analysis
 - 3.1.1 Meaning, Objectives & Joint Product Cost Analysis
 - 3.1.2 Difficulties in Joint Product Cost Analysis
 - 3.1.3 Preparation of Statement of Division of Joint Costs
- 3.2 By-Product Costing
 - 3.2.1 Co-Products & By-Products
 - 3.2.2 Accounting Treatment for By-Products

4) Job and Batch Costing (Theory & Practical Problems)

Lectures: 06

4.1 Job Costing

4.1.1 Meaning and Suitability of Job Costing

4.1.2 Preparation of Job Cost Sheet & Quotations

4.2 Batch Costing

4.2.1 Meaning of Batch Costing

4.2.2 Need for Determining Economic Lot Size

4.2.3 Types of Costs in Batch Costing

4.2.4 Determining Economic Batch Size

4.2.5 Difference between Job Costing and Batch Costing

5) Contract Costing (Theory & Practical Problems)

Lectures: 12

5.1 Meaning of Contract Costing

5.2 Profits on Incomplete Contracts

5.3 Valuation of Work In Process

5.4 Escalation Clause-Retention Money

5.5 Preparation of Contract Account

5.6 Presentation of Relevant Items in Balance Sheet

6) Non-Integrated Cost Accounts (Theory & Practical Problems) Lectures: 06

6.1 Non-Integrated Cost Accounting System

6.2 Ledgers under Non-Integrated Cost Accounts

6.3 Accounting for Material, Wages & Overheads

6.4 Journal Entries and Preparation of Control Accounts in Cost Ledgers

North Maharashtra University, Jalgaon

(NAAC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.Com (W.E.F. June -2016)

Elective Subject: 7 b: Advanced Cost & Management Accounting-II

Semester-VI

Semester Pattern: External Marks 60 +Internal Marks 40 =Maximum Total Marks

100

Total Lectures: 48

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1) Output and operating costing (Theory & Practical Problems) Lectures: 06

1.1 Output or Single Unit Costing

1.1.1 Meaning of Output Costing

1.1.2 Preparation of Cost Sheet &/or Production A/c

1.2 Operating Costing:

1.2.1 Meaning of Operating (Service) Costing;

1.2.2 Preparation of Cost Sheet Related to Passenger Transport

2) Uniform Costing Technique & Inter-Firm Comparison Lectures: 06

(Theory &

Practical Problems)

2.1 Uniform Costing (Theory Only)

2.1.1 Meaning & Nature of Uniform Costing

2.1.2 Scope and Features of Uniform Costing

2.2 Inter-Firm Comparison

2.2.1 Meaning, Advantages and Disadvantages of Inter-Firm Comparison

2.2.2 Ratio Analysis Related to Inter-Firm Comparison (Theory & Practical Problems)

3) Target Costing (Theory & Practical Problems) Lectures: 09

3.1 Explain the Concept of Target Costing

3.2 Describe the Steps in Implementation of Target Costing Process

3.3 Describe the Benefits of Target Costing

3.4 Calculation of Expected Cost, Target Cost and Size of Cost Gap

3.5 Calculation of Value Index for Components of Product

3.6 Indication of Action Implied By Value Index and Revised Cost Reduction Target

4) Standard Costing Technique (Theory & Practical Problems) Lectures: 11

4.1 Standard Costing

4.1.1 Definitions of Standard Cost & Standard Costing

4.1.2 Advantages of Standard Cost Systems

4.1.3 Types of Standards

4.1.4 Consideration in Establishing Standard

4.2 Variance Analysis

4.2.1 Meaning, Nature, Advantages & Limitations of Variance Analysis.

4.2.2 Computation of Material Cost Variances –Material Price Variance, Material Usage Variance, Material Mix Variance and Material Yield Variance.

4.2.3 Computation of Labour Cost variances –Labour Rate Variance, Labour Efficiency Variance, Labour Mix Variance and Idle Time Variance.

4.2.4 Computation of fixed and Variable Overhead Variances

5) **Reconciliation of Profit as per Cost & Financial Accounting** Lectures: 11

(Theory & Practical Problems)

5.1 Meaning

5.2 Reasons for the Difference

5.3 Need for Reconciliation

5.4 Methods of Reconciliation

5.4.1 By preparing a Reconciliation Statement or

5.4.2 By preparation a Memorandum Reconciliation Account.

5.5 Preparation of Statement of Reconciliation of Profits

6) **Recent Trends in Cost Accounting** (Theory Only) Lectures: 05

6.1 Life Cycle Costing: Concept & Examples of Costs at Different Production Stages

6.2 Quality Costing: Concept

6.3 Just-in-Time (JIT) Approach to Inventory Management: Concept & Advantages

6.4 Kaizen Costing: Concept & Suitability

Reference Books: (For Semester V & VI)

1. Cost Accounting: P.T. Pattanshetty & D. R. Palekar
2. Cost Accounting-B.K.Bhar-Academic Publishers-Calcutta
3. Cost Accounting-Nigam Sharma
4. Cost Accounting – L.N. Chopde and others – Sheth Publishers Pvt. Ltd. Mumbai
5. Cost Accounting & Financial Management- ICAI
6. Cost Accounting – N. K. Prasad

North Maharashtra University, Jalgaon
FACULTY OF COMMERCE & MANAGEMENT
New Proposed Syllabus: T.Y.B.COM

Semester-V Elective

Subject: 6 d: Business Administration -I

Semester Pattern:

External Marks 60 +Internal Marks 40 = Maximum Total marks: 100

Total Lectures: 48

Objectives:

- 1- To acquaint the students with the concepts and issues in Business Administration.
 - 2- To enable the students to understand the nature and scope of Business Administration.
-

1. Concepts and Nature

Lectures: 08

Business- Definition, Characteristics, Scope

b. Commerce- Meaning, Concept, Trade & Aids to Trade- Meaning & i. Definition, Administration, Management and Organization.

c. Functions of Administration

2. Business Unit- Promotion

Lectures: 08

a. Concept of Promotion, Stages of business Promotion, Factors affecting, Business Promotion

b. Location, Present trends in location, Size of business unit, factors affecting the size c. Role of Government.

3. Forms of Business Organisation

Lectures : 08

a. Sole Proprietorship Firm, Joint Ventures, Joint Stock Company, Co-Operative Society: Characteristics, Features, Merits, Limitations.

b. Suitability of a form of Organization- factors determination the suitability.

4.Business and Environment

Lectures:08

a. Meaning, Constituents of business environment

b. Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural.

c. Interaction of Business & Environmental Factors

d. Objectives of Business- Economic, Human & Social Objectives-Social Responsibilities.

5. Corporate Governance

Lectures: 08

a. Meaning, Concept

b. Board of Directors: Objectives, Training and Development

c. Performance evaluation of Boards

6. Business Ethics

Lectures: 08

a. Concept, Definition, Nature , Objectives, Need and Importance

b. Business and Ethical Responsibility

c. Various Ethical Issues Around the Globe

North Maharashtra University, Jalgaon
FACULTY OF COMMERCE & MANAGEMENT
New Proposed Syllabus: T.Y.B.COM
Semester-VI Elective

Subject: 6 d: Business Administration -I

Semester Pattern:

External Marks 60 +Internal Marks 40 = Maximum Total marks: 100

Total Lectures: 48

7. Employee Morale	Lectures: 08
a. Employee Morale- Definition, Importance of Morale,	
b. Appraisal of Morale	
c. Improvement of Morale	
8. Working Conditions and Employee Relationship	Lectures: 08
a. Working Conditions	
b. Employee Relationship	
9. Business and Government	Lectures: 08
a. Business & Government- Meaning, Scope	
b. Government Policy & Business	
i. Industrial Policy 1948,	
ii. Industrial Policy 1951,	
iii. Industrial Policy 1977.	
iv. Industrial Policy 1991.	
c. Governmental Interference in Business	
d. Government's Control Over Indian economy & Business	
10. Job Analysis	Lectures: 08
a. Merit Rating-Difference between Merit Rating & Performance Appraisal, Importance of Merit Rating.	
b. Promotion- Nature & Significance of Promotion, Promotion Systems.	
c. Transfers – Types	
d. Job Enlargement	
e. Job Description	
d. Job Enlargement	
e. Job Analysis	
f. Job Rotation	
g. Job Enrichment	
11. Industrial Relations	Lectures: 08
a. Introduction, Definition, Objectives	
b. Characteristics, Types	
c. Factors Influencing Industrial Relations	
d. Importance of Sound Industrial Relations	
12. New Trends in H. R.	Lectures 08
a. Downsizing: Concept, Options for employers, Reasons	

- b.Exit Policy and H R M
- c.V R S (Voluntary Retirement Scheme)
- d.Employee Empowerment: Concept, Definition,Approaches, Process

Recommended Books

- 1-Moderns Business Organization - N. Mishra Allied Publishers-Bombay
- 2-Essenials of Business Administration - K. Aswathappa-Himalaya Publications
- 3- Business Administration - S.C.Saxena- Sahitya Bhavan Agra
- 4-The Administrative Process - Stephen Robbins
- 5- Business Organization & Management- Sinha A Mugali
- 6- Industrial Administration & Management - J. Batty McDonald
- 7-Business Administration - M.D. Lawrence - Sheth Publisher
- 8-Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
- 9- Business Administration - Dr.Kadweker – Gaj Publication
- 10- Business Ethics and Corporate Governance - C S Murthy - Himalaya Pulications
- 11- Human Resource Management- Dr. Harkal, Prof. Chaudhari - Vidya Books Publications

North Maharashtra University, Jalgaon
FACULTY OF COMMERCE & MANAGEMENT
New Proposed Syllabus: T.Y.B.COM
Semester-V Elective

Subject: 7 d: Business Administration -II
Semester Pattern

Total Marks: External Marks 60 + Internal Marks 40 = Total Marks 100

Total Lectures: 48

Objectives:

- 1 To acquaint the students with the concepts & issues in Business Administration.
- 2 To enable the students to understand the nature & scope of Business Administration

Scientific Management	Lectures:08
a. Nature of Scientific Management, Principles	
b. Rationalization- Meaning, Theory, Benefits,	
c. Automation- Definition, Benefits, Problems	
d. Computerization.	
2. Decision Making and Operation Research	Lectures:08
a. Decisions Making- Meaning , Objectives (Nature of Decision Making)	
b. Types of Decisions Making, Method of Decision Making,	
c. Operation Research-Meaning, Characteristics of Operation Research	
d. Principles, Techniques Or Tools of Operation Research	
3. Operation Research and Risk Management	Lectures:08
a. Meaning, Definition and Characteristics of Operation Research	
b. Principles, Techniques or Tools of Operation Research	
c. Risk Management: Introduction, Objectives, Process	
d. Role of Insurance	
4.Capitalization	Lectures:08
a. Under & Over Capitalization	
b. Capital Structure- Capital Gearing, Important element of	
c. Capital Structure, Types of Capital & Way of capital build	
d. Control Over Capital Issues-Scope & Objectives	
5. Fixed and Working Capital	Lectures:06
a. Fixed Capital – Nature, Importance, Factors determining	
b. Working Capital - Nature, Importance, Factors determining	
6. Sources of Finance	Lectures:10
a. Classification	
b. Security Financing: Shares and Debentures	
c. Internal Financing: Owners Capital, Company Deposits	
d. Loan Financing: Loan from Commercial Banks and Financial Institutions	
e. International Financing	
f. Other Sources	

North Maharashtra University, Jalgaon
FACULTY OF COMMERCE & MANAGEMENT
New Proposed Syllabus: T.Y.B.COM
Semester-VI Elective

Subject: 7 d: Business Administration -II
Semester Pattern

Total Marks: External Marks 60 + Internal Marks 40 = Total Marks 100

Total Lectures: 48

5. Legal Environment of Business

Lectures: 08

- a. Compliance of legal requirements in Promoting business under Licenses,
- b. Registration, Filling returns and other documents, Importance
- c. legal provision governing the Promotion and establishment of unit.

6. New Trends in Business

Lectures: 08

- a. Globalization- Meaning, Concept, Implications & Consequences,
- b. Privatization- Meaning, Concept, Implications & Consequences,
- c. Liberalization- Meaning, Concept, Implications & Consequences
- D. Collaboration, Transformation- Meaning, Concept
- d. SEZ (Special Economic Zone), BPO (Business Process e. Outsourcing), KPO (Know Process Outsourcing)

7. Productivity

Lectures: 08

- a. Meaning, Importance & measurement of Productivity.
- b. Factor affecting productivity, Measures to boost productivity, Role.
- c. National Productivity Council
- d. Product Quality Control ISO-9000:14000, Quality Circles QCFL.

8. Production Control

Lectures: 08

- a. Introduction: Meaning, Definition, Importance
- b. Production Planning and Control: Procedure, Routing, Scheduling, Dispatching and Follow up

9. Industrial Engineering

Lectures: 08

- a. Work Study: Meaning, Objectives, Benefits
- b. Time and Motion Study: Benefits, Stages
- c. Fatigue Study: Meaning, Reasons, Measures

10. Industrial Sickness

Lectures: 08

- a. Meaning, definition & Symptoms of Industrial sickness, causes of I.S
- b. Consequences of Industrial sickness.
- c. Role of Government prevention of Industrial sickness.

Recommended Books

1. Moderns Business Organization & Management - N. Mishra Allied Publishers Bombay
2. Essentials of Business Administration - K. Aswathappa- Himalaya Publications
3. Business Administration - S.C.Saxena- Sahitya Bhavan Agra

4. The Administrative Process - Stephen Robbins
5. Business Organization & Management - Sinha A Mugali
6. Industrial Administration & Management - J. Batty McDonald
7. Business Administration - M.D. Lawrence - Sheth Publisher
8. Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
9. Business Administration - Dr.Kadweker – Gaj Publication
10. Business Administration - Dr. Shailja Cholkar, Nirali Prakashan (Marathi)
11. Financial Management - Dr. S P Gupta - Sahitya Bhavan Publications
12. Risk Management, Insurance and Deviations- Dr. G. Kotereshwar - Himalaya Publications
13. Basics of Financial Management- V K Saxena and C D Vashist- Sultan Chand & Sons Educational Publishers- New Delhi

North Maharashtra University, Jalgaon
(NAAC Re-accredited 'A' Grade University)



FACULTY OF COMMERCE AND MANAGEMENT

Structure, Equivalence and Syllabus
of
Bachelor of Commerce (B. Com.)
(Sem. 60+40 Pattern)
(w.e.f.: 2017-18)



North Maharashtra University, Jalgaon

(NAAC Reaccredited 'A' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

Structure B. Com. Programme

(F. Y.B COM.)

w.e.f.-2017-18

Sr. No	Objectives	Paper No.	First Year B.Com Semester (I) (w.e.f.. -2017-18)
I	LANGUAGE COMPETENCE International Link Language:	101	English for Business
	Local Language (Any one)	102	a) Eng/ b) Mar / c) Hindi / d) Urdu / e) Sanskrit
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	103	Micro Economics
		104	Financial Accounting & Costing
		105	Computing Skills.
		106	Elective (Any One) * a) Modern Office Management b) Essentials of e - Commerce c) Co-operative Law & Micro Finance.
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	107	Elective (Any One) * a) Principles & Practices of Banking b) Corporate Laws & Secretarial Practice c) Marketing & Advertising d) Business Statistics e) Principles & Practices of Insurance f) Business Environment g) Geography of Disaster Management

Sr. No	Objectives	Paper No.	First Year B.Com Semester (II) (w.e.f.. -2017-18)
I	LANGUAGE COMPETENCE International Link Language:	201	English for Business
	Local Language	202	a) Eng / b) Mar / c) Hindi / d) Urdu / e) Sanskrit
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	203	Micro Economics
		204	Financial Accounting & Costing
		205	Quantitative Techniques
		206	Elective (Any One) * a) Modern Office Management b) Essentials of e-Commerce c) Co-operative Law & Micro Finance.
		207	Elective (Any One) * a) Principles & Practices of Banking b) Corporate Laws & Secretarial Practice c) Marketing & Advertising d) Business Statistics e) Principles & Practices of Insurance f) Business Environment g) Geography of Disaster Management
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations		



North Maharashtra University, Jalgaon

(NAAC Reaccredited 'A' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

Structure B. Com. Programme

(S.Y.B COM.)

w.e.f.-2018-19

Sr. No	Objectives	Paper No.	Second Year B.Com Semester (III) (w.e.f.. -2018-19)
I	LANGUAGE COMPETENCE International Link Language:		-----
	Local Language		-----
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	301	Macro Economics
		302	Business & Tax Laws
		303	Business Management
		304	Corporate Accounting
		305	Computing Management
		306	Elective (Any One)*
			a) Business Entrepreneurship
			b) Consumer Protection & Business Ethics
			c) Financial Services & Stock Markets
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	307	Elective (Any One)*
			a) Modern Banking & Financial System.
			b) Corporate Regulatory Frame Work
			c) Retail Management
			d) Business Statistics & Operation Research
			e) Production Management

Sr. No	Objectives	Paper No.	Second Year B.Com Semester (IV) (w.e.f.. -2018-19)
I	LANGUAGE COMPETENCE International Link Language:		-----
	Local Language		-----
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	401	Macro Economics
		402	Business & Tax Laws
		403	Business Management
		404	Corporate Accounting
		405	Cost Accounting
		406	Elective (Any One)*
			a) Business Entrepreneurship
			b) Consumer Protection & Business Ethics
			c) Financial Services & Stock Markets
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	407	Elective (Any One)*
			a) Modern Banking & Financial System.
			b) Corporate Regulatory Frame Work
			c) Retail Management
			d) Business Statistics & Operation Research
			e) Production Management



NORTH MAHARASHTRA UNIVERSITY, JALGAON.

(NAAC Reaccredited 'A' Grade University)

Faculty of Commerce & Management.

Structure B. Com. Programme

(T.Y.B COM.)

(w.e.f. 2019-20)

Sr. No	Objectives	Paper No.	Third Year B.Com Semester (V) (w.e.f.. -2019-20)
I	LANGUAGE COMPETENCE		-----
	International Link Language:		
	Local Language		-----
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	501	Indian Economic Scenario
		502	Principles of Auditing
		503	Soft & Hard Skills Development
		504	Income Tax
		505	Elective (Any One) *
			a) Modern Management Techniques
			b) Import-Export Management
			c) Economics of Global Trade and Finance
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	506) & 507) Elective (Any One Group) **	
		a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advance Banking I & II d) Business Administration I & II	

Sr. No	Objectives	Paper No.	Third Year B.Com Semester (VI) (w.e.f.. -2019-20)
I	LANGUAGE COMPETENCE International Link Language:		-----
	Local Language		-----
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	601	Indian Economic Scenario
		602	Principles of Auditing
		603	Soft & Hard Skills Development.
		604	Goods & Services Tax (G S T)
		605	Elective (Any One)*
			a) Modern Management Techniques
			b) Import-Export Management
			c) Economics of Global Trade and Finance
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	606) & 607) Elective (Any One Group) **	
		a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advance Banking I & II d) Business Administration I & II	
(** Optional - Project Report of 100Marks (60+40) for Paper No.607 Sem VI)			



North Maharashtra University, Jalgaon

B.Com. Structure (Sem. 60+40 Pattern)

(w. e. f. 2017-18)

1. TITLE OF THE DEGREE

This Under Graduate Degree shall be titled as Bachelor of Commerce (B.Com). This new curriculum shall be effective from 2017-18.

2. DURATION

The regular Under Graduate Full Time Course shall be of 3 Years duration; comprising of 6 Semesters through Theory papers, practical papers and such other Continuous Evaluation Systems as may be prescribed, in this respect, from time to time

3. ELIGIBILITY FOR ADMISSION

The candidate must have passed 10 + 2 or equivalent thereto or as per Eligibility Rules framed by the North Maharashtra University from Time to Time.

4. PATTERN

- 4.1. English medium and Marathi medium are allowed as medium of Instructions for study of subjects, except as otherwise prescribed in the programme (refer year wise instructions in the following paragraph).
- 4.2. The suggested curriculum comprises 42 papers. Each semester will have 7 papers of 4 credits each, thus comprising 28 credits for each Semester that is 168 credits for whole B.Com Degree Course
- 4.3. One credit for the theory course shall be of the 15 clock hours (Each course being taught in the semester will be of 4 credits) that is each course will be of 60 hours.
- 4.4. Continuous evaluation of the students shall comprise the 60+40 pattern; where every paper of 100 marks (4 credits), shall be divided as External evaluation of 60 marks and internal continuous assessment of 40 marks.

4.5. F Y B Com, Sem. (60+40)Pattern(w.e.f. 2017-18)

- a. 60 marks University Theory Exam & 40 marks Internal Exam pattern is applicable except Paper No. 105, Sem. I.
- b. For paper No-105 sem - I Computing Skills, 40 marks University Theory Exam.+ 20 marks University Practical Exam.& 40 marks Internal Exam pattern is applicable.
For paper No-205 sem – II Quantitative Techniques, 60 marks University Theory Exam.& 40 marks Internal Exam pattern is applicable.
- c. Marathi medium for instructions and writing answers will be allowed except in case of the following subjects:
 - (i) Financial Accounting & Costing
 - (ii) Essentials of e- Commerce
 - (iii) Computing Skills
 - (iv) Quantitative Techniques
 - (v) Business Statistics

4.6. S Y B Com, Sem.(60+40)Pattern (w.e.f. 2018-19)

- a. 60 marks University Theory Exam & 40 marks Internal Exam pattern is applicable except paper No -305 Sem. III, Computing Management.
- b. For paper No.305 sem.III, Computing Management, 40 marks University Theory Exam.+ 20 marks University Practical Exam.& 40 marks Internal Exam pattern is applicable.
- c. Marathi medium for instructions and writing answers will be allowed except in case of the following subjects:
 - (i) Corporate accounting (ii) Computing Management
 - (iii) Business Statistics & Operation Research (iv) Cost Accounting

4.7. TYB Com, Sem.(60+40)Pattern (w.e.f. 2019-20)

- a. 60 marks University Theory Exam & 40 marks Internal Exam pattern is applicable except Paper No. 503 Sem-V and 603 Sem-VI Soft & Hard Skills Development.
- b. For Paper No. 503 Sem-V and 603 Sem-VI, Soft & Hard Skills Development, 60 Marks **University Practical Exam** for which minimum five practical are to be conducted by maintaining Journal and, 40 marks for Internal **Theory** Exam based on syllabus is applicable.
- c. For paper No-607 Sem - VI Student can opt for Project Report of 100 Marks or theory paper.

There shall be external Examination of 60 Marks (Viva-Voce) for project report& 40 marks (Internal) for Project Report. **Allocation of 60 marks viva-voce:** 30 marks by External Examiner + 30 marks by Internal Examiner

- d. Marathi medium for instructions and writing answers will be allowed except in case of the following subjects:
 - (i) Income Tax (ii) Advanced Accounting
 - (iii) Advanced Cost & Management

4.8. The options for Paper No. 106 &107 for FY B.Com and Paper No. 306 &307 SY B.Com are not in progression.

4.9. Continuous Internal assessment comprises Two Class test of 20 Marks each.

4.10. The syllabus of each paper shall be taught in 4 lectures per week during the academic year.

4.11. PASSING STANDARDS

- 4.11.1. In order to pass the examination the candidate has to obtain at least 40% marks for each head separately, that is 24 marks out of 60 (External) & 16 marks out of 40 marks (Internal) for all papers.
- 4.11.2. The student shall be allowed to keep the terms of the next year as per the University rules.

5. Grades:

- 5.1. Marks for each course would be converted into grade points as per **Seven-Point** grading scale as stated in the following table.

Table 1 Table Showing Conversion of Marks into grade points

Marks Obtained	Grade	Equivalent Grade points
75 to 100	O : Outstanding	6
65 to 74	A : Very Good	5
55 to 64	B : Good	4
50 to 54	C : Average	3
45 to 49	D : Satisfactory	2
40 to 44	E : Pass	1
0 to 39	F : Fail	0

- 5.2. Every paper carries maximum of 6 grade points. Similarly each paper carries 4 credit points. Thus, each paper carries maximum of 24 CR x GP points.
- 5.3. One semester carries 7 papers of 24 CR x GP points each. Thus, every semester carries maximum of 168 CR x GP points.
- 5.4. The B.Com programme consists of 6 semesters, each carrying 168 CR x GP points. Thus, The B.Com programme in all carries maximum of 1008 CR x GP points.
- 5.5. The grade point will be given on the basis of total marks (sum of mark obtained in internal assessment and Semester examination) obtained by a student in a subject.
- 5.6. The CR x GP points earned in each course shall be calculated as –
Total CR x GP points = Grade points obtained (vide Table-1) x Credits for the course
- 5.7. Semester Grade Point Average (SGPA) –
- 5.7.1. The performance of a student in a semester is indicated by a number called SGPA. SGPA is the weighted average of the grade points obtained in all courses registered by the student during the semester. It shall be calculated as follows-

$$SGPA = \frac{\sum_{i=1}^n C_i p_i}{\sum_{i=1}^n C_i} = \frac{\sum_{i=1}^n 4p_i}{28}$$

Where,

C_i = the maximum number of credits prescribed for the i^{th} course of a semester for which SGPA is to be calculated

p_i = grade point earned in the i^{th} course

$i = 1, 2, 3, \dots, n$ represent the number of courses in which a student is registered in the concerned semester.

That is,

$$SGPA = \frac{\text{Total CR x GP points earned for the Semester}}{\text{Total Credit points for the Semester}}$$

SGPA is rounded up to two decimal places.

5.8. Final result

Up-to-date assessment of the overall performance of a student from the time of his/her first registration is obtained by calculating a number called Cumulative Grade Point Average (CGPA),

which is a weighted average of the grade points obtained in all courses registered by the student since he/she has been admitted to the **B.Com** course.

$$CGPA = \frac{\sum_{j=1}^m C_j p_j}{\sum_{j=1}^m C_j}$$

Where

C_j = the number of credits earned in the j^{th} course up to the semester

p_j = grade point earned in the j^{th} course.

A letter grade lower than E (i.e. grade point < 1) in a course shall not be taken into consideration for the calculation of CGPA

$j = 1, 2, 3, \dots, m$ represent the number of courses in which a student is registered up-to the semester for which the CGPA is to be calculated

The CGPA is rounded up to two decimal places.

5.9. The final grade earned shall be as per Table given below-

Final grade to be awarded and equivalent percentage of marks of the candidate based on his/her CGPA

CGPA Value	Final Grade to be awarded to the candidate	Equivalent range for percentage of marks	Formula for obtaining equivalent approximate percentage of marks
5.50-6.00	0: Outstanding	75-100	$75 + \left\{ \frac{(CGPA - 5.5)}{0.02} \right\}$
4.50-5.49	A: Very Good	65-74	$65 + \left\{ \frac{(CGPA - 4.5)}{0.02} \right\}$
3.50-4.49	B: Good	55-64	$55 + \left\{ \frac{(CGPA - 3.5)}{0.02} \right\}$
2.50-3.49	C: Average	50-54	$50 + \left\{ \frac{(CGPA - 2.5)}{0.02} \right\}$
1.50-2.49	D: Satisfactory	45-49	$45 + \left\{ \frac{(CGPA - 1.5)}{0.02} \right\}$
1.00-1.49	E: Pass	40-44	$40 + \left\{ \frac{(CGPA - 1.0)}{0.02} \right\}$
0.00-0.99	F: Fail	00-39	Not Applicable

6. STRUCTURE OF THE QUESTION PAPER

North Maharashtra University, Jalgaon Structure for Bachelor of Commerce

Question Paper Pattern: For F.Y. B.Com (Semester I and II)
(w.e.f. AY 2017-18)

Subject – Micro Economics paper No 103 and 203, English for Business paper No 101 and 201, Local languages paper No 102 and 202 and Elective Theory Papers No 106,107, 206, and 207

Maximum Marks – 60

Time Allowed – Two Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement shall be provided.
4. Question No.1 is Compulsory. In addition, attempt any two questions from Question No.2 to 4.
5. Attempt any two questions from Section II.
6. All Questions carry equal marks.

Section – I

- | | |
|--|----|
| 1. Write precise answers (Any Three) | 12 |
| a. | |
| b. | |
| c. | |
| d. | |
| 2. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 3. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 4. Long Answer Question (Based on any topic from the syllabus) | 12 |

Section – II

- | | |
|--|----------|
| 5. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 6. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 7. Short Answer Questions (Based on any topic from the syllabus) | 6 x 2=12 |
| a. | |
| b. | |

North Maharashtra University, Jalgaon
Structure for Bachelor of Commerce
Question Paper Pattern: For F.Y. B.Com (Semester I and II)
(w.e.f. AY 2017-18)

Subject – Financial and Cost Accounting (Paper No. 104, 204)

Maximum Marks – 60

Time Allowed – Two Hours

Instructions to Candidate:

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement will be provided.
4. **Question 1 is Compulsory.** In addition, Attempt any one question from Que.2 and Que.3
5. Attempt any three questions from Section-II.
6. All questions carry equal marks.
7. Use of simple calculator is permissible.

Section-I

- | | |
|--|----|
| 1. A. Write precise answers on Financial Accounting (Any Two) Theory Questions | 6 |
| a. | |
| b. | |
| c. | |
| B. Write precise answers on Costing (Any Two) Theory Questions | 6 |
| a. | |
| b. | |
| c. | |
| 2. Long Problem on Costing | 12 |
| 3. Long Problem on Costing | 12 |

Section- II

- | | |
|---|----|
| 4. Long Problem on Financial Accounting | 12 |
| 5. Long Problem on Financial Accounting | 12 |
| 6. Long Problem on Financial Accounting | 12 |
| 7. Long Problem on Financial Accounting | 12 |

North Maharashtra University, Jalgaon
Structure for Bachelor of Commerce
Question Paper Pattern: For F.Y. B.Com (Semester I)
(w.e.f. AY 2017-18)
Subject – Computing Skills (Paper No 105)

Maximum Marks – 40

Time Allowed – Two Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement will be provided.
4. Question No.1 is Compulsory. In addition, attempt any two questions from Question No.2 to 4.
5. Attempt any two questions from Section II.

Section – I

- | | |
|--------------------------------|---|
| 1. Attempt Following (Any Two) | 8 |
| a. | |
| b. | |
| c. | |
| 2. Attempt Following | 8 |
| a. | |
| b. | |
| 3. Attempt Following | 8 |
| a. | |
| b. | |
| 4. Attempt Following | 8 |
| a. | |
| b. | |

Section – II

- | | |
|----------------------|---|
| 5. Attempt Following | 8 |
| a. | |
| b. | |
| 6. Attempt Following | 8 |
| a. | |
| b. | |
| 7. Attempt Following | 8 |
| a. | |
| b. | |

North Maharashtra University, Jalgaon
Structure for Bachelor of Commerce
Question Paper Pattern: For F.Y. B.Com (Semester I and II)
(w.e.f. AY 2017-18)
Subject – Quantitative Techniques (Paper No 205)

Maximum Marks – 60

Time Allowed – Two Hours

Instructions to Candidate

- 1 Do not write anything on question paper except seat no.
- 2 Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
- 3 Students should note that no supplement will be provided.
- 4 Question No.1 from **Section – I** and Question No 5 from **section II** are Compulsory.
- 5 Attempt any two questions from Question No.2 to 4 from Section-I.
- 6 Attempt any two questions from Question No. 6 to 8 from Section- II
- 7 Use of **simple calculator** is permissible.

Section – I (Mathematics)

- | | |
|-------------------------------|-----------|
| 1.Attempt Following (Any Two) | 10 |
| a. | |
| b. | |
| c. | |
| 2.Attempt Following | 3+3+4 =10 |
| a. | |
| b. | |
| c. | |
| 3.Attempt Following | 3+3+4 =10 |
| a. | |
| b. | |
| c. | |
| 4.Attempt Following | 3+3+4 =10 |
| a. | |
| b. | |
| c. | |

Section – II (Statistics)

- | | |
|--------------------------------|----|
| 5. Attempt Following (Any Two) | 10 |
| a. | |
| b. | |
| c. | |
| 6. Attempt Following | 10 |
| a. | |
| b. | |
| 7. Attempt Following | 10 |
| a. | |
| b. | |
| 8. Attempt Following | 10 |
| a. | |
| b. | |

North Maharashtra University, Jalgaon
Faculty of Commerce & Management
EQUIVALENCE OF OLD AND NEW COURSES FOR B. COM.

Old Paper	B.Com Semester Pattern 60:40 w.e.f. 2014-15	New Paper	B.Com Semester Pattern 60:40 w.e.f. 2017-18
Semester-I			
1	English for Business	101	English for Business
2	English	102 a	English
	Marathi	102 b	Marathi
	Hindi	102 c	Hindi
	Urdu	102 d	Urdu
	Sanskrit	102 e	Sanskrit
3	Micro Economics	103	Micro Economics
4	Financial & Cost Accounting	104	Financial Accounting & Costing
5	Computing Skills	105	Computing Skills
6	Elective (Any One)	106	Elective (Any One)
6 a	Modern Office Management	106 a	Modern Office Management
6 b	Essential of e-commerce	106 b	Essentials of e-Commerce
6 c	Co-operative Law & Micro Finance	106 c	Co-operative Law & Micro Finance
7	Elective (Any One)	107	Elective (Any One)
7 a	Principles & Practices of Banking	107 a	Principles & Practices of Banking
7 b	Corporate Laws	107 b	Corporate Laws & Secretarial Practice
7 c	Marketing & Advertising	107 c	Marketing & Advertising
7 d	Business Statistics	107 d	Business Statistics
7 e	Principles & Practices of Insurance	107 e	Principles & Practices of Insurance
7 f	Geography of Trade and Transport	107 g	Geography of Disaster Management
Semester -II			
1	English for Business	201	English for Business
2	English	202 a	English
	Marathi	202 b	Marathi
	Hindi	202 c	Hindi
	Urdu	202 d	Urdu
	Sanskrit	202 e	Sanskrit
	Foreign Language	202 f	Foreign Language
3	Micro Economic	203	Micro Economics
4	Financial & Cost Accounting	204	Financial Accounting & Costing
5	Quantitative Techniques	205	Quantitative Techniques
6	Elective (Any One)	206	Elective (Any One)
6 a	Modern Office Management	206 a	Modern Office Management

Old Paper	B.Com Semester Pattern 60:40 w.e.f. 2014-15	New Paper	B.Com Semester Pattern 60:40 w.e.f. 2017-18
6 b	Essential of e-commerce	206 b	Essentials of e-Commerce
6 c	Co-operative Law & Micro Finance	206 c	Co-operative Law & Micro Finance
7	Elective (Any One)	207	Elective (Any One)
7 a	Principles& Practices of Banking	207 a	Principles & Practices of Banking
7 b	Corporate Laws	207 b	Corporate Laws & Secretarial Practice
7 c	Marketing & Advertising	207 c	Marketing & Advertising
7 d	Business Statistics	207 d	Business Statistics
7 e	Principles & Practices of Insurance	207 e	Principles & Practices of Insurance
7 f	Geography of Trade and Transport	207 g	Geography of Disaster Management
Semester -III			
1	Macro Economics	301	Macro Economics
2	Business & Tax Laws	302	Business & Tax Laws
3	Business Management	303	Business Management
4	Corporate Accounting & Costing	304	Corporate Accounting
5	Computing Management	305	Computing Management
6	Elective (Any One)*	306	Elective (Any One)*
6 a	Business Entrepreneurship	306 a	Business Entrepreneurship
6 b	Consumer Protection & Business Ethics	306 b	Consumer Protection & Business Ethics
6 c	Financial Analysis & Business Journalism	306 c	Financial Services & Stock Markets
7	Elective (Any One)*	307	Elective (Any One)*
7 a	a) Modern Banking & Financial System.	307 a	Modern Banking & Financial System.
7 b	b) Corporate Regulatory Frame Work	307 b	Corporate Regulatory Frame Work
7 c	c) Retail Management	307 c	Retail Management
7 d	d) Business Statistics & Operation Research	307 d	Business Statistics & Operation Research
7 e	e) Production & Operations Management	307 e	Production Management
Semester -IV			
1	Macro Economics	401	Macro Economics
2	Business & Tax Laws	402	Business & Tax Laws
3	Business Management	403	Business Management
4	Corporate Accounting & Costing	404	Corporate Accounting
5	Business Communication	405	Cost Accounting
6	Elective (Any One)*	406	Elective (Any One)*
6 a	a) Business Entrepreneurship	406 a	Business Entrepreneurship
6 b	b) Consumer Protection & Business Ethics	406 b	Consumer Protection & Business Ethics

Old Paper	B.Com Semester Pattern 60:40 w.e.f. 2014-15	New Paper	B.Com Semester Pattern 60:40 w.e.f. 2017-18
6 c	c) Financial Analysis & Business Journalism	406 c	Financial Services & Stock Markets
7	Elective (Any One)*	407	Elective (Any One)*
7 a	a) Modern Banking & Financial System.	407 a	Modern Banking & Financial System.
7 b	b) Corporate Regulatory Frame Work	407 b	Corporate Regulatory Frame Work
7 c	c) Retail Management	407 c	Retail Management
7 d	d) Business Statistics & Operation Research	407 d	Business Statistics & Operation Research
7 e	e) Production & Operations Management	407 e	Production Management
Semester -V			
1	Indian Economic Scenario	501	Indian Economic Scenario
2	Principles & Practices of Auditing	502	Principles of Auditing
3	Income Tax	504	Income Tax
4	Human Resource Management	503	Soft & Hard Skills Development
5	Elective(Any One) *	505	Elective (Any One) *
5 a	Modern Management Techniques	505 a	Modern Management Techniques
5 b	Import-Export Management	505 b	Import-Export Management
5 c	Economics of Global Trade and Finance	505 c	Economics of Global Trade and Finance
6	Elective (Any One Group) *	506	Elective (Any One Group) *
6 a	Advanced Accounting I	506 a	Advanced Accounting I
6 b	Advanced Cost & Management Accounting I	506 b	Advanced Cost & Management Accounting I
6 c	Advance Banking I	506 c	Advance Banking I
6 d	Business Administration I	506 d	Business Administration I
7	Elective (Any One Group) *	507	Elective (Any One Group) *
7 a	Advanced Accounting II	507 a	Advanced Accounting II
7 b	Advanced Cost & Management II	507 b	Advanced Cost & Management II
7 c	Advance Banking II	507 c	Advance Banking II
7 d	Business Administration II	507 d	Business Administration II
Semester -VI			
1	Indian Economic Scenario	601	Indian Economic Scenario
2	Principles & Practices of Auditing	602	Principles of Auditing
3	Soft Skills Development	603	Soft & Hard Skills Development
4	Human Resource Management	604	Goods & Services Tax (GST)
5	Elective (Any One) - *	605	Elective (Any One)

Old Paper	B.Com Semester Pattern 60:40 w.e.f. 2014-15	New Paper	B.Com Semester Pattern 60:40 w.e.f. 2017-18
5 a	Modern Management Techniques	605 a	Modern Management Techniques
5 b	Import-Export Management	605 b	Import-Export Management
5 c	Economics of Global Trade and Finance	605 c	Economics of Global Trade and Finance
6	Elective (Any One Group) *	606	Elective (Any One Group) *
6 a	Advanced Accounting I	606 a	Advanced Accounting I
6 b	Advanced Cost & Management I	606 b	Advanced Cost & Management I
6 c	Advance Banking I	606 c	Advance Banking I
6 d	Business Administration I	606 d	Business Administration I
7	Elective (Any One Group) *	607	Elective (Any One Group) *
7 a	Advanced Accounting II	607 a	Advanced Accounting II
7 b	Advanced Cost & Management II	607 b	Advanced Cost & Management II
7 c	Advance Banking II	607 c	Advance Banking II
7 d	Business Administration II	607 d	Business Administration II



North Maharashtra University, Jalgaon

(NAAC Reaccredited 'A' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 101 English for Business

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To introduce communication theory to students.
2. To inculcate various communication skills in English among students.
3. To introduce various soft skills to students.
4. To improve oral and written competency in English of students.
5. To develop linguistic competency of students through various grammatical and vocabulary exercises.

Semester – I

1 Communication:

08

Definition, Nature and Process

1. Types : Verbal- Non-Verbal, Oral- Written, Formal- Informal, Vertical- Horizontal
2. Barriers : Linguistic, Mechanical, Psychological, Social, Organizational, Cross-cultural
3. Effective Communication: Techniques and advantages

2 Oral Communication Skills

10

1. Personal Interviews (PI)

-Importance, purposes, Preparation by a candidate, Probable questions, Techniques of

Effective performance, Types: Job Interview, Campus Interview, Grievance Interview, Exit Interview,

2. Presentation Skills: -Importance, concept, Principles of Effective Presentation, technical Presentation

3. Situational Dialogues : Hotel, Office, Library, Bank ,Restaurant, Railway Station, Mall, between two businessmen, customer and shopkeeper, Cashier and account holder, Receptionist and customer

3 Written Communication Skills

12

1. Report writing:

-Introduction, Importance, Concept, Types: News report, Survey report, Project report.

