

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(NAAC) Accredited "A" Grade University
FACULTY OF COMMERCE AND MANAGEMENT
F.Y.B.Com. w.e.f. AY 2022-23
SEMESTER: I

paper Code : 103 Business Economics Analysis -I
60 + 40 pattern External Marks 60 + Internal Marks 40 = Maximum Total Marks : 100
Required Lecturers: 60

Course Objectives:-

- Introduced the students to the basic principles of microeconomic theory.
- To introduced the students behaviour of consumer, producer in Economy, Price determination in market and also factor pricing.
- How to microeconomic concepts can be applied to analyze real life situations.

1. An Overview of Micro Economics

Lectures 10

- a. Introduction to Micro Economics
- a. Definition & Meaning
- b. Importance & Limitations
- b. Concept
 - a. Plant
 - b. Firm
- c. Industry
- c. Concept of Working of Market Economy
- b. Concept of Functional Relationship
 - a. Liner & Non-Liner Functions
 - b. Methods of Functional Relationship

2. Demand Function

Lecturers 10

- a. Derivation of Individual Demand Curves & Market Demand Curves
- b. Concept of Consumer Surplus
- c. Demand Forecasting
 - a. Needs & Importance
 - b. Methods
- d. Elasticity of Demand & Supply
- e. Law of Demand

3. Consumers Behaviour

Lecturers 10

- a. Theory of Indifference Curves
- a. Concept of Utility Ordinal & Cardinal
- b. Basic Assumptions
- c. Budget Constraints
- d. Changes in Price Line
- e. Consumers Equilibrium
- b. Price Effect : Income & Substitution Effect

4. Production Function

Lectures 10

- a. The Production Function
- b. Total, Average & Marginal Products
- c. The Law of Variable Proportion
- d. Return to Scale

5. Production Cost

Lectures 10

- a. The Short Run Costs & Cost Curves
- b. The Long Run Costs & Cost Curves
- c. "U" Shaped & "L" Shaped Average Cost Curves
- d. Internal & External Economies & Diseconomies Of Scale

6. Perfect Competition

Lecturers 10

- a. Meaning, Definition & Features
- b. Short Run Equilibrium of a Firm & Industry
- c. Long Run Equilibrium of a Firm & Industry

References

1. Paul, Krugman ,Micro Economics.
2. Lipsey, Chriystal (2011) Economics(12th Edi.) Oxford University Press New Delhi.
3. Diwett, Varma Modern Economics Theory, S. Chand & company New Delhi.
4. Diwett, Varma Elementry Economics Theory, S. Chand & company New Delhi.
5. Seth M. L. Principle of Economics, (Micro & Macro) LaxmiNarayan Agrawal, Agra.
6. N. Gregory Mankiw, Principle of Economics, South Western, Indian Edition.
7. Chavan N. L. Fundamental of Economics, Prashant Publications, Jalgaon.
8. Chavan N. L. Pragat suksamlakshi Arthshatra, Prashant Publication Jalgaon.
9. Pawar Sumitra, Dilip Jagtap Micro & Macro Economics, Prashant Publication Jalgaon.
10. Gupta S. P. Statical Methods, Sultan Chand & Son, New Delhi.
11. पाटील कृष्णराव, उच्चतर अर्थिक सिद्धांत, श्री मंगेश प्रकाशन नागपूर

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SEMESTER: I

Paper: 104 Financial Accounting and Costing

CBCS (60+40) Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100
Required Lectures: 60

A) Title of Paper	Accounting for re-organization and other aspects of Partnership and elements of cost
B) Course Objectives	<ol style="list-style-type: none">a) To revise the elementary concepts relating to accounting.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 and conversion or partnership into limited company.d) 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	<ol style="list-style-type: none">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 Marksd) 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 -

Unit I – Elementary Study of Accounting and Accounting Standards (Theory Only)

a. Elementary Study of Accounting

Lectures 10

- i. Concepts: Accounts, Journal, Ledger, Trial Balance, Profit & Loss A/c & Balance Sheet
- ii. Concepts: Book Keeping, Financial Accounting and Corporate Accounting, etc.
- iii. Types of Accounts and its utility

b. Elementary Study of Accounting Standards

- i. Introduction, and Overview of Accounting Standards in India.
- ii. Objectives, Advantages and Applicability of Accounting Standards.