2. Meetings:-Notice, Agenda, Minutes.

3. Letter Writing : Job Application , Complaint, Inquiry, Order, CV Writing

4. E-Mail : Layout, elements, Process and drafting

4 Soft Skills

10

1. Soft Skills : Concept, importance in profession, types, techniques for improvement

2. Time Management : significance, tips

3. Body Language : tips , types

4. Career Planning : correct choice and tips

5 Grammar and Vocabulary

10

1. Parts of Speech : Usage
2. Articles : Usage
3. Phrasal Verbs
4. Correct Spelling
5. Synonyms and Antonyms

6 Reading, Speaking, listening Skill

10

1. Rapid Reading Styles of Reading ,Comprehension
2. Negotiation
3. Selling and Buying skill
4. Conversational skills

Recommended Books:

- Raman, Minakshi and Sangeeta Sharma. *Technical Communication: Principles and Practices*. Oxford University Press, New Delhi, 2004.
- Urmila Rai and Rai. *Business Communication*. Himalaya Publication, New Delhi, 1999.
- Susmita, Dey. *Business Communication*. Reliable Publication, Mumbai, 1999. □Alex. *Soft Skills*. Sultan Chand and Chand publication, New Delhi, 2008.
- Thorat and Lokhandwala. *Enriching Oral and Written Communication*. Orient Blackswan, Hyderabad, 2009.
- Pal and Suri. *English Grammar and Composition*, Sultan Chand and Chand publication, New Delhi, 2003.
- Green, David. *Contemporary English Grammar and Composition*. Macmillan, Chennai, 1971.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 102 a Local Language – Optional English

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop English reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Topics Prescribed

No of lectures

- | | |
|-----------------------------|----|
| 1. J R D Tata | 20 |
| 2. G.D. Birla | 20 |
| 3. Walchand Hirachand Doshi | 20 |

Prescribed Text Book :

Business Legends - by Gita Piramal – Penguin India ISBN13: 9780140271874,



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 102 b Local Language – Optional Marathi

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop Marathi reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Topics Prescribed

No of lectures

- | | |
|------------------------|----|
| 1. जे आर डी टाटा | 20 |
| 2. जी डी बिर्ला | 20 |
| 3. वालचंद हिराचंद दोशी | 20 |

Prescribed Text Book:

बिज़िनेस लिजेंड्स - गीता पिरामल - मेहता पब्लिशिंग हाऊस - अनुवाद - अशोक जैन

(Business Legends - by Gita Piramal – Mehata Publishing House)

ISBN13: 81-7766-279-1



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 102 c Local Language – Optional Hindi

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop Hindi reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Content & Prescribed Books:-

30 Lectures

1. युग निर्माता जे आर डी टाटा - "हिंदी" - लेखक - बख्तिआर के दादाभोई
(२०१२) प्रभात प्रकाशन; 1 आवृत्ति. ISBN-13: 978-8173157592

१. टाटा परिवार की पार्श्वभूमी
२. जे.आर.डी. टाटा का व्यक्तित्व
३. जे. आर. डी. टाटा यशस्वी उद्योगपति
४. टाटा उद्योग समूह का बीज- वपन
५. टाटा उद्योग समूह का विस्तार (विविध शाखाएँ)
६. जे. आर. डी. टाटा का देश के विकास में योगदान
७. एअर इंडिया की स्थापना एवं राष्ट्रीयकरण
८. जे. आर. डी. टाटा की न्यासिता एवं सामाजिक जिम्मेदारी
९. जे. आर. डी. टाटा विविध पुरस्कारों से सम्मानित
१०. जे. आर. डी. टाटा अनंत यात्रा की ओर

2. परोपकारी बिजनेसमैन अजीम प्रेमजी "हिंदी" - एन चोखन (2012) प्रभात प्रकाशन ; १ आवृत्ति ISBN-13: 978-9350481585

१. अजीम प्रेमजी का व्यक्तित्व (साधारण व्यक्ति की असाधारण कहानी)
२. अजीम प्रेमजी की उद्योग यात्रा का प्रारंभ
३. विप्रो का उदय और विस्तार
४. विप्रो के चैयरमेन की जिम्मेदारी
५. कंप्यूटर बाजार में प्रवेश
६. आंतरराष्ट्रीय बाजार में प्रवेश
७. कॉम्प्यूटर बाजार में विप्रो का स्थान एवं महत्व
८. विप्रो की कार्यप्रणाली
९. दानवीर अजीम जी
१०. देश के विकास में अजीम प्रेमजी का योगदान



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 102 d Local Language – Optional Urdu

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Urdu General

اردو جنرل

Sem-I

Mass Media:

(الف) ماس میڈیا:

- | | |
|---|---|
| Mass Media ki taarif | (۱) ماس میڈیا کی تعریف |
| Mass Media ki ibteda aur ahed b ahed irteqa | (۲) ماس میڈیا کی ابتداء اور عہد بعہد ارتقاء |
| Ajzaie Tarkibi | (۳) اجزائے ترکیبی |
| Mass Media ke aqsam | (۴) ماس میڈیا کے اقسام |
| Mass Media ki zuban | (۵) ماس میڈیا کی زبان |
| Mass Media ki samaji manuviyat | (۶) ماس میڈیا کی سماجی معنویت |

Mazmoon, Khat v Ariza Navisi:

(ب) مضمون، خط و عریضہ نویسی۔

- | | |
|----------------------------------|---------------------------------|
| Mazmoon Navisi v Khutoot Nigari | (۱) مضمون نویسی و خطوط نگاری |
| Mazmoon Navisi ka fan | (۲) مضمون نویسی کا فن |
| Khutoot nigari ka fan | (۳) خطوط نگاری کا فن |
| Khutoot Nigari ka aagaz v irteqa | (۴) خطوط نگاری کا آغاز و ارتقاء |

Tarjuma Nigari:

(ج) ترجمہ نگاری:

- | | |
|--|---|
| Fane Tarjuma nigari | (۱) فن ترجمہ نگاری |
| Tarjuma ka aagaz v irteqa | (۲) ترجمہ کا آغاز و ارتقاء |
| Marathi zuban ke peregraph ka aasan Urdu tarjuma | (۳) مراٹھی زبان کے پیراگراف کا آسان اردو ترجمہ |
| Angrezi zuban ke peregraph ka aasan Urdu tarjuma | (۴) انگریزی زبان کے پیراگراف کا آسان اردو ترجمہ |

Reference Books

کتابیات

Awami Zraye Tarsil o Iblag-
Ashfaue Mohammad Khan

Iblagiyat - Mohamma Shahid
Husain

Jadeed Iblag- Mehdi Husain

Awami Tarsil- Devendra Asar

Adab aur Iblag-Dr.Mujahidul Islam

Urdu Mass Media - Fazulul Haq

Urdu Shairiy ka fanni irteqa-
Farman Fateh Puri

Jadeed Urdu Shairiy-Abdul Qadir
Sarwari

Intekhabe Qsaid Urdu- Dr.Abu
Mohammad Saher

Masnavi Sehrul Bayan- Meer
Hasan

Aaina Sheri Adab-Dr.Sajid Ali
Qadri

Urdu Marsiye ka irteqa-
Prof.Masud Hasan Razvi

Urdu Marsiya- Sifarish Husain

Intekhabe Marsiya

Fane Tarjuma Nigari - Khalique
Anjum

(۱) عوامی ذرائع ترسیل و ابلاغ۔ اشفاق محمد خاں

(۲) ابلاغیات۔ محمد شاہد حسین

(۳) جدید ابلاغ۔ مہدی حسن

(۴) عوامی ترسیل۔ دیوندر اسر

(۵) ادب اور ابلاغ۔ ڈاکٹر مجاہد الاسلام

(۶) اردو ماس میڈیا۔ فضل الحق

(۷) اردو شاعری کا فنی ارتقاء۔ فرمان فتح پوری

(۸) جدید اردو شاعری۔ عبدالقادر سروری

(۹) انتخاب قصائد اردو۔ ڈاکٹر ابو محمد سحر

(۱۰) مثنوی سحر الہیان۔ میر حسن

(۱۱) آئینہ شعری ادب۔ ڈاکٹر ساجد علی قادری

(۱۲) اردو مرثیہ کا ارتقاء۔ پروفیسر مسعود حسن رضوی

(۱۳) اردو مرثیہ۔ سفارش حسین

(۱۴) انتخاب مرثیہ۔

(۱۵) فن ترجمہ نگاری۔ خلیق انجم



North Maharashtra University, Jalgaon

(NAAC Reaccredited 'A' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f. AY 2017-18

SEMESTER: I

Paper: 102 e Local Language – Optional Sanskrit

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

प्रथम सत्र अभ्यासक्रम (102 E)

१०० गुण

प्राचीनवाणिज्यम्

अ) अध्ययन व अध्यापनाची वैशिष्ट्ये (३० तासिका)

- संस्कृत साहित्यातील वाणिज्य विषयक अभ्यास करणे.
- प्राचीन काळातील व्यापार, नीतिमूल्यांचा अभ्यास करणे.
- वाणिज्य व्यवस्थापनाचे बदलते स्वरूप अभ्यासणे.
- प्राचीन वाणिज्य व आधुनिक वाणिज्य यातील साम्यभेद पडताळणे.

ब) अध्ययन व अध्यापनाचे घटक (३० तासिका)

- प्राचीन भारतीय व्यापाराचे महत्त्व अभ्यासणे.
- भाषांतर, संसंदर्भ वाक्य स्पष्टीकरण करणे.
- व्यवस्थापनाची तत्त्वे अभ्यासणे.
- प्राचीन भारतीय व्यापाराचे आधुनिक काळात महत्त्व जाणणे.

संदर्भ ग्रंथ-

- प्राचीनवाणिज्यम् - डॉ. एम. शिवकुमार स्वामी, भारवी प्रकाशन, बंगलोर, १९८७
- Arthshastra - Part I, II, III, R. P. Kangale, Motilal Banrasidas Publishers, Delhi.
- कौटिल्य अर्थशास्त्र खण्ड १, २, ३. डॉ. रघुनाथ सिंह, कृष्णदास अकादमी, वाराणसी.
- कौटिल्य अर्थशास्त्र, वाचस्पती गोराली, चौखंबा विद्याभवन, वाराणसी
- कौटिल्य अर्थशास्त्र (पूर्वार्ध, उत्तरार्ध) - ज. स. करंदीकर, ब. श. हिवरगावकर, प्रकाशक ग. र. मुळे, कर्जत, कुलाबा.



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FACULTY OF COMMERCE & MANAGEMENT

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SEMESTER: I

Paper: 103 Micro Economics

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

1. Microeconomics: Some Basics

Lectures: 12

- a. Microeconomics
 - a. Definition, & Meaning
 - b. Subject Matter, Importance & Limitations
- b. Market Mechanism: Definition, Meaning and Functions
- c. Concept of Functional Relationship
 - a. Types of Economic Variables
 - i. Dependent & Independent Variables
 - ii. Indigenous & Exogenous Variables
 - b. Methods of Representing Functional Relationship
- d. Concepts of Firm. Plant & Industry

2. Demand Analysis

Lectures: 10

- a. Meaning and Definitions
- b. The Law of Demand & Its Exceptions
- c. Changes in Demand
- d. Determinants of Demand
- e. Demand Forecasting: meaning, methods of estimation & importance
- f. Price Elasticity of Demand: Meaning, measurement, determinants & importance

3. Supply Analysis

Lectures: 08

- a. Meaning and Definitions
- b. The Law of Supply
- c. Changes in Supply
- d. Determinants of Supply
- e. Price Elasticity of Supply: Meaning, measurement, determinants & importance

4. Indifference Curve Analysis of Demand

Lectures:12

- a. **Indifference Curve**
 - a. Meaning and Definition
 - b. Properties of Indifference Curve
 - c. Indifference map
 - d. Marginal rate of substitution
 - e. Assumptions of indifference curve analysis
 - f. Concept of budget / Price Line
 - g. Consumer's Equilibrium.
- b. Price Effect, Income Effect and Substitution Effect of Changes in Price & Income

5. Theory of Production

Lectures: 08

- a. The Production Function: Meaning
- b. The Law of Variable Proportions
- c. The Law of Returns to Scale.
- d. Optimum Factor Combination
- e. Economies of Scale (Internal and External Economies)

6. Production Cost Analysis

Lectures: 10

- a. Cost of Production: Meaning
- b. Accounting Cost & Economic Cost
- c. Opportunity Cost
- d. Private Cost V/S Social Costs
- e. Short Run Cost I) Total Cost: Total Fixed Cost, Total Variable Cost. II) Average Cost : Average Fixed Cost, Average Variable Cost III) Marginal Cost
- f. Long Run Cost – Long Run Average Cost, Long Run Marginal Cost.
- g. Relationship Between Short Run and Long Run Average Cost Curves.
- h. 'U' Shaped 'L' Shaped Cost Curves

Reference Books

1. N. Gregory Mankiw, Principles of Micro Economics, 6th Ed. Cengage Learning, 2012.
2. Economics by Samuelson, Tata me Graw Hill, New Delhi ,
3. Introduction to Positive Economics by Lipsey & Cristal, Oxford Press.
4. Modern Economics Theory by K.K. Dewett, S. Chand Publications, New Delhi.
5. Micro Economics by KPM Sundaram and E.N.Sundaram, S.Chand.
6. Managerial Economics by D.M.Mithani, Himalaya Publication.
7. Intermediate Microeconomics A Modern Approach , Mar 17 2006 by [Hal Varian](#)
8. Microeconomics; Paul Krugman



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 104 Financial Accounting and Costing

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

A) Title of Paper	Accounting for re-organisation and other aspects of Partnership and elements of cost
B) Course Objectives	a) To lay a foundation for understanding the Accounting Standards issued by the ICAI. b) To gain the ability to solve problems relating to settlement of obligations on dissolution of partnership firm and also relating to their business combinations c) To introduce the concepts used in Cost Accounting, elements of costs and the concept of cost sheet.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	a) This subject shall be studied in English medium. b) The question paper shall be set in English, and the students shall answer the paper in English medium only. c) Financial Accounting portion will carry 70 Marks and Cost Accounting will carry 30 Marks d) Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems, in Financial Accounting as well as in Cost Accounting.
F) Course contents	Covering 6 Units as detailed below -

.Topics	No of lectures
Unit I - Accounting Standards 1. Introduction, and Overview of Accounting Standards in India, 2. Objectives, Advantages and Applicability of Accounting Standards. 3. Elementary study of – <ul style="list-style-type: none"> • AS-1- Disclosure of Accounting policies. • AS-6 - Depreciation Accounting • AS-10 – Accounting for Fixed Assets 	08

Unit II - Gradual realisation and Piecemeal Distribution of cash on dissolution of partnership firm 1. Meaning of piecemeal distribution. 2. Piecemeal distribution of cash under - i. Maximum loss method ii. Highest Relative Capital Method (Surplus capital method)	08
Unit III - Amalgamation of partnership firms i. Meaning of amalgamation ii. Closing the books of the amalgamating firms (Realisation method only) iii. Opening the books of new firm, and Preparation of Balance Sheet of the new firm	10
Unit IV - Conversion of Partnership firm into a Limited Company a) Meaning and Need for conversion, b) Calculation of Purchase Consideration, c) Closing entries and Ledger Accounts in the books of old firm	08
Unit V – Joint Venture Account a) Meaning of Joint Venture, features, Distinction between Joint Venture and Partnership. b) Accounting for the Joint Venture Transactions when separate set of books of accounts is maintained	08
Unit -VI –Cost Accounting 1. Introduction a. Basic concepts – i. Cost, Expenses, Loss ii. Costing, Cost Accounting, Cost Accountancy iii. Cost Unit, Cost Centre b. Advantages and Limitations of Cost Accounting. c. Distinction between Financial and Cost Accounting. d. Elements of Costs. e. Classification of Costs on the basis of various criteria. 2. Preparation of Cost Sheet including Quotations & Tenders.	18
	60

Reference Books:

[a] Books on Financial Accounting –

1. Advanced Accountancy Vol. I, - R. L. Gupta & M. Radhaswamy - Sultan Chand & Sons
2. Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand & Sons
3. Accountancy For C.A. Foundation Course, - P.C. Tulsian, - Tata McGraw Hill
4. Advanced Accountancy Volume –I - P. C. Tulsian, Pearson Education, New Delhi
5. Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S. Chand & Co Ltd.

6. Fundamentals of Accounting, - Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, - Vikas Publishing House, New Delhi
7. Financial Accounting - A Mukherjee & M. Haneef - Tata Mc-Graw Hill
8. Advanced Accounting – Dr Ashok Sehgal and Dr Deepak Sehgal – Taxmann Publications, New Delhi

[b] Books on Cost Accounting –

1. Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand & Sons
2. Cost Accounting - Maheshwari and Mittal :
3. Advanced Cost Accounting - Jain And Narang :
4. Cost Accounting - Nigam and Sharma :
5. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
6. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
7. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher
8. Also refer the websites of The Institute of Chartered Accountants of India – www.icai.org



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SEMESTER: I

Paper: 105 Computing Skills

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:-

- To familiarize the Students with basics of Internet.
- To understand the use of Office application.
- To know the role of word processor, Spread sheet, presentation in industry .
- To understand the how of accounting software works .
- To know the relevance of Tally accounting package in modern competitive world.

1. Microsoft Office 2013-Word, Powerpoint

Lectures 12

A. Word

1. Modify the structure and appearance of text

Apply styles to text, Change a document's theme, change the look of characters, change the look of paragraphs, Create and modify lists.

2. Organize information in columns and tables

Present information in columns, Create tabbed lists, Present information in tables, format tables.

B. PowerPoint

1. Working in the PowerPoint 2010 user interface.

Working with the ribbon, Opening, navigating, and closing presentations, Viewing presentations in different ways,

2. Create presentations.

Start and save presentations, enter text in placeholders, Edit text, Add and delete slides, Import slides from existing sources. Rearrange slides and sections.

Apply themes, Change the slide background, Format text placeholders.

3. Add animations, audio and videos.

Animate with ready-made effects, Customize animation effects, Add audio content, Insert and play videos.

2. Microsoft Office 2013-Excel

Lectures 08

1. Introduction of Excel – New features of Excel 2010,

Arranging multiple workbook windows, customizing the ribbon, creating workbooks, Inserting rows, columns, and cells, merging and unmerging cells.

2. Working with data and Excel tables

Enter and revise data, Manage data by using Flash Fill, Move data within a workbook, Find and replace data, Correct and expand upon worksheet data, Define Excel tables.

3. Performing calculations on data

Name groups of data, Create formulas to calculate values, Summarize data that meets specific conditions, Work with iterative calculation options and automatic workbook calculation, Use array formulas, Find and correct errors in calculations. (All these in detail)

4. Using PivotTables and Pivot Charts

Analyze data dynamically by using PivotTables.

Filter, show, and hide PivotTable data, Edit PivotTables, Format Pivot Tables, Create PivotTables from external data

Tally

3. Introduction to Computerized Accounting

Lectures 04

- i. Computerised accounting package
- ii. Readymade and customized software
- iii. Features of accounting package
- iv. Advantages and disadvantages of accounting package
- v. Comparison between manual and computerized accounting

4. Introduction to Tally.ERP 9 Release 5

Lectures 10

- i. Features of Tally.ERP 9 Release 5
- ii. Starting Tally- Gateway of Tally and exit from Tally.
- iii. Creation of company in Tally. Saving the company profile. Alteration in company details. Deletion of a company. Selection of a company.
- iv. Account groups and ledgers.
- v. Hierarchy of account groups and ledgers.
- vi. Reserved account groups :
- vii. Account groups of profit & loss account
- viii. Creation of Account Masters
- ix. Feeding of opening balances
- x. Alteration in Master records
- xi. Deletion of accounts in Master records
- xii. Feeding of closing stock value

5. Voucher Entry

Lectures 16

- i. Types of voucher in Tally: - Contra, Receipts, Payments and Journal
- ii. Entering Account voucher
- iii. Sales, Purchases, Debit-Note, Credit-Note, Incomes & Expenses
- iv. Voucher Modification
- v. Saving the voucher
- vi. Voucher alteration, Deletion and Cancellation
- vii. Singles mode voucher entries
- viii. Voucher printing
- ix. On-line voucher printing
- x. Multi voucher printing
- xi. Displaying voucher list, Day-Book & Ledger
- xii. Extracting Day-Book summaries

6 Trial Balance and Final Account

Lectures 10

- i. Extracting detailed Trial Balance
 - a. Exploded Trial Balance
 - b. Ledger-wise Trial Balance
- ii. Extracting Balance sheet
 - a. Primary Balance Sheet
 - b. Detailed Balance Sheet
- iii. Closing stock value entry through Balance Sheet
- iv. Extracting Profit and Loss Account
 - a. Detailed Form

- b. Vertical Form
- v. Extracting Income and Expenditure Statement for Non-Trading Units.
- vi. Printing Configuration
- vii. Printing Day-Book, Account Book, Journal Register, Cash Book, Ledger
- viii. Printing of Trading Account, Profit & Loss Account, Balance Sheet

Illustrative List of Practicals

Part –I

- i. Create your own Resume
- ii. Create Mark sheet/Salary sheet using different Formulas of Excel
- iii. Create Power point presentation (on topic given by teacher)

Part -II

- i. Creation of a company, saving the company.
- ii. Opening an existing company. Modifications in an existing company by changing the Fields
- iii. Entering the transactions relating to receipts, payments, contra, and journal.
- iv. Preparation of purchase register and sales register. Entering the transactions relating to purchases (including discount) and sales (including discount), purchase-returns, sales returns (Minimum 10 transactions should be recorded)
- v. Preparation of trial balance with minimum 10 transactions.
- vi. Preparation of Balance sheet with transactions regarding Trading and Profit & Loss Account with adjustments.
- vii. Alternatively, preparation of Income and Expenditure Account for a non-trading concern along with the Balance sheet.
- viii. Modifying the vouchers, deleting voucher entries Creation of e-mail account

The above list is illustrative. A teacher, if required, may conduct similar additional practical on the above line in such a way as to cover the entire syllabus

Books for Reference

1. Implementing Tally 9. Comprehensive Guide for Tally 9 & 8.1 By A. K. Nadhani, K. K. Nadhani BPB Publishers, New Delhi
2. Simple Tally 9 By A. K. Nadhani, K. K. Nadhani BPB Publishers, New Delhi
3. Practical Approach towards Tally 8.1 and 9.0
By S. H. Sharma Siddhant Prakashan, Aurangabad
4. Tally 9.2 Comdex Publishers
5. Step by Step Microsoft Word 2010 7. Step by Step Microsoft Excel 2010 8. Step by Step Microsoft PowerPoint 2010.



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FACULTY OF COMMERCE & MANAGEMENT

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SEMESTER: I

Paper: 106 a - Elective - Modern office Management

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives –

1. To understand the concept of office management.
2. To acquire operational skills of office management.
3. To develop the interest in methods and procedures of office management.
4. To know the secretarial procedure.
5. To understand office layout and environment in modern context.
6. To acquire the basic knowledge of office appliances and machines.
7. To understand office system.
8. To acquire knowledge of office meetings and proceedings.

1. Modern Office

Lectures: 10

- 1.1 Office: Meaning, Definition and Features
- 1.2 Traditional and Modern Concept of Office
- 1.3 Characteristics and Functions of Office
- 1.4 Changing Office View: Past, Present & Future

2. Office Management

Lectures: 10

- 2.1 Concept, Definition and Nature
- 2.2 Elements of Office Management
- 2.3 Office Manager: Functions, Duties and Responsibilities
- 2.4 Effective Management Techniques

3. Office Layout

Lectures: 10

- 3.1 Meaning, Definition and Importance
- 3.2 Selection of Office Layout: Objectives and Principles
- 3.3 Office Layout: Component, Advantages and Disadvantages

4. Office System and Procedure

Lectures: 10

- 4.1 Office System: Meaning and Objective of system & Procedure
- 4.2 Flow of Work: Objective, Difficulties in ideal work flow
- 4.3 Measures to improve the flow of Work

4.4. Planning and Scheduling of Office Work

5. Office Environment

Lectures: 10

5.1 Meaning, Definition and Nature

5.2 Factors of good office environment

5.3 Importance of office environment

5.4 Office safety and Remedies

6. Office Record Management

Lectures: 10

6.1 Meaning, Definition, Need, Objective of Office Record

6.2 Organization of Record department

6.3 Classification & Indexing of Records & Files

6.4 Principles – Retention & Disposition of Record

6.5 Paperless Office – Concept, Utility & Feasibility.

Reference Books

1. Office Management - Lefingwell & Robinson
2. Office Organization & Management - R. K. Chopda, & Ankita Chopda, Himalaya Publishing House, Bombay
3. Office Management S P Arora Vikas Publishing New Delhi
4. Office Organization And Management- Reddy & Apponnaiah, Himalaya Publishing House, Bombay
5. Office Management-P.K. Ghosh, Sultan Chand And Son's, New Delhi.
6. Office Organization and Management-C.B.Gupta, Sultan Chand And Son's New Delhi.
7. Office Management - I. M. Sahai, Kitab Mahal, Allahabad.
8. Office Management & Secretarial Practice- Sing S P & Sing B. Gyan Publishing House, New Delhi.
9. Office Management - V Balachandran and V Chandrasekaran, Tata Mc Graw Hill, New Delhi



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 106 b- Elective –Essentials of E commerce

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

- To familiarize the Students to e-commerce basics
- To understand role security in online transactions
- To understand and describe the unique features of e-commerce technology.
- To understand various types Business Models.
- Student will able Analyze and compare the different Monetary transactions.
- To STOP victimizing the innocent

Unit 1 Fundamentals of e-Commerce

Lecturers 12

- 1.1 e-Commerce: Meaning & Nature
- 1.2 Introduction to e-Commerce - Origin, Definitions & Meaning, Scope & Goals
- 1.3 Feature, Needs & Functions, Significance, Advantages & Disadvantages of e-commerce,
- 1.4 Essentials of e-Commerce,
- 1.5 e-Commerce v/s Traditional Commerce
- 1.6 Technology Infrastructure for e-Commerce -The Internet and WWW, e-Commerce Infrastructure

Unit 2 Business Models for e-Commerce

Lecturers 8

- 2.1 e-Business: Meaning, Definitions,
- 2.2 Importance Requirements of E-Business
- 2.3 e-Business Models based on the relationships of transaction parties
- 2.3.1 Classification of e-commerce
B2C, B2B, C2C,
C2G, G2G, B2G,
- 2.4 e-Business Models based on the relationships of transaction types
- 2.5 Manufacture Model, Advertising Model, Value Chain Model, Brokerage Model

Unit 3 e-Enterprise

Lecturers 12

- 3.1 Managing the e-Enterprise
- 3.2 Introduction e-Enterprise, Auctions in E-commerce
- 3.3 Comparison between Conventional Design and E-organization,
- 3.4 Organization of Business in an e-Enterprise.
- 3.5 Government's support for cashless payments- Lucky Grahak Yojna for customers and Digi Dhan Vyapar Yojna

Unit 4 e-Payment Systems and Digital Payments (Cashless Payments)

Lecturers 12

- 4.1 Models of Payments:
 - 4.1.1 Credit Cards, Debit Cards, Internet Banking
 - 4.1.2 e-Credit Accounts & e-Money/Cash, e-wallets
 - 4.1.3 Digital Payment System- Introduction, Advantages, Mobile Wallets, Bank Pre-Paid Cards, Point of Sale Machines, Micro ATM's ,Unified Payment Interface, Aadhar Enabled Payment System(AEPS)

- 4.2 Digital Signatures - Legal positions of Digital Signatures
- 4.2.1 Procedure & working of Digital Signature technology
- 4.3 Risks and e-Payment System
- 4.3.1 Data Protections, risk from mistakes and disputes, Consumer protection
- 4.4 Management Information Privacy
- 4.5 Managing Credit Risk

Unit 5 e-Business Communication

Lecturers 8

- 5.1 Introduction
- 5.2 Importance of e-Technology in the e-Business Communication
- 5.3 Models of e-Business Communication,
- 5.4 e-commerce Sales Life Cycle (ESLC) Model
- 5.5 e-Business Conferencing - Audio, Documents & Telephone, Video Conferencing
- 5.6 e-mail in e-Commerce, Mobile Communication

Unit 6 Customer-effective Web design

Lecturers 8

- 6.1 E-commerce players and procedures in India - Introduction
- 6.2 Requirements of Intelligent Websites, Website Goals and Objectives
- 6.3 Analyzing website structure
- 6.4 Fixed versus flexible webpage design
- 6.5 Choosing a page size -website development tools

Books For Reference:

- e-Commerce - Concepts, Models, Strategies, by C S V Murthy Himalaya Publishing House
- Basics of e-Commerce- Legal and Security Issues ISBN 81-203-2432-3 E-Commerce, EBusiness Dr C S Rayudu : Himalaya Publishing
- e-Commerce: An Indian Perspective 2nd Edition P T Josheph SJ
- Electronic Commerce: Elias M Awad, Pearson Education
- E-Logistics and E-Supply Chain Management - by Dimitris Folinas, Ioannis Manikas, Deryn GrahamPublisher: IGI Global



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FACULTY OF COMMERCE & MANAGEMENT

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SEMESTER: I

Paper: 106 c - Elective –Co-operative Law and Micro finance

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

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- | | |
|--|-------------------------|
| 1. Maharashtra Co-operative Societies Act 1960 : (Section 1to 13) | Lectures : 10 |
| 1.1.Applicability & Scope – Sec. 01 | |
| 1.2.Important Definitions – Sec. 02 | |
| 1.3 Conditions for Registration – Sec.6 | |
| 1.4. Application for Registration-Sec.8 | |
| 1.5. Registration & Evidence of Registration-Sec 9 & 10 | |
|
2. Members |
Lectures: 08 |
| 2.1. Types of Members- | |
| 2.2 Rights of Members-Sec-32 | |
| 2.3 Annual General Meeting – Sec. 75 | |
| 2.4 Special General Meeting – Sec. 76 | |
|
3. Directors |
Lectures: 10 |
| 3.1 Committee and its Power and Functions sec.73 | |
| 3.2 Qualification and disqualification of Directors, Reservation of Post. sec.73 | |
| 3.3 Power of Removal of Committee or its member – Sec. 78 | |
| 3.4 State Cooperative Election Authority- Constitution & Powers | |
|
4. Audit, Enquiry and Inspection |
Lectures: 12 |
| 4.1 Statutory Audit – Sec. 81 | |
| 4.2 Rectification of defects – Sec. 82 | |
| 4.3 Enquiry – Sec. 83 | |
| 4.4 Inspection – Sec. 84 | |
|
5. Disputes |
Lectures: 10 |
| 5.1 Disputes, Co-operative Courts, Limitation – Sec. 91, 92 | |
| 5.2 Procedure of Settlement of Disputes & Power of co-operative Court – Sec. 94 | |
| 5.3 Attachment before Award, Decision of Court –Sec. 95 | |
| 5.4 Procedure of Money Recovery – Sec. 98 | |
| 5.5 Recovery of Arrears. Sec. 101 | |
|
6. Micro Finance |
Lectures: 10 |
| 6.1. Meaning Definition, Need With Special Reference to Rural/ Urban India | |
| 6.2. Principles of Micro Finance | |

6.3. Innovations in Micro Finance

6.4. Activities covered

Recommended books:

1. Bare Act – Maharashtra Cooperative Societies Act 1960 and Rules 1961 published by Govt. of Maharashtra.
2. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by A. K. Gupte and S. D. Dighe. Hind Law House Pune
3. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by S. D. Dighe, Snow White Publications Pvt. Ltd. Mumbai.
4. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by K S Gupta Hind Law House Pune.
5. www.nabard.org
6. www.Sahakarayukta.maha.gov.in
7. www.agricoop.nic.in



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SEMESTER: I

Paper: 107 a - Elective - Principles & Practices of Banking

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

1. Money, Finance and Banking

(Lectures: 10)

- a. Meaning , Functions and Importance of Money
- b. Forms Of Money : Money and Near Monies
- c. Money & the Capitalist Economy
 - i. The Circular Flow of Money in the Economy
 - ii. Problems Of Maintaining Balance
 - iii. Role Of Banking, Non-Banking Financial Institutions (NBFIs) & Government

2. Banking: Meaning, Functions & Classification

(Lectures: 06)

- a. Concepts, Meaning & Evolution Of Banking
- b. Functions and Services of Bank
- c. Role Of Banking In Economic Development

3. Classification and Types Of Banks

(Lectures: 10)

- a. Structural Classification Of Banks : Features , Merits & Demerits
 - i. Unit Banking
 - ii. Branch Banking
 - iii. Group Banking
 - iv. Chain Banking
- b. Functional Classification of Banks
- c. Ownership Classifications Of Banks
 - a. Modern Banking
 - i. Concepts Of Wholesale Banking & Retail Banking
 - ii. Merchant Banking.
 - iii. Universal Banking
 - iv. Virtual Banking /CyberBanking/E-Banking/Online Banking

4. Payment & Settlement System in India

(Lectures: 10)

- a. Meaning and Importance
- b. Evolution of Payment System in India.
 - i. Electronic Clearing Service
 - ii. Internet Banking
 - iii. Real Time Gross Settlement System
 - iv. National Electronic Funds Transfer System
 - v. Cheque Truncation System (CTS):
 - vi. National Electronic Clearing Service (NECS)
 - vii. Mobile Banking
 - viii. Satellite Banking
- a. Automated Teller Machines (A.T.Ms): Operation & Development
- b. Benefits Of e- Banking To Customer & To The Banks

c. Bottlenecks In the Development Of E- Banking

5. Bankers, Customers and Banking Operations: I

(Lectures: 12)

a. Deposit Accounts

- i. Types: Saving A/C, Current A/C, Fixed Deposit & Recurring Deposit.
- ii. Process Of Opening, Operating & Closing of a Bank Account
- iii. KYC Norms & its Importance for Customer Acceptance Policy, Customer Identification Process. & Monitoring of Customer Transactions

b. Type of Customer : General Precautions for Opening Of Accounts of

- i. Minor Account
- ii. Joint Account
- iii. Partnership Account
- iv. Accounts Of Limited Companies
- v. Account Of Trust
- vi. Government Bodies Account

6. Bankers, Customers and Banking Operations: I

(Lectures: 12)

a. Cheques

- i. Essentials Privileges Of Cheque Holder
- ii. Liabilities Of Paying Bank & Collecting Bank
- iii. Crossing , Dishonor and Endorsement Of Cheque
- iv. Precautions To Be Taken By The Paying Banker
- v. Protection to the Paying and Collecting Banker

b. Types Of Credit Facilities

- a. Over Drafts
- b. Cash Credits
- c. Negotiable Instruments in Banking
 - a. Definition
 - b. Types & Their Characteristics
- d. Modes Of Creating Charges: Lien, Pledge & Mortgage

Reference Books

1. Modern money and banking : Roger L. Miller & David D. VanHoose, Mcgraw-hill international ed. 1993
2. Monetary theory : 16th ed. M.C. Vaish , vikas publishing house pvt ltd 2005
3. Basics Of Banking & Finance Dr K M Bhattacharya & O P Agrawal
4. Banking Theory & Practice; K.C. Shekhar & Laxmi Shekhar. Vikas Publishing
5. Banking Theory, Law & Practice K P M Sunderam & D N Varshney S Chand
6. Banking & Finance System : D.M. Mathani & E. Gordon
7. Banking & Financial System by K P M Sunderam & D N Varshney S Chand
8. Financial Market & Services: Institutions : Gordon & Natrajan, Himalaya
9. The Indian Financial System: Bharati V. Pathak, Pearson Education
10. Economic & Political Weekly.
11. R.B.I. Bulletins & www.rbi.org.in



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107b - Elective - Corporate Laws& Secretarial Practice

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives :

1. To develop an understanding of Company and various provisions of the Companies Act, 2013.
2. To help know the concepts relating to types of companies and various stages and formalities related to formation of companies.
3. To enable students to study capital and basics of security market.
4. To get an insight into Securities and Exchange Board of India which controls securities trade.

Chapter No.	Particulars	No. of Lectures
01	Introduction to Company and Company Law	06
	1.1 Meaning of Company	
	1.2 Characteristics of Company	
	1.3 Historical Development of Concept of Company Law in India	
	1.4 Corporate Citizenship	
02	Types of Companies as per Companies Act 2013	10
	2.1 Private company – meaning and privileges	
	2.2 Public company	
	2.3 Difference Between Private and Public Company	
	2.4 One person company	
	2.5 Limited company	
	2.6 Unlimited company	
	2.7 Association not for profit and its privileges (Section 8 Company)	
	2.8 Government companies – meaning and its privileges	
	2.9 Holding/Subsidiary companies	
	2.10 Associate Companies	
	2.11 Investment companies	
	2.12 Producer Companies	
	2.13 Dormant Companies	
	2.14 Public Financial Institutions	
	2.15 Statutory Corporations	
	2.16 Chartered Companies	
03	Formation of Company	12
	3.1 Stages in Formation of Company	
	3.2 Promoter – Meaning, Position, Rights and Liabilities	
	3.3 Memorandum of Association – Meaning and Clauses	
	3.4 Articles of Association – Meaning, Contents and Alteration	
	3.5 Doctrine of Ultra Vires	
	3.6 Doctrine of Constructive Notice	
	3.7 Doctrine of Indoor Management	
	3.8 Doctrine of Lifting of Corporate Veil	
	3.9 Pre-Incorporation Contracts	
04	Concept of Capital	12
	4.1 Meaning of Capital, Use of the word Capital in different senses	
	4.2 Share Capital – Equity and Preference	
	4.3 Types of Preference Capital	
	4.4 Shares at Par, Premium	

	4.5 Sweat Equity Shares, Shares with Differential Voting Rights, Rights Issue, Bonus Shares, ESOP	
	4.6 Alternation and Reduction of Shares	
	4.7 Buy Back of Shares	
	4.8 Stock – meaning and difference with shares	
05	Securities Market	10
	5.1 Primary Market and Secondary Market	
	5.2 Components of Primary Markets	
	5.3 Prospectus – Meaning and Contents	
	5.4 Forms of Prospectus – Deemed Prospectus, Statement-in-lieu of Prospectus, Red Herring Prospectus, Abridged Prospectus	
	5.5 Procedure and Provisions of Allotment of Shares	
	5.6 Stock Exchanges and its importance	
06	SEBI Act 1992	10
	6.1 Introduction to SEBI	
	6.2 Objects of SEBI	
	6.3 Constitution of SEBI	
	6.4 Functions of SEBI	
	6.5 Powers of SEBI	

References:

1. Dr. AvtarSingh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow.
2. C.R. Datta :Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa,Nagpur.
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa,Nagpur.
4. A.K. Mujumdar, Dr.G.K. Kapoor: Company Law and Practice; Taxmann, 59/32, New Rohtak Road, NewDelhi.
5. M.C. Kuchhal : Modern Indian Company Law; Shri Mahavir Book Depot, 2603,NaiSarak, Delhi.
6. H.K. Saharay : Company Law; Universal Law Publishing Co., C-FF-1A, DilkhushIndustrial Estate, G.T. Karnal Road, Delhi.
7. D.K. Jain : Company Law Ready Reckoner; Bharat Law House Pvt. Ltd.; T-1/95, Mangolpuri Industrial Area, Delhi.
8. R. Suryanarayanan : Company Law Ready Reckoner; Commercial Law Publishers,151, Rajinder Market, Opp. Tis Hazari Court, Delhi.
9. L.C.B. Gower : Principles of Modern Company Law; Stevens & Sons Ltd.,London.
10. Taxmann's : Circulars & Clarifications on Company Law; Taxmann, 59/32, NewRohtak Road, New Delhi.
11. Publications of The Institute of Company Secretaries of India, ICSI House, 23. Institutional Area, Lodi Road, New Delhi.
12. G.K. Kapoor and A.P. Suri: Corporate Law, Taxmann, 59/32, New Rohtak Road, NewDelhi.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107 c - Elective - Marketing & Advertising

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To create awareness about marketing & advertising
2. To understand basic concepts of marketing & advertising
3. To establish link between business and marketing & advertising
4. To know the relevance of marketing & advertising in modern competitive world
5. To develop an analytical ability to plan for various marketing & advertising strategy.

Semester I (Marketing)

1. Introduction to Marketing (10 Lectures)

- 1.1 Meaning, Definitions, Nature, Scope of Marketing
- 1.2 Importance of Marketing as Business Function
- 1.3 Marketing Process
- 1.4 Functions of Marketing
- 1.5 Marketing Ethics
- 1.6 Rural & Green Marketing: Meaning, Definitions and Features

2. Market Segmentation & Buyer Behaviour (14 Lectures)

- 2.1 Market Segmentation
 - 2.1.1 Meaning, concepts and importance of segmentation
 - 2.1.2 Bases for Segmenting Consumer Markets
 - 2.1.3 Benefits & limitations of Market Segmentation
- 2.2 Buyer Behavior
 - 2.2.1 Meaning of buyer behaviour
 - 2.2.2 Models of consumer/buyer behaviour
 - 2.2.3 Determinants of consumer behaviour
 - 2.2.4 The Buying Decision Process: The Five-Stage Model
 - 2.2.5 Marketing implications of consumer behaviour

3. The Marketing Mix (8 Lectures)

- 3.1 Introduction
- 3.2 Marketing Mix-The Traditional 4Ps,
- 3.3 The Modern Components of the Mix- The Additional 3Ps,
- 3.4 Developing an Effective Marketing Mix

4. Product Life-Cycle Marketing Strategies (8 Lectures)

- 4.1 Product Life Cycles
 - Style, Fashion, and Fad Life Cycles
- 4.2 Marketing Strategies: Introduction Stage and the Pioneer Advantage
- 4.3 Marketing Strategies: Growth Stage
- 4.4 Marketing Strategies: Maturity Stage
- 4.5 Marketing Strategies: Decline Stage

5. Services Marketing

(14 Lectures)

- 5.1 Meaning, Definitions and Features of Services
- 5.2 Classification of Services
- 5.3 New Generation Services
- 5.4 Importance of Service Marketing
- 5.5 Problems in Service Marketing

6. Introduction to Technology Based Marketing Strategies

(6 Lectures)

- 6.1 Call to Action Marketing
- 6.2 Close Range Marketing
- 6.3 Cloud Marketing
- 6.4 Drip Marketing
- 6.5 Email Marketing
- 6.6 Freebie Marketing
- 6.7 Mobile Marketing
- 6.8 Newsletter Marketing
- 6.9 Online Marketing
- 6.10 Social Media Marketing

Reference Books:

1. Philip Kotlar- Marketing Management
2. Sherlekar S.A., Sherlekar V. S.- Global Marketing Management – Himalaya Publishing House
3. Ghatpande Mahesh , Thakur Yogendra -Marketing A Challenges – Amol Prakashan
4. Kapoor D. L. -Marketing and Sales Management – S. Chand & Co. Ltd. New Delhi.
5. Kulkarni Mahesh – Modern Marketing Management
6. Rajan Saxena - Marketing Management
7. Memoria & others- Marketing Management
8. Dr. S.V. Kadvekar,Vipanan- Tatve Aani Padhdati- Continental Publications, Pune.(Marathi)
9. Dr. S.V. Kadvekar,Vipanan Vyavasthapan,Continental Publications, Pune.(Marathi)
10. Vakale, Sahane & Phadake,Vipanan, Vikray kala aani Prasadhi (Marathi)
11. Arun Kumar N. Meenakshi – Marketing Management- Vikas Publishing House Pvt. Ltd.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107d - Elective - Business Statistics

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

1. Sources of Indian Statistics

Lectures 08

- 1.1 Indian Statistical System at present
- 1.2 Population Statistics in India
- 1.3 Labor Statistics
- 1.4 Agriculture Statistics
- 1.5 Industrial and Trade Statistics, National Income
- 1.6 Index Numbers

2. Correlation

Lectures 10

- 2.1 Meaning of correlation
- 2.2 Types of correlation: - Positive correlation, negative correlation, perfect correlation and spurious correlation.
- 2.3 Scatter diagram
- 2.4 Karl Pearson's coefficient of correlation and important properties of it (without proof)
- 2.5 Rank correlation: - Meaning of rank, Spearman's rank correlation coefficient with and without ties (without proof).
- 2.6 Numerical problems.

3. Regression

Lectures 10

- 3.1. Meaning and uses of regression
- 3.2 Statement of regression equations
- 3.3. Regression coefficients
- 3.4. Statement of properties of regression coefficients
- 3.5. Standard error of regression estimates (without proof).
- 3.6 Coefficients of determination and non-determination
- 3.7 Explained and unexplained variation
- 3.8. Numerical problems

4. Probability

Lectures 08

- 4.1 Relevance of Probability Theory, Random and non-random experiments
- 4.2 Meaning of sample space and event
- 4.3 Mathematical definition of probability
- 4.4 Axioms of probability
- 4.5 Statement of addition theorem of probability upto three events
- 4.6 Numerical problems

5. Statistical Decision Theory and Game Theory

Lectures 12

- 5.1 Meaning and uses of Statistical Decision Theory.
- 5.2 Meaning of Strategy (Act), State Of Nature, Payoff, Payoff Table, Regret & Regret Table.
- 5.3 Methods of Decision Making under uncertainty:- Maximax Criterion, Maximin Criterion,

Minimax regret Criterion, Laplace Criterion and Hurwicz Criterion

5.4 Methods of Decision Making under risk:- Expected Monetary Value (EMV) Criterion and Expected Opportunity Loss (EOL) Criterion.

5.5 Expected Payoff of Perfect Information (EPPI) and Expected Value of Perfect Information (EVPI)

5.6 Concept and Terminology, Two Person Zero Sum Game, Game with Saddle Point

5.7 Numerical Problems.

6 Test of Significance

Lectures 12

6.1 Chi-Square Test - -Introduction, Chi-square distribution, Properties of Chi-square distribution and Application of Chi-square distribution

6.2 Conditions for the validity of Chi-square test, Degrees of Freedom

6.3 Tests of Goodness-of-fit

6.4 t-tests – Student's 't' distribution, Properties, Uses,

6.5 One Sample t- test

Books for reference

1. Business Statistics By S. C. Gupta, Indra Gupta - Himalaya Publishing House
2. Statistical Methods - By S. P. Gupta - Sultan Chand & sons, New Delhi
3. Business Statistics - By Sancheti & Kapoor - Sultan Chand & Sons, New Delhi
4. Operations Research - By P.K. Gupta and D.S. Hira - S. Chand & Sons, New Delhi
5. Business Statistics - By G V Shenoy U K Srivastava and S C Sharma - New Age International (p) Limited Publishers New Delhi



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107 e - Elective - Principles & Practices of Insurance

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives :-

1. To acquaint students with the concept of Insurance.
2. To introduce the scope of Insurance including Life & General Insurance.
3. To make the students aware of carrier opportunities in the field of Insurance.