-10

Unit II - Gradual realization and Piecemeal Distribution of cash on dissolution of partnership firm

Lectures 10

1. Meaning of piecemeal distribution.
2. Piecemeal distribution of cash under –
 - i. Maximum loss method
 - ii. Highest Relative Capital Method (Surplus capital method)-10

Unit III - Amalgamation of partnership firms

Lectures 10

1. Meaning of amalgamation
2. Closing the books of the amalgamating firms (**Revaluation method only**)
3. Opening the books of new firm, and Preparation of Balance Sheet of the new firm

Refer AS 14-10

Unit IV - Conversion of Partnership firm into a Limited Company

Lectures 8

1. Meaning and Need for conversion,
2. Calculation of Purchase Consideration,
3. Closing entries and Ledger Accounts in the books of old firm-08

Unit V – Joint Venture Account

Lectures 8

1. Meaning of Joint Venture, features, Distinction between Joint Venture and Partnership.
2. Accounting for the Joint Venture Transactions when separate set of books of accounts are maintained

Refer AS 27-08

Unit -VI –Cost Accounting

Lectures 14

1. Introduction
 - i. Basic concepts –

- a) Cost, Expenses, Loss
 - b) Costing, Cost Accounting, Cost Accountancy
 - c) Cost Unit, Cost Centre
- ii. Advantages and Limitations of Cost Accounting.
 - iii. Distinction between Financial and Cost Accounting.
 - iv. Elements of Costs. e. Classification of Costs on the basis of various criteria.
2. Preparation of Cost Sheet including Quotations & Tenders. -14

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. 30
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.icaai.org



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

B.Com. I (W.E.F.: June – 2022)

Paper: 105 – Computing Skills

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks, External Theory Exam: 40 Marks, External Practical Exam: 20 Marks)

Objectives –

- To develop essential computing skills
- To train in using Microsoft Office Software
- To prepare in using key Google Services skills

Instructions as to study and examinations

- Preparation of Practical file as per list of practical and topics from syllabus is essential

Course Outcomes

- Students will be able to use essential computing skills
- Students will use Microsoft Office tools – Word, Excel and Power Point
- Students will be ready to use key Google Services skills

Unit 1 : Essential Computing Skills – I

Lectures: 10

- 1.1 Basic Photo Editing Skills – Editing Using Microsoft Office Picture Manager and Paint
- 1.2 Fast and Accurate Typing Skill enhancement using – Rapid Typing
- 1.3 Speak and Type on Mobile using Google Voice Typing
- 1.4 Online Typing in regional language – Marathi & Hindi
- 1.5 Grammar checking of document using free grammar checking tools
- 1.6 Plagiarism checking of document using free plagiarism checking tools

Unit 2 : Essential Computing Skills – II

Lectures: 10

- 2.1 Working with Video Conferencing Tools – Zoom/Google Meet etc.
- 2.2 Using ZIP files –ZIP and UNZIP operations
- 2.3 Basic Computer Hardware usage and troubleshooting Skills with respect to printer, monitor, keyboard, mouse and web camera. Using Pen drive.
- 2.4 Downloading and installing software: 1. Download and install tally prime software from tally solutions website 2. Install Printer Drivers
- 2.5 Using e-Commerce and M-Commerce Websites / Mobile Applications
- 2.6 Using UPI for online payments

Unit 3 : Microsoft Office Skills – I

Lectures: 10

- 3.1 MS – Word
 - Creating word documents with formatting features
 - Using Tables in word document
 - Using Lists in word document
 - Using Mail Merge to create Certificate
 - Converting Word file to pdf and pdf file to word.
- 3.2 -MS – Power Point
 - Creating Power Point Presentation with designing features
 - Adding Audio Visual effects to presentation
 - Creating Video File using Power Point