- | | |
|--|----------------------|
| 1. Concept of Insurance | Lectures – 10 |
| Meaning, Definition & Scope, Types: Human & Business, Types of Business Risk.
Insurance: Meaning, Definition, Need & Scope -Insurance Contract: Meaning, Components. | |
| 2. Practice of Life Insurance | Lectures – 10 |
| Overview of the Indian Insurance Market, Growth of Insurance business in India, Organizational structure of the Life Insurance Corporation of India (LIC), Appointment of life insurance agents and their functions – Need of an agent in life insurance selling, Appointment of agents, Remuneration to agents. | |
| 3. Life Insurance | Lectures – 10 |
| Meaning, Definition, Need, Principles of Life Insurance. Types of life insurance policies, whole life, endowment, money back, unit linked insurance policy, pension plan. | |
| 4. General Insurance | Lectures – 10 |
| Meaning, Definition, Need, Principles of General Insurance. Types of General Insurance - Fire, Marine, Motor, Personal Accident, Health, Study of various policies and insurance cover. | |
| 5. Group Insurance | Lectures – 10 |
| Importance of group insurance schemes, Main features of group insurance schemes, Eligibility conditions in group insurance, Different types of group insurance schemes. | |
| 6. Concept of E-Insurance | Lectures – 10 |
| E-Insurance meaning, Features of e-insurance account, Benefits of e-insurance account IRCA Guidelines for e-insurance policies, Meaning of e-insurance account, opening of e-insurance account by insurance repository branch and approved persons, KYC documents. | |

Recommended List of Reference Books

- 1) Insurance -- Principles & Practices of Insurance – By : G.S. Pande
- 2) Theory & Practice of Life Insurance – By : Mitra
- 3) Insurance Principles & Practice – By : M.N.Mishra & S.B. Mishra (S. Chand Publication)
- 4) Insurance – Principles and Practices – M N Mishra
- 5) Insurance – Principles and Practice – Vinayakan, N M Radha swamy & V Vasudevan.
- 6) Life Insurance in India – G R Desai.
- 7) Insurance & Risk Management – By : P.K.Gupta (Himalaya Publication)
- 8) Legal Aspects of Insurance- P.K.Gupta Himalaya Publishing House, Mumbai, First Ed.2006.
- 9) Books Published By Insurance Institutes Of India, New Delhi
- 10) Principles and Practice of Insurance – Dr. P.Periasamy (Himalaya Publication)

Web-sites-
1. www.irda.gov.in
2. www.licindia.in
3. www.gicofindia.in



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107 f - Elective -Business Environment

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

1. Introduction to Business Environment

Lectures: 10

- 1.1 Meaning, definition, Characteristics & Significance
- 1.2 Environmental analysis Process: Stages- Importance

2. Components of Business Environment

Lectures: 10

- 2.1 Internal Environment
- 2.2 External Environment
- 2.3 Micro Environment
- 2.4 Macro Environment

3. Economic Environment

Lectures: 12

- 3.1 Nature and Scope
- 3.2 Economic systems
- 3.3 Planning Commission & NITI Aayog (National Institution for Transforming India): Introduction & Functions
- 3.4 Economic Transition in India
 - 3.4.1 Introduction
 - 3.4.2 Privatization: Definition, Features, Advantages & Disadvantages
 - 3.4.3 Globalization: Consequences and Impact

4. Socio Cultural Environment

Lectures: 10

- 4.1 Introduction, Nature, Factors and its impact on business
- 4.2 Business and Society
- 4.3 Business and Culture
- 4.4 New trends in socio cultural Environment in India

5. Political Environment

Lectures: 08

- 5.1 Introduction, Scope, Importance, Factors
- 5.2 Types of Political Systems
- 5.3 Impact of Political Environment on Business

6. Technological and Natural Environment

Lectures: 10

- 6.1 Technological Environment
 - 6.1.1 Concept, Features
 - 6.1.2 Impact of Technology on Business
 - 6.1.3 Electronic Banking & E- Commerce: Introduction & Advantages
- 6.2 Natural Environment
 - 6.2.1 Introduction, Meaning
 - 6.2.2 Impact on Business

Reference Books –

1. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
3. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House
4. Mishra And Puri; Indian Economy, Himalaya Publishing House, New Delh,
5. M. Adhikary; Economic Environment of Business – Sultan Chand & Sons.
6. Sundaram&Black : Business Environment, PHI, New Delhi.
7. Shaikh : Business Environment, Pearsons, New Delhi.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107 g - Geography of Disaster Management

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To Understand basic concepts in Disaster Management
2. To Understand Definitions and Terminologies used in Disaster Management
3. To Understand Types, Categories and impact of Disasters

Unit No	Topic	Sub – Topic	Periods
1	Introduction	1. Meaning, Nature and Characteristics of Disaster 2. Classification of Disasters 3. Importance of Disaster Studies 4. Aims And Objectives of Disaster Studies 5. Difference between accidents and disasters	10
2	Geo – Physical Disaster	Causes, Effects and Management (Pre, During, Post) of following Disasters. 1. Earthquake 2. Land Slide 3. Tsunami 4. Landslide and Mining 5. Volcanic Eruption	12
3	Atmospheric Disaster	Causes, Effects and Management (Pre, During, Post) of following Disasters. 1. Cyclone 2. Floods 3. Drought 4. Lighting 5. Hailstorms	12
4	Man Made Disaster	Causes, Effects and Management (Pre, During, Post) of following Disasters. 1. Fire – Building fire, Coal fire, Oil fire, and forest fire 2. Terrorism 3. Accidents – Road accidents, Rail accidents, Water accidents, Air accidents 4. Wars 5. Chemical disaster	10
5	House Hold Disasters	Causes, Effects and Management (Pre, During, Post) of following Disasters. 1. Gas Cylinder Explosion 2. Short Circuits 3. Snake & Dog Bite 4. Electric Shock	08
6	Global Environmental Problems	Causes, Effects and Management 1. Global Warming 2. Ozone Depletion 3. Epidemics 4. Famine	08

➤ **Reference Books:**

1. Disaster Management; Future challenges and opportunities, Editor: Jagbir Singh . K. International Publishing House Pvt. Ltd., New Delhi, Mumbai, Bangalore.14
2. Concept and Practices in Disaster Management, Colonel (Retd.) P.P. Marathe, Diamond Publications,1691, SadashivPeth , Near Grahakpeth, Pune 411030
3. Hand Book of Effective Disaster: Recovery, Planning, Mc Grow Hill Publ.London
4. The Book of Natural Disaster: Alladin Books Ltd., London.
5. Disaster Management : Ed. Vinod Sharma, National Center for Disaster Management, Indian Institute of Pub. Administration,Indraprastha Estate, Ring Road New Delhi 110002.
6. Earthquake: A.K.R. Hemmody, NBT of India.
7. Disaster Preparedness, Council for Advancement of Peoples Action and Rural Technology, D- Block, Ponkha Road Janakpuri, New Delhi, 110075.
8. Disaster in India studies of grim Reality, AnuKapur and Neeta Meena Deeplima, Roshani, Debhanjal, Rawat Publication, Jaipur.
9. Environmental Geography and Natural Hazards, A.A. Pirazizi Concept Publication Co., New Delhi, 110059.
10. Disaster in India: Studies of grim Reality, AnuKapur and Neeta Meena Deeplima , Roshani, Debhanjal, Rawat Publication, Jaipur.
11. Practical Disaster Management: Col. P. P. Marathe; Diamond Publication, Pune.
12. Natural Disaster: Ahmad Husain; Sumit Enterprises, New Delhi.

F. Y. B. Com

Semester- II



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 201 English for Business

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To introduce communication theory to students.
2. To inculcate various communication skills in English among students.
3. To introduce various soft skills to students.
4. To improve oral and written competency in English of students.
5. To develop linguistic competency of students through various grammatical and vocabulary exercises.

1 Communications

Lectures 8

1. External and Internal Communication
2. Grapevine Communication, Consensus, Paralanguage
3. Interpersonal and Intrapersonal Communication
4. Diagonal Communication
5. Listening : Types and Significance in communication

2 Oral Communication Skills

Lectures 12

1. Group Discussion (GD) -Importance, Concept, Purposes, Techniques of Effective performance.
2. Public Speaking : Welcome Speech, Introductory Speech, Vote of thanks, Presidential Address, opening and closing of speech
3. Technical Communication : Video Conferencing, Teleconferencing

3 Written Communication Skills

Lectures 10

1. Letter Writing : Status inquiry, Collection letter, Goodwill letters
2. Advertisement Drafting : Types and Techniques, samples
3. News Writing : Accidental, social and occasional
4. Information Manual Writing of Various products : Mobile, Washing Machine, Television, Laptop, Cosmetics

4 Employment Communication

Lectures 10

1. Introduction
2. Correspondence Related to Recruitment / cover Letter ,Resume ,
3. Cold call Letter Letters of Enquiry ,Thank you Letter
4. Interview ,Types, process

5 Soft Skills

Lectures 10

1. Leadership Skills
2. Team Building
3. Attitude
4. Stress Management

1. Tenses : Usage
2. Change the Voice
3. Add Question Tag
4. Words often Confused
5. One word Substitution

Recommended Books:

- Urmila Rai and Rai. *Business Communication*. Himalaya Publication, New Delhi, 1999.
- Raman, Minakshi and Sangeeta Sharma. *Technical Communication: Principles and Practices*. Oxford University Press, New Delhi, 2004.
- Susmita, Dey. *Business Communication*. Reliable Publication, Mumbai, 1999. □Alex. *Soft Skills*. Sultan Chand and Chand publication, New Delhi, 2008.
- Thorat and Lokhandwala. *Enriching Oral and Written Communication*. Orient Blackswan, Hyderabad, 2009.
- Pal and Suri. *English Grammar and Composition*, Sultan Chand and Chand publication, New Delhi, 2003.
- Green, David. *Contemporary English Grammar and Composition*. Macmillan, Chennai, 1971.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 202 a Local Language – Optional English

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop English reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Topics Prescribed

No of lectures

1.	Dhirubhai Ambani	15
2.	Rahul Bajaj	15
3.	Ratan Tata	15
4.	Aditya Vikram Birla	15

Prescribed Text Book: Business Maharajas by Gita Piramal - Penguin business

ISBN: 978-0-143-418-1



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 202 b Local Language – Optional Marathi

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop Marathi reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Topics Prescribed

No of lectures

- | | |
|-------------------------|----|
| 1. धीरूभाई अंबानी | 15 |
| 2. राहुल बजाज | 15 |
| 3. रतन टाटा | 15 |
| 4. आदित्य विक्रम बिर्ला | 15 |

Prescribed Text Book:

बिझिनेस महाराजे - गीता पिरामल - मेहता पब्लिशिंग हाऊस ISBN: 8177661256



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 202 c Local Language – Optional Hindi

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop Hindi reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Content & Prescribed Books

30 Lectures

1. बिज़नेस कोहिनूर: रतन टाटा - "हिंदी" - लेखक - बी सी पांडेय -

(२०११) प्रभात प्रकाशन - १ एडिशन ISBN-13: 978-8173158209

१. टाटा परिवार का इतिहास
२. रतन टाटा व्यक्तित्व
३. रतन टाटा का दूरदर्शिता एवं सपने
४. रतन टाटा का योगदान
५. टाटा समूह का रतन टाटा के नेतृ में सफर
६. टाटा समूह का विस्तार
७. आंतरराष्ट्रीय कंपनियों का अधिग्रहण
८. रतन टाटा द्वारा स्थापित विविध ट्रस्ट
९. रतन टाटा को प्राप्त पुरस्कार
१०. रतन टाटा की महत्वपूर्ण उपलब्धियां

2. कॉर्पोरेट गुरु नारायण मूर्ति - "हिंदी" - लेखक - एन चोक्कन

(२०११) प्रभात प्रकाशन - १ एडिशन ISBN-13: 978-8173157684

१. नारायण मूर्ति का व्यक्तित्व : लाखों युवाओं के लिए आदर्श
२. सुधा मूर्ति की अमूल्य साथ
३. नारायण मूर्ति का संघर्ष : प्रवाह के विरुद्ध तैराकी
४. भारतीय सॉफ्टवेयर उद्योग में इनफोसिस का योगदान
५. इनफोसिस के विविध विकास चरण
६. इनफोसिस को प्राप्त सम्मान एवं पुरस्कार
७. नारायण मूर्ति आदर्श पथप्रदर्शक
८. मूल्याधिष्ठीत उद्योग प्रणाली का आदर्श
९. नारायण मूर्ति का सामाजिक योगदान
१०. नारायण मूर्ति को प्राप्त विविध पुरस्कार



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f. AY 2017-18

SEMESTER: II

Paper: 202 d Local Language – Optional Urdu

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Urdu General

اردو جنرل

Sem-II

Marsiya:

(الف) مرثیہ

- | | |
|--|--|
| Marsiya ka aagaz v irteqa | (۱) مرثیہ کا آغاز و ارتقا |
| Fane Marsiya Nigari | (۲) فنِ مرثیہ نگاری |
| Marsiya ki aqam | (۳) مرثیہ کی اقسام |
| Marsiya Dag Dehlvi az Dr. Allama Iqbal | (۴) مرثیہ داغ دہلوی از ڈاکٹر علامہ اقبال |

Qasida:

(ب) قصیدہ:

- | | |
|--|---|
| Qasida ki taarif | (۱) قصیدہ کی تعریف |
| Qasida Nigari ka aagaz v irteqa | (۲) قصیدہ نگاری کا آغاز و ارتقا |
| Mohasin Kakori ki qasida nigari | (۳) محسن کاکوری کی قصیدہ نگاری |
| Simt kashi se chala janibe mathura badal (madih Khairul Mursalin), (Mohsin kakori) | (۴) سمت کاشی سے چلا جانب مٹھرا بادل (مدح خیر المرسلین)، (محسن کاکوری) |

Masnavi:

(ج) مثنوی

- | | |
|------------------------------------|---------------------------------|
| Masnavi ka aagaz o irteqa | (۱) مثنوی کا آغاز و ارتقا |
| Masnavi ka fan | (۲) مثنوی کا فن |
| Meer Hasan ki masnavi nigari | (۳) میر حسن کی مثنوی نگاری |
| Masnuvi Sehrul Bayan ke chand band | (۴) مثنوی سحر البیان کے چند بند |

Reference Books

کتابیات

Awami Zraye Tarsil o Iblag-
Ashfaue Mohammad Khan
Iblagiyat - Mohamma Shahid
Husain
Jadeed Iblag- Mehdi Husain

Awami Tarsil- Devendra Asar

Adab aur Iblag-Dr.Mujahidul Islam

Urdu Mass Media - Fazulul Haq

Urdu Shairy ka fanni irteqa-
Farman Fateh Puri
Jadeed Urdu Shairy-Abdul Qadir
Sarwari
Intekhabe Qsaid Urdu- Dr.Abu
Mohammad Saher
Masnavi Sehrul Bayan- Meer
Hasan
Aaina Sheri Adab-Dr.Sajid Ali
Qadri
Urdu Marsiye ka irteqa-
Prof.Masud Hasan Razvi
Urdu Marsiya- Sifarish Husain

Intekhabe Marsiya

Fane Tarjuma Nigari - Khalique
Anjum

۱) عوامی ذرائع ترسیل و ابلاغ۔ اشفاق محمد خاں
۲) ابلاغیات۔ محمد شاہد حسین
۳) جدید ابلاغ۔ مہدی حسن
۴) عوامی ترسیل۔ دیوندر اسر
۵) ادب اور ابلاغ۔ ڈاکٹر مجاہد الاسلام
۶) اردو ماس میڈیا۔ فضل الحق
۷) اردو شاعری کا فنی ارتقاء۔ فرمان فتح پوری
۸) جدید اردو شاعری۔ عبدالقادر سروری
۹) انتخاب قصائد اردو۔ ڈاکٹر ابو محمد سحر
۱۰) مثنوی سحر البیان۔ میر حسن
۱۱) آئینہ شاعری ادب۔ ڈاکٹر ساجد علی قادری
۱۲) اردو مرثیہ کا ارتقاء۔ پروفیسر مسعود حسن رضوی
۱۳) اردو مرثیہ۔ سفارش حسین
۱۴) انتخاب مرثیہ۔
۱۵) فن ترجمہ نگاری۔ خلیق انجم



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 202 e Local Language – Optional Sanskrit

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

द्वितीय सत्र अभ्यासक्रम - (202 E) नीतिशतकम् - (शतककाव्य) भर्तृहरि (पाचपद्धति- अज्ञ, अर्थ, दूर्जन, धैर्य, सुजन)

अ) अध्ययन व अध्यापनाची वैशिष्ट्ये (३० तासिका)

- संस्कृत साहित्यातील शतककाव्य प्रकार अभ्यासणे.
- कविचा परिचय.
- जीवनामध्ये नीतिमूल्यांचे स्थान अभ्यासणे.

ब) अध्ययन व अध्यापनाचे घटक (३० तासिका)

- शतककाव्याचा अभ्यास करणे.
- श्लोकांचे भाषांतर, ससंदर्भ स्पष्टीकरण, विशेषता अभ्यासणे.
- काव्यसौंदर्य, नीतिमूल्ये अभ्यासणे
- नैतिकमूल्यांचे वेगळेपण अभ्यासणे.

संदर्भ ग्रंथ-

- नीतिशतकम् - डॉ. मंगरुळकर प्रा. हातवळणे
- नीतिशतकम् - रा. ना. गद्रे, प्रकाशक - आयडीयल बुक सर्व्हिस, पुणे-१९५७
- नीतिशतकम् - जोशी, अयाचित, सुयोग प्रकाशन, अमरावती



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F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 203 Micro Economics

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

1. Market, Revenue and Equilibrium Conditions

(Lectures: 08)

- a. Concept Market
- b. Forms of Market on the Basis of Competition
- c. Concepts of Revenues: Total Revenue, Average Revenue, Marginal Revenue
- d. Graphical Relationship among TR, AR and MR Curves under Perfect & Imperfect Competition.
- e. Objectives of Firm
- f. **Equilibrium of a Firm**
 - i. Meaning of a Firm Equilibrium
 - ii. Total Revenue- Total Cost Approach
 - iii. Marginal Revenue-Marginal Cost Approach

2. Market of Perfect Competition

(Lectures: 08)

- a. Meaning Definition and Features
- b. Short Run Equilibrium of a Firm and Industry
- c. Long Run Equilibrium of a Firm and Industry
- d. Perfect Competition in Practice

3. Market of Monopoly.

(Lectures: 10)

- a. Meaning, Definition and Features
- b. Short Run Price & Output Equilibrium Under Monopoly
- c. Long Run Price & Output Equilibrium Under Monopoly
- d. Price Discrimination
 - I. Meaning, Definition and Forms
 - II. Necessary Conditions

4. Market of Monopolistic competition

(Lectures: 08)

- a. Meaning, Definition and Features
- b. Firm & Group's Short Run Price & Output Equilibrium Under Monopolistic Competition
- c. Firm & Group's Long Run Price & Output Equilibrium Under Monopolistic Competition
- d. Concepts of Selling Cost and Product Differentiations Under Monopolistic Competition

5. Markets of Oligopoly & Duopoly

(Lectures: 10)

- e. Meaning, Definition and Features of Oligopoly Markets
- f. Brief Review of the Alternative Models of Oligopoly and Duopoly Markets
- g. Price Leadership Model of Oligopoly
- h. Meaning, Definition and Features of Duopoly Markets
- i. Concepts of Price- Non Price Competition and Contestable Market

6. Markets For Factor Of Production

(Lectures: 16)

- j. Factor Market: Demand for and Supply of a Factor of Production

- k. Equilibrium in Competitive Factor Market
- l. Factor Payments
 - a. Rent
 - i. Reward for Land
 - ii. Concept of Economic Rent and Transfer Earning
 - b. Wage
 - i. Nominal Wage & Real Wage
 - ii. Causes of Differential in Wages
 - iii. Relation Between Real Wage, Leisure and Work
 - iv. Collective Bargaining & Minimum Wage
 - c. Interest Rate
 - i. Reward for Capital
 - ii. Nominal Interest Rate & Real Interest Rate
 - iii. Causes of Differential in Interest Rates
 - d. Profit
 - i. Reward for Entrepreneurship
 - ii. Gross Profit & Net Profit
 - iii. Risks, Uncertainty, Innovation and Profit.

Reference Books

1. N. Gregory Mankiw, Principles of Micro Economics, 6th Ed. Cengage Learning, 2012.
2. Economics by Samuelson, Tata me Graw Hill, New Delhi ,
3. Introduction to Positive Economics by Lipsey & Cristal, Oxford Press.
4. Modern Economics Theory by K.K. Dewett, S. Chand Publications, New Delhi.
5. Micro Economics by KPM Sundaram and E.N.Sundaram, S.Chand.
6. Managerial Economics by D.M.Mithani, Himalaya Publication.
7. Intermediate Microeconomics A Modern Approach , Mar 17 2006 by Hal Varian
8. Microeconomics; Paul Krugman



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 204 Financial Accounting and Costing

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

A) Title of Paper	Accounting for functional transaction of business and materials control
B) Course Objectives	a) To lay down a theoretical foundation for the recording of financial transactions concerning specialized area related to non-corporate entities and for preparing the related accounts or statements. b) To lay a foundation for the preparations of financial statements from incomplete record. c) To lay a foundation for understanding the Accounting procedure for Material cost and price methods.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	<ul style="list-style-type: none"> This subject shall be studied in English medium. The question paper shall be set in English, and the students shall answer the paper in English medium only. Financial Accounting portion will carry 70 Marks and Cost Accounting will carry 30 Marks Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems, in Financial Accounting as well as in Cost Accounting.
F) Course contents	Covering 6 Units as detailed below -

Topics	No of lectures
Unit I -Accounting for Investment a. Preparation of Investment Account for Fixed Income bearing securities. b. Computation of profit/loss on purchases and sales of securities including Cum-Interest Purchase, Cum-Interest Sale, Ex-Interest Purchase, and Ex-InterestSale of Securities Refer to AS -13- Accounting for Investment	08

Unit II-Accounting for Branches (Dependent Branches only) a. Meaning of branch b. Accounting for branch transactions in the books of Head office under - [1] Debtors System and [2] Stock and Debtors System	10
Unit III -Departmental Accounts a. Meaning and Objectives of Departmental Accounts, b. Basis of Allocation of common expenses among different departments, c. Inter-Departmental transfers, d. Preparation of Final Accounts.	06
Unit IV - Consignment Accounting a. Meaning of Consignment b. Accounting for Consignment transaction in the books of the consigner and the consignee	08
Unit V – Preparation of final Accounts of Sole proprietor and Partnership firm from incomplete records under Conversion method Preparation of Trading and Profit and Loss Account and Balance Sheet.	10
Topic – VI Materials a. Elementary Study of Accounting Standard AS 2 –Valuation of Inventory b. Importance of Materials accounting and control, c. Direct and Indirect Materials, d. Procedure and documentation of Purchasing and Storekeeping- i. Purchase Requisition ii. Purchase Order, iii. Goods Received Note iv. Inspection Report, v. Materials Requisition Note vi. Materials Transfer Note and ii. Materials Return Note. e. Economic Ordering Quantity. f. Stores Accounting i. Bin Cards, Store Ledger ii. Pricing of Materials issues under FIFO, LIFO, Simple Average Method, and Weighted Average Method f) Stock levels – Reordering level, Maximum level, Minimum level, Average level, Danger level	18
	60

Reference Books:

[a] Books on Financial Accounting –

1. Advanced Accountancy Vol. I, - R. L.Gupta& M. Radhaswamy - Sultan Chand & Sons
2. Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand & Sons
3. Accountancy For C.A. Foundation Course , - P.C. Tulsian, - Tata Mcgraw Hill
4. Advanced Accountancy Volume –I - P. C. Tulsian , Pearson Education, New Delhi
5. Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S. Chand & Co Ltd.

6. Fundamentals of Accounting, - Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, - Vikas Publishing House, New Delhi
7. Financial Accounting - A Mukherjee & M. Haneef - Tata Mc-Graw Hill
8. Advanced Accounting – Dr Ashok Sehgal and Dr Deepak Sehgal – Taxmann Publications, New Delhi

[b] Books on Cost Accounting –

1. Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand & Sons
2. Cost Accounting - Maheshwari and Mittal :
3. Advanced Cost Accounting - Jain And Narang :
4. Cost Accounting - Nigam and Sharma :
5. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
6. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
7. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher
8. Also refer the websites of the Institute of Chartered Accountants of India – www.icai.org .



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 205 Quantitative Techniques

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Section-I – Mathematics

1. Commercial Arithmetic

Lectures 08

1. Calculation of Interest
2. Meaning of an annuity
3. Types of an annuity :- annuity due, annuity regular
4. Present value and future value of an annuity
5. Sinking fund

2. Mathematical Logic

Lectures 08

1. Meaning of statement. Truth value of a statement.
2. Elementary and compound statements
3. Law of excluded middle
4. Negation, Conjunction, Disjunction, Implication and double implication.
5. Construction of truth table
6. Equivalence of logical statements
7. Tautology and Contradiction

3. Permutation, Combination & Sets

Lectures 14

1. permutation and combination
 - i Meaning of permutation and combination
 - ii Fundamental principle of counting
 - iii Meaning of Factorial of a number. Statement of basic properties of factorial of a number.
 - iv Statement of formula for number of permutations of n different objects when r objects are taken at a time.
 - v Statement of formula for number of combinations of n different objects taken r at a time.
 - vi Simple numerical problems from real life situations.
2. Sets
 - i Meaning of a set.
 - ii Methods of describing a set
 - iii Types of a set :- finite set, infinite set, empty set, universal set, subset, super set, disjoint sets, overlapping sets, complementary set.
 - iv Operations on sets :- 1. equality of two sets 2. union of sets 3 intersection of sets, difference of two sets
 - v Statement of Demorgan's laws.
 - vi Venn diagrams. Use of Venn diagrams in logic.
 - vii Statement and verification by Venn diagrams of following basic results relating to number of elements of a finite set :-
 - viii Simple numerical problems illustrating commercial applications.

Section-II (Statistics)

4. Introduction To Statistics

Lectures 10

1. Meaning of Statistics
2. Applications of Statistics in Business, Commerce and Management
3. Limitations of Statistics
4. Population, sample, census, sampling
5. Data, raw data, primary data, secondary data
6. variable, Discrete variable, Continuous variable, Attribute
7. **Classification and tabulation of data**
 - i. Meaning of classification and tabulation
 - ii. Distinction between classification and tabulation
 - iii. Construction of table:- one-way and two-way tables
 - iv. Classification of raw data according to values of a variable

5. Measures of central tendency

Lectures 10

1. Meaning of central tendency, measure of central tendency
2. Arithmetic mean, weighted arithmetic mean
3. Combined arithmetic mean for two groups
4. median and mode
5. Partition values:- quartiles, deciles and percentiles
6. Numerical problems on the computation of the above Statistical measures based on raw data only illustrating commercial applications.

6. Measures of dispersion

Lectures 10

1. Meaning of measure of dispersion
2. Need of measure of dispersion
3. Absolute and relative measures of dispersion
4. Range and coefficient of range
5. Quartile deviation and coefficient of quartile deviation
6. Mean deviation and coefficient of mean deviation
7. Standard deviation and coefficient of variation
8. Numerical problems based on raw data only illustrating commercial applications.

Books for reference

1. Business Mathematics By Sancheti & Kapoor Sultan chand & sons, New Delhi
2. Business Mathematics and Analysis By Anand Sharma Himalaya Publishing House
3. Business Statistics By S.C.Gupta & Indra Gupta Himalaya Publishing House
4. Statistical Methods By S. P. Gupta Sultan Chand &



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 206 a- Elective –Modern Office Management

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

1. Office Organization

Lectures: 10

- 1.1 Office Manager: Role , Function , Duties and Responsibilities,
Position and Status of Office Manager
- 1.2 Office Employees: Types , Qualities , Recruitment , Training
- 1.3 Office Enquiries – Procedure – Reparation of Confidential Report
- 1.4 Public Relation Function in office

2. Office Services

Lectures: 10

- 2.1 Meaning, Types & Advantages
- 2.2. Office Services
- 2.3 Office Forms – Objectives, Advantages, Types of Forms, Control and Standardization of Form
- 2.4. Modern Mail Services: Mailing Department, Courier Service, Speed Post, Fax, Tag, Email: Need, Importance, Difficulties.

3. Office Stationery and Supplies

Lectures: 10

- 3.1 Need & Importance of Stationery
- 3.2 Essentials of good System of Regulating Stationery Purchases
- 3.3 Standardization – Issue of Stationery
- 3.4 Regulating Stationery Consumption

4. Office Automation

Lectures: 10

- 4.1 Need, Importance, Scope of Office Automation
- 4.2 Different Types of Office Appliances and machines used in office
- 4.3 Computerization of Office activities: LAN, WAN, Video Conferencing
- 4.4 Maintenance of Records: Pay Roll, Accounting Inventory Statement,
Preparation of Financial Report, Leave accounting & Attendance

5. Secretarial Procedure

Lectures: 10

- 5.1 Role of Secretary – Duties and Various activities
- 5.2 Qualities, Qualification of Secretary
- 5.3 Secretarial Correspondence, Types of Correspondence
- 5.4 Principles of effective correspondence

6. Office Meeting

Lectures: 10

6.1 Meaning, Definition, Importance

6.2 Purposes and Types of Meetings

6.3 Meeting, Essentials of Valid meeting & drafting notices, Agenda & Minutes

6.4 Factors of Successful meeting.

Reference Books

1. Office Organization and Management- Arora. S.P. Vikas Publishing House Pvt. Ltd. New Delhi.
2. Office Organization and Management- N.Kumar & R.Mittal, Anmol Publication Pvt.Ltd. New Delhi
3. Fundamental of Office Management- J.P.Mahajan, Pitamber Publishing Co. New Delhi.
4. Office Management-Dr. A H Lokhandwala & V.K.Behere, Nirali Prakashan, Pune.
5. Principles of Office Management-R.C.Bhatia, Lotus Press, New Delhi.
6. Office Methods- M.L. Basu
7. Office Automation- G.R. Terry
8. Office Management & Control- G. R. Terry
9. A Text Book of Office Management- Willian & Robinson



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 206 b- Elective –Essentials of e-commerce

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Unit 1 e-Banking

Lecturers 10

- 1.1 Introduction, Concepts & Meaning
- 1.2 Electronic Fund Transfer
- 1.2.1 Automated Clearing House, Automated ledger posting
- 1.3 Electronic Money transfer
- 1.4 e-cheques
- 1.5 ATM, FOS & Tele-banking

Unit 2 Customer Relationship Management

Lecturers 10

- 2.1 Introduction & Definition, Consumer Market
- 2.2 Electronic CRMC,
- 2.3 Need for Electronic CRM
- 2.4 CRM Areas:CRM Components & CRM Architecture
- 2.5 Electronic CRM Applications
- 2.6 Consumer Demographics

Unit 3 e-Security

Lecturers 10

- 3.1 Security Concepts: Need & Importance
- 3.2 Intruders
- 3.3 Filters: Meaning & types, Definition of fire walls
- 3.4 Cryptology: encryption & decryption
- 3.5 Attacking methods: Hacking, Cracking, Freaking
- 3.6 Data encryption Standards
- 3.7 Cyber Crimes
- 3.8 e-Commerce Security Solutions- e-Locking Techniques, e-Locking Products, e-Locking Services

Unit 4 e-Markets

Lecturers 10

- 4.1 Online Shopping and purchasing
- 4.2 Challenges of Traditional Marketing
- 4.3 Electronic Markets
- 4.4 Three Models of e-Markets
- 4.5 e-Advertising
- 4.6 E-Branding
- 4.7 Mobile Commerce
- 4.8 Internet Marketing Techniques

Unit 5 E-SCM (E-Supply Chain Management)

Lecturers 8

- 5.1 Introduction to E-SCM
- 5.2 Meaning E-SCM (E-Supply Chain Management)
- 5.3 E-SCM (E-Supply Chain Management) Vs Traditional SCM (Supply Chain Management)
- 5.4 Components of E-SCM (E-Supply Chain Management)

Unit 6 Mobile Commerce**Lecturers 12**

- 6.1 Introduction and Growth of Mobile Commerce
- 6.2 Mobile Health Services, Mobile Payments-Introduction, Applications & types of Mobile Payments
- 6.3 Wireless Applications
- 6.4 Technologies for Mobile Commerce
- 6.5 Components of Mobile Commerce

Books for Reference

- e-Commerce - Concepts, Models, Strategies, by C S V Murthy Himalaya Publishing House
- Basics of e-Commerce- Legal and Security Issues ISBN 81-203-2432-3
- E-Commerce, E Business Dr C S Rayudu: Himalaya Publishing
- e-Commerce: An Indian Perspective 2nd Edition P T Josheph SJ
- Electronic Commerce: Elias M Awad, Pearson Education
- E-Logistics and E-Supply Chain Management - by Dimitris Folinas, Ioannis Manikas, Deryn Graham Publisher: IGI Global



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 206 c - Elective –Co-operative Law and Micro finance

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

- | | |
|--|---------------------|
| 1. Objects, functions and working of | Lectures: 08 |
| 1.1. Primary Agricultural Credit Society | |
| 1.2. Urban Cooperative Bank | |
| 2. Housing Society | Lectures: 12 |
| 2.1. Housing Co. Op Society – Objects, Functions & Working | |
| 2.2. Maharashtra Ownership Flat Act, 1963 | |
| 2.3. Deemed Conveyance – Procedure & Documentation | |
| 2.4. Maharashtra Real Estate Act, 2016 – Main Features | |
| 3. Multistate Co-operative Societies Act, 2002 | Lectures: 10 |
| 3.1 Application & important definitions –sections 01 to 03 | |
| 3.2 Registration sections 05 to 08 | |
| 3.3 Board of Directors - sections 41 & 49 | |
| 4. Micro Finance | Lectures: 10 |
| 4.1. Role of Banks in Micro Finance: Project Report (Model Project for three activities will be given) | |
| 4.2. Role of NABARD in Micro Finance | |
| 5. Self Help Groups (SHGs) | Lectures: 08 |
| 5.1 Introduction, Meaning and Importance | |
| 5.2 Role of agencies propagating and coordinating schemes of Micro Finance | |
| 5.3 Procedure for obtaining loans – conditions of bank loan | |
| 6. Government of India Initiative- Startup India and Skill India | Lectures: 12 |
| 6.1 Pradhan Mantri Jan-DhanYojana (PMJDY) – Introduction, Objectives, Strategy for Achievement of Objectives | |
| 6.2 Startup India- Introduction, Benefits | |
| 6.3 Skill India- Introduction, Objectives | |
| 6.4 Mudra - Micro Units Development & Refinance Agency Ltd- Introduction, Role, Schemes | |

Recommended books:

1. Bare Act – Maharashtra Cooperative Societies Act 1960 and Rules 1961 published by Govt. of Maharashtra.
2. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by A. K. Gupte and S. D. Dighe, Hind Law House Pune
3. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by S. D. Dighe, Snow White Publications Pvt. Ltd. Mumbai.
4. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by K S Gupta Hind Law House Pune.
5. www.nabard.org
6. www.Sahakarayukta.maha.gov.in
7. www.agricoop.nic.in
8. Mahasahakar.maharashtra.gov.in
9. Testscea.mahaonlinegov.in
10. <http://www.nsdcindia.org>
11. <http://www.mudra.org.in/AboutUs/Genesis>
12. <http://www.makeinindia.com>



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 a - Elective - Principles & Practices of Banking

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

- 1. Multiple Credit Creation by a Commercial Bank** (Lectures: 08)
 - a. Balance Sheet of a Bank
 - b. Multiple Credit Creation by Commercial Banks
 - i. Importance
 - ii. Process : Credit Expansion & Contraction
 - iii. Deposit Multiplier
 - iv. Limitations
- 2. Principles of Sound Banking** (Lectures: 08)
 - i. Meaning of Sound Banking
 - ii. Principles of Liquidity, Profitability Safety and Security
 - iii. Conflict between Liquidity & Profitability
 - iv. Reconciliation between Liquidity, & Profitability
- 3. The Financial and Economic Stability of Banking System** (Lectures: 10)
 - a. Meaning
 - b. Importance of Financial Stability
 - c. Financial Stability Ratios
 - i. Liquidity or the Working Capital Ratio.
 - ii. Debt to Equity ratio Or the Gearing Ratio.
 - d. Concepts of Capital Adequacy Norms and Ratio
 - e. Concept of Non Performing Assets of Banks
 - f. Measures to Avoid Financial Instability
- 4. Central Banking** (Lectures: 10)
 - a. Meaning ,Origin & Functions of Central Banks
 - b. Distinctions between Central Banks & Commercial Banks
 - c. Role of Central Banks in The Economy
 - d. Organization of the Reserve Bank of India (R.B.I.)
 - e. Developmental promotional functions of R.B.I.
- 5. Monetary Policy of Central Banks** (Lectures: 12)
 - a. Objectives of Monetary Policy
 - b. Monetary Targeting
 - c. Control of Currency by the R.B.I.
 - d. Monetary Instruments of Credit Controls
 - i. Quantitative Credit Controls' Instruments, Their Operations
 - ii. Qualitative Credit Control: Instruments, Their Operations
 - iii. Limitations of Credit Control Policy
 - e. Short Term Liquidity Management by the R.B.I.
 - f. Liquidity Adjustment Facility (LAF)
- 6. Rural Finance , Financial Inclusion & Micro Finance** (Lectures: 12)
 - a. Rural Finance

- b. Credit Needs of Rural & Agricultural
- c. Sources Of Rural & Agricultural Finance
 - i. Co-Operative Credit Structure
 - ii. RRBs & NABARD
 - iii. Other Agencies
- d. Financial Inclusion
 - i. Meaning , Rationale & Importance
 - ii. Reasons & Measures Of Financial Exclusion
 - iii. Recent Initiative By R.B.I
- e. Micro Finance
 - i. Meaning, Features & Importance
 - ii. Aspects Of Micro Finance
 - iii. Forms Of Microfinance Institutions In India

Reference Books

1. Modern money and banking : Roger L.Miller & David D. VanHoose,Mcgra-hill international ed.1993
2. Monetary theory :16th ed. M.C.Vaish ,vikas publishing house pvt ltd2005
3. Basics Of Banking & Fiinance Dr K M Bhattacharya & O P Agrawal
4. Banking Theory & Practice; K.C..Shekhr &Laxmi Shekhar.Vikas Publishing
5. Banking Theory, Law & Practice K P M Sunderam & D N Varshney S Chand
6. Banking &Finance System :D.M.Mathani & E.Gorden
7. Banking &Financial System by K P M Sunderam & D N Varshney S Chand
8. Financial Market & Services: Institutions :Gordan &Natrajan,Himalaya
9. The Indian Financial System: Bharati V.Pathak,Pearson Education
10. Economic & Political Weekly .
11. R.B.I. Bulletins



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 b - Elective - Corporate Laws & Secretarial Practice

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To develop an understanding of Company and to provide thorough understanding of the various provisions of the Companies Act, 2013.
2. To ensure students have better understanding of sources of borrowed funds and various provision related to it.
3. To get knowledge of provisions relating to loans and investments by companies and Debt Management.
4. To help students understand membership of company and its various aspects.
5. To provide conceptual understanding of management of company and various books to be maintained for efficient and transparent management.

Chapter No.	Particulars	No. of Lectures
01	Borrowings of Company	12
	1.1 Borrowings – Types of Borrowing – Long, Medium and Short Term	
	1.2 Debenture – Meaning and its types, its difference from Shares	
	1.3 Debenture Stock	
	1.4 Provision of Companies Act 2013 – Issue of Debentures	
	1.5 Debenture Trustee	
	1.6 Charges – Types and Registration	
	1.7 Public Deposits – Meaning and Rules relating to it	
02	Loans and Investments by Companies	06
	2.1 Procedure for loans and investments by companies	
	2.2 Limits for loans and investments by companies	
	2.3 Debt-Equity Ratio and Trading on Equity	
03	Membership of a Company	10
	3.1 Definition of Member and Shareholder	
	3.2 Modes of Acquiring Membership in a Company	
	3.3 Rights and Privileges of Members of a Company	
	3.4 Transfer and Transmission of Shares – Meaning, Differences	
	3.5 Dematerialization and Rematerialization of Shares	
	3.6 Depository – meaning and its functions	
04	Management of Company	12
	4.1 Director – Meaning, types, No. of Directors, Appointment, Director 4.2 Identification Number, Independent Director	
	4.3 Key Managerial Personnel – Appointment (including Company Secretary), Remuneration	
	4.4 Board – Meaning, Power and Meetings	
	4.5 Annual General Meetings – Various Provisions relating to it	
05	Statutory Books And Registers	08
	5.1 Secretarial Standard on Registers and Records (SS-4)	
	5.2 Procedure for keeping registers at a place other than registered office	
	5.3 Register of Members	
	5.4 Register of Investments held in Company's name	

- 5.5 Register of Charges
- 5.6 Register of Debenture-holders
- 5.7 Register of Contracts in which directors are interested
- 5.8 Register of Directors' Shareholding
- 5.9 Register of Loans
- 5.10 Minutes books for board meetings and general meetings
- 5.11 Attendance register
- 5.12 Importance of registers and inspection of registers

06 Corporate Accountability – Accounts and Audit 12

- 6.1 Accounts of Company – Balance Sheet, Profit and Loss Account and Consolidated Financial Statements
- 6.2 Director's Report, Auditor's report
- 6.3 Corporate Social Responsibility
- 6.4 Inspection – Meaning, Concept of Inspection, Report of Inspection
- 6.5 Investigation – Meaning and its Types, Scope of investigation, Inspectors report on investigation

References:

1. Dr. Avtar Singh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow.
2. C.R. Datta : Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur.
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur.
4. A.K. Mujumdar, Dr.G.K. Kapoor: Company Law and Practice; Taxmann, 59/32, New Rohtak Road, New Delhi.
5. M.C. Kuchhal : Modern Indian Company Law; Shri Mahavir Book Depot, 2603, Nai Sarak, Delhi.
6. H.K. Saharay : Company Law; Universal Law Publishing Co., C-FF-1A, Dilkhush Industrial Estate, G.T. Karnal Road, Delhi.
7. D.K. Jain : Company Law Ready Reckoner; Bharat Law House Pvt. Ltd.; T-1/95, Mangolpuri Industrial Area, Delhi.
8. R. Suryanarayanan : Company Law Ready Reckoner; Commercial Law Publishers, 151, Rajinder Market, Opp. Tis Hazari Court, Delhi.
9. L.C.B. Gower : Principles of Modern Company Law; Stevens & Sons Ltd., London.
10. Taxmann's : Circulars & Clarifications on Company Law; Taxmann, 59/32, New Rohtak Road, New Delhi.
11. Publications of The Institute of Company Secretaries of India, ICSI House, 23. Institutional Area, Lodi Road, New Delhi.
12. G.K. Kapoor and A.P. Suri: Corporate Law, Taxmann, 59/32, New Rohtak Road, New Delhi.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 c - Elective - Marketing & Advertising

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Semester II (Advertising)

1. Introduction to Advertising

(10 Lectures)

- 1.1 Meaning, Definitions, Nature & Scope of Advertising
- 1.2 Importance of Advertising in Modern Marketing
- 1.3 Role of Advertising in Marketing Mix
- 1.4 Classification & Types of Advertising
- 1.5 Economic & Social Effect of Advertising

2. Advertising Media

(10 Lectures)

- 2.1 Types of Advertising Media
 - 2.1.1. Print Media
 - 2.1.2. Electronic Media
 - 2.1.3. Outdoor Media
 - 2.1.4. Transit & Vehicular Media
- 2.2. Merits and Limitations of Various Types of Advertising Media
- 2.3 Factors to be considered in Selecting Proper Media of Advertising
- 2.4. Media Mix and Media Scheduling
- 2.5 Media Planning

3. Creativity in Advertising

(12 Lectures)

- 3.1 Advertising Copy
 - 3.1.1 Meaning & Elements of Print Copy
 - 3.1.2 Essentials of a Good Advertising Copy
 - 3.1.3 Types of Copy Writing
- 3.2 Advertising Layouts
 - 3.2.1 Meaning, Components and Types of advertising Layout
 - 3.2.2 Factors Influencing Advertisement Lay-Out
 - 3.2.3 Essentials of Advertisement Lay-Out

4. Advertising Budget

(10 Lectures)

- 4.1 Meaning, Definitions and Importance of Advertising Budget
- 4.2 Process of Preparing Advertising Budget
- 4.3 Methods of Framing Advertising Budget
- 4.4 Approaches to Advertising Budget
- 4.5 Advantages and Limitations of Advertising Budget

5. Advertising Agency

(10 Lectures)

- 5.1 Meaning and Services Rendered by Advertising Agency
- 5.2 Evaluation and History of Advertising Agency

- 5.3 Agency selection Criterion
- 5.4 Agency Client Relationship
- 5.5 Career Options in Advertising
- 5.6 Future of Advertising Agency Institution

6. Regulation & Control on Advertising

(8 Lectures)

- 6.1 Advertising Standard Council of India
- 6.2 Doordarshan Code
- 6.3 Ministry of Information & Broad Casting
- 6.4 Advertising Ethics

Reference Book:

1. Kadavekar & Kothovade - Vipanan Vyavasthapan (Marathi)
2. Bodhankar Sudhir & Vekhande- Vipanan Vyavasthapan (Marathi)
3. Deshamukh Prabhakar - Vipanan Vyavasthapan (Marathi)
4. Kadvekar, Jain, Antony Rose- Modern Marketing Management – Diamond Publication.
5. Pratibha Joshi & Others - Vipanan, Vikray kala aani Prasidhdi Part III (Jahirat) (Marathi)
6. Sangita Sharma& Raghuvir Singh – Advertising
7. Namita Rajput & Mira Vashitha – Advertisement & Personal Selling
8. S. A. Chunawala: Advertising An Introductory Text: Himalaya Publication
9. G.S. Shuda. Sales and Advertising Management, . Indus Valley Publication , Jaipur
10. Kulkarni Mahesh - Advertising - Nirali Prakashan
- 11.S.A. Chunawala-Advertising-an introductory text book-Himalaya Publishing House
12. Duna & Darban, Advertising, Its Role in Modern Marketing
13. Web Sources:
 - <http://adage.com/>
 - <https://www.ama.org/Pages/default.aspx>
 - <http://google.com/> etc.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 d - Elective - Business Statistics

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

1. Index numbers

Lectures 10

- 1.1 Meaning and uses of index number
- 1.2 Meaning of base period, current period, unweighted index number, weighted index number, simple index number, composite index number.
- 1.3 Types of index number: - Price index number, Quantity index number, Value index number
- 1.4 Distinction between unweighted and weighted index numbers
- 1.5 Methods of constructing price index number:- Simple and weighted aggregative method, Laspeyre's method, Paasche's method and Fisher's method
- 1.6 Numerical problems.