Unit 4 : Microsoft Office Skills – II

Lectures: 10

- 4.1 Creating Excel files for various business applications
- 4.2 Arranging Rows and Columns , adding design effects

- 4.3 How to use functions such as - Logical,Mathematical,statistical and Financial Functions
- 4.4 Creating Charts and Graphs
- 4.5 Pivot Table
- 4.6 Adding objects in Excel File

Unit 5 : Google Services Skills – I

Lectures: 10

- 5.1 Using Google Search effectively
- 5.2 Google Maps
- 5.3 Google Drive
- 5.4 Google Calendar
- 5.5 Google Translate
- 5.6 Google Photos

Unit 6 : Google Services Skills – II

Lectures: 10

- 6.1 Google Docs
- 6.2 Google Sheets
- 6.3 Google Slides
- 6.4 Google Forms
- 6.5 Google Contacts
- 6.6 Google Finance

Suggested List of Practical Assignments

- 1 Create your Resume using MS- Word
- 2 Prepare Salary Sheet using MS- Excel
- 3 Create presentation on your city using MS- Power Point
- 4 Create Job Application using Google Docs
- 5 Create Mark Statement using Google Sheets
- 6 Create presentation on your college using Google Slides
- 7 Save your files on Google Drive
- 8 Translate MS- Word file from English to Hindi
- 9 Use online grammar checker and plagiarism check for your document file
- 10 Use video conferencing tool for your meeting
- 11 Order books on e-commerce website or mobile application
- 12 Demonstrate use of online money transfer using UPI mobile application
- 13 Zip all your assignment files and email them to your teacher

References –

- ❖ Microsoft Office Step by Step (Office 2021 and Microsoft 365) August 2022 Edition, Microsoft Press
- ❖ Google Docs Made Easy: Online Collaboration For Everyone, James Bernstein, 2021
- ❖ Google Drive and Docs in 30 The unofficial guide to Google Drive, Docs, Sheets & Slides, Ian Lamont, 2018



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

B.Com. (W.E.F.: June – 2022)

Paper: 106 a - Elective - Modern office Management

SEMESTER – I

Total Lecturers: 60

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

Objectives –

- To understand the concept of office management.
- To acquire operational skills of office management.
- To develop the interest in methods and procedures of office management.
- To know the secretarial procedure.
- To understand office layout and environment in modern context.
- To acquire the basic knowledge of office appliances and machines.
- To understand office system.
- To acquire knowledge of office meetings and proceedings.

Unit 1- Modern Office-

Lectures: 10

- Office: Meaning, Definition and Features
- Traditional and Modern Concept of Office
- Characteristics and Functions of Office
- Changing Office View: Past, Present & Future

Unit 2- Office Management-

Lectures: 10

- Concept, Definition and Nature
- Elements of Office Management
- Office Manager: Functions, Duties and Responsibilities
- Effective Management Techniques

Unit 3- Office Layout-

Lectures: 10

- Meaning, Definition and Importance
- Selection of Office Layout: Objectives and Principles
- Office Layout: Component, Advantages and Disadvantages

Unit 4- Office System and Procedure-

Lectures: 10

- Office System: Meaning and Objective of system & Procedure

Flow of Work: Objective, Difficulties in ideal work flow

Measures to improve the flow of Work

Planning and Scheduling of Office Work

Unit 5- Office Environment-

Lectures: 10

Meaning, Definition and Nature

Factors of good office environment

Importance of office environment

Office safety and Remedies

Unit 6- Office Record Management-

Lectures: 10

Meaning, Definition, Need, Objective of Office Record

Organization of Record department

Classification & Indexing of Records & Files

Principles – Retention & Disposition of Record

Paperless Office – Concept, Utility & Feasibility.