2. Time series

Lectures 10

- 2.1 Meaning and uses of time series
- 2.2 Components of time series
- 2.3 Meaning of analysis of time series
- 2.4 Additive and multiplicative models of time series
- 2.5 Measurement of trend by (i) method of semi averages (ii) method of moving averages and (iii) method of least squares (linear trend only)
- 2.6 Measurement of seasonal indices by method of simple averages
- 2.7 Numerical problems.

3. CPM and PERT

Lectures 10

- 3.1 CPM and PERT:- Concepts, advantages, comparison and Limitations
- 3.2 Network Logic Construction Rules and Activity Relationship
- 3.3 Determination of Critical Paths
- 3.4 Calculation of Project Duration through Network
- 3.5 Numerical problems

4. Sequencing problems

Lectures 12

- 4.1 Meaning and use of sequencing problem
- 4.2 Assumptions of sequencing problem
- 4.3 Algebraic method to solve a sequencing problem of n jobs and two machines.
Determination of idle time and total elapsed time is expected.
- 4.4 Algebraic method to solve a sequencing problem of n jobs and three machines.
Determination of idle time and total elapsed time is expected.
- 4.5 Gantt Chart
- 4.6 Numerical problems.

5. Assignment problems

Lectures 12

- 5.1 Meaning and uses of assignment problem
- 5.2 Balanced and unbalanced assignment problems
- 5.3 Hungarian method of solving an assignment problem

5.4 Solving an assignment problem when the objective is to maximize a given measure of effectiveness

5.5 Solving an assignment problem when certain specified assignments are prohibited

5.6 Solving an unbalanced assignment problem

5.7 Determination of alternate optimum solutions.

5.8 Numerical problems

6. Replacement Problems

Lectures 06

6.1 Meaning of replacement problem

6.2 Determination of optimum period of replacement of an item whose efficiency decreases with time and the money value remains constant.

6.3 Numerical problems.

List of Practicals

1. Determination of price and quantity index numbers.
2. Determination of trend and seasonal indices
3. Determination of optimal sequence, total elapsed time, idle times (i) for n jobs and two machines problem and (ii) for n jobs and three machines problem
4. Determination of optimal solution for an assignment problem.

Books for reference:

1. Business Statistics By S. C. Gupta, Indra Gupta Himalaya Publishing House
2. Statistical Methods By S. P. Gupta Sultan Chand & sons, New Delhi
3. Business Statistics By Sancheti & Kapoor Sultan Chand & Sons, New Delhi
4. Operations Research By P.K. Gupta and D.S. Hira S. Chand & Sons, New Delhi



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 e - Elective - Principles & Practices of Insurance

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

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- | | |
|---|---------------------|
| 1. Elements of Actuarial Science | Lectures– 10 |
| Introduction of actuarial science, elementary probability and theory, constructing mortality tables, pricing of insurance products, concept valuation and its importance defining surplus and reserves and of fixed interest securities and EMI's under loan payments. | |
| 2. Insurance Regulatory Development Authority (IRDA) | Lectures– 10 |
| Introduction, Objectives, Powers, Duties, Functions, Advisory Committee, Central Government Powers, Deposit, Advertising Disclosures, Inspections and Investigations. | |
| 3. Reinsurance | Lectures– 10 |
| Meaning, Importance, Role, functions and rating, Methods and application to different classes of insurance, Reinsurance market. | |
| 4. Policy Claims | Lectures– 10 |
| Different types of policy claims , Survival Benefits , Death Claims, Maturity Claims , Submission of Proof of title at claim processing stage , Early Claims & Non –early claims, Documents required for processing early claims, Death due to unnatural causes or accidents, Nomination, Assignment. | |
| 5. Insurance industry in India in global perspective | Lectures– 10 |
| History of Insurance industry in India, Impact of Globalization on Insurance industry in India, Role of Insurance Industry in the Global age and Challenges. | |
| 6. Insurance as a Career | Lectures– 10 |
| Insurance sales Agent, as a career, educational qualifications, how to become a insurance sales agent, insurance sales training, license certifications and registration, important qualities of insurance sales agent, duties of insurance agent, job outlook for insurance agent. | |
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Recommended List of Reference Books

- 1) Insurance -- Principles & Practices of Insurance – By : G.S. Pande
- 2) Theory & Practice of Life Insurance – By : Mitra
- 3) Insurance Principles & Practice – By : M.N.Mishra & S.B. Mishra (S. Chand Publication)
- 4) Insurance – Principles and Practices – M N Mishra
- 5) Insurance – Principles and Practice – Vinayakan, N M Radha swamy & V Vasudevan.
- 6) Life Insurance in India – G R Desai.
- 7) Insurance & Risk Management – By : P.K.Gupta (Himalaya Publication)
- 8) Legal Aspects of Insurance- P.K.Gupta Himalaya Publishing House, Mumbai, First Ed.2006.
- 9) Books Published By Insurance Institutes Of India, New Delhi
- 10) Principles and Practice of Insurance – Dr. P.Periasamy (Himalaya Publication)

- Web-sites-
1. www.irda.gov.in
 2. www.licindia.in
 3. www.gicofindia.in



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 f - Elective -Business Environment

60 + 40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

1. Legal Environment

Lectures: 12

- 1.1 Introduction, Meaning, Importance
- 1.2 Introduction & Features of
 - 1.2.1 Industrial Policy 1991
 - 1.2.2 Micro, Small and Medium Enterprises Development Act, 2006
 - 1.2.3 Information Technology Act, 2000- Right to Information Act, 2005

2. Corporate Social Responsibility (CSR) and Business Ethics

Lectures: 12

- 2.1 Corporate Social Responsibility (CSR)
 - 2.1.1 Concept, Introduction
 - 2.1.2 Arguments for Social Responsibility (SR)
 - 2.1.3 Arguments against S R
 - 2.1.4 Social Stakeholders
 - 2.1.5 Social Responsiveness
- 2.2 Business Ethics
 - 2.2.1 Meaning, Need, Types
 - 2.2.2 Ethical Guidelines

3. Consumerism and Business

Lectures: 10

- 3.1 Consumerism: Meaning & Definition
- 3.2 Consumer Rights: Introduction, the 8 Consumer Rights
- 3.3 Consumer Responsibility
- 3.4 Plight of the Indian Consumer
- 3.5 Consumer Protection Act 1986: Introduction, Features

4. Foreign Direct Investment (FDI)& Multinational Corporations (MNCs)

Lectures 12

- 4.1 FDI
 - 4.1.1 Introduction, Concept, Classification, Benefits & Negative impacts
 - 4.1.2 The role of FDI in Economic Development
- 4.2 MNCs
 - 4.2.1 Meaning, Definition & Features
 - 4.2.2 Merits &Demerits

5. International Organisations & Financial Institutions:

Lectures 08

- 5.1 International Organisations
 - 5.1.1 Introduction, Objectives & Functions of: WTO- OECD- ISO
- 5.2 Financial Institutions
 - 5.2.1 Introduction, Objectives & Functions of: IMF- IBRD- IFC- ADB

6.1 Introduction, Meaning, Definition & Factors

6.2 Global Environment and Business

Reference Books –

1. Justin Paul: Business Environment, 1st edition, Tata MH
2. Corporate Governance: [Chris A. Mallin](#), Oxford.
3. International Business environment: Leslie Hamilton, Oxford University Press; Second edition (26 July 2012)
4. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
5. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House
6. Mishra And Puri; Indian Economy, Himalaya Publishing House, New Delh,
7. M. Adhikary; Economic Environment of Business – Sultan Chand & Sons.
8. Jain, P.C., India Builds Her War Economy (Kitab Mahal, Allahabad, 1943).
9. Capital Market Instrument: Moorad Chaudhry, Financial times professional serious
10. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 g - Elective - Geography of Disaster Management

60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To Understand role and responsibilities of different agencies and government in Disaster Management
2. To understand role of various modern technologies in Disaster Management
3. To get information regarding disaster medicine

Unit No	Topic	Sub – Topic	Periods
1	Role & Responsibilities of Different Agencies & Government	<ol style="list-style-type: none"> 1. Role of Information, Education, Communication & Training 2. Role & Responsibilities of Central, State, District & Local Administration 3. Role & Responsibilities of Armed Forces, Police, Para Military forces 4. Role & Responsibilities of NGO's & International Agencies 	12
2	(A) Manifesting Disaster (B) Mitigations of Disaster	<ol style="list-style-type: none"> 1. Resources planning & Mobilization 2. Immediate Survival Kit 3. Medical Kit 4. Riské Equipment 5. Do's and Don'ts during disaster 1. Provision of Financial Resources 2. Construction of permanent Infrastructure 3. Establishment of controlling centers 	12
3	Technologies for Disaster Management	<ol style="list-style-type: none"> 1. Role of IT in Disaster Management 2. Role & Application of RS, GIS & GPS in Disaster Management 	10
4	Disaster Preparedness	<ol style="list-style-type: none"> 1. Introduction 2. Warning & Alarm System 3. Importance of planning in disaster preparedness 4. Pre & Post disaster phases 5. Community-based disaster preparedness plan 6. Disaster Mapping & its applications 	08
5	Disaster Response	<ol style="list-style-type: none"> 1. Introduction 2. Disaster Response Plan 3. Damage Assessment & its Techniques 4. Role of youth organizations in disaster management 5. Human behavior in disaster management 6. Types and sources of stress regarding disaster event 	10
6	Disaster Medicine	<ol style="list-style-type: none"> 1. Introduction 2. Epidemiological study of disasters. 3. Clinical casualty management 4. Immunization and vaccination 5. Logistics management, logistic support plan. 	08

➤ **Reference Books:**

1. Disaster Management; Future challenges and opportunities, Editor: Jagbir Singh.K.
International Publishing House Pvt. Ltd., New Delhi, Mumbai, Bangalore.14
2. Concept and Practices in Disaster Management, Colonel (Retd.) P.P. Marathe,Diamond
Publications,1691, SadashivPeth , Near Grahakpeth, Pune 411030
3. Hand Book of Effective Disaster: Recovery, Planning, Mc Grow Hill Publ.,London.
4. The Book of Natural Disaster: Alladin Books Ltd., London.
5. Disaster Management : Ed. Vinod Sharma, National Center for DisasterManagement,
Indian Institute of Public Administration, Indraprastha Estate, Ring Road New Delhi
10002.
6. Earthquake: A.K.R. Hemmody, NBT of India.
7. Disaster Preparedness, Council for Advancement of Peoples Action and Rural Technology,
D- Block, Ponkha Road Janakpuri, New Delhi, 110075.
8. Disaster in India studies of grim Reality, AnuKapur and Neeta Meena Deeplima, Roshani,
Debhanjal, Rawat Publication, Jaipur.
9. Environmental Geography and Natural Hazards, A.A. Pirazizi Concept Publication Co.,
New Delhi, 110059.
10. Disaster in India: Studies of grim Reality, AnuKapur and Neeta Meena Deeplima
,Roshani, Debhanjal, Rawat Publication, Jaipur.
11. Practical Disaster Management: Col. P. P. Marathe; Diamond Publication, Pune.
12. Natural Disaster: Ahmad Husain; Sumit Enterprises, New Delhi.
13. <http://www.ignou.ac.in>, Post Graduate Diploma in Disaster Management (PGDDM)



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FACULTY OF COMMERCE & MANAGEMENT

Structure B. Com. Programme

(F. Y.B COM.)

w.e.f.-2018-19

Sr. No	Course Opted	Paper No.	First Year B.Com Semester (I) (w.e.f.. -2018-19)
I	Core Elective	101	English for Business
	AEC-I	102	a) Eng/ b) Mar / c) Hindi / d) Urdu / e) Sanskrit
II	CC – I	103	Micro Economics
	CC – II	104	Financial Accounting& Costing
	CC- III	105	Computing Skills.
	CC – IV	106	Elective (Any One) * a) Modern Office Management b) Essentials of e – Commerce c) Co-operative Law & Micro Finance.
III	CC-V	107	Elective (Any One) * a) Principles & Practices of Banking b) Corporate Laws& Secretarial Practice c) Marketing & Advertising d) Business Statistics e) Principles & Practices of Insurance f) Business Environment g) Geography of Disaster Management

Sr. No	Course Opted	Paper No.	First Year B.Com Semester (II) (w.e.f.. -2018-19)
I	Core Elective	201	English for Business
	AEC – II	202	a) Eng / b) Mar / c) Hindi / d) Urdu / e) Sanskrit
II	CC – I	203	Micro Economics
	CC – II	204	Financial Accounting& Costing
	CC- III	205	Quantitative Techniques
	CC – IV	206	Elective (Any One) * a) Modern Office Management b) Essentials of e-Commerce c) Co-operative Law & Micro Finance.
III	CC – V	207	Elective (Any One) * a) Principles & Practices of Banking b) Corporate Laws& Secretarial Practice c) Marketing & Advertising d) Business Statistics e) Principles & Practices of Insurance f) Business Environment g) Geography of Disaster Management



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon.**

Revised syllabus for

S.Y.B.Com

Choice Base Credit System Pattern (CBCS)

**Semester System
For Semester III & Semester IV**

**Syllabus
Form June -2019**

Under the Faculty of Commerce & Management

KavayitriBahinabaiChaudhari North Maharashtra University, Jalgaon

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III

Paper: 301Business Skill

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To equip students with the necessary soft skills to enhance their competitive edge in the job market
2. To imbibe in students positive attitude towards life and work
3. To help students excel in their individual and professional lives using the soft skills

Course Outcomes

Student shall be able to –

- Understand the significance and essence of a wide range of soft skills
- Learn how to apply soft skills in a wide range of routine social and professional settings.
- Learn how to employ soft skills to improve interpersonal relationships.
- Learn how to employ soft skills to enhance employability and ensure workplace and career success.

UNIT .1 Soft Skills

[L-10][M-10]

- 1.1. Introduction – Meaning & Definition of Soft skills, Importance of Soft Skills, Types of Soft Skills, Soft skill development Process, Soft Skills Vs Hard Skills
- 1.2. Understanding yourself: Self-assessment through SWOT Analysis
- 1.3. Developing Positive Thinking and Attitude, Driving out Negativity; Self Confidence

UNIT .2 Etiquette and Manners

[L-10][M-10]

- 2.1. Meaning and Definition
- 2.2. Business etiquettes
- 2.3. Body Language
- 2.4. Relationship with the others
- 2.5. Basics of the table manner
- 2.6. Telephone/Mobile etiquettes; tone and pitch of the voice

UNIT .3 Time Management

[L-10][M-10]

- 3.1 Concept & Importance
- 3.2 Need of time management
- 3.3 Time Management Strategies and Tools
- 3.4 Activities Log, To-do lists, Action Programs, Multitasking
- 3.5 Planning in Advance: Prioritizing and Scheduling

UNIT .4 Basics of Communication

[L-10][M-10]

- 4.1 Meaning & Objectives of communication,
- 4.2 Process of communication, Importance of communication, Grapevines
- 4.3 Steps of Effective Communication
- 4.4 Methods of Communication
 - Verbal & Non verbal
 - Oral & Written
 - Internal & External

UNIT .5 Learning & Listening Skills

[L-10][M-10]

5.1 Listening Skills

- 5.1.1 Concept, Listening Vs Hearing
- 5.1.2 Advantages & Barriers of listening
- 5.1.3 Process of Listening,
- 5.1.4 Types of Listening
- 5.1.5 Techniques for effective listening

5.2 Learning Skills

- 5.2.1 Concept of learning
- 5.2.2 Memorizing Techniques
- 5.2.3 Mind mapping: Taking notes effectively
- 5.2.4 Using ICT for efficient learning

UNIT .6 Reading Skills

[L-10][M-10]

- 6.1 Introduction, Need for developing efficient reading skills,
- 6.2 benefits of effective reading, speed of reading,
- 6.3 basic steps to effective reading, overcoming common obstacles,
- 6.4 Types, Methods of reading
- 6.5 Approaches, Tips for effective reading

Reference Books:

1. Communication Skills 2nd Edition – Sanjay Kumar, Pushpalata – Oxford University press
2. *Personality Development and Soft Skills* - Mitra, Barun K. (Oxford University Press, 2011)
3. *Effective Communication and Soft Skills* - Bhatnagar, Nitin and MamtaBhatnagar(Pearson India, 2011)
4. *Soft Skills Training: A Workbook to Develop Skills for Employment* -Wentz, Frederick H. (Create Space Independent Publishing Platform, 2012)
5. *An Introduction to Professional English and Soft Skills* - Das, Bikram K.(Cambridge University Press, 2009)
6. *Soft Skills: Know Yourself & Know the World* - Alex, K. (S Chand & Company, 2012)
7. Managing Soft Skills for Personality Development – by B.N. Ghosh, McGraw Hill India, 2012.
8. English and Soft Skills – S.P. Dhanavel, Orient Blackswan India, 2010.
9. Soft Skills Training – A workbook to develop skills for employment by Fredrick H. Wentz.
10. Personality Development and Soft Skills – Oxford University Press by Barun K. Mitra.

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SEMESTER III

Paper: 302 Macro Economics

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

UNIT 1. Background of Macro Economics

[L-10][M-10]

- 1.1- Macro Economics,
 - a) Definition of Macro Economics
 - b) Nature of Macro Economics
 - c) Scope of Macro Economics
 - d) Importance of Macro Economics
 - e) Limitations of Macro Economics
- 1.2- Development in macro economics
- 1.3- Paradox of macro economics

UNIT 2. Basic concepts of National Income

[L-10][M-10]

- 2.1-Variety concepts of National Income
 - a) Meaning of National Income
 - b) Gross Domestic Product (GDP) at market price
 - c) Net National Product (NNP) at market price
 - d) Gross National product (GNP) at market price
 - e) Disposable Income (DI) at market price
- 2.2-Circular flow of Income
 - a) Meaning
 - b) Circular flow of Income in two sector economy
 - c) Circular flow of Income in three sector economy
 - d) Circular flow of Income in four sector open economy
- 2.3-Withdrawals & Injections in National Income

UNIT 3. The Classical Theory of employment & output

[L-10][M-10]

- 31- Say's law of market & its implications
- 32- Implications of the classical theory
- 3.3- Criticism by Keynes on Classical theory

UNIT 4. Modern Keynesian approach to the equilibrium of the economy.

[L-10][M-10]

- 4.1-Principle of effective demand
- 4.2- Full employment & unemployment equilibrium
- 4.3-Inflationary & deflationary gap

4.4-Saving-Investment approach in two sector economy

4.5-Paradox of thrift

UNIT 5. Consumption,& Saving Functions

[L-10][M-10]

5.1-Consumption function: meaning & importance

5.2- Determinants of consumption function

5.3- Concept of Average propensity to consume (APC), Marginal propensity to Consume (MPC), Average propensity to save (APS)& Marginal propensity to Save (MPS)

5.4- Keynes psychological law of consumption

5.5-Investment multiplier: Concept, Process of multiplier, Importance & Limitations

UNIT 6. Investment Function

[L-10][M-10]

6.1-Concept of Capital & Investment

6.2- Gross & Net investment, Autonomous & Induced investment

6.3- Marginal efficiency of Capital (MEC)

6.3.1Rate of Interest, Capital Accumulation

6.4- The acceleration theory of Investment

Reference Books

- 1)Economics – Samuelson and Nordhause, Tata McGraw Hill
 - 2) Macro Economics – N. Gregorymankiv, Thompson Press
 - 3) Monetary Economics – Suraj B. Gupta, S. Chand Publishers
 - 4) Principles of Economics – D.N. Dwivedi, Vikas Publishing
 - 5) Macro Economics – D.N.Dwevedi, Tata McGraw Hill
 - 6) Monetary Economics – M.L.Jingen
 - 7) Business Economics – Dr. Mukund Mahajan
 - 8) Positive Economics – Lipse, Oxford Press
 - 9) Reserve Bank of India's Bulletin
 - 10) Website – www.rbiorg.in
 - 11) Business Economics (macro) – VasudhaGarde and SunayniParchue, NarendraPrakashan, Pune
 - 12) Macro Economics – Dr. S.N. Kulkarni, Dr. Leela Kulkarni, Dr. Berad, VidyaPrakashan, Nagpur.
 - 13) SamagralakshiArthikSidhant – Prof. Dr. RajendraRasal, Success Publication, Pune
 - 14) SthulAdhunikArthshastra – Prof. Ram Deshmukh, VidyaPrakashan, Nagpur
 - 15) Macro Economics – Prof. Dange, PhadakePrakashan, Kolhapur
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SEMESTER III

Paper: 303 Business and Tax Laws

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:-

1. Learn The Law & Legal Principals of Contract Act 1872.
2. Draft legal documents including partnership deed & service tax returns.
3. Understand the basic structure, rules & powers of consumer protection act.
4. To know the provision regarding strikes and lock outs under industrial dispute act.
5. Be acquainted with development of patents and environment protection act.
6. Students to gain a better understanding of the negotiable instrument act.
7. Learn how to analysis the legal constraints on business.
8. Be able to face the problems on various sides of Business and Tax Law.

Utilities:

1.To Lay foundation for future studies.

Learning Outcomes:

By the end of this course, a students should be able to:

1. Describe the legal system and the legal environment of business.
2. Describe the relationship of ethics and law in business.
3. Define relevant legal terms in business.
4. Explain basic principles of law that apply to business and business transactions.
5. Describe business law in the Indian context.
6. Describe current law, rules, and regulations related to settling business disputes.
7. Understand different technical terminology used in this act
8. Discussed and consult businesses on related issues of business laws

UNIT 1. Indian Contract Act 1872

[L-10][M-10]

- 1.1 Meaning and Definitions (Offer, Acceptance, Consideration, Contract)
- 1.2 kinds Of Contract
- 1.3 Essential of Contract
- 1.4 Performance and Discharge of Contract
- 1.5 Breach of Contract

UNIT 2. Indian Sale of Goods Act, 1930

[L-10][M-10]

- 2.1 Introduction and Definition
- 2.2 Formation of Contracts of sale
- 2.3 Conditions and Warranties
- 2.4 Right of Unpaid Seller against the Goods
- 2.5 Performance of Contract of Sale

UNIT 3. Negotiable Instruments Act, 1881

[L-10][M-10]

- 3.1 Definition and Characteristics of Promissory Note, Bill of Exchange And Cheque.
- 3.2 Holder and Holder in Due course, Privileges of Holder in Due course
- 3.3 Crossing and Endorsement of Negotiable Instrument
- 3.4 Dishonor N.I., Notice Of Dishonor, Dishonor Of Cheque And Its Effects.
- 3.5 Highlights of Negotiable Instrument (Amendment) Bill 2017

UNIT 4. Foreign Trade (Regulation and Development Act: 1992**[L-10][M-10]**

- 4.1 Introduction of Act
- 4.2 Silent features of Act
- 4.3 Importance of Act
- 4.4 Present Scenario of Indian Foreign Trade policy
- 4.5 Elementary study of Indian Foreign Trade Policy 2015-2020

UNIT 5. Information Technology Act – 2000**[L-10][M-10]**

- 5.1 Meaning, Objective, Scope of The Act
- 5.2 Digital Signature & Electronic Governance.
- 5.3 Granting Digital Signature Certificate
- 5.4 Offences & Penalties, Adjudication
- 5.5 Cyber Crime and Cyber Security

UNIT 6. The Patent Act -2002**[L-10][M-10]**

- 6.1 Meaning, Objective & Important Definition
- 6.2 Invention, Not Patentable Invention
- 6.3 Application for Patents and Process
- 6.4 Grants of Patent and Rights of Patent Holder
- 6.5 Patent Office and Power of Controller

Reference Books

- 1 .Business Law &Mgt. By Bulchandani, Published By Himalaya Publication Bombay(2006).
- 2 .Business Regulatory FrameworkBy S.N. &S.K. Maheshwari, Published ByHimalaya Publication Bombay (2006).
- 3.Business Law –By KuchalM.C .-Published By VikasPublishing House ,New Delhi
- 4.Business Law –By Kapoor .N.D. -Published By Sultan Chand And Sons New Delhi
- 5 .Consumer Protection Act – By Niraj Kumar
- 6.Mercantile Law Including Industrial Law –By Jahangi r .M.J Sethana -Published ByLakhaniBook Depot – Mumbai
- 8 व्यवसाय नियामक कायदे -डॉ.पी.आर. कुलकर्णी, व हिवरेकर विद्या बुक्स – औरंगाबाद
- 9 व्यापार विषयकवऔधोगीककायदे– बी.डी.जोशी.-नरेंद्र प्रकाशन पुणे
- 10 भारतीय व्यापार आणि औधोगीककायदे– डॉ.भास्करदेशमुख,पेंढारकर– पिंपळापुरे प्रकाशन नागपूर

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SEMESTER III

Paper: 304 Corporate Accounting

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To acquaint the students with modern updated computerized accounting system and software.
2. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
3. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities.
4. To provide working knowledge for preparing the corporate accounts and statements in accordance with the statutory requirements.

Utility: Students will be able to handle issues related to corporate accounting.

Unit 1. Computerized Accounting Procedure (Only Theory) [L-10][M-10]

Meaning, Objective, Significance, & Features of Computerized Accounting System-
Application of accounting software Packages- Prepackaged,
Customized & Enterprise Resource Planning (ERP) accounting software.

Unit 2. Underwriting of shares [L-10][M-10]

Meaning & Definition
Provisions regarding underwriting commission
Terms used in underwriting marked applications, unmarked applications, full underwriting, Partial underwriting, Sole underwriting, Joint underwriting, firm underwriting, Determination of Liability of underwriters.
Accounting treatment
Preparation of underwriter's statement, Accounting Entries & Relevant Ledgers

Unit . 3 Issue of Equity Shares [L-10][M-10]

- Provisions relating to issue of shares at par, at premium.
- Accounting for issue of shares, full subscription, Under subscription, over subscription, Calls in Advance/ Calls in Arrears. Forfeiture and Re issue of forfeited shares.
- Issue of shares in consideration other than cash.
- Accounting Entries

Unit 4. Issue of Bonus shares [L-10][M-10]

Meaning and Definition
Conditions for Bonus Issue
Accounting Entries
Conversion of partly paid shares into fully paid and Issue of fully paid Bonus shares.

Unit 5. Redemption of Preference shares [L-10][M-10]

Meaning, statutory requirements of Redemption of Preference Shares,
Procedure of redemption of Preference shares, Accounting Entries and disclosure in Balance Sheet.

Unit 6. Redemption of Debentures [L-10][M-10]

Accounting for Redemption
Sinking Fund (Debenture Redemption Fund Method only)
Accounting Entries and Relevant Ledgers

Reference Books

1. Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
2. Advanced Accountancy – Vol. II – R.L.Gupta & M. Radhaswamy, Sultan Chand & Sons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II – P.C. Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S. Chand & Co Ltd.
6. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting – Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.

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SEMESTER III

Paper: 305 Computing Management

60+40 Pattern: External Marks 40, Marks External Practical 20 Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objective

1. To Understand the Objectives of Computerized Accounting.
2. To Know the Principles Of Tally Software.
3. To acquire Computing Skills.
4. To Study various features of Tally.
5. To Acquaint with Modern Technology In Accounting.
6. To study of Goods and Services Tax Act
7. To use Tally with GST

Outcomes

- Demonstrate a basic understanding of computer hardware and software.
- Demonstrate problem-solving skills.
- Apply logical skills to programming in a variety of languages.
- Utilize web technologies.
- Present conclusions effectively, orally, and in writing.
- Demonstrate basic understanding of network principles.
- Working effectively in teams.
- Apply the skills that are the focus of this program to business scenarios.

Utilities of the Course – After studying this course -

1. Students will be able to get the Job as an accountant in GST
2. Students may get the job as an assistant in GST Tax consultancy firm
3. Students may get the job of GST Practical Instructor in Educational Computer Institute

UNIT 1. Accounting using Tally ERP 9

[L-10][M-05]

- 1.1 New features in Tally ERP 9
- 1.2 Tally user classification
 - a) Tally Silver for Single User
 - b) Tally Gold for Multi User
- 1.3 Accounting Using Inventory with Tally
- 1.4 Creation of Unit of Measures
- 1.5 Creating Godowns
- 1.6 Invoicing
- 1.7 Entering Opening Stock Quantity & Amount
- 1.8 Inventory Vouchers

UNIT 2. Tally with GST

[L-10][M-05]

- 2.1 What is GST
- 2.2 Benefits of GST
- 2.3 Salient Features of GST
- 2.4 Meaning of Interstate Purchase and Sales of Goods and services
- 2.5 Meaning of Intra state Purchase and Sales of Goods and Services
- 2.6 Registration under GST – Procedure and Documents required

UNIT 3. Accounting with GST

[L-10][M-05]

- 3.1 Activating GST in Tally
- 3.2 Creating GST Classification
- 3.3 Creating Stock Groups with GST details

- 3.4 Creating Stock items with GST details
- 3.5 Creating Suppliers ledger with GST details
- 3.6 Creating Customers Ledger with GST details
- 3.7 Creating Purchase Ledger without defining GST rates
- 3.8 Creating Sales Ledger without defining GST rates

4. Creation of Tax Ledgers with GST

[L-10][M-10]

- 4.1 Creating Central Tax Ledger (CGST- Input)
- 4.2 Creating State Tax Ledger (SGST- Input)
- 4.3 Creating Integrated Tax Ledger (ICGST- Input)
- 4.4 Creating Central Tax Ledger (CGST- Output)
- 4.5 Creating State Tax Ledger (SGST- Output)
- 4.6 Creating Integrated Tax Ledger (ICGST- Output)

UNIT 5. Voucher Entries with GST – Steps

[L-10][M-10]

- 5.1 To enter Taxable Intra state(Local) Purchases
- 5.2 To enter Taxable Interstate Purchases
- 5.3 To enter Purchases from Unregistered dealer
- 5.4 To enter Taxable Intra state(Local) Sales
- 5.5 To enter Taxable Interstate Sales
- 5.6 To enter Sales to Unregistered dealer
- 5.7 To enter Purchase Return with GST
- 5.8 To enter Sales return with GST

UNIT 6. GST Reports

[L-10][M-05]

- 6.1 To Display Tax Analysis Report
- 6.2 GST Payable account Creation
- 6.3 Display GST Payable account
- 6.4 To enter GST paid
- 6.5 GSTR – 1 - Meaning and Use
- 6.6 GSTR – 2 - Meaning and Use
- 6.7 GSTR – 3 - Meaning and Use

Reference Books

1. A Complete Self Learning Manual on Tally 9 (Vol-I) Prompt Computers & Services, Dhule.
2. Implementing Tally 9 ;Comprehensive Guide for Tally 9 & 8.1 by A.K. & K.K. Nadhani; BPB Publishers
3. Simplified Tally 9 by A.K. & K.K. Nadhani; BPB Publishers
4. Practical Approach towards Tally 8.1 & 9.0 by S. H. Sharma – SindhantPrakashan, Aurangabad.
5. Insysi Tap, 2005, Tally 7.2, Insis Tally Solutions, Chennai
6. Palanivel.S, 2007, Tally Accounting Software, Margham Publication, Chennai - 17
7. Tally Graduate, 2006, Tally Solutions Private Limited, Chennai
8. Tally.ERP 9 with GST by Parag Joshi DnyansankulPrakashan, Pune
9. Tally.ERP 9 with GST by K.K.Nadhani ; BPB Publishers
10. www.cbec.gov.in
11. www.cbec-gst.gov.in

Compulsory Paper: Computing Management
SYB.Com Semester – III
List of Practicals

1. How to activate GST for your company in Tally.ERP 9
2. How to create Stock items and Stock Groups for GST Compliance
3. How to create Inter State Purchases and Sales Ledgers
4. How to create Intra State Purchases and Sales Ledgers
5. How to create Tax Ledgers for CGST,SGST,IGST in Tally.ERP 9
6. How to create Suppliers Ledgers with GST details
7. How to Create Customers Ledgers with GST details
8. How to enter Intra-state purchases and Sales
9. How to enter Inter-state purchases and Sales
10. How to enter Purchases from Unregistered dealer or Sales to URD
11. How to Display Trial balance, Profit & Loss Account and Balance sheet for GST Payable
12. To Display tax analysis statement
13. To solve problem of ten transactions which includes Purchases and Sales of Goods with GST in Tally ERP having imaginary details.
14. To solve problem of ten transactions of services taken and services provided with GST in Tally ERP 9 having imaginary details.
15. How to make Voucher entry for GST Payable
16. How to Prepare GSTR – 1
17. How to Prepare GSTR – 2
18. How to Prepare GSTR - 3

Note – This is an illustrative list of practicals, Subject teacher may conduct practicals based on syllabus. However at least Six Practicals(Practical No 13 and 14 are compulsory) are essential to certify the File

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SEMESTER III

Paper: 306 (a) – Business Entrepreneurship

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives

1. To improve the knowledge, skills & competencies of the potential & existing entrepreneurs in various sector.
2. To improve life management skills of children and youth.
3. To provide intellectual resources to youth for their best future.
4. To improve social and economic skills.
5. To provide diverse opportunities for participation.
6. To empower to people to create business opportunities.
7. To boost the Entrepreneurship Development Programme.
8. To boost women and rural entrepreneurship.

Outcomes

- to understand different methods to assess the attractiveness of business opportunities
- to understand what characterizes an attractive business opportunity and common pitfalls during the entrepreneurial process
- to products or services to market
- to understand different methods that can be used to minimize uncertainties at different stages of the entrepreneurial process
- to understand the dynamics of how teams develop and function as well as the various types of conflicts that can arise during teamwork

Utilities

1. Increases agility of firm
2. Increases innovation capital of the firm
3. Strategies emerge from all sides and dependence on top management is reduced.
4. New ideas emerge in-house and can be incorporated without spillage of plans to competitors.
5. Increasing confidence and outlook of the company

UNIT 1. Business Entrepreneurship

[L-10][M-10]

- 1.1 Introduction, meaning, concepts, definition, Nature, Importance of Business Entrepreneurship
- 1.2 Characteristics of Business Entrepreneurship
- 1.3 Function of Business Entrepreneurship
- 1.4 Qualities of Business Entrepreneur
- 1.5 Distinction between an Entrepreneur and a manager

UNIT 2. Types of Entrepreneur

[L-10][M-10]

- 2.1 Classification of entrepreneurship on different basis
 - 2.1.1 Based on the types of business
 - 2.1.2 Based on ownership
 - 2.1.3 Based on Gender
 - 2.1.4 Based on the size of enterprise
 - 2.1.5 Other categories of Entrepreneurs
 - 2.1.6 Based on Clarence danhof classification
 - Innovative entrepreneurs
 - Imitative entrepreneurs
 - Fabian entrepreneurs
 - Drone entrepreneurs

UNIT 3. Identification of Business Opportunity**[L-10][M-10]**

- 3.1 Steps for generating new Business Opportunity
- 3.2 Factors for evaluation business idea and opportunity
- 3.3 Sources of business product idea
- 3.4 Market Survey

UNIT 4. Entrepreneurship Development programmes**[L-10][M-10]**

- 4.1 Meaning of Entrepreneurship Development programmes
- 4.3 Objectives of EDP
- 4.4 Phases of EDP
- 4.5 Process of EDP
- 4.6 lesser known schemes for rural entrepreneurs
- 4.7 Importance of EDP
- 4.8 Methods of Training programme

UNIT 5. Startup India**[L-10][M-10]**

- 5.1 Introduction
- 5.2 Benefits to startups by Indian Government
- 5.3 Action plan key points of startup India
- 5.4 Features of Startup India Campaign
- 5.5 Challenges for Indian Startup
- 5.6 Opportunity for Indian Startup
- 5.7 Characteristic of Startups Entrepreneurship
- 5.8 Popular types of Startup companies from 2014
- 5.9 Exciting plans for Startups

UNIT 6. Stand up India**[L-10][M-10]**

- 6.1 Introduction
- 6.2 Stand up India key features/ Objectives / Aims
- 6.3 Eligibility criteria under stand up India loan scheme
- 6.4 Important facts about standup India scheme
- 6.5 Required documents under stand up India
- 6.6 Process for submission of loan applications
- 6.7 Ways the stand up India scheme could benefit aspiring women and SC/ST entrepreneurs
- 6.8 Stand up India Drawbacks /Disadvantages/ Issues/Challenges
- 6.9 Eligibility criteria under stand up India loan scheme

Reference Books

- 1. Entrepreneurship Development VOL-I,II,III - Vasant Desai
- 2. Fundamentals of Entrepreneurship - Sangram K. Mohanty, PHI
- 3. Entrepreneurship Development - S. Anil Kumar, S.C. Poornima, New Age International Publishers
- 4. Entrepreneurship Development In India - Dr. C.B. Gupta & Dr. N.P. Shrinivasan, Sultan Chan & Co.
- 5. Entrepreneurship Development - Kuratko & Harloetts, Thompsons Press
- 6. Business Environment & Entrepreneurship - C.G. Vaidya & P.M. Bhagwat, Narendra Prakashan.
- 7. Business Environment & Entrepreneurship - Pratibha Joshi & A.G. Gosavi, Suvichar Prakashan.
- 8. Innovation and Entrepreneurship - Peter F Drucker
- 9. Entrepreneurship - Donald F Kuratke Thomson Press
- 10. Entrepreneurship Development - Lall & Sahai : Excell Books
- 11. Entrepreneurship & Small Scale Business - Dr. M.V. Deshpande
- 12. Dynamics For Entrepreneurs - Vasant Desai
- 13. Entrepreneurship Development - S.S. Khanka, S. Chand & Co.
- 14. Entrepreneurial Development - Manish Nora, Anmol Publications

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SEMESTER III

Paper: 306 (b) – Consumer Protection & Business Ethics
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives –

1. To know the Consumer Movement.
2. To understand the Role of Voluntary Consumer Organisation.
3. To review the Consumer Protection Act.
4. To know the Standard of Weight and Measures Act.

Outcomes

1. Identify causes for complaint
2. Apply legislation
3. Present oral or written complaint File and record details
4. Carry out simple research into consumer products.

Utilities

1. To stop business malpractices
2. To improve customers confidences
3. To survive businesses
4. To safeguard consumers rights
5. To protect stakeholders

Unit 1. Introduction to Consumer

[L-10][M-10]

- 1.1 Consumer: Meaning & Concept, Features
- 1.2 Consumerism: Meaning, Objectives, Benefits - Consumerism in India
- 1.3 Three Dimensional Concept of Consumer.
 - a) Consumer as a King
 - b) Consumer as a King-pin of democracy
 - c) Consumer as a Capital
- 1.4 Rights and Responsibilities of Consumers

Unit 2. Consumer Movement

[L-10][M-10]

- 2.1 Consumer Movement: Meaning, Importance, Scope, Features, Need, Objectives
- 2.2 Role of Consumer Movement, Government and Consumer Movement
- 2.3 Barriers in Development of Consumer Movement in India
- 2.4 Future of Consumer Movement in India

Unit 3. Voluntary Consumer Organization

[L-10][M-10]

- 3.1 Origin and Importance
- 3.2 Functions of VCO's
- 3.3 Limitations of Voluntary Consumer Organization.
- 3.4 Role of Voluntary Consumer Organization in Controlling Objectionable Advertisement
- 3.5 Challenges before VCO's

Unit 4. Problems of Consumer

[L-10][M-10]

- 4.1 Causes and Nature of Consumers Problem
- 4.2 Problems of Rural and Urban Consumers
- 4.3 Individual and Collective Problems
- 4.4 Problems Related to Goods and Deficiencies in Services
- 4.5 Problem Solving through VCO's and Legal Procedure

Unit 5. Consumer Protection Act 1986**[L-10][M-10]**

- 5.1 Background, Need, Scope and Features
- 5.2 Consumer Protection Councils, Composition
- 5.3 Working and Role
 - a) District Consumer Protection Council
 - b) State Consumer Protection Council
 - c) National Consumer Protection Council
- 5.4 Methods of Filing Complaints.
- 5.5 Mechanism of Redressal Forum

Unit 6. Standards of Weight & Measures Act 1976**[L-10][M-10]**

- 6.1 Provisions of the Act and Importance.
- 6.2 Rights of Consumers as regards Weights and Measures.
- 6.3 Offences and Penalties
- 6.4 The Standards of Weights & Measures (Packaged Commodities) Rules, Contents.

Reference Books

1. Consumer Grievance Redressal under CPA by Deepa Sharma.
2. Consumer Protection Act in India by Niraj Kumar.
3. Consumer Protection Act in India by V.K.Agarwal.
4. Commentery of Consumer Protection Act by Dugar S.M.
5. Consumer Protection Administration by Gambhir Cheena
6. Consumer Protection and Satisfaction by Gulshan S.S.
7. Law of Consumer Protection by Reddy G.B.

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SEMESTER III

Paper: 306 (c) – Financial Services and Stock Market
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives

1. To provide the students basic knowledge of financial services.
2. To provide adequate information about the roles of intermediaries and its regulating bodies.
3. To provide information about the prevailing system in India.
4. To provide conceptual framework and functioning of financial services.

Outcomes

1. to obtain conceptual and functional skills
2. practical applicability
3. employability
4. to support for competitive exams
5. research potential

Utilities

1. Enables a country to improve its economic condition whereby there is more production in all the sectors leading to economic growth.
2. Extends various types of investment opportunities.
3. Enables the user to obtain any asset on credit, according to his convenience and at a reasonable interest rate.

Financial Services

Unit 1: Introduction to Financial Services

[L-10][M-10]

- 1.1 Meaning, Definition and Objectives
- 1.2 Features of financial services-
- 1.3 Importance of financial services-
- 1.4 Classification of financial services-
- 1.5 Scope of financial services-
- 1.6 Challenges facing the financial services.

Unit 2: Lease and Hire Purchase

[L-10][M-10]

- 2.1 Concept of leasing-steps involved in leasing transaction-
- 2.2 Types of lease,
- 2.3 Advantages and disadvantages of leasing-
- 2.4 Leasing services in India.
- 2.5 Hire Purchase- Meaning, definition,
- 2.6 Features of Hire Purchase,
- 2.7 Hire Purchase agreement,
- 2.8 Advantages of Hire Purchase

Unit 3: Venture Capital

[L-10][M-10]

- 3.1 Introduction of venture capital
- 3.2 Features of venture Capital
- 3.3 Scope of venture Capital
- 3.4 Importance of venture capital
- 3.5 Legal Aspects and guidelines for venture capital,
- 3.6 Venture capital financing agencies in India.

Unit 4: Mutual Funds

[L-10][M-10]

- 4.1 Introduction, Definition
- 4.2 Scope of mutual funds

- 4.3 Structure of Mutual Funds in India,
- 4.4 Types of mutual funds
- 4.5 Terminologies of mutual funds
- 4.6 Advantages and limitations of Mutual Fund -SIP [Systematic Investment plan].

Unit 5: Credit Rating

[L-10][M-10]

- 5.1 Meaning, Definition,
- 5.2 Process of Credit Rating
- 5.3 Functions
- 5.4 Advantages and limitation of Credit Rating
- 5.5 Credit Rating instruments-
- 5.6 Credit rating agencies in India- CRISIL-ICRA, CARE.

Unit 6: Factoring

[L-10][M-10]

- 6.1 Introduction to Factoring
- 6.2 Meaning, Definition
- 6.3 Features of factoring
- 6.4 Functions of factoring
- 6.5 Types of factoring
- 6.6 Advantages and Disadvantages of factoring
- 6.7 Factoring services in India

Reference Book

1. Financial markets and services-by EGardon, K.Natrajan, and Himalaya Publishing House.
2. Financial markets, Institutions & Financial services-Dr.Vinodkumar, Atul Gupta, mameetkaur, Tax mannis.
3. Investment Management, by, Dr. V.A. Avadhani, (7th Revised Edition), 2008, Himalaya Publishing House Pvt. Ltd. Mumbai.

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SEMESTER III

Paper: 307 (a) – Modern Banking & Financial System

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objective

1. To acquaint students with the new concepts of Banking
2. To update the students about new changes in Banking
3. To know the relevance Banking practices in modern competitive world
4. To make understandable of Banking operations

Outcomes

1. Explain the various functions of money, and how money has evolved over time.
2. Show that modern banking systems include both privately owned commercial banks and government-owned central banks.
3. Explain how commercial banks create money through the process of taking deposits and making loans.
4. List what is included in the various measures of the money supply

Utilities

1. Capital formation and Providing loan
2. Establishment of social security and Development of standard of living.
3. Creating medium of exchange
4. Helping international trade
5. Role as agent as well as advisor
6. Implementation of government financial policy

UNIT 1. Commercial Banks in India.

[L-10][M-10]

- 1.1. Introduction
- 1.2. Types of Commercial Banks.
- 1.3. Distinction between Commercial Banks and Financial Institutions.
- 1.4. Phases of Development- 1951-1990 and Since 1991.
- 1.5. Regional Rural Bank- objectives, functions.

UNIT 2. Co-operative Banks in India

[L-10][M-10]

- 2.1. Introduction.
- 2.1. Structure of Co-operative Banks.
- 2.3. Urban Co-operative Banks - objectives, functions.
- 2.4. Rural Co-operative Banks - objectives, functions.
- 2.5. Problems of Co-operative Banks.
- 2.6. Measures to solve these problems.

UNIT 3. Problem of Non- performing Assets.

[L-10][M-10]

- 3.1. Definition of NPA
- 3.2. Impact of NPA and Consequences of NPA.
- 3.3. Identification of NPAs.
- 3.4. Early warning signals of NPAs.
- 3.5. Recovery and Write off of NPAs.
- 3.6. NPA and credit Cycles in India.

UNIT 4. Basel Accord.**[L-10][M-10]**

- 4.1. Introduction.
- 4.2. Basel ' I ' Accord.
- 4.3. Basel ' II ' Accord.
- 4.4. The first Pillar- minimum capital requirement.
- 4.5. The second Pillar- supervisory review process.
- 4.6. The third Pillar- market discipline.
- 4.7. Bank recapitalization.
- 4.8. In solvency and Bankruptcy code, 2016

UNIT 5. Retail Banking, wholesale Banking, International Banking, And Universal Banking.
[L-10][M-10]

- 5.1 Retail Banking- Introduction to Retail Banking in India, Concept of Retail Banking, Retail products, Drivers of Retail Business in India , opportunities of Retail Banking in India.
- 5.2 Wholesale Banking- What is wholesale Banking, products.
- 5.3 International Banking – Introduction, Needs of Exporters, Requirements of Importers, Remittance Services.
- 5.4 Universal Banking- Meaning, progress of Universal Banking in India.

UNIT 6. Reserve Bank of India.**[L-10][M-10]**

- 6.1. Establishment
- 6.2. Objective and Administration.
- 6.3. Functions of RBI.

Reference Books:

1. Introduction to Banking-By G. VijayaragavanIyengar (Reprint 2009)Excel Books, A-45, Naraina Phase- 1 New Delhi-110028
2. The Indian Financial System- Markets , Institutions and Services-3rd Edition. byBharati V. Pathak.
3. Dynamics of Indian Financial System-Markets, Institutions and Services. Ane's Student Edition- by Preeti Singh. Ane books Pvt. Ltd.,New Delhi.
4. Financial Markets and Institutions- 3rd Edition. by Dr. S. Gurusamy. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.
5. Management of Banking and Financial Services-2nd Edition- by Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.
6. Principles Practices of Banking- Macmillan. (Indian Institution of Banking and Finance.)
7. RBI - Report on Trend and Progress of Banking in India- 2006-17. (Supplement to RBI Bulletin - January 2018.)
8. Yajona- (English).

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Paper: 307 (b) – Corporate Regulatory Frame Work

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objective

1. To understand the meaning of different corporate laws
2. To acquire the basic knowledge about the rules and regulation of various corporate laws.
3. To aware the student regarding latest changes which has been taken place in corporate system in our country.
4. To emphasis on understanding the logic and reasoning behind the various legal provisions of corporate laws.

Outcomes

1. It is able to interpret the macroeconomic context in which firms operate.
2. Understands the structure and operation of businesses and their diverse managerial aspects.
3. Knows how accounting and financial data are constructed, and is able to interpret such data appropriately.
4. it is able to autonomously make a state-of-the art overview of the knowledge base for topics with international business management relevance, and is able to assess research outcomes, using relevant methods and draw sound conclusions.

Utility of the Course – After studying this course

- 1) Student will get help in to pass exams of different regulatory bodies and liable for employment
- 2) Students can try to become stamp vendor or Accounts (Bank) clerk in any organisation.
- 3) Students will be familiar with different Government schemes and Acts for the employees

UNIT1. Company Law 2013

[L-10][M-10]

- a. Evolution of Company Law 2013 in India
- b. Companies bill 2013
- c. Highlights of companies act 2013
- d. New concepts introduced

UNIT 2. Company vis a vis other forms of Business

[L-10][M-10]

- a. Distinction between company and partnership
- b. Distinction between company and Hindu Undivided Family
- c. Distinction between company and limited liability partnership
- d. Citizenship of Company
- e. Nationality and Residence of company
- f. Illegal association

UNIT 3. Negotiable Instrument Act 1981

[L-10][M-10]

- a. Introduction
- b. Definition of Negotiable Instruments Sec 13
- c. Main Features of Negotiable Instruments Act
- d. Presumptions as to negotiable instruments sec 118-119
- e. Promissory Note – Concept and Definition
- f. Essentials or characteristics of promissory notes
- g. Bill of exchange – Concept and Definition
- h. Features of Bill of exchange

UNIT 4. Cheque

[L-10][M-10]

- a. Definition and Meaning of cheque
- b. Features of a Cheque
- c. Holder and holder in due course

- d. Meaning and Privileges Of A Holder in Due Course
- e. Capacity Of Parties Involved In Negotiable Instruments

UNIT 5. Law relating to Stamps

[L-10][M-10]

- a. Methods of Stamping
- b. Consequences of Non-Stamping and Under-Stamping
- c. Impounding of Instruments
- d. Construction of Instruments for Determination of Stamp Duty
- e. Payable
- f. Adjudication
- g. Allowance and Refund
- h. Penal Provisions
- i. Concept of E-Stamping

UNIT 6. The Employees Provident Funds and Miscellaneous Provisions Act 1952

[L-10][M-10]

- a. Extent and objectives of Act
- b. Applicability of Act
- c. Features of Employees Provident Fund Scheme
- d. Contribution of Employer and Employee to the fund
- e. Features of Employees Deposit Linked Insurance Scheme

Reference Books

1. Principles Of Business Law – K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
2. Legal Environment Of Business - K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
3. Tax & Corporate Laws Hand Books – V. S. Date, Srinivasan Anand G. & M.B. Gabhawala, Taxman Publications.
4. A Manual Of Business Laws – S. N. Maheshwari & S. K. Maheshwari, Himalaya Pub. House.
5. Business Law For Management – K. R. Balachandani, Himalaya Pub. House.
6. Elements Of Mercantile Law – N.D. Kapoor, Sultanchand & Sons, Delhi
7. Business & Corporate Laws – V.S. Datey, Taxman Publications.
8. Business Laws : M.C. Kuchhal & Deepa Prakash, Vikas Publishers
9. Business Laws' S.S. Gulshan, Excell Books.

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SEMESTER III

Paper: 307 (c) – Retail Management

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To Introduce Basic Retailing Management Concepts.
2. Empowering Students with the Most Modern Techniques and Practices of Retailing as Seen and Experienced around the Globe.
3. Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Modern Organized Retail Trade.
4. To understand analysis of store location, merchandising, products and pricing.
5. The learner will be able to determine a level of interest in pursuing a career in retail management.

Learning Outcomes:

On successful completion of Retail Management, students should be able to:

1. Explain the central role of retail in industrialised societies, and the impact of key market/retail trends upon this sector in the local and global contexts.
2. Identify the key stakeholders and the roles/responsibilities of retail towards these stakeholders
3. Understand and apply appropriate frameworks to develop high level retail marketing strategy, and identify the role of marketing strategies in the building of brand equity and shareholder value in the retail industry
4. Evaluate the implementation of marketing strategy through the retail mix – including product and merchandise mix, pricing, location and store- design, promotions, and store management - to improve the total customer experience and retailer market competitiveness.
5. Interpret retail problems and be capable of critically evaluating and applying appropriate retail management models and theories to generate strategic and tactical solutions
6. Analyse how retail managers can make informed strategic choices in relation to managing channel partners, retail form (online vs. bricks and mortar), global sourcing, and managing staff to improve strategic outcomes.

Utilities

- Business location is a unique factor which the competitors cannot imitate. Hence, it can give a strong competitive advantage.
- Selection of retail location is a long-term decision.
- It requires long-term capital investment.
- Good location is the key element for attracting customers to the outlet.
- A well-located store makes supply and distribution easier.
- Locations can help to change customers' buying habits.

UNIT 1. Introduction to Retailing

[L-10][M-10]

- 1.1 Meaning and definition of Retail and Retailing.
- 1.2 Types of Retailers
- 1.3 Function of Retailing.
- 1.4 Importance of Retailers.
- 1.5 Role of Retailers in Distribution channel.

UNIT 2. Retail Framework

[L-10][M-10]

- 2.1 Steps in starting Retail business.
- 2.2 Retail store location.
- 2.3 Legal Procedure.
- 2.4 Store Design & Lay out.
- 2.5 Responsibilities of store managers

UNIT 3. Trends of Retail**[L-10][M-10]**

- 3.1 The Evolution of Retail in India.
- 3.2 Retailing Scenario: Global.
- 3.3 Retailing Scenario: India.
- 3.4 Prospects of Retailing in India.
- 3.5 Challenges to Retail Development in India

UNIT 4. Traditional Retail Format**[L-10][M-10]**

- 4.1 Organized retail sector
- 4.2 Unorganized retail sector
- 4.3 Retail format in India : Meaning ,importance and functions of -
 - 4.3.1 Small shops
 - 4.3.2 Supermarkets
 - 4.3.3 Shopping Malls
 - 4.3.4 Departmental Stores
 - 4.3.5 Convenience stores

UNIT 5. Modern Retail format**[L-10][M-10]**

- 5.1 Modern retail format: Meaning, importance and functions of -
 - 5.1.1 E-Business
 - 5.1.2 Mobile marketing,
 - 5.1.3 E- shopping,
 - 5.1.4 E-retailing
 - 5.1.5 Online store
- 5.2 Difference between Modern retail & traditional retail

UNIT 6. Economics of Retailing**[L-10][M-10]**

- 6.1 Retail Environment.
 - 6.1.1 Environmental Theory.
 - 6.1.2 Cyclical Theories: The Wheel of Retailing.
- 6.2 Retail Accordion Theory.
- 6.3 Retail Life Cycle Theory.
- 6.4 Conflict Theory

Reference Books

1. Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata McGraw-Hill Publishing Company Ltd. New Delhi.
2. Retail Management Functional Principles & Practices. Jaico Publishing Housing.
3. Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Suja Nair (2006) Retail Management, Himalaya Publishing House.
5. King's Retail Management – King Books Delhi.
6. Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
7. Consumer behavior by Jim Blythe, Published by Thomson Learning.
8. Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvle published by Tata-McGraw Hill Edition Pvt. Ltd.
9. George H, Lucas Jr., Robert P. Bush, Larry G Greshan- Retailing J. Lamba- The Art of Retailing

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SEMESTER III

Paper: 307 (d) – - Business Statistics & Operations Research

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:-

- To develop interest in the subject and motivate the students to pursue data analysis as a career.
- To introduce the subject as a branch of Business Statistics in light of its growing importance in business analytics.
- To acquaint the students with the basic concepts of Business Statistics and Operations Research.
- To empower the students for business analytics.
- To understand and Master the concepts, techniques & applications of Statistical Methods and Operations Research.
- To develop the skills of solving real life problems using Statistical Methods.
- To make students to understand the art of applying statistical techniques to solve some real life problems.
- To gain knowledge of Statistical Computations.

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UNIT 1.	Random variable and expected value	[L-10][M-10]
1.1	Meaning of random variable.	
1.2	Types of random variable:- discrete and continuous random variables.	
1.3	Probability mass function, probability distribution and distribution function of a discrete random variable.	
1.4	Expected value, variance and standard deviation of a discrete random variable	
1.5	Statement of properties of expected value and variance	
1.6	Median and mode of a discrete random variable	
1.7	Numerical problems.	
UNIT 2.	Binomial distribution	[L-10][M-10]
2.1	Statement of probability mass function of binomial distribution.	
2.2	Conditions for the application of binomial distribution and real life situations of binomial distribution.	
2.3	Statement of mean and variance.	
2.4	Recurrence relation for binomial probabilities.	
2.5	Computation of probabilities and expected values.	
2.6	Use of binomial probabilities table.	
2.7	Numerical problems.	
UNIT 3.	Poisson distribution	[L-10][M-10]
3.1	Statement of probability mass function of Poisson distribution.	

- 3.2 Conditions for the application of Poisson distribution and real life situations.
- 3.3 Statement of mean and variance.
- 3.4 Recurrence relation for Poisson probabilities.
- 3.5 Computation of probabilities and expected values.
- 3.6 Statement of Poisson approximation to binomial distribution.
- 3.7 Use of Poisson probabilities table.
- 3.8 Numerical problems.
- UNIT 4. Linear Programming Problem – I [L-10][M-10]**
 - 4.1 Meaning of Linear Programming Problem.
 - 4.2 Meaning of Objective function, Decision Variables, Constraints, Non-negativity Restrictions, Feasible Solution, Basic Solution, Basic Feasible Solution and Optimum Solution.
 - 4.3 Formulation of Linear Programming Problem (Problems involving at the most three decision variables are expected.)
 - 4.4 Graphical Method of solving a Linear Programming Problem with maximization objective and minimization objective.
 - 4.5 Special cases in LPP: i) Alternate optimal solution, ii) unbounded solution and iii) infeasible solution in Linear Programming Problem.
 - 4.6 Numerical problems.
- UNIT 5. Linear Programming Problem – II [L-10][M-10]**
 - 5.1 Standard form and Canonical form
 - 5.2 Simplex Method:- Introduction.
 - 5.3 Solution by Simplex method involving \leq constraints only.
 - 5.4 Duality:- Writing a dual of the given Linear Programming Problem.
 - 5.5 Numerical problems.
- UNIT 6. Simulation [L-10][M-10]**
 - 6.1 Definition and scope of simulation.
 - 6.2 Advantages and disadvantages of simulation.
 - 6.3 Monte – Carlo simulation.
 - 6.4 Numerical problems.

Reference books:

1. Fundamentals of Mathematical Statistics by Gupta, Kapoor V.K.
2. Fundamentals of Statistics by S.C. Gupta.
3. Fundamentals of Statistics by D.N. Elhance.
4. Business Statistics by S.C. Gupta and Indra Gupta.
5. Statistical Methods by S.P. Gupta.
6. Comprehensive Statistical Method by P. N. Arora, Sumeet Arora, S. Arora
7. Statistics for Business and Economics by J.S Chandran.
8. Statistics for business and economics by Hood R.P
9. Statistics for management by Levin Richard I and David S. Rubin
10. Statistics for Management by T. N. Shrivastav
11. Complete Business Statistics by Amir D Aczel, JayavelSunderpandian.
12. Quantitative Techniques for Business by Dr. A.B. Rao.
13. Operations Research by V. K. Kapoor.
14. Operations Research by KantiSwarup, P. K. Gupta &Manmohan.
15. Operations Research by Harmdy, Taha.

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SEMESTER III

Paper: 307 (e) – Production Management

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives

1. To Introduce the Production, Production Management and types of Productions.
2. To know the importance of plant location, plant layout
3. To know the importance of production planning , control and production process.
4. To Understand the concept of production technology, automation and maintenance management in competitive environment

Outcomes

- Support manufacturing decisions based upon data derived from leading edge information technology systems.
- Create a basic energy management plan in compliance with the ISO 50001 Energy Management System Standard.
- Conform to applicable legislation, regulations and guidelines based upon an assessment of the environmental, legal and safety implications of manufacturing practice.
- Evaluate cost effectiveness of manufacturing products, processes and operations.

Utilities

1. It helps to introduce new products.
2. Expansion of the firm and accomplishment of its objectives.
- 3.it helps to face competition.
4. optimal use of resources.

Unit 1- Introduction to production and productionManagement

[L-10][M-10]

- a. Meaning – Production and Production Management
- b. Nature and objective - Production and Production Management
- c. Types of production –
 1. Continuous production – Large Scale Production, Process Production, Assembly Production.
 2. Intermittent production – Batch Production, Job Production, Contract Production
- d. Qualities of Production Manager
- e. Responsibilities of Production Manager.

Unit 2- Plant Location and Plant Layout

[L-10][M-10]

- a. Meaning of Factory Location, Factors affecting plant Location
- b. Meaning & Objectives of Plant Layout
- c. Principles of Plant Layout
- d. Factors Affecting Plant Layout
- e. Types of Plant Layout – Product Line Plant Layout, Process or Functional Plant Layout, Fix/Stationary Plant Layout, Mix Plant Layout

Unit 3- Production planning and production control

[L-10][M-10]

- a. Meaning, Objectives and Needs of production planning and control.
- b. Functions of production planning.
- c. Factors affecting production planning
- d. Concept – Material requirement planning, Enterprise resource planning.
- e. Techniques of production control – Routing, Scheduling, Dispatching, Follow up.
- f. Limitations of production planning and control.

Unit 4- ProductDesign And Product Development**[L-10][M-10]**

- a. Product design, Process design and Production design.
- b. Factors influencing product design.
- c. Meaning and Objectives of Product Development
- d. Factors responsible for Product Development
- e. Product Life Cycle

Unit 5- Production Technology and Technology Management**[L-10][M-10]**

- a. Meaning, Role and Choice of technology
- b. Classification of technology
- c. Automation – definition and needs, Automation hierarchy – Mechanization, Numerical control, Digital computer control.
- d. Types of Automation – Continuous, Segmented (Intermittent), and Non manufacturing,
- e. Advantages and problems of Automation technology
- f. Management of technology

Unit 6- Maintenance Management**[L-10][M-10]**

- a. Meaning, Objectives and Needs of maintenance.
- b. Types of maintenance – Breakdown, Preventive and Planned maintenance.
- c. Maintenance and productivity
- d. Maintenance Program- Advantages and Disadvantages
- e. Measuring Effectiveness of Maintenance Programs.

Reference Books

1. Total Quality Management- K.ShridharaBhat, Himalaya Publication, Mumbai.
2. Production Management and Material Management- Prof. S.K.Sarangi, Asian Books Pvt. Ltd. New Delhi
3. AudhyogicWyvasthan – Dr. M.G.Patkar& Dr. N.B.Bhagwat, FadkePrakashan, Kolhapur
4. Production Management – Ram Chandra, IVY Publishing House, New Delhi
5. Production and Operation Management – C.S.Murthy., Himalaya Publication, Mumbai.
6. Production &Operatiopn Management – K Aswasthhapa& K. ShridharaBhat, Himalaya Publication, Mumbai.
7. Production Operation Management – S.A. Chunawalla&D.R.Patel, Himalaya Publication, New Delhi.

SEM-IV

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SEMESTER IV

Paper: 401Business Skill

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

CBCS 60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100[**Total Lectures: 60**]

Objectives:

1. To equip students with the necessary soft skills to enhance their competitive edge in the job market
2. To imbibe in students positive attitude towards life and work
3. To help students excel in their individual and professional lives using the soft skills

Course Outcomes

Student shall be able to –

- Understand the significance and essence of a wide range of soft skills
 - Learn how to apply soft skills in a wide range of routine social and professional settings.
 - Learn how to employ soft skills to improve interpersonal relationships.
 - Learn how to employ soft skills to enhance employability and ensure workplace and career success.
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UNIT 1. Oral Communication [L-10][M-10]

- 1.1 Meaning Importance, Advantages & Disadvantages of Oral Communication
- 1.2 Qualities of Good Speaker, Using Voice effectively in Oral communication

UNIT 2. Written Communication [L-10][M-10]

- 2.1 Meaning, Distinction with Oral Communication, Merits & Limitations of Written communication.
- 2.2 Letter writing: Layout of Business letter, types & Styles of layouts, Essentials of Good Business letters
- 2.3 Purpose of letters: Resume, Application, Appointment.
- 2.4 Complaint Letter, Sales Letters, Status enquiries, Collection letter
- 2.5 E-mail –Drafting & Sending Emails
- 2.6 Report Writing: Meaning & Nature of Report, Formats of Reports – Formal, Informal reports,
- 2.7 Writing Reports - Data collection, organizing, presentation of the Report.

UNIT 3. Organizational Correspondence [L-10][M-10]

- 3.1 Job Applications: Covering Letter-Resume – Appointment Letter
- 3.2 Meaning & Importance of Organizational Communication
- 3.3 Internal communication: Notice, Circular, Memo.
- 3.4 External Communication – Enquiries, Quotations

UNIT 4. Presentation Skills [L-10][M-10]

- 4.1 Meaning and Importance of Presentation
- 4.2 Types, Content, Audience Analysis, Evaluation/Feedback
- 4.3 Effective ways to deliver the Presentation.
- 4.4 Use of ICT for effective Presentations

UNIT 5. Group Discussion & Interview Technique [L-10][M-10]

- 5.1 Group Discussion – Meaning Importance, Do's & Don'ts for GD
- 5.2 Taking Interviews – Types of Interviews
- 5.3 Preparation for interview - Process of interview, Pre, During and Post interview
- 5.4 Guidelines for successful interview taking – Personal interview.
- 5.5 Interview Techniques – Manners and etiquettes to be maintained during an Interview.

UNIT 6. Business meetings and Negotiation

[L-10][M-10]

6.1 Meaning and types

6.2 Key attributes of a productive meeting

6.3 Meeting Etiquettes, Do's and Don'ts in a meeting

6.4 Handling Disruption in meetings

6.5 The Agenda and Minutes of Meetings

6.6 Negotiation, Meaning, Approaches to negotiation, Barriers to negotiation

Reference Books:

1. *Personality Development and Soft Skills* - Mitra, Barun K. (Oxford University Press, 2011)
2. *Effective Communication and Soft Skills* - Bhatnagar, Nitin and Mamta Bhatnagar (Pearson India, 2011)
3. *The Ace of Soft Skills* - Ramesh, Gopalswamy and Mahadevan Ramesh (Cactus Game Design, 2014)
4. *Successful Career Soft Skills and Business English: Personality Development and Career Path* – Bhaskara Rao, Varanasi and Y Kameswari (BSP Books Pvt.Ltd-Hyderabad, 2010)
5. *Soft Skills Training: A Workbook to Develop Skills for Employment* - Wentz, Frederick H. (CreateSpace Independent Publishing Platform, 2012)
6. *An Introduction to Professional English and Soft Skills* - Das, Bikram K. (Cambridge University Press, 2009)
7. *Soft Skills* - Hariharan, Sundararajan and Shanmugapriya (MJp Publishers, 2013)
8. *Soft Skills: Know Yourself & Know the World* - Alex, K. (S Chand & Company, 2012)
9. *Soft Skills & Life Skills : The Dynamics of Success* - Reddi, Nishitesh Bhaskara (BSC Publishers & Distributors, 2012)
10. *Managing Soft Skills for Personality Development* – by B.N. Ghosh, McGraw Hill India, 2012.
11. *English and Soft Skills* – S.P. Dhanavel, Orient Blackswan India, 2010.
12. Peggy Klaus, *The Hard Truth about Soft Skills*.
13. Wendy Palmer and Janet Crawford *Leadership Embodiment*.
14. *Soft Skills Training – A workbook to develop skills for employment* by Fredrick H. Wentz.
15. *Personality Development and Soft Skills* – Oxford University Press by Barun K. Mitra.

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SEMESTER IV

Paper: 402 Macro Economics

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

UNIT 1. Supply of Money	[L-10][M-10]
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1.1-Meaning & functions of money

1.2- Measures of money supply

1.3-The liquidity measures in India & explanation of their components

L-1, L-2 & L-3

1.4-Money supply & role of commercial Banks:

a) Process of credit creation & credit Multiplier

b) Limitation of credit creation

1.5-Money supply & Central Bank

a) Role of Central Bank

b) Objectives of credit control

c) Tools of credit control & liquidity management

UNIT 2. Demand for Money	[L-10][M-10]
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2.1- Determinant's of demand for money

2.2- Motives of demand for money

2.3- Theories of demand for money

a) Fisher's Quantity Theory of money

b) Keynes Liquidity Preference Theory

UNIT 3. Macro Economics Problems	[L-10][M-10]
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3.1- Inflation

a) Meaning

b) Demand pull inflation

c) Cost push inflation

d) Inertial inflation & expectation

3.2- Effects of inflation: Positive & Negative

3.3- Trade off between inflation & unemployment

(Philips curve Analysis short run and long run)

3.4- Business cycle: meaning, features & various phases

UNIT 4. Macro-Economic Policies

[L-10][M-10]

- 4.1- Meaning & Objectives of macro-economic policies.
- 4.2- Supply side economics
 - a) The Central Theme
 - b) Tax cuts aggregate supply
- 4.3- The Laffer curve
- 4.4- Critical evaluation

UNIT 5. International Trade

[L-10][M-10]

- 5.1- Difference between Internal & International trade
- 5.2-Concept of Balance of Payment & Balance of Trade
- 5.3- Structure of Balance of Payment
- 5.4- Meaning of disequilibrium of Balance of Payment
- 5.5- Causes of disequilibrium of Balance of Payment
- 5.6-Measures to correct adverse Balance of Payment
- 5.7 Argument for & against free trade & Protectionism

UNIT 6. Foreign Exchange Rate

[L-10][M-10]

- 6.1-Meaning of exchange rate
 - a) Merits & demerits of fixed & flexible exchange rate
- 6.2- Factors affecting foreign exchange rate
- 6.3- Exchange control: Meaning & Objectives.

Reference Books

- 1) Economics – Samuelson and Nordhouse, Tata McGraw Hill
 - 2) Macro Economics – N. Gregory Mankiw, Thompson Press
 - 3) Monetary Economics – Suraj B. Gupta, S. Chand Publishers
 - 4) Principles of Economics – D.N. Dwivedi, Vikas Publishing
 - 5) Macro Economics – D.N. Dwivedi, Tata McGraw Hill
 - 6) Monetary Economics – M.L. Jingen
 - 7) Business Economics – Dr. Mukund Mahajan
 - 8) Positive Economics – Lipse, Oxford Press
 - 9) Reserve Bank of India's Bulletin
 - 10) Website – www.rbi.org.in
 - 11) Business Economics (macro) – Vasudha Garde and Sunayni Parchue, Narendra Prakashan, Pune
 - 12) Macro Economics – Dr. S.N. Kulkarni, Dr. Leela Kulkarni, Dr. Berad, Vidya Prakashan, Nagpur.
 - 13) Macro Economics Analysis – Prof. D.G. Patil, Prof. Jagtap, Prashant Publication, Jalgaon
 - 14) Samagra Laksharthik Sidhant – Prof. Dr. Rajendra Rasal, Success Publication, Pune
 - 15) Sthul Adhunik Arthshastra – Prof. Ram Deshmukh, Vidya Prakashan, Nagpur
 - 16) Macro Economics – Dr. Sumitra Pawar, Prashant Publication, Jalgaon
 - 17) Macro Economics – Prof. Dange, Phadake Prakashan, Kolhapur
- Syllabus framing committee
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SEMESTER IV

Paper: 403Business and Tax Laws

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:-

1. To understand the essential terminologies used in the Indian Partnership Act and the structure of legal document
2. To acquire the knowledge of various terms included in the Factories Act and Industrial dispute Act
3. To understand the basic structure, rules & powers of the Consumer Protection Act.
4. To be acquainted with the Environment Protection Act.
5. To be acquainted with the Goods and Services tax Act.

Learning Outcomes:

By the end of this course, a students should be able to:

1. Describe the legal system and the legal environment of business.
2. Describe the relationship of ethics and law in business.
3. Define relevant legal terms in business.
4. Explain basic principles of law that apply to business and business transactions.
5. Describe business law in the Indian context.
6. Describe current law, rules, and regulations related to settling business disputes.
7. Understand different technical terminology used in this act
8. Discussed and consult businesses on related issues of business laws

Utilities

1. Lowering the amount of taxable income
2. Reducing the tax rate
3. Allowing greater control of when taxes get paid
4. Maximizing tax relief/ tax credits available

UNIT 1. The Indian Partnership Act, 1932.

[L-10][M-10]

- 1.1 Introduction, Important Definition
- 1.2 Preparation of Partnership Deed
- 1.3 Effects of Non-Registration
- 1.4 Rights, Duties and Responsibilities Of Partners
- 1.5 Dissolution of A Partnership

UNIT 2. The Factories Act, 1948

[L-10][M-10]

- 3.1 Meaning, Objectives and Important Definitions
- 3.2 The Inspecting Staff –Inspectors and His Powers –Certifying Surgeon
- 3.3 Approval, Licensing and Registration of Factories
- 3.4 Provision Regarding Health of Workers

UNIT 3. The Industrial Dispute Act, 1947

[L-10][M-10]

- 2.1 Meaning and Definitions –Industrial Dispute, Lay off , Lockout ,Retrenchment
- 2.2 Machinery for Prevention and Settlement of Industrial Dispute
- 2.3 Strikes and Lock- Outs
- 2.4 Lay Off and Retrenchment
- 2.5 Compensation to Workmen In Case Of Closing Down Of Undertaking.

UNIT 4. Consumer Protection Act – 1986**[L-10][M-10]**

- 4.1 Introduction, Objective of the Act
- 4.2 Rights of Consumers
- 4.3 Consumers Protection Council – Central –State- District
- 4.4 Consumer Dispute Redressal Agencies
- 5.5 Introduction of Consumer Protection Bill 2018 and its features

UNIT 5. Environment Protection Act – 1986**[L-10][M-10]**

- 5.1 Meaning, Objectives & Scope of the Act
- 5.2 Power of Central Government to Protect & Improve Environment
- 5.3 Location of Industries, Process & Operations.
- 5.4 Offences & Penalties as Regards to the Environmental Protection Act.

UNIT 6. Goods & Service Tax Act, 2017 (GST)**[L-10][M-10]**

- 6.1 Introduction to Goods & Service Tax (GST)
- 6.2 Objectives & Scope of GST
- 6.3 Merits and Demerits of GST
- 6.4 Concept of GST and one country one tax
- 6.5 Types of GST
- 6.6 Registration under GST

Reference Books

1. Business Law & Mgt. By Bulchandani, Published By Himalaya Publication Bombay (2006).
2. Business Regulatory Framework By S.N. & S.K. Maheshwari, Published By Himalaya Publication Bombay (2006).
3. Business Law – By Kuchal M.C. - Published By Vikas Publishing House, New Delhi
4. Business Law – By Kapoor .N.D. - Published By Sultan Chand And Sons New Delhi
5. Mercantile Law Including Industrial Law – By Jahangir .M.J Sethana - Published By Lakhani Book Depot – Mumbai
6. India GST for Beginners (2nd Edition, June 2017) (Paperback) by Jayaram Hiregange and Deepak Rao, publisher White Falcon Publishing
7. GST Made Easy - Answer to All Your Queries on GST (Paperback) by CA Arpit Haldia, publisher TAXMANN
8. Goods and Services Tax - Laws, Concepts & Impact Analysis (Paperback) by Dr. Sanjiv Agarwal and CA Sanjeev Malhotra, publisher Bloomsbury Publishing India Pvt. Ltd. New Delhi 110070
9. व्यवसायनियामककायदे - डॉ. पी.आर. कुलकर्णी, वहिवरेकर विद्याबुक्स – औरंगाबाद
10. व्यापारविषयकवैधौगीककायदे – बी.डी. जोशी. - नरेंद्र प्रकाशन पुणे
11. भारतीय व्यापार आणि औद्योगिक कायदे – डॉ. भास्कर देशमुख, पेंढारकर – पिंपळापुरे प्रकाशन नागपूर

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SEMESTER IV

Paper: 404 Corporate Accounting

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives :

1. To introduce the relevant Accounting Standards issued by the Institute of Chartered Accounts of India.
2. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
3. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities.
4. To provide working knowledge for preparing the corporate accounts and statements in accordance with the statutory requirements.

Outcomes

1. A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
2. The ability to account for a range of advanced financial accounting issues
3. The ability to prepare consolidated accounts for a corporate group.

Utility: Students will be able to handle issues related to corporate accounting.

Unit 1 Accounting Standards

[L-10][M-10]

As 4 : Contingencies and Events occurring after the Balance Sheet Date.

As 5 : Net Profit or Loss for the period, Prior Period Items and changes in Accounting Policies.

As 29: Provisions, contingent Liabilities and Contingent Assets.

Unit 2. Profits or Loss prior to Incorporation

[L-10][M-10]

Meaning and Definition of Pre and Post Incorporation Profit

Basis of Apportionment

Calculation of Pre-Post incorporation Profit / Loss.

Treatment of Pre-Post Profit / Loss.

Unit 3 Accounting for Buy Back of shares

[L-10][M-10]

Meaning

Provisions regarding Buy Back of shares

Calculation of maximum number of shares Buy Back

Accounting for Buy Back of shares (Simple examples)

Unit 4 . Valuation of Goodwill

[L-10][M-10]

Meaning & Nature of Goodwill – Need for Valuation of Goodwill – Methods of Valuation of Goodwill – Number of Years Purchase of Average Profits Method, Capitalization Method – Annuity Method – Super profit Method.

Unit 5 . Valuation of Shares

[L-10][M-10]

Meaning & Nature of Shares – Need for Valuation of Shares – Methods of valuation of Shares – Net Assets method, Yield method and Fair value method

Unit 6. Final Account of Limited Company**[L-10][M-10]**

Preparation and presentation of final accounts of Joint Stock Companies as per schedule III of Companies Act, 2013

Refer to As-1, AS-2, AS -6, AS-10 & AS-29.

Reference Books

1. Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
2. Advanced Accountancy – Vol. II – R.L. Gupta & M. Radhaswamy, Sultan Chand & Sons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II – P.C. Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S. Chand & Co Ltd.
6. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting – Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
8. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers

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SEMESTER IV

Paper: 405 Cost Accounting

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To acknowledge the students with the cost accounting concepts, Methods and techniques.
2. To enable the students to apply analytical tools & techniques of cost accounting.
3. To lay a foundation for understanding the Labour & Overheads Accounting procedure.
4. To develop competence among the students.

Outcomes

- Demonstrate a basic understanding of computer hardware and software.
- Demonstrate problem-solving skills.
- Apply logical skills to programming in a variety of languages.
- Utilize web technologies.
- Present conclusions effectively, orally, and in writing.
- Demonstrate basic understanding of network principles.
- Working effectively in teams.
- Apply the skills that are the focus of this program to business scenarios.

Utility:

1. Student can get acquainted with basic calculation of wages and overheads.
2. Students get acquainted with introductory knowledge of Marginal costing technique and Budgetary control technique.

UNIT 1. Introduction to Methods of costing (Only Theory) [L-10][M-10]
1.1 Concepts of Job costing, Contract costing, Process costing and Operating costing

UNIT 2. Labour (Theory and practical problems) [L-10][M-10]
2.1 Introduction to Accounting for Labour
2.2 Time keeping, Time Booking – Methods Thereof
2.3 Idle Time, Overtime, Night Shift Allowance (concepts only)
2.4 Methods of Wage Payment
2.4.1 Time Rate, Piece Rate & Differential Piece Rate (Taylors & Merrick)
2.4.2 Premium Bonus Plans, Profit sharing

UNIT 3. Overheads (Theory and practical problems) [L-10][M-10]
3.1 Concept and Meaning of Allocation and Apportionment
3.2 Allocation and apportionment of overheads
3.3 Primary and secondary distribution
(Repeated Distribution and Simultaneous Equation Method)

UNIT 4. Absorption of overheads (Theory and practical problems) [L-10][M-10]
4.1 Meaning, Concepts, bases of absorption,
4.2 Methods of absorption:
4.3 Percentage of direct material
4.4 Percentage of direct wages
4.5 Percentage of prime cost
4.6 Labour hour rate
4.7 Machine hour rate

UNIT 5. Elementary study of Marginal Costing (Theory and practical problems) [L-10][M-10]

- 5.1 Meaning of Marginal Cost and Marginal Costing
- 5.2 Advantages of Marginal Costing
- 5.3 Limitations of Marginal Costing
- 5.4 Concepts and computation of Marginal Cost, Profit-Volume Ratio, Contribution, Break Even Point, Margin of Safety (simple problems only)

**UNIT 6. Elementary study of Budget and Budgetary Control
Theory and practical problems)**

[L-10][M-10]

- 6.1 Meaning of Budget and Budgetary Control
- 6.2 Objectives of Budgetary Control
- 6.3 Advantages and Limitations of Budgetary Control
- 6.4 Types of Budgets:-Cash budget and Flexible Budget

References Books:

1. Fundamental of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons. New Delhi
2. Advanced Cost Accounting, Saxena and Vaishisth, Sultan Chand & Sons New Delhi
3. Cost Accounting, P. Dasgupta, Premier Book co. New Delhi.
4. Cost Accounting, Jain and Narang. Kalyani publishers, New Delhi
5. Cost Accounting, B.K.Bhar, Academic publisher New Delhi.
6. Cost Accounting, Dr. N.K. Agrawal, Asian books pvt ltd, New Delhi
7. Cost Accounting, Dr. P.C.Tulsian, S.Chand and Co. ltd. New Delhi
8. Practical Costing, B.S. Khanna, J.M. Pandey, G.K. Ahuja, M.N. Arora, S.Chand& co. New Delhi.

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SEMESTER IV

Paper: 406 (a) – Business Entrepreneurship

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives

1. To improve the knowledge, skills & competencies of the potential & existing entrepreneurs in various sector.
2. To improve life management skills of children and youth.
3. To provide intellectual resources to youth for their best future.
4. To improve social and economic skills.
5. To provide diverse opportunities for participation.
6. To empower to people to create business opportunities.
7. To boost the Entrepreneurship Development Programme.
8. To boost women and rural entrepreneurship.

Outcomes

- to understand different methods to assess the attractiveness of business opportunities
- to understand what characterizes an attractive business opportunity and common pitfalls during the entrepreneurial process
- to products or services to market
- to understand different methods that can be used to minimize uncertainties at different stages of the entrepreneurial process
- to understand the dynamics of how teams develop and function as well as the various types of conflicts that can arise during teamwork

Utilities

1. Increases agility of firm
2. Increases innovation capital of the firm
3. Strategies emerge from all sides and dependence on top management is reduced.
4. New ideas emerge in-house and can be incorporated without spillage of plans to competitors.
5. Increasing confidence and outlook of the company

UNIT 1. Entrepreneurial development and Entrepreneurial Environment

[L-10][M-10]

- 1.1 Individual factors
- 1.2 Economic factors
- 1.3 Social factors
- 1.4 Psychological factors
- 1.5 other factors
- 1.6 Challenges before Indian entrepreneurs
- 1.7 Problems of Entrepreneurship

UNIT 2. Women Entrepreneur

[L-10][M-10]

- 2.1 Meaning, Introduction and concept of Women Entrepreneurship
- 2.2 Opportunities for women entrepreneurs
- 2.3 Empowerment of women through enterprise
- 2.4 Characteristics of women empowerment
- 2.5 Empowerment of women through entrepreneurship
- 2.6 Urban entrepreneurship benefits
- 2.7 Problems faced by women entrepreneurs in india
- 2.8 Schemes for women entrepreneurs in india

- 2.9 Government of India support for innovation and entrepreneurship in India
2.10 Women entrepreneur loan schemes in India

UNIT 3. Project report and Government institution

[L-10][M-10]

- 3.1 Introduction, Meaning, Concept of Project report
3.2 Importance of Project Report
3.3 DIC, PMEGP, Seed Money Scheme, MIDC, MSFC, SIDBI, MUDRA Scheme, Mahila Udyamnidhi scheme
3.4 Subsidies declared by government for entrepreneur

UNIT 4. Skill India

[L-10][M-10]

- 4.1 Introduction
4.2 Objectives, Features of Skill India
4.3 Advantages of Skill India
4.4 Skill India mission
4.5 Skilled covered by Skill India
4.6 Entrepreneurship Development by Skill India

UNIT 5 Make in India

[L-10][M-10]

5.1

Introduction

- 5.2 Make in India – Importance of operation management
5.3 Make in India Advantages and Disadvantages
5.4 Make in India scheme
5.5 Make in India benefit of Entrepreneurs.
5.6 Make in India initiative.

UNIT 6 Success Story of Entrepreneurs

[L-10][M-10]

- 6.1 Ratan Tata
6.2 Rahul Bajaj
6.3 Aabasaheb Garware
6.4 Kiran Mazumdar Shaw
6.5 Narayan Murthy
6.6 C. K. Prahalad (Coimbatore Kishnarao Prahalad)
6.7 Naveen Jindal
6.8 Malika Shrivasan
6.9 Shudha Murthy
6.10 Azim Premji

Reference Books

1. Entrepreneurship Development VOL-I,II,III - Vasant Desai
2. Fundamentals of Entrepreneurship - Sangram K. Mohanty, PHI
3. Entrepreneurship Development - S. Anil Kumar, S.C. Poornima, New Age International Publishers
4. Entrepreneurship Development In India - Dr. C.B. Gupta & Dr. N.P. Shrinivasan, Sultan Chan & Co.
5. Entrepreneurship Development - Kuratko & Harloets, Thompsons Press
6. Business Environment & Entrepreneurship - C.G. Vaidya & P.M. Bhagwat, Narendra Prakashan.
7. Business Environment & Entrepreneurship - Pratibha Joshi & A.G. Gosavi, Suvichar Prakashan.
8. Innovation and Entrepreneurship - Peter F. Drucker
9. Entrepreneurship - Donald F. Kuratke Thomson Press
10. Entrepreneurship Development - Lall & Sahai : Excell Books
11. Entrepreneurship & Small Scale Business - Dr. M.V. Deshpande
12. Entrepreneurship Development - S.S. Khanka, S. Chand & Co.
13. Entrepreneurial Development - Manish Nora, Anmol Publications

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SEMESTER IV

Paper: 406 (b) – Consumer Protection & Business Ethics
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives –

1. To recognize the Business Ethics.
2. To acquaint with Moral Issues in Business Ethics.
3. To understand areas of Business Ethics.
4. To know Organizational Ethics.