References –

- Office Management - Lefingwell & Robinson
- Office Organization & Management - R. K. Chopda, & Ankita Chopda, Himalaya Publishing House, Bombay
- Office Management S P Arora Vikas Publishing New Delhi
- Office Organization And Management- Reddy & Apponnaiah, Himalaya Publishing House, Bombay
- Office Management-P.K. Ghosh, Sultan Chand And Son's, New Delhi.
- Office Organization and Management-C.B.Gupta, Sultan Chand And Son's New Delhi.
- Office Management - I. M. Sahai, Kitab Mahal, Allahabad.
- Office Management & Secretarial Practice- Sing S P & Sing B. Gyan Publishing House, New Delhi.
- Office Management - V Balachandran and V Chandrasekaran, Tata Mc Graw Hill, New Delhi



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Faculty of Commerce and Management

B.Com. I (W.E.F.: June – 2022)

Paper: 106 b- Elective –Essentials of E-Commerce

SEMESTER – I

Total Lecturers: 60

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

Objectives –

- To make students aware about e-commerce basics
- To train students about e-business models, e-payments and e-communication
- To prepare students for online payments and understand factors of effective web design.

Course Outcomes

- Students will be able to understand key aspects of e-commerce
- Students will be prepared in online pavements and e-communication

Unit 1. Fundamentals of e-Commerce -

Lectures: 10

- 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 -

Lectures: 10

- 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 -

Lectures: 10

- 3.1 -Managing the e-Enterprise
- 3.2 -Introduction e-Enterprise
- 3.3 -Comparison between Conventional Enterprise and E-Enterprise
- 3.4 -Organization of Business in an e-Enterprise.
- 3.5 -Advantages and limitations of e-Enterprise . Examples of e-Enterprise.

Unit 4 – e-Payment Systems and Digital Payments (Cashless Payments) -

Lectures: 10

- 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 -

Lectures: 10

- 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 -

Lectures: 10

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. Fixed versus flexible webpage design

6.4 -Domain name registration process.

6.5 -Working with easy to build website services like godaddy

References –

- ❖ e-Commerce - Concepts, Models, Strategies, by C S V Murthy Himalaya Publishing House
- ❖ E-Logistics and E-Supply Chain Management - by Dimitris Folinias, Ioannis Manikas, Deryn Graham Publisher: IGI Global
- ❖ Electronic Commerce: Elias M Awad, Pearson Education
- ❖ e-Commerce: An Indian Perspective 2nd Edition P T Josheph SJ
- ❖ Basics of e-Commerce- Legal and Security Issues ISBN 81-203-2432-3 E-Commerce, EBusiness Dr C S Rayudu : Himalaya Publishing



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f. AY 2022-23

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 1 to 13) | Lectures : 12 |
| 1.1. Applicability & Scope – Sec. 01 | |
| 1.2. Important Definitions – Sec. 02 | |
| 1.3 Conditions & Application for Registration – Sec.6 & 8 | |
| 1.4. Registration & Evidence of Registration-Sec 9 & 10 | |
| 2. 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 | |
| 3. Members | Lectures: 08 |
| 3.1. Types of Members | |
| 2.2 Open Membership Section - 23 | |
| 2.3 Rights and Liabilities of Members-Sec-32 | |
| 2.4 Annual General & Special Meeting – Sec. 75 & 76 | |
| 4. Audit, Enquiry and Inspection | Lectures: 10 |
| 4.1 Statutory Audit – Sec. 81 | |
| 4.2 Rectification of defects – Sec. 82 | |
| 4.3 Enquiry & Inspection – Sec. 83 & 84 | |
| 4.4 Recovery of Costs | |
| 5. Micro Finance | Lectures: 10 |
| 5.1. Meaning History of Microfinance, Status of microfinance in India | |
| 5.2. Benefits of Micro Finance | |
| 5.3. Principles of Micro Finance | |
| 5.4. Innovations in Micro Finance | |
| 5.5. Microfinance Loan Terms | |
| 6. Woman empowerment | Lectures: 12 |
| 6.1. Meaning , Nature and scope of women empowerment, factors determining women empowerment. | |
| 6.2. Aspects and Challenges of women empowerment | |
| 6.3. Impact of Microfinance on Woman Empowerment | |
| 6.4. Role of Micro Finance in Woman empowerment. | |