Outcomes

1. Identify causes for complaint
2. Apply legislation
3. Present oral or written complaint File and record details
4. Carry out simple research into consumer products.

Utilities

1. To stop business malpractices
2. To improve customers confidences
3. To survive businesses
4. To safeguard consumers rights
5. To protect stakeholders

Unit 1. Introduction to Ethics

[L-10][M-10]

- 1.1 Meaning and Concept
- 1.2 Nature of Ethics
- 1.3 Moral and Ethics
- 1.4 Types of Ethics
- 1.5 Importance of Ethics

Unit 2. Business Ethics

[L-10][M-10]

- 2.1 Meaning and Nature
- 2.2 Importance of Ethics in Business
- 2.3 Types of Business Ethics
- 2.4 Role in various types of Business Structures

Unit 3. International Business Ethics

[L-10][M-10]

- 3.1 Nature and Necessity
- 3.2 Developing Ethics in Global Economy
- 3.3 Business Ethics and the Financial World
- 3.4 Business Ethics and Business Development
- 3.5 Role of Business Ethics in Building a Good Society

Unit 4. Areas of Business Ethics

[L-10][M-10]

- 4.1 Meaning of Functional Ethics
- 4.2 Types of Ethics according to Functions of Business
- 4.3 Marketing Ethics Foreign
- 4.4 Trade Ethics and Ethics relating to Copyrights.

Unit 5. Moral Issues in Business**[L-10][M-10]**

- 5.1 Justice and Economic System
- 5.2 Ethics Relating to Environment Protection
- 5.3 Ethics Relating to Consumer Protection
- 5.4 Social Responsibility and Business Ethics
- 5.5 Arguments for and against Social Responsibility.

Unit 6. Organizational Ethics[L-10][M-10]

- 6.1 Individual Ethics
- 6.2 Professional Ethics.
- 6.3 Corporate Ethics and Ethical Behavior
- 6.4 Ten Command of Ethical Behavior Control & Audit of Ethical Behavior

Reference Books

1. Business Ethics: Concepts and Cases – Manuel G. Velasquez
2. Business Ethics by O.C. Ferrell, John Paul Fraedrich, Linda Ferrell.
3. Business Ethics Text and Cases by C.S.V. Murthy, Himalaya Publishing House
4. Values and Ethics in Organisation by S. K. Chakraborty
5. Ethics & Management by Viswanath Ghosh, Vikas Book Publishers
6. The Ethics of Management by L.T. Hosmer, Universal Book.
7. Ethics in Organisational by D. Murray, Kogan Page.
8. Business Ethics, R. Edward Freeman, Oxford University Press
9. Business Ethics by Gautam Pherwani
10. Business Ethics by Ritu Pamraj.
11. Business Ethics by Prof. Agalgatti.

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SEMESTER IV

Paper: 406 (c) – Financial Services and Stock Markets

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives

1. To provide the students basic knowledge of Stock Market.
2. To provide adequate information about the roles of intermediaries and its regulating bodies.
3. To provide information about the prevailing system in India.
4. To provide conceptual framework and functioning of stock market.

Outcomes

1. Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.
2. Students will understand the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.
3. Students will know how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.

Utilities

1. Promotes investment
2. It is the source of government fund.
3. Influences economic perception.
4. It is the source of business capital

Stock Market

Unit 1: Introduction of Stock Market

[L-10][M-10]

- 1.1 Introduction of Primary Market and Secondary Market
- 1.2 Meaning of Stock Exchange
- 1.3 History of Stock Exchanges in India
- 1.4 Characteristics of Stock Exchange
- 1.5 Functions of Stock Exchanges
- 1.6 Regulation of Stock Exchanges in India
- 1.7 Present Recognized Stock Exchanges in India
- 1.8 Bombay Stock Exchange
- 1.9 Listing of Securities
- 1.10 DMAT Form of Trading
- 1.11 Electronic Form of Trading, Index, SENSEX, NIFTY

Unit 2: OTCEI and NSE

[L-10][M-10]

- 2.1 Meaning of OTC
- 2.2 Definition of OTC
- 2.3 Advantages of OTC
- 2.4 Role of OTC, OTCEI (Over the Counter Exchange of India)
- 2.5 Objectives of OTCEI
- 2.6 Listing on OTCEI
- 2.7 National Stock Exchange (NSE)
- 2.8 Characteristics of National Market System.

Unit 3: SEBI (The Securities and Exchange Board of India)

[L-10][M-10]

- 3.1 Introduction of SEBI
- 3.2 Establishment of SEBI
- 3.3 Objectives of SEBI
- 3.4 SEBI Guidelines Reforms on Stock Exchanges, Guidelines to Investors.

Unit 4: Financial Instruments and Derivatives**[L-10][M-10]**

- 4.1 Shares – Features and types
- 4.2 Bonds and Debentures
- 4.3 Derivatives – Concepts
- 4.4 Financial and Commodity Derivatives
- 4.5 Forward contract
- 4.6 Future contract
- 4.7 Forward V/S Future Contract, Options, Derivatives markets in India

Unit 5: Portfolio Management**[L-10][M-10]**

- 5.1 Introduction
- 5.2 Portfolio Management aspects
- 5.3 Investment Strategy
- 5.4 Objectives of Investors
- 5.5 Risk and Beta
- 5.6 Modern Portfolio Theory
- 5.7 Time Value of Money
- 5.8 Compounding, Discounting, Perpetuity, Annuity, SEBI guidelines for Portfolio Manager.

Unit 6: Security Market Analysis**[L-10][M-10]**

- 6.1 Meaning and Origin of Security Market
- 6.2 Meaning of Security analysis
- 6.3 Objectives of Security Analysis
- 6.4 Information Flows, Saving or Money Flows
- 6.5 Factors Influencing the Market Behaviour
- 6.6 Limitations of Security Analysis, Market Analysis.

References Books

1. Investment Management, by, Dr. V.A. Avadhani, (7th Revised Edition), 2008, Himalaya Publishing House Pvt. Ltd. Mumbai.
2. Financial Markets and Institutions, by, E. Gordon, Dr. K. Natarajan (1st Edition) 2004, Himalaya Publishing House, Mumbai.
3. Marketing of Financial Services, by, Dr.V. A. Avadhani, , (3rd Revised Edition), 2006, Himalaya Publishing House Pvt. Ltd. Mumbai.
4. Securities Markets and Products, Indian Institute of Banking & Finance,(2nd Edition) 2007, Taxman Publication (P.) Ltd. New Delhi

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SEMESTER IV

Paper: 407 (a) – Modern Banking and Financial System

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objective

1. To acquaint students with the new concepts of Banking.
2. To update the students about new changes in Banking.
3. To know the relevance Banking practices in modern competitive world.
4. To make understandable of Banking operations.

UNIT 1. Nature and Role of Financial System.

[L-10][M-10].

- 1.1 Introduction
- 1.2. Function of Financial System.
- 1.3. Stages of Financial Development since 1947.
- 1.4. The structures of the Financial System.
- 1.5. Financial System and it's Linkages with Saving and Investment.

UNIT 2. An Overview of the Indian Financial System.

[L-10][M-10]

- 2.1. Institutional Development 1947-1990.
- 2.2. Institutional Changes since 1991.
- 2.3. Financial Markets- Their Types- Introductory Level only.
- 2.4. Financial Instruments- Their Types- Introductory Level only.
- 2.5. Financial Services-Their Types- Introductory Level only.

UNIT 3. Financial Sector Reforms in India.

[L-10][M-10]

- 3.1. Introduction
- 3.2. Financial Reforms.

- 3.3. Objectives of Reforms.
 - 3.4. Strategies of Reforms.
 - 3.5. Policy Reforms.
-

UNIT 4. Financial Sector Reforms in India.

[L-10][M-10]

- 1. New Issue Market and Stock Market Reforms.
- 4.2. Government Securities Market Reforms.
- 4.3. Banking Sector Reforms.
- 4.4. Impact of Financial Sector Reforms.

UNIT 5. Regulatory Institutions- I.

[L-10][M-10]

- 5.1. Regulatory Institutions- RBI, NABARD, SEBI, NHB.
- 5.2. Objectives of Monetary Policy.
- 5.3. Techniques of Monetary Policy control – Quantitative and Qualitative weapons of control.

UNIT. 6. Regulatory Institutions- II.

[L-10][M-10]

- 6.1. NABARD – Establishment – Objective – Functions.
- 6.2. SEBI – Origin – Objective – Powers –Functions.
- 6.3. NHB –Origin – Business of NHB – Financial Resources – Powers of NHB.

Reference Books :

- 1. Introduction to Banking-By G. Vijayaragavan Iyengar (Reprint 2009)Excel Books, A-45, Naraina Phase- 1 New Delhi-110028.
- 2. The Indian Financial System – Markets, Institutions and Services – 3rd Edition. by - Bharati V. Pathak Pearson Published by Dorling K indersley (India) Pvt. Ltd. Licensees of Pearson Education in South Asia.
- 3. Dynamics of Indian Financial System-Markets, Institutions and Services. Ane's Student Edition- by Preeti Singh. Ane books Pvt. Ltd.,New Delhi,4821, Parwana Bhavan, Ansari Road, Daryaganj, New Delhi. 110002, India.
- 4. Financial Markets and Institutions- 3rd Edition. by Dr. S. Gurusamy. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.
- 5. Management of Banking and Financial Services-2nd Edition- by Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.

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SEMESTER IV

Paper: 407 (b) – Corporate Regulatory Frame Work

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objective

1. To understand the meaning of different corporate laws
2. To acquire the basic knowledge about the rules and regulation of various corporate laws.
3. To aware the student regarding latest changes which has been taken place in corporate system in our country.
4. To emphasis on understanding the logic and reasoning behind the various legal provisions of corporate laws.

Utility of the Course – After studying this course

- 1) Student will get help in to pass exams of different regulatory bodies and liable for employment
- 2) Students can try to become stamp vendor Accounts (Bank) clerk in any organisation.
- 3) Students will be familiar with different Government schemes and Acts for the employees.

Outcomes

1. It is able to interpret the macroeconomic context in which firms operate.
2. Understands the structure and operation of businesses and their diverse managerial aspects.
3. Knows how accounting and financial data are constructed, and is able to interpret such data appropriately.
4. it is able to autonomously make a state-of-the art overview of the knowledge base for topics with international business management relevance, and is able to assess research outcomes, using relevant methods and draw sound conclusions.

UNIT 1 Company Law

[L-10][M-10]

- 1.1 Types of companies under companies Act 2013
 - 1.1.1 Classifications on the basis of incorporation
 - 1.1.2 Classifications on the basis of liability
 - 1.1.3 Private Company
- 1.2 Meaning and features of Private Company
- 1.3. Privileges and exemptions of private company
- 1.4 Special obligation of private company

UNIT 2 One person company and other companies.

[L-10][M-10]

- 2.1 Position of OPC in Indian company Act 2013
- 2.2 Exemptions and privileges to OPC
- 2.3 Other Companies
 - Small company - Public limited company - Limited Company - Company limited by shares - Company limited by Guarantee - Unlimited Company - Government Company - Foreign Company - Holding and subsidiary company - Investment company- Producer company - Dormant company.

UNIT 3 Employees State Insurance Act 1948

[L-10][M-10]

- 3.1 Application and Scope of the Act
- 3.2 Employees State Insurance Corporation-
 - Composition of the Corporation, Terms of the office of the members of corporation, Eligibility for re - appointment or re - election
- 3.3 Constitution of Standing Committee
- 3.4 Medical Benefit Council Employees State Insurance fund
- 3.5 Purposes for which the funds may be expended
- 3.6 Contributions
- 3.7 Benefits to Employee – Sickness, Maternity, Disablement, Dependents, Medical, Funeral Expenses

3.8 Adjudication of Disputes and Claims

UNIT 4 Study of Regulatory Bodies or Institutions

[L-10][M-10]

- 4.1 IRDA- Establishment, Objectives, Role or Functions
- 4.2 TRAI - - Establishment, Objectives, Role or Functions

UNIT 5 The Maharashtra State Tax on Profession Trades and Employments Act 1975 [L-10][M-10]

- 5.1 Definitions
- 5.2 Levy and charges of the Tax
- 5.3 Employer's liabilities and responsibilities Under the Act
- 5.4 Special Provisions Regarding the Liability to pay the tax in certain cases
- 5.5 Penal provisions under the Act

UNIT 6 Bombay Shop and Establishment Act 1948

[L-10][M-10]

- 6.1 Definitions
- 6.2 Applicability
- 6.3 Registration and Renewal
- 6.4 Responsibilities and liabilities of a shopkeeper
- 6.5 Penalties under shop Act

Reference Books

1. Principles Of Business Law – K. Aswathappa& K. Ram achandra, Himalaya Pub. House.
2. Legal Environment Of Business - K. Aswathappa& K. Ramachandra, Himalaya Pub. House.
3. Tax & Corporate Laws Hand Books – V. S. Date, SrinivasanAnand G., & M.B. Gabhawala, Taxman Publications.
4. A Mannual Of Business Laws – S. N. Maheshwari& S. K. Maheshwari, Himalaya Pub. House.
5. Business Law For Management – K. R. Balachandani, H imalaya Pub. House.
6. Elements Of Mercantile Law – N.D. Kapoor, Sultanchand& Sons, Delhi
7. Business & Corporate Laws – V.S. Datey, Taxman Publications.
8. Business Laws : M.C. Kuchhal&Deepa Prakash, Vikas Publishers
9. Business Laws' S.S. Gulshan, Excell Books.
10. www.irdai.gov.in
11. www.trai.gov.in
12. Employees State Insurance Act 1948 – Bare Act

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SEMESTER IV

Paper: 407 (c) – Retail Management

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To Introduce Basic Retailing Management Concepts.
2. Empowering Students with the Most Modern Techniques and Practices of Retailing as Seen and Experienced around the Globe.
3. Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Modern Organized Retail Trade.
4. To understand analysis of store location, merchandising, products and pricing.
5. The learner will be able to determine a level of interest in pursuing a career in retail management.

Learning Outcomes:

On successful completion of Retail Management, students should be able to:

1. Explain the central role of retail in industrialised societies, and the impact of key market/retail trends upon this sector in the local and global contexts.
2. Identify the key stakeholders and the roles/responsibilities of retail towards these stakeholders
3. Understand and apply appropriate frameworks to develop high level retail marketing strategy, and identify the role of marketing strategies in the building of brand equity and shareholder value in the retail industry
4. Evaluate the implementation of marketing strategy through the retail mix – including product and merchandise mix, pricing, location and store- design, promotions, and store management - to improve the total customer experience and retailer market competitiveness.
5. Interpret retail problems and be capable of critically evaluating and applying appropriate retail management models and theories to generate strategic and tactical solutions
6. Analyse how retail managers can make informed strategic choices in relation to managing channel partners, retail form (online vs. bricks and mortar), global sourcing, and managing staff to improve strategic outcomes.

Utilities

- Business location is a unique factor which the competitors cannot imitate. Hence, it can give a strong competitive advantage.
- Selection of retail location is a long-term decision.
- It requires long-term capital investment.
- Good location is the key element for attracting customers to the outlet.
- A well-located store makes supply and distribution easier.
- Locations can help to change customers' buying habits.

UNIT 1. Retail Marketing

[L-10][M-10]

- 1.1 Retail marketing –Meaning, scope& Importance
- 1.2 The role of marketing in retail.
- 1.3 Network marketing – Meaning, definition, scope
- 1.4 Electronic marketing – Meaning, Scope & Importance
- 1.5 Role of Social media in retail marketing

UNIT 2 Retail Merchandising.

[L-10][M-10]

- 2.1 Meaning of Merchandising.
- 2.2 The Evolution of Merchandising.
- 2.3 Factors Affecting the Merchandising Function.
- 2.4 The Merchandiser: Role and Responsibilities.
- 2.5 Meaning and definition of markdowns, coupons, rebates, price bundling, Multiple unit pricing.

UNIT 3 Mall Management.**[L-10][M-10]**

- 3.1 Meaning and definition of Mall.
- 3.2 The Emergence of Malls in India.
- 3.3 New Mall Concepts Emerging in India.
- 3.4 Customer Preparation of Malls in India.
- 3.5 Facilities Management in Malls.
- 3.6 Reasons for Failure of Some Malls in India.

UNIT 4 Retail Franchising**[L-10][M-10]**

- 4.1 Concept & Meaning of Franchising
- 4.2 Franchise Market / Evolution of Franchising.
- 4.3 Types of Franchising.
- 4.4 Franchising In India.
- 4.5 Trends for Indian Franchising.

UNIT 5. Information technology in Retailing**[L-10][M-10]**

- 5.1 Meaning of Information Technology.
- 5.2 The Role of Information & Technology in Retailing.
- 5.3 Role of Retail Data Capture in Retail Transaction.
- 5.4 Application of IT in Retailing.
- 5.5 Recent Trends: Smart Card, E-Cash, Digital receipt and payment .

UNIT 6 Retail Consumers Behavior**[L-10][M-10]**

- 6.1 Theories of consumer behavior.
- 6.2 Buying decision process,
- 6.3 Changes in buying attitude of consumer
- 6.4 Factors influencing retail shopper.
- 6.5 Consumer Psychology.

References Books

1. SwapnaPradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw- Hill Publishing Company Ltd. New Delhi.
2. Gibson G. Vedamani Third Edition (2008)
3. Retail Management Functional Principles & Practices. Jaico Publishing Housing.
4. Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
5. Suja Nair (2006) Retail Management, Himalaya Publishing House.
6. King's Retail Management – King Books Delhi.
7. Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
8. Consumer behavior by Jim Blythe, Published by Thomson Learning.
9. Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvle published by Tata-McGraw Hill Edition pvt.Ltd.
10. George H, Lucas Jr., Robert P. Bush, Larry G Greshan- Retailing J. Lamba- The Art of Retailing
11. Barry Berman, Joel R Evans- Retail Management; A Strategic Approach

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SEMESTER III

Paper: 407 (d) – Business Statistics & Operation Research

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To prepare for competitive examinations.
2. To solve LPP to maximize the profit and to minimize the cost.
3. To understand and master the concepts, techniques and applications of Business Statistics and
4. Operations Research. To develop the skills of solving the real life problems using statistical methods.
5. To gain knowledge of statistical computations.

UNIT 1. Normal distribution

[L-10][M-10]

- 1.1 Statement of probability functions of normal distribution.
- 1.2 Statement of properties of normal distribution.
- 1.3 Importance of normal distribution.
- 1.4 Standard Normal Variate.
- 1.5. Real life situations of normal distribution.
- 1.6 Computation of probabilities using Normal Probability Table.
- 1.7 Numerical problems.

UNIT 2. Testing of Hypothesis .

[L-10][M-10]

- 2.1 Meaning of Population, Random sample, Parameter, Statistic, Hypothesis, Statistical Hypothesis, Null Hypothesis, Alternate Hypothesis.
- 2.2 Meaning of two types of error, sizes of two types of error
 - i) Level of significance, Critical Region, Acceptance Region, Critical Value
 - ii) Test of Significance, Test Statistic, One-Tailed Test, Two-Tailed Test.

UNIT 3. Large Sample Tests

[L-10][M-10]

- 3.1 Tests for single population mean
- 3.2 Tests for two population means
- 3.3 Tests for single population proportion
- 3.4 Tests for two population proportions.
- 3.5 Numerical problems.

UNIT 4. Theory of Attributes (up to order three only):

[L-10][M-10]

- 4.1 Introduction and notation.
- 4.2 Classification: dichotomy, manifold.
- 4.3 Types of classes, Order of a class, dot operator to find relation between class frequencies
- 4.4 Fundamental set of class frequencies, Independence, association and dissociation of two attributes,
- 4.5 Yule's coefficient of association.
- 4.6 Numerical problems.

UNIT 5. Transportation Problem-I.

[L-10][M-10]

- 5.1 Meaning of Transportation Problem.
- 5.2 Meaning of Feasible Solution, Basic Feasible Solution, Optimum Solution.
- 5.3 Balanced and Unbalanced Transportation Problems.

UNIT 6. Transportation Problem-II

[L-10][M-10]

- 6.1 Methods of finding Initial Basic Feasible Solution.
 - i) North – West Corner Rule
 - ii) Least Cost Method
 - iii) Vogel's Approximation Methods.
- 6.2. U-V Method to test optimality of a feasible solution.

6.3 Solution of unbalanced Transportation Problem.

6.4 Solution of Transportation Problem when the objective is to maximize.

6.5 Numerical problems Note: Problems on Degeneracy and Prohibited Transportation are not expected.

List of Practical:

- 1 Application of Normal Distribution.
2. Tests of Significance for Testing Single Mean and Two Means.
3. Tests of Significance for Testing Single Proportion and Two Proportions.
4. Transportation Problems.

References Books

1. Statistical Methods by S.P. Gupta.
2. Business Statistics by S.C. Gupta and Indra Gupta.
3. Operations Research by V. K. Kapoor.
4. Operations Research by KantiSwarup, P. K. Gupta & Manmohan.

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SEMESTER III

Paper: 407 (e) – Production Management

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives

1. To provide knowledge about proper purchasing for production
2. To identify the importance of work study
3. To acquire the basic knowledge of store and inventory system.
4. To understand the productivity techniques and indices methods
5. To provide basic information for good production at minimum cost.

Outcomes

- Support manufacturing decisions based upon data derived from leading edge information technology systems.
- Create a basic energy management plan in compliance with the ISO 50001 Energy Management System Standard.
- Conform to applicable legislation, regulations and guidelines based upon an assessment of the environmental, legal and safety implications of manufacturing practice.
- Evaluate cost effectiveness of manufacturing products, processes and operations.

Utilities

1. It helps to introduce new products.
2. Expansion of the firm and accomplishment of its objectives.
3. it helps to face competition.
4. optimal use of resources.

Unit 1 - Purchasing Management

[L-10][M-10]

- a. Meaning and importance of Purchasing
- b. Objectives of Purchasing
- c. Purchasing Procedure
- d. Types/ Methods of Purchasing- Market Purchasing, Purchasing small Items in group, Speculative Purchasing, Purchasing strictly by requirement, Schedule Purchasing, Contract Purchasing
- e. Make or Buy Decision – Factors

Unit 2 - Store And Inventory Management

[L-10][M-10]

- a. Meaning and Objectives of Store Management
- b. Factors affecting on Store Location
- c. Methods of Valuation of Stock – FIFO, LIFO
- d. Meaning and Importance of Inventory
- e. Classification of Inventories – ABC Analysis, VED Analysis, FSN Analysis
- f. Setting of Stock Levels – Maximum Stock Level, Minimum Stock Level, Reordering Level, Danger Level

Unit 3 - Work Study

[L-10][M-10]

- a. Meaning and Objectives of Work Study
- b. Techniques of Work Study – Work Measurement and Motion Study
- c. Meaning and Objectives of Work Measurement.
- d. Meaning, Objectives and basic steps of Motion Study
- e. Work Sampling

Unit 4 - Industrial Productivity

[L-10][M-10]

- a. Meaning, Nature and Importance of Productivity
- b. Factors affecting on Industrial Productivity

- c. Productivity Measurement System and Productivity Factors Indices
- d. Concepts- Management By Objectives (MBO), Quality of Work Life (QWL), Break Even Analysis (BEA)

Unit 5 - Inspection and Quality Control

[L-10][M-10]

- a. Meaning and Dimension of Quality
- b. Meaning & Objectives of Quality Control
- c. Benefits of Quality Control
- d. Techniques of Quality Control – Inspection, Standard and Specification, Statistical Quality Control

Unit 6 - Total Quality Management

[L-10][M-10]

- a. Meaning, Needs and Importance of TQM
- b. Principles and Essentials of TQM
- c. Elements and four Pillars of TQM
- d. Benefits of TQM
- e. Concepts in Production Quality –
 - 1. Japanese 5'S Practice
 - 2. Business Process Reengineering (BPR)
 - 3. Quality Control Circles (QCC)
 - 4. Six Sigma
 - 5. Kaizen
 - 6. Just in Time (JIT)

Reference Books

1. Total Quality Management- K.ShridharaBhat, Himalaya Publication, Mumbai.
2. Production Management and Material Management- Prof. S.K.Sarangi, Asian Books Pvt. Ltd. New Delhi
3. AudhyogicWyvasthan – Dr. M.G.Patkar& Dr. N.B.Bhagwat, FadkePrakashan, Kolhapur
4. Production Management – Ram Chandra, IVY Publishing House, New Delhi
5. Production and Operation Management – C.S.Murthy., Himalaya Publication, Mumbai.
6. Production &Operatiopn Management – K Aswasthhapa& K. ShridharaBhat, Himalaya Publication, Mumbai.
7. Production Operation Management – S.A. Chunawalla&D.R.Patel, Himalaya Publication, New Delhi.

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Semester – V-Syllabus

Compulsory Paper- 501 - Indian Economic Scenario

60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum

Total Marks - 100

Total Lectures: 60

Objectives:-

- 1) To acquaint students with new concepts of Economics.
- 2) To update the students about new changes brought in Indian Economy.
- 3) To know the relevance Economic practices in modern competitive world.
- 4) To make students competent to become success in competitive examination.

Outcomes / Utility:-

- 1) Student will be able To Understand Present Economic Scenario of Indian Economy.
- 2) Student will be able To Understand Population & Economic Development.
- 3) Student will be able To Understand Human Resource Development.
- 4) Student will be able To Understand Agriculture, Industry, and services sector in India.

1. Present Economic Scenario of Indian Economy

Lecture: 10

- 1.1. India as a Developing Economy & its Characteristics
- 1.2. India as a Mixed Economy & its Characteristics.
- 1.3. India's Present Position In the world Economy.
- 1.4. Globalization & Its Impact on India.

2. Population of India.

Lecture : 10

- 2.1 Current population Scenario of India
- 2.2. Demographic issues of India's population
 - 2.2.1. Sex Composition.
 - 2.2.2. Age Structure and it's Demographic dividend.
- 2.3. Urbanisation - Definition, Nature & causes

3. Human Resource Development.

Lecture 10

- 3.1. Role of Human Resource in Economic Development.
- 3.2. Indicators of Human Resource Development.
- 3.3. Importance of Education, Health and Nutrition.
- 3.4. Current Unemployment in India – Nature, causes & policy measures.
- 3.5. Poverty in India – Poverty line, Causes and measures for alleviation of poverty.

4. Agriculture Scenario in India.

Lecture : 10

- 4.1. India's Agriculture

- 4.1.1. Role of Agriculture in Indian Economic Development.
- 4.1.2. Causes of low productivity of India's Agriculture.
- 4.1.3. Measures to increase production and productivity of India's agriculture.
- 4.2. Agriculture Finance
 - 4.2.1. Need & Important
 - 4.2.2. institutional sources Co-operative & commercial Banks, RRBs & NABARD
- 4.3. Agriculture Marketing
 - 4.3.1. Defects of Agricultural Marketing.
 - 4.3.2. Measures to improve the agricultural Marketing system.
 - 4.3.3. E-NAM e- National Agriculture Market.
- 4.4 Impacts of climatic changes on Indian Agriculture.

5. Industrial and Services Sectors in India

Lecture 10

- 5.1. Role of Industrialization in Indian Economic Development.
- 5.2. Role and problems of small scale industries.
- 5.3. Public Sector Enterprises Roles & Problems
 - 5.3.1. Concept & Evaluation of disinvestment
 - 5.3.2. Concept- Make in India, Start up India, Stand up India.
- 5.4. Current Scenario of Services sector in Indian Economy.

6. Infrastructural Development in India.

Lecture: 10

- 6.1. Significance of Transport system in India's Economic Development.
- 6.2. Communication system in India.
- 6.3. Sources of Energy - Traditional & Non Traditional

Books:-

- 1) Evolution of the Indian Economy by I.C. Dhingra, S.Chand & Sons (28th Edition) 2000
- 2) Indian Economy by Gaurav Datta and Ashwini Mahajan S. Chand & Sons Publication. (71Edition) 2015.
- 3) Indian Economy by Mishra and Puri, Himalaya Publication.
- 4) Indian Economy by A.N. Agrawal, Himalaya Publication, 40th Edition 2015.
- 5) Indian Economy by R.Datta and K.P.M. Sunadaram S.Chand & Sons Publication.
- 6) Annual Report - Reserve Bank of India's Publication.
- 7) Economic Survey, Govt. of India's Publication.
- 8) Indian Economy since 1980 , Dr.N.L.Chavan,Prashant Publication Jalgaon (Marathi Edition)
- 9) Indian Economic scenario Since 1980 – 81,Dr.D.R.Jagtap & Dr.D.G.Patil, Prashant Publication.

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FACULTY OF COMMERCE AND MANAGEMENT
T Y B COM (under CBCS) – w.e.f. A Y 2020-21
SEMESTER V -Syllabus
Core competence Paper – 502- Principles of Auditing

60+ 40 Pattern : External Marks 60 + Internal Marks 40 = Maximum Total Marks :100
Required Lectures hours = 60

A) Title of the Paper	Principles of Auditing
B) Course Objectives	The objectives of this course are to enable the students to – a) understand the concept of Audit and its objectives, b) understand the various types of audit done by an auditor, and the principles of behind these audits, c) prepare an audit programme, collect the evidence supporting the recorded transactions, and maintain the necessary documentation in relation to the audit, and d) examine the transactions recorded in the books of accounts of an organisation and verify the assets and liabilities.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Detailed course contents

Topics	No of lectures
I – Introduction of Audit a) Meaning, Definition, Nature, Scope, Basic Principles & objectives of Audit; Advantages and limitations of audit – Relationship of Auditing with other subjects b) Standards on Auditing (SAs) – Meaning, Scope of SAs. Elementary study of SA 200 (Revised) 'Overall Objectives of the Independent Auditor and the conduct of an audit in accordance with Standards on Auditing'	10
II – Errors , Frauds and Sampling - a) Definition, Reasons & Circumstances of Errors & Frauds- Types of Errors – Types of Frauds; Risk of fraud & Errors in Audit-Auditors Duties & Responsibilities in respect of Errors and Frauds- b) Audit Sampling- Meaning, purpose & factors in determining sample size	10
-III –. Types of Audit - Features, principles, advantages & limitations of each of - Internal audit, Statutory audit, Continuous audit, Annual audit, Interim audit, Balance sheet audit, Tax audit, Cost audit, Efficiency audit, Government audit H.R. audit & Information system audit	10
IV – Audit Programme and Documentation –	10

a) Meaning, Nature, Scope & Objectives of Audit Programme- Control of quality of Audit work – Delegation & supervision of Audit work - Audit Planning- b) Documentation – Audit working papers - audit files- permanent and current audit files ownership and custody of working paper- c) Elementary study of SA 230 (Revised) “Audit Documentation”.	
V – Audit Evidence – a) Need for audit evidence – audit procedures for obtaining evidence – physical verification – documentation –direct confirmation – re-computation – analytical review techniques – representation by management –obtaining certificate- b) Elementary study of SA 500 (Revised) “Audit Evidence”.	10
VI- Vouching, Verification and Valuation – a) Vouching – Meaning advantages & objectives of vouching – Points to be taken at the time of vouching –voucher – material defects that disqualify a voucher – difference between vouching & Verification. b) Verification and valuation of assets & liabilities –Meaning & objects of verification and valuation – difference between verification and valuation c) Procedure of verification and valuation of assets & liabilities.	10
Total	60

G) Course Outcome / Skill development	By the end of the course the students will be able - 1) understand the concept of Audit and its various types, 2) prepare and implement an audit programme, 3) vouch the transactions recorded in the books of accounts of an organisation, 4) verify the assets and liabilities, and 5) maintain the necessary documentation in relation to the audit,
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Reference Books :

Reference Books :

- 1) A Handbook of Practical Auditing; By B. N. Tondon; S Sudharsanam; S Sundhara ; Publisher Chand & Company
- 2) Auditing; By Pankaj Kumar Roy ; Publisher -Oxford University Press (1 August 2017)
- 3) Auditing ; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2018)
- 4) Auditing ; By Vinod Kumar Agrawal, and Abhishek Porwal ; Publisher - A. S. Foundation, Pune.
- 5) Auditing- (University Edition);By Aruna Jha ; Publisher - Taxmann Publications Private Limited
- 6) Auditing and Assurance (Paperback); By Pankaj Kumar Roy ; Publisher - Oxford University Press; First edition (1 August 2019)
- 7) Auditing And Assurance ; By Ashish Kumar Sana, Swapn Sarkar, Bappaditya Biswas, Samyabrata Das ; Publisher -McGraw-Hill India
- 8) Auditing and Corporate Governance ; By Dr. T.R. Sharma and Dr. Gaurav Sankalp ; Publisher - Sahitya Bhawan Publications (2018)
- 9) Auditing For B.Com. III Year Paperback – 2019; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2019)
- 10) Auditing: (B.Com. IIIrd Year) ; By Aruna Jha ; Publisher -Taxmann Publications Private Limited
- 11) Auditing: Principles and Practice ;By Kumar R ; Publisher -Prentice Hall India Learning Private Limited;
- 12) Auditing: Principles and Practices; By Ashish Kumar Sana and other ; Publisher - McGraw Hill Education
- 13) CA - IPCC Auditing and Assurance (Group 2); By CA Pavan Kumar K. CH.; Publisher - S Chand & Company
- 14) Company Accounts & Auditing Practices by N.S Zad; By N.S Zad ; Publisher Taxmann Publications Private Limited
- 15) Company Accounts and Auditing Practices (CS –Executive); By N. S. Zad ; Publisher Taxmann Publications Pvt. Ltd.

- 16) Contemporary Audit For B.Com. Semester IV of Lucknow University ; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2019)
- 17) Essentials of Auditing ; By Saxena and Reddy ; Publisher Himalaya Publishing House, Mumbai.
- 18) Fundamentals of Auditing ;By Dr Kamal Gupta ; Publisher TMH – New Delhi.
- 19) Practical Auditing ;By Dr. L. Natrajan ; Publisher Margham Publications
- 20) Practical Auditing;By Saxena & Saravaravel ; Publisher Himalaya Publishing House, Mumbai.
- 21) Principles and Practice of Auditing; By Dinkar Pagare ; Publisher Sultan Chand and Sons, Educational Publishers New Delhi.
- 22) Principles and Practice of Auditing; By R. G. Saxena ; Publisher -Himalaya Publishing House. New Delhi.
- 23) Standards on Auditing- A Practitioner's Guide (Paperback – Jan 2020); By CA. Kamal Garg; Publisher Wolters Kluwer (India) Pvt. Ltd., New Delhi; 2 edition (1 January 2020)
- 24) Standards on Auditing for CA By Anshul Mittal ; Publisher -Arya Publishing Company
- 25) Standards on Auditing for CA Students; By CA Anshul Mittal ; Publisher Arya Publishing Company; 1st edition (2017)
- 26) Summary Book Standards of Auditing; By CA Nikhil Singhal ; Publisher Mukhaksh Publications , Delhi
- 27) Taxmann – Students' guide to Standards on Auditing; By D S Rawat ; Publisher Taxmann Publications Pvt. Ltd.

KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON
COMMERCE AND MANAGEMENT FACULTY
CLASS: T. Y. B. COM. SEM. - V
Syllabus

SUBJECT: 503 - Business Management
TOTAL MARKS: 100 [INTERNAL 40 + EXTERNAL 60]

Objectives:

1. To introduce the concept of management to the students.
2. To acquaint the student with modern management practices.
3. To develop leadership skills and communication skills.
4. To familiarize the students with the nature and scope of management.
5. To help the students to understand the concept of management. Also expose the students to latest trends in management.

Course Outcomes

Student shall be able to –

- Understand the significance and essence of management concepts, principles and skills.
 - Learn how to apply Management concepts, principles and skills in business setting and improving business environment.
 - Learn how to employ Management skills to enhance employability and ensure workplace and career success.
-

01: Introduction to Management

10

- 1.1 Meaning, Concept, Definition,
- 1.2 Scope and Importance of management,
- 1.3 Functions of Management,
- 1.4 Process of Management,
- 1.5 Social Responsibilities of management.

02: Planning

10

- 2.1 Meaning and Definition of Planning,
- 2.2 Importance of Planning,
- 2.3 Process of Planning,
- 2.4 Types of Planning,
- 2.5 Components of Planning,
- 2.6 Features of a good Plan,
- 2.7 Advantages & Limitations of Planning.

03: Decision Making

12

- 3.1 Meaning, Definition and Importance of Decision Making,
- 3.2 Types of Decisions,
- 3.3 Rational Decision Making Process,
- 3.4 Techniques of Decision Making,
- 3.5 Problems in Decision making,
- 3.6 Key to success in Decision making,
- 3.7 Information Technology and Decision Making,
- 3.8 Decision Support System.

04: Organizing

10

- 4.1 Meaning and Definition of Organizing,
- 4.2 Forms of Organizations,
- 4.3 Factors affecting the organizational Structure,
- 4.4 Organizational Structure,
- 4.5 Formal and Informal Organization,
- 4.6 Line and Staff Authority, Project organization, Matrix organization, Networking

05: Motivation

10

- 5.1 Meaning & Definition of Motivation,
- 5.2 Importance of Motivation,
- 5.3 Types of Motivations -financial and non-financial,
- 5.4 Theories of Motivation – a) Maslow's Need Hierarchy Theory, b) Fredrick Hertzberg's Two Factor Theory, c) Mc Gregor's Theory of X and Theory of Y.

06: Modern Management Approach

08

- 1.1. Management Process Approach.
- 1.2. Human Behavioural Approach.
- 1.3. Scientific Management Approach.
- 1.4. System Management Approach.
- 1.5. Situational (Contingency) Approach
- 1.6. Empirical Approach.
- 1.7. Social System Approach.

Reference Books

- 1. Principles of Management – P.C. Tripathi, P.N. Reddy – Tata McGraw Hill Publishing Company
- 2. Essential of Management – Harold Koontz & Heinz Weihrich – Tata McGraw Hill Publication
- 3. Management Principles & Practices – Dr.Vivek Kapure , Prof. Abdul Allim Khan – Thakur Publisher Bhopal
- 4. Business Organization & Management – Neeru Vasishth, Namita Rajput- Kitab Mahal Publication, Allahabad.
- 5. Management of System – A.K. Gupta, J.K. Sharma – Mc Millan Publication
- 6. Principles of Management – T Ramasamy – Himalaya Publishing House

7. Management Concept & Practices – Dr. Manmohan Prasad – Himalaya Publishing House
8. Principles of Management – Dr. K. Natarajan, Dr. K. P. Ganeshan – Himalaya Publishing House
9. Principles of Management - Concept & Cases- Rajesh Viswanathan -Himalaya Publishing House
10. Principles & Practice of Management – Late Dr.P.C. Pardeshi, Prof. Hasinuddin, Nirali
Publication
11. Business Organization & Management – C.B. Gupta, Sulatan Chand & Sons, New Delhi

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T.Y. B.Com – w.e.f. AY 2020-21**

SEMESTER V-Syllabus

Paper: 504 - Income Tax

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To know the various provisions relating to Computation of Income.
2. To understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India
3. To compute Income and Tax of an Individual assessee under the Act
4. To get elementary working knowledge with application skill.

Course Outcome:

1. Understand the various provisions relating to Income Tax
2. Determine the basic concepts of the Income Tax Act 1961
3. Describe the elementary knowledge of scheme of taxation in India
4. Compute Income and Tax of an Individual assessee under the Act
5. Utilize working knowledge with application skill.

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.
- d) The Academic Year of the examination shall be the Assessment Year for study of different provisions of the Act.

1. Introduction of Income Tax Act 1961 (Theory Only)

Lectures - 8

- 1.1 Study of basic concepts – Introduction of Income tax Act 1961, Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Average rate of tax, Capital and Revenue Receipts, capital or revenue expenditure, Heads of Income; Taxability of Agricultural Income.
- 1.2 Residential Status - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax

2. Other Provisions and Amendments (Theory Only)

Lectures - 8

- 2.1 Deductions under sections 80C, 80CCD, 80CCD(1B), 80D, 80E, 80G, 80U, 80TTA
- 2.2 Income Tax Slabs and Rates for the Assessment year under study, including Health and Education Cess, Surcharge (in case applicable for the assessment year)
- 2.3 Tax Rebate Under Section 87-A
- 2.4 Provisions for Advance Tax and T.D.S.

3. Income from Salary (Theory and Problem)

Lectures - 12

- 3.1 Income from Salary - Meaning of Salary, Characteristics of Salary, Basis of Charge, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. (Study of the sections relevant to the topic)
- 3.2 Allowances to be studied - HRA, Conveyance Allowance, Transport Allowance, Children Education Allowance, Children Hostel Allowance, Medical allowance.

- 3.3 Perquisite to be studied – Rent-free Accommodation, Education Facilities, Medical Facilities
- 3.4 Deduction Under Section 16
- 3.5 Practical problems on computation of salary income

4. Income from House Property (Theory and Problem)

Lectures - 12

- 4.1 Income from House Property - Study of the concepts: Let-out property, Self-occupied properties, Gross Annual Value, Net Annual value – Deductions allowable while computing income from house property (Study of the sections relevant to the topic)
- 4.2 Interest attributable to period prior to construction/acquisition.
- 4.3 Computation of house-property income – Practical problems on computation of income from house property.

5. Income from Business and Profession (Theory and Problem)

Lectures - 12

- 5.1 Meaning & Nature of Income from Business & Profession, Difference between Business & Profession - Expenses allowable and Expenses not allowable while computing income from business and profession. (Study of the sections relevant to the topic)
- 5.2 Practical problems on computation of Income from Business
- 5.3 Practical problems on computation of Income from profession of Doctors and Chartered Accountants only

6. Income from Other Sources (Theory and Problem)

Lectures - 8

- 6.1 Income from other sources – Concept of Income from other sources - Sources to be covered - Interest on Bank Saving deposit, Bank Fixed Deposit, Accrued Interest on NSCs, Family Pension, Dividend Income
- 6.2 Computation of income from other sources - Practical problems on computation of income from other sources.

Book Recommended:

1. “Students Guide to Income Tax”- written by Vinod K. Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
2. “Systematic Approach to Taxation” - written by Dr Girish Gupta, Dr Ravi Ahuja- Publisher Bharat Publications
3. “Students Handbook on Income tax” - written by T. N. Manoharan and G. R. Hari, Publisher - Snow White Publications.
4. “Direct Tax Laws”, - written by T. N. Manoharan and G. R. Hari, Publisher - Snow White Publications.
5. “Students Guide to Income Tax” - written by Dr Monica Singhania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
6. “Students Guide to Income Tax with Problems and Solutions (Combo)”, - written by Dr Monica Singhania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
7. “Income Tax Law & Accounts”, - written by Mehrotra, Sahitya Bhavan, Agra.
8. “Law and Practice of Income-tax in India”, - written by Bhagavati Prasad, New Age International Publishers, New Delhi.
9. “Direct Tax Laws”, - written by Dr. Girish Ahuja & Ravi Gupta, Publisher – Bharat Publications
10. “Direct Taxes”, - written by Shri. T. N. Manoharan: Publisher - Snow White Publications.

Objectives :

- To introduce the concept, Principles and Practices of H. R. M. to the students.
- To familiarize students with concepts of Human Resource Planning, Job Analysis, Recruitment and selection procedures.
- To introduce the concept of placement, induction and tools of placement.