Recommended books:

1. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by S. D. Dighe, Snow White Publications Pvt. Ltd. Mumbai.
2. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by K S Gupta Hind Law House Pune.
3. Bare Act – Maharashtra Cooperative Societies Act 1960 and Rules 1961 published by Govt. of Maharashtra.
4. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by A. K. Gupte and S. D. Dighe. Hind Law House Pune
5. Hajira Kumar, Jaimon Varghese (2005). Women's Empowerment, Issues, Challenges, and Strategies: A Source book. New Delhi: Regency Publications www.nabard.org
6. Ranajit Kumar Samanta (1993). Empowering Women: Key to Third World Development. M D Publications Pvt. Ltd
7. www.Sahakarayukta.maha.gov.in
8. www.agricoop.nic.in

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FACULTY OF COMMERCE AND MANAGEMENT
F Y B COM (under CBCS) – w.e.f. A Y 2022-23
SEMESTER I

Paper: 107 a - Elective- Principles & Practices of Banking-I

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

Required Lectures hours = 60

Course Objectives:

- Knowledge of evolution of banking.
- To enlighten the students with Introduction of banking concept and dynamic services
- Understanding structure of Indian Banking
- Understanding primary and secondary functions of a bank.
- Understanding the concepts related to lending and ratios.
- Understanding the process of opening and operating procedure of bank accounts.
- Understanding various types of bank accounts holders
- Understanding various methods of remittance.

1. Money

Lectures: 10

- a. Meaning , Functions and Importance of Money
- b. Near Money & Digital Money (only Concept)
- c. The Circular Flow of Money in the Economy

2. Banking: Meaning & Functions

Lectures: 10

- a. Definition of 'Bank'
- b. Evolution of Banking
- c. Structure of Indian Banking System
- d. Functions and Services of Bank
- e. Role Of Banking In Economic Development

3. Classification and Types Of Banks

Lectures: 10

- a. Structural Classification Of Banks
 - i. Unit Banking
 - ii. Branch Banking
 - iii. Group Banking
 - iv. Chain Banking
- b. Functional Classification of Banks
- c. Ownership Classifications of Banks
- d. Modern Banking (Concepts)
 - i. Wholesale Banking & Retail Banking
 - ii. Merchant Banking.
 - iii. Universal Banking
 - iv. Virtual Banking

4. Payment & Settlement System in India

Lectures: 10

- a. Meaning and Importance
- b. Evolution of Payment System in India.
 - i. Electronic Clearing Service(ECS)
 - ii. Real Time Gross Settlement System(RTGS)
 - iii. National Electronic Funds Transfer System(NEFT)
 - iv. Cheque Truncation System (CTS):

- v. National Electronic Clearing Service (NECS)
- vi. Internet Banking
- vii. Mobile Banking
- viii. Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer
- c. Automated Teller Machines (A.T.Ms): Operation & Development
- d. Benefits of E- Banking To Customer & The Banks

5. Bankers, Customers and Banking Operations: I

Lectures: 10

- 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
- b. Types of Account Holders
 - a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Non-Resident Account
 - b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.

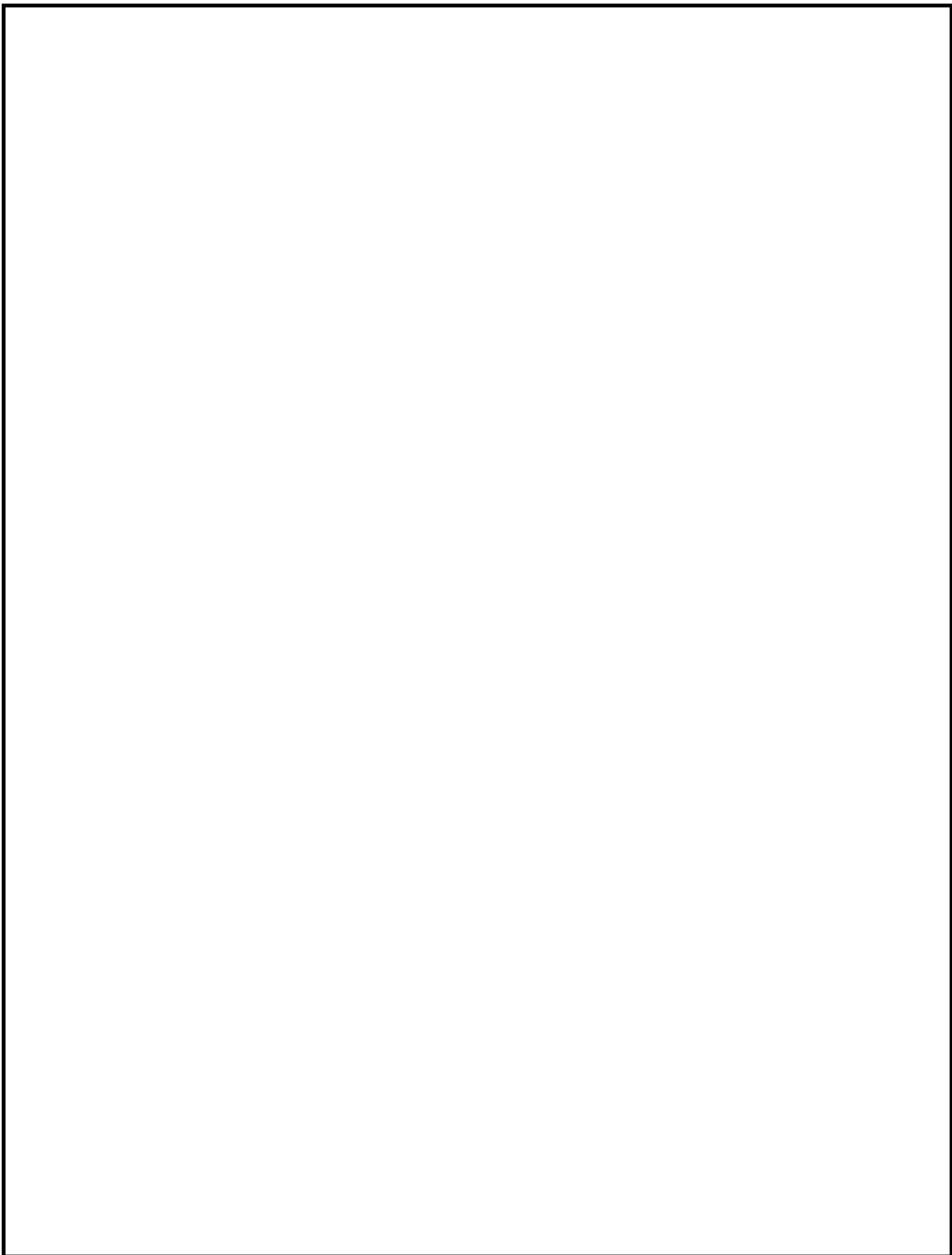
6. Bankers, Customers and Banking Operations: II

Lectures: 10

- 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. Negotiable Instruments in Banking
 - a. Definition
 - b. Types & Their Characteristics

Reference Books:

1. Modern money and banking : Roger L. Miller & David D. VanHoose, Mcgrahill 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. Principles And Practices Of Banking) 16th Ed 2021. Skylark publication
12. Principles & Practices of Banking 2021, Macmillan Education Noida
13. Principles & Practices of Banking, abhinavkumar mandilvar, Ramesh Publishing House
14. Empowering Aatmanirbhar Niveshak The First Indian Depository to Register 3 Crore Demat Accounts
15. The Indian Capital Market – An Overview Handbook for NSDL Depository Operations Module,
16. R.B.I. Bulletins & www.rbi.org.in
17. <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
18. https://www.pacc.in/e-learning-portal/ec/admin/contents/22_BCM12_202011111061283.pdf



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FACULTY OF COMMERCE & MANAGEMENT

Proposed syllabus of F.Y.B.COM. wef June 2022

SEMESTER: I

Paper: 107b - Elective - Corporate Laws & Secretarial Practice

CBCS 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.