Outcomes / Utility :

- Students can know concepts , principles and practices of HRM.
- Familiar with concepts of HR Planning , job analysis, recruitment and selection.
- Development in total personality of students as future human resource of India.
- Acquaint the knowledge of recent trends in HRM.

1. Introduction to Human Resource Management : Lectures: 10

- 1.1 Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management.
- 1.2 Importance of Human Resource Management, Human Resource Practices.
- 1.3 Difference Between H. R. M. and Personal Management.
- 1.4 Qualities and Role of Human Resource Manager.
- 1.5 Challenges to H. R. M.

2. Human Resource Planning : Lecture : 10

- 2.1 Concept of Human Resource Planning (HRP), Factors in HRP.
- 2.2 Advantages and Limitations of HRP.
- 2.3 Process of HRP.
- 2.4 Growing Importance of H. R. Planning.
- 2.5 Types of H. R. Planning.

3. Job Analysis and Design : Lecture : 10

- 3.1 Job Analysis- Importance, Tools, Process of Job Analysis.
- 3.2 Job Description, Writing a Job Description.
- 3.3 Job Specification.
- 3.4 Job Design.

4. Recruitment Lecture: 10

- 4.1 Meaning, Definition, Objectives, Importance, Recruitment Policy.
- 4.2 Factors Affecting Recruitment.

- 4.3 Centralized and Decentralized Recruitment.
- 4.4 Sources of Recruitment.
- 4.5 Walk in Body-Shopping, Outsourcing, E-recruitment.

5. Selection

Lecture: 10

- 5.1 Meaning, Definition, Importance.
- 5.2 Selection Policy and Selection Procedure.
- 5.3 factors Affecting on Selection.
- 5.4 Evaluation of Selection Procedure.
- 5.5 E-selection.

6. Placement and Induction

Lecture: 10

- 6.1 Meaning, Definition of Placement, Problems in Placement.
- 6.2 Tools of effective placement.
- 6.3 E-placement. Meaning,
- 6.4 Verification before placement verification.
- 6.5 Definition of Induction, Objectives, Nature.
- 6.6 Importance of Induction.

References :

1. Human Resource Management By – K. Ashwatghappa, Tata-Mc-Graw Hill
2. A Textbook of 'Human Resource Management', R.S. Dwivedi, Vikas Publishing House Pvt.Ltd.
3. 'Human Resource Management', Dr.Anjali Ghannekar, Everest Publishing House.
4. 'Human Resource Management' (Text and Cases) by – Appannaiah Reddy, Aparna Rao,Himalaya Publishing House.
5. 'Personal and Human Resource Management' (Text and Cases), by – P.Subba Rao,Himalaya Publishing House.
6. 'Human Resource Management and Organizational Behaviour', Dr.P.K.S. Menon.
7. 'Management Challenges in Twenty First Century', by Vivek Deolankar.
8. 'Manavi Sansadhananche Vyavasthapan', Prof.Dr.Prabhakar Deshmukh.

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Faculty of Commerce and Management T.Y.B.Com (CBCS) –

w.e.f. June 2020-21

Semester – V-Syllabus

Elective Subject: 505 b - Introduction to Business Research

60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum

Total Marks - 100

Total Lectures: 60

COURSE OBJECTIVES:

- Students will develop a research plan including a problem statement, hypotheses, related literature and methodology.
- Students will understand the scientific method of research.
- Students will demonstrate the ability to use appropriate primary and secondary data to solve problems.

Course Outcome and Utility

1. Students will be able to understand and appreciate importance of Business Research
2. Student will be able to conduct Business Research
3. Student will be able to suggest solutions to business related problems

Chapter 1 – Introduction to Business Research

- 1.1 Meaning, Objectives and Significance of research.
- 1.2 Characteristics of good Business research,
- 1.3 Defining Research Problems
- 1.4 Types of Research,
- 1.5 Steps in the Research Process.

Chapter 2 - Research Design:

- 2.1 Introduction, Meaning of Research Design,
- 2.2 Characteristics of Good Research Design,
- 2.3 Types of Research Design
- 2.4 Formulating a Research Problem, Techniques for Formulating a Research

Chapter 3 – Sample Design

- 3.1 Introduction, Importance and Advantages of Sampling,
- 3.2 Characteristics of Good Sample,
- 3.3 Sample Size
- 3.4 Sampling Techniques (Types),
- 3.5 Criteria for Selection of a Sampling Technique

Chapter 4 – Data Collection

- 4.1 Introduction, importance of data collection,
- 4.2 Sources of Data- Primary Data Collection Techniques, Secondary Data Collection Techniques,
- 4.3 Pilot Study and its importance
- 4.4 Guidelines for constructing questionnaire

Chapter 5 – Measurement, Scaling techniques & Data Analysis

5.1 Definition attitude, Measurement Scales: Nominal, Ordinal, Interval, Ratio

5.2 Tests of Sound Measurement: Validity, Reliability, Practicality

5.3 Scaling Techniques: Rating Scales, Ranking Scales.

Chapter 6 - Research Paper & Report Writing

6.1 Layout of a Research Paper and its Publications.

6.2 Ethical issues related to publishing, Plagiarism

6.3 Significance, types of reports, Layout of SIP report,

6.4 Appendix norms for using Index and Bibliography

Reference Books

1. Research Methodology (Methods & Techniques) – C. R. Kothari 3rd Edn.– New Age International, New Delhi
2. Research Methodology – Shrivastava – TMH, New Delhi
3. Business Research Methodology – J.K. Sachdeva- Himalaya Publishing House, New Delhi
4. Methodology and Techniques Of Social Research- Wilkinson & Bhandarkar-Himalaya Publishing House
5. Business Research Methods- William G Zikmund, Thomson.
6. Research Methods- William M C Trochim, Biztantra.
7. Marketing Research- A Parasuraman, Dhruv Grewal, Biztantra
8. Methodology of Research in Social Sciences- O R Krishnaswami, M Ranganatham, HPH.

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**Faculty of Commerce and
Management T.Y.B.Com (CBCS) –**

w.e.f.June 2020-21

Semester – V-Syllabus

Elective Subject: 505 C - Economic of Global Trade and Finance

60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum

Total Marks - 100

Total Lectures: 60

Objective :

1. To acquaint Student with new concept of International Economics, International Trade, International Movements of Capital etc.
2. To Know the functions of World Bank and IMF.
3. To Update the Students about the concept of terms of trade, BOT and BOP, Foreign Exchange Rate, Exchange Control etc.
4. To develop student's for MPSC and UPSC examinations.

Outcomes / Utility:-

- 1) Student will be able To Understand International Trade & Economic Development.
- 2) Student will be able To Understand Terms of Trade, BOT and BOP.
- 3) Student will be able To Understand Foreign Exchange Rate.
- 4) Student will be able To Understand Exchange Control.

1. International Economics and International Trade

Lectures 10

- 1.1. Meaning, Nature, Scope of International Economics
- 1.2. Importance of International Economics
- 1.3. Difference between Internal and International Trade
- 1.4. Is There Need for a Separate Theory of International Trade

2. International Trade and Economic Development

Lectures 10

- 2.1.Direct & Indirect Benefits of International Trade
- 2.2. Disadvantages from International Trade
- 2.3. Problems related International Trade of Developing Countries
- 2.4. Backward Effect of International Trade on Economic Development

3. Terms of Trade

Lectures10

- 3.1.Meaning & Concept of Terms of Trade
- 3.2. Factors influencing Terms of Trade.
- 3.3. Reasons of the Unfavorable terms of trade of Developing Countries
- 3.4. Measures to improve the terms of trade of Developing Countries

4. Balance of Trade (BOT) and Balance of Payment (BOP)

Lectures 10

- 4.1. Meaning of BOT and BOP
- 4.2. Difference between BOT and BOP
- 4.3. Position of India's BOP
- 4.4. Importance of BOP
- 4.5. Causes of Disequilibrium in BOP
- 4.6. Measures to correct Disequilibrium in BOP

5. Foreign Exchange Rate

Lectures 10

- 5.1. Meaning of Foreign Exchange Rate

- 5.2. Fixed Exchange Rate – Meaning
- 5.3. Merits and demerits of Fixed Exchange Rate
- 5.4. Flexible Exchange Rate - Meaning
- 5.5. Merits and Demerits of Flexible Exchange Rate
- 5.6. Factors Affecting foreign Exchange Rate

6. Exchange Control

Lectures 10

- 6.1. Meaning of Exchange Control
- 6.2. Objectives of Exchange Control
- 6.3. Characteristics of Exchange Control
- 6.4. Methods of Exchange Control –
 - 6.4.1. Direct Methods of Exchange Control,
 - 6.4.2 Indirect Methods of Exchange Control
- 6.5. Defects of Exchange Control

Reference Books

- 1. Mithani D. M., International Economics, Himalaya Publishing House, Mumbai, 2004
- 2. Sinha, Sinha, Sinha, International Economics, National Publishing House, New Delhi
- 3. V.A. Vadhani, International Finance, Himalaya Publishing House, 14th Ed., 2004
- 4. Y.V. Reddy, Indian and the Global Financial Crisis, Orient Blackswan Private Ltd., 2011
- 5. World Development Report, 1999-2000, Oxford University Press, 2000
- 6. Dr. S. M. Desai, Nrimala Bhalerao, International Economics, Himalaya Publishing House, 2008
- 7. www.rbi.org.in
- 8. RBI Bulletin and Annual Reports
- 9. Economic and Political Weekly
- 10. International Economics Prof.N.L.Chavan Prashant Publication, Jalgaon.

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T.Y. B.Com – w.e.f. AY 2020-21
SEMESTER V-
Syllabus

Paper: 506 a - Advanced Accounting - I

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To impart the students, knowledge about accounting treatment of functional aspects of Corporate and Non-corporate undertakings.
2. To appraise the students about the application of accounting knowledge in preparation of financial Statements of Bank Accounts and Farm Activities.
3. To develop competence among the students regarding advanced accounting.

Course Outcome:

1. Understand the various concepts of Advanced Accounting
2. Utilize working knowledge with application skill of Advanced Accounting.
3. Preparing the Bank Companies Statements in accordance with the statutory requirements.
4. Prepare Statements regarding Royalty Accounts and Insolvency Accounts.
5. Understanding knowledge of Hire Purchase, Banking Companies and Farm Accounting.

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. Recent Trends in Accounting (Theory)

Lectures - 6

- 1.1 Human Resources Accounting
- 1.2 Inflation Accounting
- 1.3 Value Added Statement
- 1.4 Interim Financial Reporting

2. Royalty Accounts (Theory & Practical Problems)

Lectures - 10

- 2.1 Meaning and Nature of Royalty [Excluding Sub-Lease]
- 2.2 Difference between Royalty and Rent
- 2.3 Minimum Rent, Short-workings, Recover and lapse of Short-workings
- 2.4 Journal Entries and Ledger accounts in the Books of Landlord

3. Insolvency Accounts (Theory & Practical Problems)

Lectures - 12

- 2.1 Meaning & Procedure of Insolvency
- 2.2 Insolvency of Sole Trader
- 2.3 Prepare Statement of Affairs & Deficiency Account.

4. Accounting for Hire Purchase (Theory & Practical Problems)

Lectures - 10

- 4.1 Meaning of Hire Purchase System
- 4.2 Terms used in Hire Purchase Agreement
- 4.3 Ascertainment of Interest, Cash Price and Hire Purchase Price
- 4.4 Journal Entries and Ledger A/c's in the books of Hire Purchaser

5. Banking Companies Final Accounts (Theory & Practical Problems) Lectures - 12

- 5.1 Relevant provisions of Banking Regulation Act, 1949
- 5.2 Meaning of banking (Sec.5(b)), Capital & Reserve (Sec.11), Reserve Funds (Sec.17)
- 5.3 Main characteristics of a bank's book-keeping, slip system
- 5.4 Prepare Balance Sheet and Profit and Loss Account.(Schedule-wise) in Vertical Form under Banking Regulation Act.

6. Farm Accounting (Theory & Practical Problems) Lectures - 10

- 6.1 Introduction and Meaning
- 6.2 Objectives & Significance of Farm Accounting
- 6.3 Prepare Final Accounts of Farms.

Books Recommended:

- 1. Advanced Accountancy - R.L.Gupta & M.Radhaswamy - Sultan Chand & Sons
- 2. Advanced Accounts - M.C.Shukla, T.S.Grewal & S.C.Gupta - S Chand & Sons.
- 3. Advanced Accounting - II, S.N.Maheshwari & S.K.Maheshwari - Vikas Publishing House
- 4. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
- 5. Advanced Accounting- J.R.Batliboi
- 6. Accounting Theory - R.K.Lele and Jawaharlal - Himalaya Publishers
- 7. Accounting Theory - L. S. Porwal - Tata McGraw Hill.
- 8. Corporate Accounting - S.N.Maheshwari - Vikas Publishing House
- 9. Advanced Accounting -.Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi
- 10. Fundamentals of Accounting - T.P. Ghosh - Sultan Chand & Sons
- 11. Advanced Accountancy - Hanif and Mukharjee

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SEMESTER V

Paper: 507 a - Advanced Accounting - II

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To understand accounting knowledge in reading and Interpreting the financial statements of corporate entities.
2. To study the need and importance of Accounting Standard and its Functional Aspects.
3. To develop competence among the students regarding advanced accounting.
4. To apprise the students about the application of accounting knowledge of amalgamation, absorption, external reconstructions and internal reconstructions.

Course Outcome:

1. Understand the various concepts of Corporate Sector Accounting.
2. Developing techniques of reconstruction of Companies financial statement.
3. Preparing the Reconstructed Financial Statements.
4. Understanding knowledge of Liquidation of Companies

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. Introduction to Lease Accounting (Theory)

Lectures - 6

- 1.1 Concept of Leasing
- 1.2 Important steps in Leasing
- 1.3 Merits and Demerits of Leasing
- 1.4 Type of Leasing - Finance Lease and Operating Lease
- 1.5 AS-19 Accounting for Leases

2. Amalgamation of Companies (Theory & Practical Problems)

Lectures - 10

- 2.1 Concepts of Amalgamation
- 2.2 Reconstruction of companies
- 2.3 Types of Amalgamation, Amalgamation in the nature of Merger
- 2.4 Amalgamation in the Nature of Purchase
- 2.5 Accounting for Amalgamation
 - a) Pooling of Interest Method
 - b) Purchase Method- Purchase consideration
- 2.6 Closing the books of the vendor company and opening the books of the purchasing company
- 2.7 Preparation of balance sheet of the new company.

3. Absorption of Companies (Theory & Practical Problems)

Lectures - 10

- 3.1 Meaning and Concepts of Absorption
- 3.2 Accounting for Absorption- Purchase consideration Method
- 3.3 Closing the books of the vendor company
- 3.4 Recording the transaction in the books of the purchasing company
- 3.5 Preparation of balance sheet after the absorption of the company.

4. External Reconstruction (Theory & Practical Problems)

Lectures - 12

- 4.1 Concepts of External Reconstruction of Companies
- 4.2 Accounting for External reconstruction – Purchase Consideration Method
- 4.3 Closing the books of the vendor company
- 4.4 Opening the books of the purchasing company
- 4.5 Preparation of balance sheet of the new company.

5. Internal Reconstruction (Theory & Practical Problems)

Lectures - 12

- 5.1 Concepts of Internal Reconstruction of Companies
- 5.2 Forms of Internal reconstruction
 - a) Re-organization or Alteration of Share Capital
 - b) Reduction of Share Capital & other liabilities.
- 5.3 Accounting for Internal Reconstruction
- 5.4 Preparation of balance sheet of the company after the internal reconstruction.
- 5.5 Sub-division of shares, Surrender of shares.

6. Liquidation of Companies (Theory & Practical Problems)

Lectures - 10

- 6.1 Meaning and Concept
- 6.2 Modes of Winding-up of Company
- 6.3 Preparation of liquidator's final statement of account.

Books Recommended:

- 1. Advanced Accountancy - R.L.Gupta & M.Radhaswamy - Sultan Chand & Sons
- 2. Advanced Accounts - M.C.Shukla, T.S.Grewal & S.C.Gupta - S Chand & Sons.
- 3. Advanced Accounting - II, S.N.Maheshwari & S.K.Maheshwari - Vikas Publishing House
- 4. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
- 5. Advanced Accounting- J.R.Batliboi
- 6. Accounting Theory - R.K.Lele and Jawaharlal - Himalaya Publishers
- 7. Accounting Theory - L. S. Porwal - Tata McGraw Hill.
- 8. Corporate Accounting - S.N.Maheshwari - Vikas Publishing House
- 9. Advanced Accounting - Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi
- 10. Fundamentals of Accounting - T.P. Ghosh - Sultan Chand & Sons
- 11. Advanced Accountancy - Hanif and Mukharjee

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SEMESTER V**

Paper: 506 b - Advanced Cost and Management Accounting - I

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To acknowledge the students with the management accounting concepts and techniques.
2. To enable the students to apply analytical tools & techniques of Management accounting.
3. To develop competence among the students regarding working capital management.
4. To acquire skills regarding Internal Management Reporting.
5. To understand the management of accounts receivables.

Course Outcome:

1. Understand the various concepts of Management Accounting
2. Describe the elementary knowledge of Working Capital Statement.
3. Utilize working knowledge with application skill of Management Accounting.
4. Compute Working Capital and BEP
5. Prepare Internal Management Reports and Revising Credit Policy

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. Recent Trends in Management Accounting (Theory)

Lectures - 8

- 1.1 Throughput Accounting: Meaning & Comparison with Marginal Costing
- 1.2 Resource Consumption Accounting: Meaning and Concept
- 1.3 Lean Accounting: Meaning & Benefits
- 1.4 Divestitures of a Business: Concept and Financial Assessment
- 1.5 Essential Tools for Management Accountants
- 1.6 Top Technology Trends for Management Accountants

2. Working Capital Management-I (Theory & Practical Problems)

Lectures - 12

- 2.1 Meaning of Working Capital Management
- 2.2 Importance of Working Capital Management
- 2.3 Techniques of Forecasting Working Capital
 - 2.3.1 Cash Forecasting Method
 - 2.3.2 Balance Sheet Method
 - 2.3.3 Adjusted Profit & Loss Method
 - 2.3.4 Operating Cycle Method
- 2.4 Preparation of Statement of Working Capital Requirement (Only Operating Cycle Method Expected)

3. Working Capital Management-II (Theory & Practical Problems)

Lectures - 12

- 3.1 Working Capital Leverage: Meaning & Formula (Simple Problems only)
- 3.2 Cash Management
 - 3.2.1 Importance of Cash Management

3.2.2 Preparation of Cash Budget

3.2.3 Cash Management Models Meaning & Formula (Simple Problems only)

- Baumol Model and Miller & Orr Model

4. Marginal Costing Technique (Theory & Practical Problems)

Lectures - 10

4.1 Marginal Costing - Meaning and Concept

4.2 Advantages of Marginal Costing

4.3 Utility of Marginal Costing

4.4 Limitations of Marginal Costing

4.5 Concepts and computation of Marginal Cost, P/V Ratio, Contribution, BEP, Margin of Safety and Key Factor

4.6 Application of BEP.

5. Reporting to Management (Theory & Practical Problems)

Lectures - 10

5.1 Meaning and Definition of Management Reporting

5.2 Objectives of Management Reporting

5.3 Essentials of Good Reporting System

5.4 Classification of Management Reporting

5.4.1 According to Objects

5.4.2 According to Period

5.4.3 According to Functions

5.5 Preparation of Internal Management Reports

5.5.1 Cash Reports

5.5.2 Status Reports

5.5.3 Payroll Reports

5.5.4 Sales and Expense Reports

5.5.5 Margin Reports

5.5.6 Capacity Reports

6. Management of Account Receivable (Theory & Practical Problems)

Lectures - 8

6.1 Meaning of Account Receivable Management

6.2 Implication of Revising Credit Policy

(Effects of Changes in Policies Relating Bad debts Expenses, Average Collection Period, Sales Volume & Collection Cost Only)

Reference Books:

1. Financial Management - Arun Kumar & Rachana Sharma

2. Introduction to Management Accounting - L.N. Chopde and Others

3. Cost Accounting - P.T. Pattanshetty & D. R. Palekar

4. Cost Accounting - B.K.Bhar

5. Principles of Management Accounting - S.N. Maheshwari

6. Management Accounting - J Bethi

7. Management Accounting - J Made, Gowder - Himalaya Publication

8. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney - Pearson Edu.

9. Management Accounting - Manmohan Goyal

10. Cost and Management Accounting - M.E. Thukaram Rao - New Age International

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SEMESTER V

Paper: 507 b - Advanced Cost and Management Accounting - II
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives:

1. To acknowledge the students with the cost accounting concepts and techniques.
2. To enable the students to apply analytical tools & techniques of cost accounting.
3. To develop competence among the students regarding cost accounting.
4. To acquire skills regarding Process, Job, Batch and Contract Costing
5. To understand the Joint and By Product Costing/

Course Outcome:

1. Understand the various concepts of Cost Accounting.
2. Describe the elementary knowledge of Process, Job, Batch and Contract Costing.
3. Utilize working knowledge with application skill of Cost Accounting.
4. Compute and prepare various Costing Statements.

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. An Introduction to Cost Accounting (Theory)

Lectures - 6

- 1.1 Objectives of Cost Accounting
- 1.2 Advantages of Cost Accounting
- 1.3 Scope of Cost Accounting
- 1.4 Limitations of Cost Accounting

2. Process Costing (Theory & Practical Problems)

Lectures - 12

- 2.1 Process Costing: Meaning
- 2.2 Normal Loss, Abnormal Loss, Abnormal Gain & Work-In-Progress
- 2.3 Preparation of Process Account
- 2.4 Equivalent Units, FIFO Method

3. Joint and By Product Costing (Theory & Practical Problems)

Lectures - 10

- 3.1 Joint Product Cost Analysis - Meaning and Concept
- 3.2 Objectives of Joint Product Cost Analysis
- 3.3 Difficulties in Joint Product Cost Analysis
- 3.4 Preparation of Statement of Division of Joint Costs
- 3.5 By-Product Costing - Co-Products & By-Products
- 3.6 Accounting Treatment for By-Products

4. Job and Batch Costing (Theory & Practical Problems)

Lectures - 10

- 4.1 Job Costing - Meaning and Concept
- 4.2 Suitability of Job Costing
- 4.3 Preparation of Job Cost Sheet & Quotations
- 4.4 Batch Costing - Meaning and Concept

- 4.5 Need for Determining Economic Lot Size
- 4.6 Types of Costs in Batch Costing
- 4.7 Determining Economic Batch Size
- 4.8 Difference between Job Costing and Batch Costing

5. Contract Costing (Theory & Practical Problems)

Lectures - 12

- 5.1 Meaning of Contract Costing
- 5.2 Profits on Incomplete Contracts
- 5.3 Valuation of Work In Process
- 5.4 Escalation Clause-Retention Money
- 5.5 Preparation of Contract Account
- 5.6 Presentation of Relevant Items in Balance Sheet

6. Non-Integrated Cost Accounts (Theory & Practical Problems)

Lectures - 10

- 6.1 Non-Integrated Cost Accounting System
- 6.2 Ledgers under Non-Integrated Cost Accounts
- 6.3 Accounting for Material, Wages & Overheads
- 6.4 Journal Entries and Preparation of Control Accounts in Cost Ledgers

Reference Books:

- 1. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
- 2. Cost Accounting - B.K.Bhar
- 3. Cost and Management Accounting - M.E. Thukaram Rao - New Age International
- 4. Cost Accounting - S.P.Jain, K.L. Narang
- 5. Cost Accounting - S.N. Maheshwari
- 6. Cost Accounting - Jawahar Lal, Seema Srivastava
- 7. Practical Costing - Khanna, Pande, Ahuja, Arora
- 8. Cost Accounting - N.K.Prasad
- 9. Cost Accounting - L.N. Chopde and others - Sheth Publishers Pvt. Ltd. Mumbai
- 10. Cost Accounting - Nigam Sharma

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Semister -V**

**Elective Paper: 506 c - Advanced Banking- I
(Practical Banking)**

60+40 Pattern - External Marks 60 + Internal 40 =Maximum Total Marks- 100

Total Lectures: 60

▪ **Objective :-**

- 1) To make students Familiar with the basic concepts of Practical Banking.
- 2) To update the students about new changes in Banking.
- 3) To know the relevance Banking Practices in modern competitive world.

▪ **Outcomes / Utility.**

- 1) This Course will Provide Proper knowledge to the students for understanding real – life problems of money Laundering.
- 2) The will get preference in Banking job market.
- 3) The financial literacy of students will enhance.

1. Money Laundering.

Lecture : 12

- 1.1. Definition and meaning.
- 1.2. Money laundering and it's impact on banks and on the economy.
- 1.3. Money laundering –a global problems.
- 1.4. Steps in money laundering and difficulties in regulation.
- 1.5. Methods for money laundering.
- 1.6. Common source of Money Laundering.
- 1.7. Alternative remittance system.
- 1.8. Sources of money laundering involvement of markets, institutional and individuals.

2. Money Laundering – Legislation and international co-operation.

Lecture : 12

- 2.1. Legislation in the United Kingdom.
- 2.2. Legislation in the United States.
- 2.3. Recommendations of the financial action task force on anti money laundering and anti terrorist financing.
- 2.4. Anti money laundering measures in India.
- 2.5. RBI guidelines.
- 2.6. Money launderings.

3. Know Your Customer : K. Y. C. –I.

Lecture : 09

- 3.1 Introduction.
- 3.2 Customer profile.
- 3.3 Some basic concepts.
 - 3.3.1 Banking.
 - 3.3.2 Customer.
 - 3.3.3 Banker – Customer relationship.

4. Know Your Customer : K. Y. C. –II.

Lecture : 09

- 4.1 Initiatives taken by RBI.

- 4.2. RBI's Approaches and objectives.
- 4.3. K. Y. C. Policies.
- 4.4. Organizational Structure.

5. Threats in the new technology products.

Lecture : 08

- 5.1. Guidelines for operating Accounts of Companies, Trusts, Firms and Intermediaries.
- 5.2. Fiduciary Account.
- 5.3. K. Y. C. FOR Low income group customers.

6. K. Y. C. Operating guidelines for monitoring.

Lecture :10

- 6.1. Customer Research.
- 6.2. Compendium guidelines.
- 6.3. N. R. I. Account Monitoring.
- 6.4. Suspicious Transactions.
- 6.5. Anti- Terrorism Finance.
- 6.6. Financial intelligence unit.

▪ **Reference Books :-**

- 1) Merchant Banking by Suneja H. R. ,Himalaya Publishing House, Mumbai, 2000.
- 2) Anti Money Laundering & know your customers- Indian Institute of Banking & Finance, Macmillan, 2008.
- 3) The Indian Financial System and Development by Vasant Sesai, Himalaya Publishing House 2011.
- 4) The Indian Financial System by Dr. G. Ramesh Babu, Himalaya House 2005.
- 5) The Indian Financial System by Bharati R. Pathak, Pearson Education, 2008.
- 6) Indian Economy by R. Datta and Sundharam (61st Edition) (2011), S. Chand Publication.
- 7) Indian Economy by Mishra and Puri, Himalaya Publishing House, 2011.
- 8) www.rbi.org.in.
- 9) R. B. I. Bulletin and Annual Reports.
- 10) Financial Markets and services by E. Gordan and K. Natarajan, Himalaya Publishing House , 9th Edition, 2014.
- 11) Investment and Securities Markets in India by V. A. Avadhani, Himalaya Publishing House ,Mumbai. 4th Revised Edition Oct. 1998.

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Semister -V**

**Elective Paper :- 507 C - Advanced Banking- II
(Indian Financial Markets)**

**60+40 Pattern- External Marks 60 + Internal 40 =Maximum Total Marks- 100
Total Lectures : 60**

- **Objective:-**

- 1) To acquaint student with new concept of Banking.
- 2) To update the students about new change in Banking.
- 3) To know the relevance Banking practices in modern competitive world.
- 4) To make understandable of Banking operations.

- **Outcomes / Utility.**

- 1) Students will set job opportunities in Indian Capital market, Financial market.
- 2) The will get preference in Banking job market.
- 3) The financial literacy of students will enhance.

1. Financial Markets

Lecture :10

- 1.1. Definition, Location and Role.
- 1.2. Functions and Constituents.
- 1.3. Financial Instruments.
- 1.4. Indian Financial Markets.
- 1.5. Global Financial Markets.

2. Capital Markets

Lecture :12

- 2.1. Indian Capital Market –Evolution and Growth.
- 2.2. Constituents of Indian Capital Market.
- 2.3. New Financial Institutions and Financial Instruments.
- 2.4. Capital Market Doldrums.
- 2.5. Measures of Reactivation and Measures of Investor Protection.
- 2.6. Recent Initiatives in the Indian Capital Market.
- 2.7. Rebound in Indian Capital Market.

3. Capital Market Instruments.

Lecture : 12

- 3.1. Meaning.
- 3.2. Types.
 - 3.1.1. Preference Shares.
 - 3.1.2. Equity Shares.
 - 3.1.3. Non- Voting Equity Shares.
 - 3.1.4. Convertible Cumulative Preference Shares.(CCPS)
 - 3.1.5. Company Fixed Deposits.
 - 3.1.6. Warrants.
 - 3.1.7. Debentures and Bonds.
- 3.3. Global Debt Instruments.

4. Regulation of Indian Capital Market.

Lecture : 08

- 4.1. Genesis.
- 4.2. Factors.
- 4.3. Regulatory Framework.
- 4.4. Committees on Regulatory Framework.

5. SEBI – Function and Working.

Lecture : 10

- 5.1. Genesis.
- 5.2. Features of the SEBI Bill.
- 5.3. Objective
- 5.4. Management
- 5.5. Powers and Functions.
- 5.6. Regulatory Role.
- 5.7. Role and Relevance.

6. Investor Protection.

Lecture : 08

- 6.1. Loss of Confidence of Small Investor – Causes.
- 6.2. Rights of Investors
- 6.3. Facilities by BSE.
- 6.4. Ombudsman.

- **Reference Books-**

- 1) Management of India Financial Institutions by R.M. Shrivastav. Himalaya Publishing House.
- 2) Advanced Bank Management, Indian Institute of Banking and Finance, Mac Millan Publication.
- 3) Banking Various Aspects- Indian Institute of Banking and Finance, Taxman.
- 4) Banking Theory and Practice by Shekhar K. C., Lekhmy Shekhar, Vikas Publishing House.
- 5) Banking Law and Practice by Tannan.
- 6) Banking Management by James B Bexley, Gulf Publishing Company.

North Maharashtra University, Jalgaon
FACULTY OF COMMERCE & MANAGEMENT
New Proposed Syllabus: T.Y.B.COM Semester-V
Elective Subject: 506 d: Business Administration -I
Semester Pattern

External Marks 60 +Internal Marks 40 = Maximum Total marks: 100

Total Lectures: 48

- 1- To acquaint the students with the concepts and issues in Business Administration.
 - 2- To enable the students to understand the nature and scope of Business Administration.
-

1. Concepts and Nature

Lectures: 08

- a Business- Definition, Characteristics, Scope
- b. Commerce- Meaning, Concept, Trade & Aids to Trade- Meaning & i. Definition, Administration, Management and Organization.
- c. Functions of Administration

2. Business Unit- Promotion

Lectures: 08

- a. Concept of Promotion, Stages of business Promotion, Factors affecting, Business Promotion
- b. Location, Present trends in location, Size of business unit, factors affecting the size
- c. Role of Government.

3. Forms of Business Organisation

Lectures : 08

- a. Sole Proprietorship Firm, Joint Ventures, Joint Stock Company, Co-Operative Society: Characteristics, Features, Merits, Limitations.
- b. Suitability of a form of Organization- factors determination the suitability.

4.Business and Environment

Lectures:08

- a. Meaning, Constituents of business environment
- b. Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural. c. Interaction of Business & Environmental Factors d. Objectives of Business- Economic, Human & Social Objectives-Social Responsibilities.

5. Corporate Governance

Lectures: 08

- a. Meaning, Concept
- b. Board of Directors: Objectives, Training and Development
- c. Performance evaluation of Boards

6. Business Ethics

Lectures: 08

- a. Concept, Definition, Nature , Objectives, Need and Importance
- b. Business and Ethical Responsibility
- c. Various Ethical Issues Around the Globe

Recommended Books

- 1-Moderns Business Organization - N. Mishra Allied Publishers-Bombay
- 2-Essentials of Business Administration - K. Aswathappa-Himalaya Publications
- 3- Business Administration - S.C.Saxena- Sahitya Bhavan Agra
- 4-The Administrative Process - Stephen Robbins
- 5- Business Organization & Management- Sinha A Mugali
- 6- Industrial Administration & Management - J. Batty McDonald
- 7-Business Administration - M.D. Lawrence - Sheth Publisher
- 8-Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
- 9- Business Administration - Dr.Kadweker – Gaj Publication
- 10- Business Ethics and Corporate Governance - C S Murthy - Himalaya Publications
- 11- Human Resource Management- Dr. Harkal, Prof. Chaudhari - Vidya Books Publications
- 12- Javadekar, w.s “ Management Information System”, Tata Mac Graw Publication 2003. ISBN 0-707-2822256-2

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New Proposed Syllabus: T.Y.B.COM Semester-V
Elective Subject: 507 d - Business Administration -II
Semester Pattern

Total Marks: External Marks 60 + Internal Marks 40 = Total Marks 100 Total Lectures: 48

Objectives:

- 1 To acquaint the students with the concepts & issues in Business Administration.
- 2 To enable the students to understand the nature & scope of Business Administration

1. Scientific Management

Lectures:08

- a. Nature of Scientific Management, Principles
- b. Rationalization- Meaning, Theory, Benefits,
- c. Automation- Definition, Benefits, Problems
- d. Computerization.

2. Decision Making and Operation Research

Lectures:08

- a. Decisions Making- Meaning , Objectives (Nature of Decision Making)
- b. Types of Decisions Making, Method of Decision Making,
- c. Operation Research-Meaning, Characteristics of Operation Research
- d. Principles, Techniques Or Tools of Operation Research

3. Operation Research and Risk Management

Lectures:08

- a. Meaning, Definition and Characteristics of Operation Research
- b. Principles, Techniques or Tools of Operation Research
- c. Risk Management: Introduction, Objectives, Process d. Role of Insurance

4.Capitalization

Lectures:08

- a. Under & Over Capitalization
- b. Capital Structure- Capital Gearing, Important element of
- c. Capital Structure, Types of Capital & Way of capital build
- d. Control Over Capital Issues-Scope & Objectives

5. Sources of Finance

Lectures:10

- a. Classification
- b. Security Financing: Shares and Debentures
- c. Internal Financing: Owners Capital, Company Deposits
- d. Loan Financing: Loan from Commercial Banks and Financial Institutions
- e. International Financing
- f. Other Sources

6. Enterprise Resource planning

Lectures:06

- a Definition and Need for an ERP system.
- b Benefits of ERP system .
- c. Reasons for the Growth of ERP market .
- d. Overview of ERP software – ERP, BAAN.

Recommended Books 1. Moderns Business Organization & Management - N. Mishra Allied Publishers
Bombay
2. Essentials of Business Administration - K. Aswathappa- Himalaya Publications
3. Business Administration - S.C.Saxena- Sahitya Bhavan Agra
4. The Administrative Process - Stephen Robbins

5. Business Organization & Management - Sinha A Mugali
6. Industrial Administration & Management - J. Batty McDonald
7. Business Administration - M.D. Lawrence - Sheth Publisher
8. Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
9. Business Administration - Dr.Kadweker – Gaj Publication
10. Business Administration - Dr. Shailja Cholkar, Nirali Prakashan (Marathi)
11. Financial Management - Dr. S P Gupta - Sahitya Bhavan Publications
12. Risk Management, Insurance and Deviations- Dr. G. Kotereshwar - Himalaya Publications
13. Basics of Financial Management- V K Saxena and C D Vashist- Sultan Chand & Sons Educational Publishers- New Delhi
14. Enterprise Resource Planning- Alexis Leon Tata Mac Graw Hill Publication

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Faculty of Commerce and Management

T.Y.B.Com (CBCS) –w.e.f.June 2020-21

Semester – VI-Syllabus

Compulsory Paper: - 601 - Indian Economic Scenario

60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum Total

Marks - 100

Total Lectures: 60

Objectives: -

- 1) To acquaint students with new concepts of Economics.
- 2) To update the students about new changes brought in Indian Economy.
- 3) To know the relevance Economic practices in modern competitive world.
- 4) To make students competent to become success in competitive examination

Outcomes/Utility

- 1) Student will be able To Understand India's Foreign Trade Capital & Foreign Exchange Reserve.
- 2) Student will be able To Understand Price Trends & Inflation.
- 3) Student will be able To Understand Concept of Public Finance, Federal Finance & Fiscal Development.
- 4 Student will be able To Understand Economics Planning & NITI Aayog.

1. India's Foreign Trade.

Lecture :10

- 1.1. Composition of foreign trade.
- 1.2. Direction of foreign trade.
- 1.3. India's balance of payment since 1991.
- 1.4. Measures to correct the adverse balance of payment.
- 1.5. Recent Trade Policy

2. Foreign Capital and Foreign Exchange Reserves.

Lecture : 10

- 2.1. Foreign Capital Components and need.
- 2.2. Sources of Foreign Aid to India.
- 2.3. India's Foreign Exchange Reserves.
- 2.4. W.T.O Impact of W.T.O. on various aspects of Indian Economy.

3. Price Trends and Inflation.

Lecture: 10

- 3.1. Price Trends in India.
- 3.2. Causes of price rise in India.
- 3.3. Consequence of the price rise.
- 3.4. Anti inflationary policy of the government,

4. Public Finance.

Lecture : 10

- 4.1. Indian Tax Structure reforms in the tax system since 1991.
- 4.2. Public Expenditure.
 - 4.2.1. Role of public expenditure.

- 4.2.2. Causes of rise in public expenditure.
- 4.2.3. Management of public expenditure.
- 4.3. Public debt.
 - 4.3.1. Role of public debt.
 - 4.3.2. Problems related to public debt.
- 4.4. Features of current central budget related to economic policy.

5. Federal Finance and Fiscal Development.

Lecture: 10

- 5.1. Silent features of Federal Finance System in India.
- 5.2. Problems and issues in centre state financial relations in India.
- 5.3. 15th Finance Commission Recommendations.
- 5.4. Fiscal development.
 - 5.4.1. Objectives of Fiscal Policy in India.
 - 5.4.2. Fiscal imbalances in India.
 - 5.4.3. Fiscal responsibility in India.

6. Economic Planning and NITI Aayog.

Lecture: 10

- 6.1. Achievements and Failures of the five year plans.
- 6.2. NITI Aayog.
 - 6.2.1. Origin and formation.
 - 6.2.2. Members.
 - 6.2.3. Function of NITI Aayog
 - 6.2.4. Critical Appraisal of NITI Aayog.

Books:

- 2) Evolution of the Indian Economy by I.C. Dhingra, S.Chand & Sons (28th Edition) 2000.
- 3) Indian Economy by Gaurav Datta and Ashwini Mahajan, S.Chand & Sons Publication. (71st Edition) 2015.
- 4) Indian Economy by Mishra and Puri, Himalaya Publication.
- 5) Indian Economy by A.N. Agrawal, Himalaya Publication, 40th Edition 2015.
- 6) Indian Economy by R.Datta and K.P.M. Sunadaram S.Chand & Sons Publication.
- 7) Annual Report - Reserve Bank of India's Publication.
- 8) Economic Survey, Govt. of India's Publication.

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FACULTY OF COMMERCE & MANAGEMENT

T Y B COM (under CBCS) – w.e.f. A Y 2020-21

SEMESTER VI

Core competence Paper – 602- Principles of Auditing

60+ 40 Pattern : External Marks 60 + Internal Marks 40 = Maximum Total Marks :100

Required Lectures hours = 60

A) Title of the Paper	Principles of Auditing
B) Course Objectives	The objectives of this course are to enable the students to – a) understand the concept of Investigation, and the systems of internal check and internal control used in the processing of transactions, b) understand the various provisions of the Companies Act, 2013 in relation to the appointment of auditors, and their powers, duties and liabilities, c) understand the provisions of the Companies Act, 2013, and the procedure of auditing the capital and borrowing raised by a limited company, d) understand the concept of and the contents of an audit report
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

Detailed course contents

Topics	No of lectures
I - Investigation - a) Meaning, nature and objectives of Investigation-Difference between Audit and Investigation- b) Investigation at the time of (i) purchase of business; (ii) admission of a new partner; (iii) granting loan (iv) detecting frauds, and (v) Statutory Investigation.	10
II – Evaluation of Internal Control & Internal Check - a) Internal Control –Meaning & objectives of Internal control – Factors affecting Internal control- Limitations of Internal control – Evaluation of Internal control system, COSO model of Internal control b) Internal check system, Test checking, Routine checking –Meaning, advantages & limitations of Internal check system, Test checking & Routine checking- c) Elementary study of SA 265 “Communicating deficiencies in Internal Control to those charged with governance and management”.	10
III – Company Auditor - a) Provisions regarding qualifications, disqualifications, appointment and removal of auditor as per the companies Act, 2013 b) Rights/Powers, duties and liabilities and remuneration of company auditor –	10

c) Professional conduct and ethics- Auditor's role in corporate governance and evolution of Audit Committee	
IV – Audit of Limited Companies - a) Preliminaries to the Audit work of a Limited Company- b) Audit of Share capital, Forfeiture Shares & Bonus Shares- Buy Back of own shares by companies – c) Audit of Debentures issued by companies	10
V – Auditing in Computerized Information System (CIS) Environment - a) Meaning of CIS – Approaches to computer auditing – distinction between manual accounting audit and computerized accounting audit – Characteristics of CIS Environment – b) Computer frauds and computer virus – Concept of audit Software	10
VI - Audit Report - a) Meaning, importance and contents of audit report – types of audit report – Qualifications, disclaimers, adverse opinion – b) Distinction between reports and certificates – notes on accounts - distinction between notes and qualification ,	10
Total	60

G) Course Outcome / Skill development	By the end of the course the students will be able - 1)understand the concept of Investigation, internal check and internal control, 2)understand the various provisions of the Companies Act, 2013 in relation to the appointment of auditors, and their powers, duties and liabilities, 3)understand the manner of auditing the capital and borrowing raised by a limited company, 4)understand the contents of an audit report
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Reference Books :

- 1) A Handbook of Practical Auditing; By B. N. Tondon; S Sudharsanam; S Sundhara ; Publisher Chand & Company
- 2) Auditing; By Pankaj Kumar Roy ; Publisher -Oxford University Press (1 August 2017)
- 3) Auditing ; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2018)
- 4) Auditing ; By Vinod Kumar Agrawal, and Abhishek Porwal ; Publisher - A. S. Foundation, Pune.
- 5) Auditing- (University Edition);By Aruna Jha ; Publisher - Taxmann Publications Private Limited
- 6) Auditing and Assurance (Paperback); By Pankaj Kumar Roy ; Publisher - Oxford University Press; First edition (1 August 2019)
- 7) Auditing And Assurance ; By Ashish Kumar Sana, Swapan Sarkar, Bappaditya Biswas, Samyabrata Das ; Publisher -McGraw-Hill India
- 8) Auditing and Corporate Governance ; By Dr. T.R. Sharma and Dr. Gaurav Sankalp ; Publisher - Sahitya Bhawan Publications (2018)
- 9) Auditing For B.Com. III Year Paperback – 2019; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2019)
- 10) Auditing: (B.Com. IIIrd Year) ; By Aruna Jha ; Publisher -Taxmann Publications Private Limited
- 11) Auditing: Principles and Practice ;By Kumar R ; Publisher -Prentice Hall India Learning Private Limited;
- 12) Auditing: Principles and Practices; By Ashish Kumar Sana and other ; Publisher - McGraw Hill Education
- 13) CA - IPCC Auditing and Assurance (Group 2); By CA Pavan Kumar K. CH.; Publisher - S Chand & Company
- 14) Company Accounts & Auditing Practices by N.S Zad; By N.S Zad ; Publisher Taxmann Publications Private Limited

- 15) Company Accounts and Auditing Practices (CS –Executive); By N. S. Zad ; Publisher Taxmann Publications Pvt. Ltd.
- 16) Contemporary Audit For B.Com. Semester IV of Lucknow University ; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2019)
- 17) Essentials of Auditing ; By Saxena and Reddy ; Publisher Himalaya Publishing House, Mumbai.
- 18) Fundamentals of Auditing ;By Dr Kamal Gupta ; Publisher TMH – New Delhi.
- 19) Practical Auditing ;By Dr. L. Natrajan ; Publisher Margham Publications
- 20) Practical Auditing;By Saxena & Saravaravel ; Publisher Himalaya Publishing House, Mumbai.
- 21) Principles and Practice of Auditing; By Dinkar Pagare ; Publisher Sultan Chand and Sons, Educational Publishers New Delhi.
- 22) Principles and Practice of Auditing; By R. G. Saxena ; Publisher -Himalaya Publishing House. New Delhi.
- 23) Standards on Auditing- A Practitioner's Guide (Paperback – Jan 2020); By CA. Kamal Garg; Publisher Wolters Kluwer (India) Pvt. Ltd., New Delhi; 2 edition (1 January 2020)
- 24) Standards on Auditing for CA By Anshul Mittal ; Publisher -Arya Publishing Company
- 25) Standards on Auditing for CA Students; By CA Anshul Mittal ; Publisher Arya Publishing Company; 1st edition (2017)
- 26) Summary Book Standards of Auditing; By CA Nikhil Singhal ; Publisher Mukhaksh Publications , Delhi
- 27) Taxmann – Students' guide to Standards on Auditing; By D S Rawat ; Publisher Taxmann Publications Pvt. Ltd.

KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON

COMMERCE AND MANAGEMENT FACULTY

CLASS: T. Y. B. COM. SEM. VI

Proposed Syllabus

SUBJECT: 603 - Business Management

TOTAL MARKS: 100 [INTERNAL 40 + EXTERNAL 60]

Objectives:

1. To introduce the concept of management to the students.
2. To acquaint the student with modern management practices.
3. To develop leadership skills and communication skills.
4. To familiarize the students with the nature and scope of management.
5. To help the students to understand the concept of management. Also expose the students to latest trends in management.

Course Outcomes

Student shall be able to –

- Understand the significance and essence of management concepts, principles and skills.
 - Learn how to apply management concepts, principles and skills in business setting and improving business environment.
 - Learn how to employ Management skills to enhance employability and ensure workplace and career success.
-

1: Leadership

10

- 1.1 Meaning, Definition,
- 1.2 Importance of Leadership,
- 1.3 Qualities and Functions of Leaders,
- 1.4 Types Leadership,
- 1.5 Theories of Leadership – i) Behavioral Theory ii) Likert's Theory, iii) Path –Goal Theory,

02: Directing

10

- 2.1 Meaning, Definition,
- 2.2 Principles of Directing,
- 2.3 Importance & Characteristics of Direction,
- 2.4 Issuing order or Instruction,
- 2.5 Characteristics of Good order,
- 2.6 Techniques of Directing.

03: Co-ordination

10

- 3.1 Meaning and Definition of co-ordination,
- 3.2 Features of co-ordination,
- 3.3 Need of Co-ordination,
- 3.4 Principles of Coordination,
- 3.5 Techniques of Co-ordination.

04: Controlling **10**

- 4.1 Meaning, Definition,
- 4.2 Nature and Importance of control,
- 4.3 Characteristics of an ideal control System,
- 4.4 Techniques of control,
- 4.5 Relationship between Planning & Control.

05: Management By Objectives (MBO) **10**

- 5.1 Meaning, Definition,
- 5.2 Process of MBO,
- 5.3 Benefits and Limitations of MBO,
- 5.4 Suggestion for making MBO Effective.

06: New Trends in Management. **10**

- 6.1. Knowledge Management,
- 6.2. Corporate Governance,
- 6.3. Management of Change,
- 6.4. Management of Conflict,
- 6.5. Management by Values,
- 6.6. Event Management,
- 6.7. Stress Management.

Reference Books

1. Principles of Management – P.C. Tripathi, P.N. Reddy –Tata McGraw Hill Publishing Company
2. Essential of Management – Harold Koontz & Heinz Weihrich – Tata McGraw Hill Publication
3. Management Principles & Practices – Dr.VivekKapure , Prof. Abdul Allim Khan – Thakur
Publisher Bhopal
4. Business Organization & Management – NeeruVasishth, Namita Rajput- Kitab Mahal
Publication, Allahabad.
5. Management of System – A.K. Gupta, J.K. Sharma – Mc Millan Publication

6. Principles of Management – T Ramasamy – Himalaya Publishing House
7. Management Concept & Practices – Dr. Manmohan Prasad – Himalaya Publishing House
8. Principles of Management – Dr. K. Natarajan, Dr. K. P. Ganeshan – Himalaya Publishing House
9. Principles of Management - Concept & Cases- Rajesh Viswanathan -Himalaya Publishing House
10. Principles & Practice of Management – Late Dr. P.C. Pardeshi, Prof. Hasinuddin, Nirali
Publication
11. Business Organization & Management – C.B. Gupta, Su Itan Chand & Sons, New Delhi



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FACULTY OF COMMERCE AND MANAGEMENT
T.Y.B. Com (With effect from AY 2020-21) Semester -VI
Subject: 604 - Goods & Services Tax (GST)
[TOTAL MARKS: 60 EXTERNALS + 40 INTERNAL =100 MARKS]
TOTAL HOURS: 60

Note – For the purpose of examination provisions of Central Goods & Services Tax Act, 2017 amended up to six months prior to the date of examination, shall be applicable.

Objectives:

1. To develop basic understanding of procedural aspects of Goods & Service Tax Law.
2. To provide overview of various provisions under GST Law.

1 Basics Framework of GST and Important Definitions under CGST Act (10)

- 1.1 History of Goods and Services Tax in World and in India
- 1.2 Merits and Demerits of GST
- 1.3 Types of GST
- 1.4 Role of GST Council
- 1.5 Important Definitions:
Aggregate Turnover, Business, Capital Goods, Goods, Service, Input Tax Credit, Inter-State and Intra-State Supply of Goods and Services, Invoice and Tax Invoice, Taxable Supply and Non-Taxable Supply

2 Time & Value of Supply and levy of GST (10)

- 2.1 Meaning and Scope of supply (Section 7)
- 2.2 Time of Supply of Goods and Services (Basic Concepts)
- 2.3 Value of Supply of Goods and Services (Basic Concepts)
- 2.4 Composition levy (Section 10)
- 2.5 Exemption from Tax

3 Registration under GST (10)

- 3.1 Persons liable for Registration, Persons not liable for registration
- 3.2 Compulsory Registration, Exemption
- 3.3 Procedure for Registration, Deemed Registration
- 3.4 Cancellation of Registration

4 Maintenance of Records and Input Tax Credit (10)

- 4.1 Tax Invoice, time of issue of tax invoice (Rule 46 to 55)
- 4.2 Issue of debit note, issue of credit note
- 4.3 Types of Electronic Ledgers
- 4.4 E-way Bill- Concept, forms and E-way bill Generation
- 4.5 Input Tax Credit –Concept and Set off of Input Tax against Output Tax on Supply

5 Returns and Payments under GST (10)

- 5.1 Types of Returns and Furnishing of Returns

- 5.2 Annual Return
- 5.3 Payment of Tax, Interest and Penalty
- 5.4 Interest on delayed payment of tax

6 Offences and Penalties

(10)

- 6.1 General Principles for imposing /not imposing penalties
- 6.2 Penalties for Offences under Section 122 of CGST Act.
- 6.3 General Penalties

References & Recommended Books:

1. Central Goods & Services Tax Act, 2017
2. Integrated Goods & Services Tax Act, 2017
3. Maharashtra Goods & Services Tax Act, 2017
4. Central Goods & Services Tax Rules, 2017
5. Maharashtra Goods & Services Tax Rules, 2017
6. India GST for beginners (2nd Edition, June 2017) (Paper pack) by Jayaram Hiregange and Deepak Rao, White Falcon Publishing
7. GST made easy-answer to all your queries on GST (Paper pack) TAXMAN Publication.
8. GST Manual, 4th Edition 2017, publisher Taxman.
9. GST- How to make your business GST ready, by V.S. Date, publisher TAXMAN
10. Goods & Services Tax (Act with Rules), publisher: Bharat Law House Pvt. Ltd.
11. CA IPCC GST Study Material.
12. CS Executive Level GST Study Material
13. ICMAI Intermediate Level GST Study Material
14. <https://www.gstn.org>
15. www.cbec.gov.in
16. www.gst.gov.in

**KAVYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY,
JALGAON**

Faculty of Commerce and Management Syllabus for

T. Y. B. Com. Semester- VI

Subject: 605 a - Human Resource Management

w.e.f. 2020-21

Total Lectures : 60

[Total Marks : 60 External + 40 Internal = 100 Marks]

Objectives :

- To introduce the concept Training and Management Development of H. R. M. to the students.
- To Provide recent trends in Human Resource Management.
- To develop the total personality of students as future Human Resource of India.
- To study the various dimensions of Human Resource Management.

Outcomes / Utility :

- Students have the knowledge of management development and training procedure to Human Resource.
- Students are familiar to the recent trends in Human Resource Management.
- Total Personality of students can be develop as a future Human Resource of India.
- Acquaint the knowledge of various dimensions of Human Resource Management.
- Familiar with work culture and discipline.

1. Employee Training

(Lecture 10)

- 1.1 Meaning, Definition, Difference Between Training Education and Development.
- 1.2 Characteristics, Objectives, need and Importance, Training Policy.
- 1.3 On the job, off the job, Training Methods.
- 1.4 Types of Training.
- 1.5 e Training.

2. Management Development

(Lecture 10)

- 2.1 Meaning, Definition of Management Development.
- 2.2 Objectives, Need, Importance.
- 2.3 Methods of Management Development.
- 2.4 Problems in Management Development Programmes.
- 2.5 Managerial Training and Development in Indian Context.

3. Employee Grievances

(Lecture 10)

- 3.1 Meaning, Definition, Causes of Grievances.
- 3.2 Importance of Grievances Heading.
- 3.3 Principles of Grievance Handling.
- 3.4 Grievance Redressal Machinery.

4. Employee Discipline

(Lecture 10)

- 4.1 Meaning, Definition, Features.

4.2 Aims, Objectives and Importance.

4.3 Principles for Maintaining Discipline.

4.4 Disciplinary Procedure. v. Role of Human Resource Manager in Maintaining Discipline.

5. Employee Performance Appraisal

(Lecture 10)

5.1 Meaning, Definition, Features.

5.2 Objectives and Importance.

5.3 Methods and Process of Performance Appraisal.

5.4 Problems of Appraisal.

5.5 Measures for Making Effective Appraisal

5.6 Types of Appraisal.

6. Recent Trends in H. R. M.

(Lecture 10)

6.1 Human Resource Accounting.

6.2 Human Resource Audit.

6.3 Green Human Resource Management.

6.4 Downsizing

6.5 Exit Policy of Human Resource Management.

6.6 Voluntary Retirement Scheme (VRS)

6.7 Employee Empowerment.

6.8 Work Force Diversity.

Reference :

1. A Textbook of 'Human Resource Management', R.S. Dwivedi, Vikas Publishing House Pvt. Ltd.
2. 'Human Resource Management', Dr.Anjali Ghannekar, Everest Publishing House.
3. 'Human Resource Management' (Text and Cases) by – Appannaiah Reddy, Aparna Rao, Himalaya Publishing House.
4. 'Personal and Human Resource Management' (Text and Cases), by – P.Subba Rao, Himalaya Publishing House.
5. 'Human Resource Management and Organizational Behaviour', Dr.P.K.S. Menon.
6. 'Human Resource Management in the New Millennium', by – P.Subba Rao.
7. 'Personnel Management', by C.B.Memoria.
8. 'Management Challenges in Twenty First Century', by Vivek Deolankar.
9. 'Manavi Sansadhananche Vyavasthapan', Prof.Dr.Prabhakar Deshmukh.
10. 'Manavi Sansadhananche Vyavasthapan', Prof.B.L.Jibhkate, Dr.C.D.Pandhye, Vishwa Publishers and Distributors, Nagpur.

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T.Y.B. Com Semester VI

Subject: 605 b - Introduction to Business Research (Project)

Objective: To make students well acquainted with Business Research Skills and experience Business Research application in real life and prepare detail report based on the study.

Methodology: A group of 2 students may form a group for conducting Business Research Project under the guidance of teacher. Teacher will suggest suitable topic to students.

Students will select local industry / enterprise / business including cooperative society, insurance company, bank, super shop , production unit etc.

The study may be focused on various aspects of commerce and management like accounting, finance, sales, marketing, advertising , e-commerce, m-commerce, HRM , IT etc.

The study will include introduction, review of literature, research methodology, data analysis and findings, conclusion and recommendation, references and annexure which includes questionnaire etc.

Development of Questionnaire for primary data collection or development of structured questionnaire is expected.

The detail study only based on secondary data analysis will also work.

The project report may be prepared either in English or Marathi.

Use of Tables, Graphs etc. is expected. For analysis MS-Excel or PSPP may be used.

The project work will carry maximum 100 marks, of which internal teacher shall award out of maximum 40 marks on the basis of project work done by the student as an internal assessment. Viva voce of 60 marks will be conducted for external assessment.

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**Faculty of Commerce and
Management T.Y.B.Com (CBCS) –
w.e.f. June 2020-21**

Semester – VI

Elective Subject: - 605 c - Economic of Global Trade and Finance

60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum Total Marks - 100

Total Lectures: 60

Objective:-

1. To acquaint Student with new concept of India's foreign Trade Policy
2. To Know the Foreign Direct Investment (FDI) Policy in india.
3. To Update the Students about the concept of IMF & World Bank.
4. To develop student's for MPSC and UPSC examinations.

Outcome/ Utility:-

- 1) Student will be able To Understand Indian's Foreign Trade Policy.
- 2) Student will be able To Understand International Movement of Capital.
- 3) Student will be able To Understand Concept of India's foreign trade policy.
- 4) Student will be able To Understand Globalisation & Indian Economy.

1. India's foreign Trade Policy

Lectures 10

- 1.1. Free Trade Policy – Meaning
- 1.2. Arguments in favour of and disfavour of Free Trade
- 1.3. Policy of Protection - Meaning
- 1.4. Arguments in favour of and Disfavour of Policy of Protection

2. International Movements of Capital

Lectures 10

- 2.1. Meaning of International Movements of Capital
- 2.2. Factors governing International Movements of Capital
- 2.3. Foreign Direct Investment (FDI) – Meaning
- 2.4. Merits and demerits of Foreign Direct Investment

3. Institutions of International Co-operation

Lectures 10

- 3.1. International Monetary Fund (IMF) - Objectives
- 3.2. Achievements of IMF
- 3.3. Shortcomings in IMF Working
- 3.4. International Bank for Reconstruction and Development (IBRD / World Bank) -Objectives
- 3.5. Functions of World Bank
- 3.6. Criticisms of World Bank working

4. India's Foreign Trade

Lectures 10

- 4.1 Importance of Foreign Trade for a developing economy
- 4.2 Composition of India's Foreign Trade –
 - 4.2.1 Compositional Change in India's Import
 - 4.2.2 Compositional Change in India's Export
- 4.3. Directions of India's Foreign Trade –
 - 4.3.1. Directional Change in India's Import
 - 4.3.2. Directional Change in India's Export

5. India's Foreign Trade Policy

Lectures 10

- 5.1. Meaning of Foreign Trade Policy

- 5.2. Import Substitution
- 5.3. Shortcomings in Import Substitution
- 5.4. Export promotion policy- Objective, Need & Importance
- 5.5. Importance of Export Promotion
- 5.6. Government Measures for Export Promotion

6. Globalisation and Indian Economy

Lectures 10

- 6.1. Meaning of Globalisation
- 6.2. Advantages of Globalisation
- 6.3. Globalisation and Indian Economy
- 6.4. India's Steps towards Globalisation
- 6.5. Effects of Globalisation on Indian Economy

Reference Books

- 2. Mithani D. M., International Economics, Himalaya Publishing House, Mumbai, 2004
- 3. Sinha, Sinha, Sinha, International Economics, National Publishing House, New Delhi
- 4. V.A. Vadhani, International Finance, Himalaya Publishing House, 14th Ed., 2004
- 5. Y.V. Reddy, Indian and the Global Financial Crisis, Orient Blackswan Private Ltd., 2011
- 6. World Development Report, 1999-2000, Oxford University Press, 2000
- 7. Dr. S. M. Desai, Nrimala Bhalerao, International Economics, Himalaya Publishing House, 2008
- 8. www.rbi.org.in
- 9. RBI Bulletin and Annual Reports.
- 10. Economic and Political Weekly.
- 11. International Economics Prof.N.L.Chavan Prashant Publication,Jalgaon.

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T.Y. B.Com – w.e.f. AY 2020-21
SEMESTER VI

Paper: 606 a - Advanced Accounting - I

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To appraise the students about need and importance of Management Accounting.
2. To develop an understanding of the rules of Analysis & Interpretation of Financial Statements.
3. To introduce different methods of Ratio Analysis, cash flow, fund flow analysis.
4. To understand the concept of budget and budgetary control.

Course Outcome:

1. Understand the various concepts of Management Accounting
2. Describe the elementary knowledge of Financial Statement Analysis and Interpretation.
3. Utilize working knowledge with application skill of Management Accounting.
4. Compute Ratio Analysis and Prepare Fund Flow and Cash Flow Statements.
5. Understanding knowledge of Budget and Budgetary Control.

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. Introduction of Management Accountancy (Theory)

Lectures - 8

- 1.1 Meaning, Nature, Advantages and Limitations
- 1.2 Functions of Management Accountancy
- 1.3 Distinction between Financial Accountancy, Management Accountancy & Cost Accountancy
- 1.4 Role of Management Accountant in business.

2. Analysis and Interpretation of Financial Statements (Theory & Practical) Lectures - 8

- 2.1 Meaning of Analysis and Interpretation of Financial Statements.
- 2.2 Advantages and Limitations.
- 2.3 Different types of financial statements.
- 2.4 Comparative Statements and Common, Size Statements.

3. Ratio Analysis (Theory & Practical Problems)

Lectures - 10

- 3.1 Meaning, Objectives, Advantages and Limitations of ratio analysis
- 3.2 Types of Ratios (Liquidity, Profitability, Turnover and Solvency Ratios)
- 3.3 Computation and Interpretation of different accounting ratios.

4. Fund Flow Analysis (Theory & Practical Problems)

Lectures - 12

- 4.1 Concept of fund and Funds flow statement
- 4.2 Uses and significance of funds flow statement
- 4.3 Procedure for preparing FFS- Schedule of changes in working capital
- 4.4 Statement of sources and application of funds (In Accounts Forms)

5. Cash Flow Analysis (Theory & Practical Problems)

Lectures - 12

- 5.1 Concept of Cash Flow statements,

- 5.2 Comparison between Funds Flow and Cash Flow statements,
- 5.3 Uses and significance of Cash Flow Statements
- 5.4 Preparation of Cash Flow statement Under Indirect Method as per AS3

6. Budget and Budgetary Control (Theory & Practical Problems)

Lectures - 10

- 6.1 Meaning and Objectives
- 6.2 Types of Budget (Purchase, Sales, Production)
- 6.3 Preparation of Budget Statement

Reference Books:

1. Financial Management - Arun Kumar & Rachana Sharma
2. Introduction to Management Accounting - L.N. Chopde
3. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
4. Cost Accounting - B.K.Bhar
5. Principles of Management Accounting - S.N. Maheshwari
6. Management Accounting - J Bethi
7. Management Accounting - J Made, Gowder - Himalaya Publication
8. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney - Pearson Edu.
9. Management Accounting - Manmohan Goyal
10. Cost and Management Accounting - M.E. Thukaram Rao - New Age International

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SEMESTER VI**

Paper: 607 a - Advanced Accounting - II

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objectives:

1. To impart the students, knowledge about Accounting of Educational Institutions and Service Sectors.
2. To lay a foundation for understanding the Government Accounting procedure.
3. To appraise the students about the application of accounting knowledge in preparation of financial Statements of Independent Branches.
4. To develop competence among the students regarding insurance claim.

Course Outcome:

1. Utilize working knowledge with application skill of Advanced Accounting.
2. Understand the various concepts of Advanced Accounting
3. Preparing the Government Accounts in accordance with the statutory requirements.
4. Prepare Statements regarding Service Sector and Independent Branch.
5. Understanding knowledge of Accounting of Educational Institution and Insurance Claim.

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. Responsibility Accounting (Theory)

Lectures - 6

- 1.1 Meaning, Features, Advantages and Limitations of Responsibility Accounting
- 1.2 Steps and difficulties in Responsibility Accounting
- 1.3 Types of Responsibility Centers

2. Insurance Claim (Theory & Practical Problems)

Lectures - 10

- 2.1 Basic Concepts - Insurance, Fire Claims, Insured, Insurer, Salvage
- 2.2 Valuation of Salvaged Stock and Loss of Stock
- 2.3 Loss of Profit (Consequential Loss)
- 2.4 Valuation and Computation of Claim

3. Accounting for Independent Branches (Theory & Practical Problems)

Lectures - 12

- 3.1 Accounting at Head office
- 3.2 Incorporation of Branch Trial balance in the books of the Head office
- 3.3 Incorporation Entries for preparing branch Trading and Profit & Loss Account, Branch Assets and Liabilities.

4. Holding Company Accounts (Theory & Practical Problems)

Lectures - 12

- 4.1 Meaning of Holding Company and Subsidiary Company
- 4.2 Preparation of the consolidated Balance Sheet of the Holding company along with its subsidiary company

- 4.3 Analysis of profit of subsidiary company on consolidation.
- 4.4 Cost of Control or Goodwill on consolidation.
- 4.5 Inter- company debts, unrealized profit (One Subsidiary only)**
(Refer to the relevant provisions of the Companies Act, 1956)

5. Accounting for Professional (Theory & Practical Problems)

Lectures - 10

- 5.1 Meaning, Objectives of Professionals Accounting
- 5.2 Major Types of Professionals - Doctors, Engineers, Solicitors, Auditors.
- 5.3 Receipts and Payment Account of Professionals
- 5.4 Preparation of Final Accounts

6. Accounting for Educational Institutions (Theory & Practical Problems)

Lectures - 10

- 6.1 Organisational Pattern and Salient Features of an Educational Institution
- 6.2 Sources of Finance for Running the Educational Institution
- 6.3 Techniques of Maintaining Funds Accounts (Building Fund)
- 6.4 Journal Entries of Building Fund

Books Recommended:

- 1. Advanced Accountancy - R.L.Gupta & M.Radhaswamy - Sultan Chand & Sons
- 2. Advanced Accounts - M.C.Shukla, T.S.Grewal & S.C.Gupta - S Chand & Sons.
- 3. Advanced Accounting - II, S.N.Maheshwari & S.K.Maheshwari - Vikas Publishing House
- 4. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
- 5. Advanced Accounting- J.R.Batliboi
- 6. Accounting Theory - R.K.Lele and Jawaharlal - Himalaya Publishers
- 7. Accounting Theory - L. S. Porwal - Tata McGraw Hill.
- 8. Corporate Accounting - S.N.Maheshwari - Vikas Publishing House
- 9. Advanced Accounting -.Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi
- 10. Fundamentals of Accounting - T.P. Ghosh - Sultan Chand & Sons
- 11. Advanced Accountancy - Hanif and Mukharjee

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE AND MANAGEMENT
T.Y. B.Com – w.e.f. AY 2020-21
SEMESTER VI

Paper: 606 b - Advanced Cost and Management Accounting - I
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives:

1. To appraise the students about need and importance of Management Accounting.
2. To develop an understanding of the rules of Analysis & Interpretation of Financial Statements.
3. To introduce different methods of Ratio Analysis, cash flow, fund flow analysis.
4. To understand the concept of budget and budgetary control.

Course Outcome:

1. Understand the various concepts of Management Accounting
2. Describe the elementary knowledge of Financial Statement Analysis and Interpretation.
3. Utilize working knowledge with application skill of Management Accounting.
4. Compute Ratio Analysis and Prepare Fund Flow and Cash Flow Statements.
5. Understanding knowledge of Budget and Budgetary Control.

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. Introduction of Management Accountancy (Theory)

Lectures - 8

- 1.1 Meaning, Nature, Advantages and Limitations
- 1.2 Functions of Management Accountancy
- 1.3 Distinction between Financial Accountancy, Management Accountancy & Cost Accountancy
- 1.4 Role of Management Accountant in business.

2. Analysis and Interpretation of Financial Statements (Theory & Practical) Lectures - 8

- 2.1 Meaning of Analysis and Interpretation of Financial Statements.
- 2.2 Advantages and Limitations.
- 2.3 Different types of financial statements.
- 2.4 Comparative Statements and Common- Size Statements and Trend Analysis.

3. Ratio Analysis (Theory & Practical Problems)

Lectures - 10

- 3.1 Meaning, Objectives, Advantages and Limitations of ratio analysis
- 3.2 Types of Ratios (Liquidity, Profitability, Turnover and Solvency Ratios)
- 3.3 Computation and Interpretation of different accounting ratios.

4. Fund Flow Analysis (Theory & Practical Problems)

Lectures - 12

- 4.1 Concept of fund and Funds flow statement
- 4.2 Uses and significance of funds flow statement
- 4.3 Procedure for preparing FFS- Schedule of changes in working capital
- 4.4 Statement of sources and application of funds (In Accounts Forms)

5. Cash Flow Analysis (Theory & Practical Problems)

Lectures - 12

- 5.1 Concept of Cash Flow statements,

- 5.2 Comparison between Funds Flow and Cash Flow statements,
- 5.3 Uses and significance of Cash Flow Statements
- 5.4 Preparation of Cash Flow statement Under Indirect Method as per AS3

6. Budget and Budgetary Control (Theory & Practical Problems)

Lectures - 10

- 6.1 Meaning and Objectives
- 6.2 Types of Budget (Purchase, Sales, Production)
- 6.3 Preparation of Budget Statement

Reference Books:

1. Financial Management - Arun Kumar & Rachana Sharma
2. Introduction to Management Accounting - L.N. Chopde and Others
3. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
4. Cost Accounting - B.K.Bhar
5. Principles of Management Accounting - S.N. Maheshwari
6. Management Accounting - J Bethi
7. Management Accounting - J Made, Gowder - Himalaya Publication
8. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney - Pearson Edu.
9. Management Accounting - Manmohan Goyal
10. Cost and Management Accounting - M.E. Thukaram Rao - New Age International

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SEMESTER V

Paper: 607 b - Advanced Cost and Management Accounting - II
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives:

1. To acknowledge the students with the cost accounting concepts, process and techniques.
2. To enable the students to apply analytical tools & techniques of cost accounting.
3. To develop competence among the students regarding cost accounting.
4. To acquire skills regarding Operating, Uniform, Target and Standard Costing
5. To understand the Reconciliation of Profit.

Course Outcome:

1. Understand the various concepts of Cost Accounting.
2. Describe the elementary knowledge of Operating, Uniform, Target and Standard Costing.
3. Utilize working knowledge with application skill of Cost Accounting.
4. Compute and prepare various Costing Statements.

Important Note:

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

1. Output and Operating Costing (Theory & Practical Problems) Lectures - 8

- 1.1 Output or Single Unit Costing - Meaning and Concept
- 1.2 Preparation of Cost Sheet &/or Production A/c
- 1.3 Operating Costing or Service Costing - Meaning and Concept
- 1.4 Preparation of Cost Sheet Related to Passenger Transport

2. Uniform Costing & Inter-Firm Comparison (Theory & Practical) Lectures - 8

- 2.1 Uniform Costing - Meaning & Nature
- 2.2 Scope and Features of Uniform Costing
- 2.3 Inter-Firm Comparison - Meaning, Advantages and Disadvantages
- 2.4 Ratio Analysis Related to Inter-Firm Comparison (Simple Problems)

3. Target Costing (Theory & Practical Problems) Lectures - 12

- 3.1 Target Costing - Meaning and Concept
- 3.2 Steps in Implementation of Target Costing Process
- 3.3 Benefits of Target Costing
- 3.4 Calculation of Expected Cost, Target Cost and Size of Cost Gap
- 3.5 Calculation of Value Index for Components of Product
- 3.6 Indication of Action Implied By Value Index and Revised Cost Reduction Target

4. Standard Costing Technique (Theory & Practical Problems) Lectures - 12

- 4.1 Standard Costing - Meaning and Definitions
- 4.2 Advantages of Standard Cost Systems
- 4.3 Types of Standards
- 4.4 Consideration in Establishing Standard

- 4.5 Variance Analysis- Meaning, Nature, Advantages & Limitations
- 4.6 Computation of Material Cost Variances - Material Price Variance, Material Usage Variance, Material Mix Variance and Material Yield Variance.
- 4.7 Computation of Labour Cost Variances - Labour Rate Variance, Labour Efficiency Variance, Labour Mix Variance and Idle Time Variance.
- 4.8 Computation of Fixed and Variable Overhead Variances

5. Reconciliation of Profit (Theory & Practical Problems)

Lectures - 12

- 5.1 Reconciliation of Profit - Meaning and Concept
- 5.2 Reasons for the Difference
- 5.3 Need for Reconciliation
- 5.4 Methods of Reconciliation - Reconciliation Statement and Memorandum Reconciliation A/c
- 5.5 Preparation of Statement of Reconciliation of Profits

6. Recent Trends in Cost Accounting (Theory Only)

Lectures - 8

- 6.1 Life Cycle Costing: Concept & Examples of Costs at Different Production Stages
- 6.2 Quality Costing: Concept
- 6.3 Just-in-Time (JIT) Approach to Inventory Management: Concept & Advantages
- 6.4 Kaizen Costing: Concept & Suitability

Reference Books:

- 1. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
- 2. Cost Accounting - B.K.Bhar
- 3. Cost and Management Accounting - M.E. Thukaram Rao - New Age International
- 4. Cost Accounting - S.P.Jain, K.L. Narang
- 5. Cost Accounting - S.N. Maheshwari
- 6. Cost Accounting - Jawahar Lal, Seema Srivastava
- 7. Practical Costing - Khanna, Pande, Ahuja, Arora
- 8. Cost Accounting - N.K.Prasad
- 9. Cost Accounting - L.N. Chopde and others - Sheth Publishers Pvt. Ltd. Mumbai
- 10\Cost Accounting - Nigam Sharma

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Semister -VI**

**Elective Paper :- 606 c - Advanced Banking- I
(Practical Banking)**

**60+40 Pattern - External Marks 60 + Internal 40 =Maximum Total Marks- 100
Total Lectures : 60**

▪ **Objective :-**

- 1) To make students Familiar with the basic concepts of Practical Banking.
- 2) To update the students about new changes in Banking.
- 3) To know the relevance Banking Practices in modern competitive world.

▪ **Outcomes / Utility.**

- This Course will Provide Proper knowledge to the students for understanding real – life problems of money Laundering.
- The will get preference in Banking job market.
- The financial literacy of students will enhance.

1. Financial Services.

Lecture :12

- 1.1. Meaning of Financial Services.
- 1.2. Constituents of Financial Markets.
- 1.3. Evolution of Financial Services in India.
- 1.4. Financial Services and Problems.
- 1.5. Management risk in Financial services.
 - 1.5.1. Internal risk.
 - 1.5.2. External risk.
 - 1.5.3. Types of risk.
- 1.6. Regulatory Framework for financial services.

2. Mutual Funds.

Lecture : 10

- 2.1. Definition and Meaning.
- 2.2. Importance of Mutual Funds.
- 2.3. Mutual Funds in India.
- 2.4. Types of Mutual Funds.
 - 2.4.1. Mutual Funds by category.
 - 2.4.2. Mutual Funds by schemes.
- 2.5. Organization Structure of Mutual Funds.

3. Regulation and Performance valuation of Mutual Funds.

Lecture :08

- 3.1. Regulatory framework of Mutual Funds.
- 3.2. RBI. Guideline.
- 3.3. Performance valuation of Mutual Funds.

4. Housing Finance.

Lecture : 10

- 4.1. Definition of dwelling in Indian context.
- 4.2. Functioning of Housing Market.
- 4.3. Institutions in Housing.
 - 4.3.1. Public sector Banks.
 - 4.3.2. Private sector Banks.
 - 4.3.3. Specialization Financial Institutions.
- 4.4. Regulation of Housing Finance companies.

5. **Factoring.**

Lecture :12

- 5.1. Introduction.
- 5.2. Types of Factoring Services.
- 5.3. Process of Factoring.
- 5.4. Introduction of Factoring in India.
- 5.5. Evaluation of Factoring Proposals.
- 5.6. Factoring Agreement.
- 5.7. Benefits of and Constraints in Factoring.
- 5.8. International Factoring and Forfaiting.

6. **Venture Capital .**

Lecture : 08

- 6.1. Meaning.
- 6.2. Importance of Venture capital.
- 6.3. Form and function of venture capital.
- 6.4. Venture capital industry in India.

• Reference Books :-

- 1) Merchant Banking by Suneja H. R. ,Himalaya Publishing House, Mumbai, 2000.
- 2) Anti Money Laundering & know your customers- Indian Institute of Banking & Finance, Macmillan, 2008.
- 3) The Indian Financial System and Development by Vasant Sesai, Himalaya Publishing House 2011.
- 4) The Indian Financial System by Dr. G. Ramesh Babu, Himalaya House 2005.
- 5) The Indian Financial System by Bharati R. Pathak, Pearson Education, 2008.
- 6) Indian Economy by R. Datta and Sundharam (61st Edition) (2011), S. Chand Publication.
- 7) Indian Economy by Mishra and Puri, Himalaya Publishing House, 2011.
- 8) www.rbi.org.in.
- 9) R. B. I. Bulletin and Annual Reports.
- 10) Financial Markets and services by E. Gordan and K. Natarajan, Himalaya Publishing House
House
, 9th Edition, 2014.
- 11) Investment and Securities Markets in India by V. A. Avadhani, Himalaya Publishing House
House
,Mumbai. 4th Revised Edition Oct. 1998.

**Kaviyatri Bahinabai Chaudhari,
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Management T.Y.B.Com : (CBCS)**

w.e.f. June 2020-21

Semister -VI

**Elective Paper: - 607 c - Advanced Banking- II
(Indian Financial Markets)**

**60+40 Pattern- External Marks 60 + Internal 40 =Maximum Total
Marks- 100 Total Lectures : 60**

▪ **Objective:-**

- 1 To acquaint student with new concept of Banking.
- 2 To update the students about new change in Banking.
- 3 To know the relevance Banking practices in modern competitive world.
- 4 To make understandable of Banking operations.

▪ **Outcomes / Utility.**

- 1) Students will set job opportunities in Indian Capital market, Financial market.
- 2) The will get preference in Banking job market.
- 3) The financial literacy of students will enhance.

1. Insider Trading

Lectures : 12

- 1.1. Rationale.
- 1.2. Insiders- Categories.
- 1.3. Insider Information.
- 1.4. Connected Persons.
- 1.5. Need for Control.
- 1.6. Prohibition of Insider Trading.
- 1.7. Investigation by SEBI.
- 1.8. Action by Corporates.

2. Stock Exchange

Lectures : 12

- 2.1. History of Stock Exchanges.
 - 2.1.1. Meaning.
 - 2.1.2. Definition.
 - 2.1.3. Function / Services / Features / Role.
- 2.2. Stock Exchange and Commodity Exchange Distinguished.
- 2.3. World Stock Exchange.
 - 2.2.1. Organization Structure.
 - 2.2.2. Mode of Organization.
 - 2.2.3. Stock Exchange Traders.
 - 2.2.4. Jobbers and Brokers.
 - 2.2.5. Jobbers v/s Brokers.
 - 2.2.6. Weaknesses.
- 2.3. Regulation of Stock Exchanges.
 - 2.3.1. Steps in Stock Trading.

- 2.3.2. Mechanics of Settlements.
 - 2.3.3. Systems of Stock Trading.
 - 2.3.4. Specialists.
 - 2.3.5. Recent Developments.
- 2.4. Interconnected Stock Exchange of India (ISE)
- 2.5. Indonext.
- 3. Indian Stock Exchange** **Lectures : 10**
 - 3.1. The Bombay Stock Exchange. (BSE)
 - 3.1.1. For New Companies.
 - 3.1.2. For Companies Listed on Other Stock Exchanges.
 - 3.1.3. For Companies Delisted Already and Seeking Relisting of this Exchange.
 - 3.2. Safety of Markets.
 - 3.3. Opportunities for Foreign Investors.
 - 3.4. Shortages and Objections.
 - 3.5. Derivatives Trading.
 - 3.6. Calcutta Stock Exchange.
 - 3.7. The National Stock Exchange of India Limited (NSE)
- 4. Primary Market** **Lectures 08**
 - 4.1. NIM and Secondary Markets- An Interface.
 - 4.2. Services of NIM.
 - 4.3. NIM v/s Secondary Market.
- 5. Methods of New Issue.** **Lectures :08**
 - 5.1. Methods of Marketing Securities.
 - 5.2. Stock Option or Employees Stock.
 - 5.2. Option Scheme (ESOP)
 - 5.3. Bought- out Deals v/s Private Placements.
- 6. Intermediaries in New Issues Market** **Lectures : 10**
 - 6.1. Intermediaries in NIM.
 - 6.2. Merchant Bankers / Lead Managers.
 - 6.3. Underwriters.
 - 6.4. Bankers to An Issues.
 - 6.5. Brokers to An Issues.
 - 6.6. Registrars to an Issues and Share Transfer Agents.
 - 6.7. Debenture Trustees.
- Reference Books-**
 - 1) Management of India Financial Institutions by R.M. Shrivastav. Himalaya Publishing House.
 - 2) Advanced Bank Management, Indian Institute of Banking and Finance, Mac Millan Publication.
 - 3) Banking Various Aspects- Indian Institute of Banking and Finance, Taxman.
 - 4) Banking Theory and Practice by Shekhar K. C., Lekhmy Shekhar, Vikas Publishing House.
 - 5) Banking Law and Practice by Tannan.
 - 6) Banking Management by James B Bexley, Gulf Publishing Company.

North Maharashtra University, Jalgaon
FACULTY OF COMMERCE & MANAGEMENT
New Proposed Syllabus: T.Y.B.COM Semester-VI

Elective Subject: 606 d - Business Administration -I

Semester Pattern: External Marks 60 +Internal Marks 40 = Maximum Total marks: 100

Total Lectures: 48

1. Employee Morale

Lectures: 08

- a. Employee Morale- Definition, Importance of Morale,
- b. Appraisal of Morale
- c. Improvement of Morale

2. Working Conditions and Employee Relationship

Lectures: 08

- a. Working Conditions
- b. Employee Relationship

3. Business and Government

Lectures: 08

- a. Business & Government- Meaning, Scope
- b. Government Policy & Business
 - i. Industrial Policy 1948,
 - ii. Industrial Policy 1951,
 - iii. Industrial Policy 1977.
 - iv. Industrial Policy 1991.
- c. Governmental Interference in Business d. Government's Control Over Indian economy & Business

4. Job Analysis

Lectures: 08

- a. Merit Rating-Difference between Merit Rating & Performance Appraisal, Importance of Merit Rating.
- b. Promotion- Nature & Significance of Promotion, Promotion Systems.
- c. Transfers – Types d. Job Enlargement e. Job Description
- d. Job Enlargement
- e. Job Analysis
- f. Job Rotation
- g. Job Enrichment

5. Management Information System

Lecture 08

- a. Definition Purpose ,Objectives of MIS.
- b. Role of MIS in Business organization with Particular reference to management Levels.
- C. Recent developments in the field of MIS.
- d. Importance of Sound Industrial Relations

6. New Trends in H. R.

Lectures 08

- a. Downsizing: Concept, Options for employers, Reasons
- b. Exit Policy and H R M
- c. V R S (Voluntary Retirement Scheme
- d. Employee Empowerment: Concept, Definition, Approaches, Process

Recommended Books

- 1-Moderns Business Organization - N. Mishra Allied Publishers-Bombay
- 2-Essenials of Business Administration - K. Aswathappa-Himalaya Publications
- 3- Business Administration - S.C.Saxena- Sahitya Bhavan Agra

- 4-The Administrative Process - Stephen Robbins
- 5- Business Organization & Management- Sinha A Mugali
- 6- Industrial Administration & Management - J. Batty McDonald
- 7-Business Administration - M.D. Lawrence - Sheth Publisher
- 8-Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
- 9- Business Administration - Dr.Kadweker – Gaj Publication
- 10- Business Ethics and Corporate Governance - C S Murthy - Himalaya Publications
- 11- Human Resource Management- Dr. Harkal, Prof. Chaudhari - Vidya Books Publications
- 12- Javadekar ,w.s “ Management Information System”, Tata Mac Graw Publication 2003. ISBN 0-707-2822256-2

North Maharashtra University, Jalgaon
FACULTY OF COMMERCE & MANAGEMENT
New Proposed Syllabus: T.Y.B.COM Semester-VI
Elective Subject: 607 d - Business Administration -II
Semester Pattern

Total Marks: External Marks 60 + Internal Marks 40 = Total Marks 100
Total Lectures: 48

1. Legal Environment of Business

Lectures: 08

- a. Compliance of legal requirements in Promoting business under Licenses,
- b. Registration, Filing returns and other documents, Importance
- c. legal provision governing the Promotion and establishment of unit.

2. New Trends in Business

Lectures: 08

- a. Globalization- Meaning, Concept, Implications & Consequences,
- b. Privatization- Meaning, Concept, Implications & Consequences,
- c. Liberalization- Meaning, Concept, Implications & Consequences
- d. Collaboration, Transformation- Meaning, Concept d. SEZ (Special Economic Zone), BPO (Business Process e. Outsourcing), KPO (Know Process Outsourcing)

3. Productivity

Lectures: 08

- a. Meaning, Importance & measurement of Productivity.
- b. Factor affecting productivity, Measures to boost productivity, Role.
- c. National Productivity Council
- d. Product Quality Control ISO-9000:14000, Quality Circles QCFL.

4. Production Control

Lectures: 08

- a. Introduction: Meaning, Definition, Importance
- b. Production Planning and Control: Procedure, Routing, Scheduling, Dispatching and Follow up

5 . Industrial Engineering

Lectures: 08

- a. Work Study: Meaning, Objectives, Benefits
- b. Time and Motion Study: Benefits, Stages
- c. Fatigue Study: Meaning, Reasons, Measures

6. Industrial Sickness

Lectures: 08

- a. Meaning, definition & Symptoms of Industrial sickness, causes of I.S
- b. Consequences of Industrial sickness.
- c. Role of Government prevention of Industrial sickness.

- Recommended Books**
1. Moderns Business Organization & Management - N. Mishra Allied Publishers Bombay
 2. Essentials of Business Administration - K. Aswathappa- Himalaya Publications
 3. Business Administration - S.C.Saxena- Sahitya Bhavan Agra
 4. The Administrative Process - Stephen Robbins
 5. Business Organization & Management - Sinha A Mugali
 6. Industrial Administration & Management - J. Batty McDonald
 7. Business Administration - M.D. Lawrence - Sheth Publisher
 8. Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
 9. Business Administration - Dr.Kadweker – Gaj Publication

10. Business Administration - Dr. Shailja Cholkar, Nirali Prakashan (Marathi)
11. Financial Management - Dr. S P Gupta - Sahitya Bhavan Publications
12. Risk Management, Insurance and Deviations- Dr. G. Kotereshwar - Himalaya Publications
13. Basics of Financial Management- V K Saxena and C D Vashist- Sultan Chand & Sons Educational Publishers- New Delhi
14. Enterprise Resource Planning- Alexis Leon Tata Mac Graw Hill Publication