01. Historical Development of Company Law in India

Lectures08

- 1.1 Meaning & Definition of Company
- 1.2 Characteristics of Company
- 1.3 Development of various concept of Company Law in India
- 1.4 Corporate Citizenship

02 Types of Companies as per Companies Act 2013

Lectures 12

- 2.1 Definition & features of Private company
- 2.2 Definition & features of Public company
- 2.3 Difference Between Private and Public Company
- 2.4 Foreign company
- 2.5 Government company – meaning and its privilege
- 2.6 Limited & Unlimited company
- 2.7 Association not for profit and its privileges (Section 8 Company)
- 2.8 Holding/Subsidiary companies
- 2.9 Associate Companies
- 2.10 Investment companies
- 2.11 Producer Companies
- 2.12 Chartered Companies

03 Incorporation of Company

Lectures10

- 3.1 Stages in Incorporation 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 & Indoor Management
- 3.7 Doctrine of Lifting of Corporate Veil

04 Share Capital Lectures 10

- 4.1 Meaning of Capital
- 4.2 Types of Share Capital – Equity & Preference
- 4.3 Issue of shares at par, premium and discount
- 4.4 Sweat Equity Shares, Right Issue and Bonus Shares
- 4.5 Alternation and Reduction of Shares
- 4.6 Buy Back of Shares
- 4.7 Underwriting of shares
- 4.8 Various guidelines issues by SEBI for issue of security

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

Lectures 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.

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

(A' Grade NAAC Re-Accredited (3rd Cycle))

FACULTY OF COMMERCE & MANAGEMENT

F. Y. B. Com – CBCS From :- June 2022.

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.

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 Cycle

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. Network Marketing

12 Lectures

5.1 Meaning, Definitions and Features

5.2 Process of Network Marketing

5.3 Advantages of Network Marketing

5.4 Disadvantages of Network Marketing

5.5 Problems in Network Marketing

5.6 Ethics in Network Marketing

6. Recent trends in Marketing

8 Lectures

6.1 Cloud Marketing

6.2 Drip Marketing

6.3 Email Marketing

6.4 Freebie Marketing

6.5 Mobile Marketing

6.6 Newsletter Marketing

6.7 Online Marketing

6.8 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 Padhdatti- 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.

12. Anthony Games:- Network Marketing: The Complete Guide On How to Create a Profitable Network Marketing Business.

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon
Faculty of Commerce and Management

B.Com. I (W.E.F.:June –2022)

Paper:- 107 d Business Statistics

SEMESTER– I

Total Lecturers:60

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

Objectives–

- To acquaint the students with the concepts of statistics and their tools.
- To enable the students to use the business statistics concepts in the day to day business life.

Course Outcomes

- Student will become acquainted with concepts and tools of business statistics.
- Students will be able to use the business statistics concepts in day to day business life.

Unit1 : Sources of Indian Statistics

Lectures:10

- a) Indian Statistical System at present
- b) Population Statistics in India
- c) Labor Statistics
- d) Agriculture Statistics
- e) Industrial and Trade Statistics, National Income
- f) Index Numbers

Unit2 : Correlation

Lectures:10

- a) Meaning of correlation
- b) Types of correlation: - Positive correlation, negative correlation, perfect correlation and spurious correlation
- c) Scatter diagram
- d) Karl Pearson's coefficient of correlation and important properties of it (without proof)
- e) Rank correlation: - Meaning of rank, Spearman's rank correlation coefficient with and without ties (without proof)
- f) Numerical problems.

Unit3 : Regression

Lectures:10

- a) Meaning and uses of regression
- b) Statement of regression equations
- c) Regression coefficients
- d) Statement of properties of regression coefficients
- e) Standard error of regression estimates (without proof)
- f) Coefficients of determination and non-determination
- g) Explained and unexplained variation
- h) Numerical problems

Unit4 : Probability

Lectures:10

- a) Relevance of Probability Theory, Random and non-random experiments
- b) Meaning of sample space and event
Mathematical definition of probability
- d) Axioms of probability
- e) Statement of addition theorem of probability up to three events
- f) Numerical problems

Unit5 : Statistical Decision Theory and Game Theory**Lectures:10**

- a) Meaning and uses of Statistical Decision Theory.
- b) Meaning of Strategy (Act), State Of Nature, Payoff, Payoff Table, Regret & Regret Table
- c) Methods of Decision Making under uncertainty:- Maximax Criterion, Maximin Criterion, Laplace Criterion and Hurwicz Criterion
- d) Methods of Decision Making under risk:- Expected Monetary Value (EMV) Criterion and Expected Opportunity Loss (EOL) Criterion.
- e) Expected Payoff of Perfect Information (EPPI) and Expected Value of Perfect Information (EVPI)
- f) Concept and Terminology, Two Person Zero Sum Game, Game with Saddle Point
- g) Numerical Problems.

Unit 6: Test of Significance**Lectures:10**

- a) Chi-Square Test - Introduction, Chi-square distribution, Properties of Chi-square distribution and Application of Chi-square distribution
- b) Conditions for the validity of Chi-square test, Degrees of Freedom
- c) Tests of Goodness-of-fit
- d) t-tests – Student's 't' distribution, Properties, Uses,
- e) One Sample t- test

References–

- ❖ Business Statistics By S. C. Gupta, Indra Gupta - Himalaya Publishing House
- ❖ Statistical Methods - By S. P. Gupta - Sultan Chand & sons, New Delhi
- ❖ Business Statistics - By Sancheti&Kapoor - Sultan Chand & Sons, New Delhi
- ❖ Operations Research - By P.K. Gupta and D.S. Hira - S. Chand & Sons, New Delhi
- ❖ 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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(A' Grade NAAC Re-Accredited (3rd Cycle))

FACULTY OF COMMERCE & MANAGEMENT

F. Y. B. Com. 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.

Unit 1. Concept of Insurance

Lectures - 10

- a. Meaning, Definition and Scope of Insurance.
- b. Types of Insurance: General insurance, Group Insurance Health Insurance and Life Insurance.
- c. Need and Importance of insurance.
- d. Insurance Contract: Meaning, Components.

Unit 2. Practice of Life Insurance

Lectures – 10

- a. Meaning of life Insurance, Overview of the Indian Insurance Market, Growth of Insurance business in India.
- b. Organizational Structure of the Life Insurance Corporation of India (LIC).
- c. Appointment of life insurance agents and their functions – Need of an agent in life insurance selling.
- d. Appointment of agents, Remuneration to agents.

Unit 3. Life Insurance

Lectures – 10

- a. Meaning and Definition of life insurance.
- b. Need, Principles of Life Insurance.
- c. Types of life insurance policies, whole life, endowment, money back, unit linked insurance policy, pension plan.
- d. Current scenario of Life Insurance in India.

Unit 4. General Insurance

Lectures – 10

- a. Meaning and Definition of General insurance.
- b. Need, Principles of General Insurance.
- c. Types of General Insurance - Fire, Marine, Motor, Personal Accident, Health.
- d. Study of various policies and insurance cover.

Unit 5. Group Insurance

Lectures – 10

- a. Meaning and Importance of group insurance schemes.
- b. Main features of group insurance schemes.
- c. Eligibility conditions in group insurance.
- d. Different types of group insurance schemes.

Unit 6. Concept of E-Insurance

Lectures – 10

- a. E-Insurance meaning, Features of e-insurance account,
- b. Benefits of e-insurance account.
- c. Guidelines for e-insurance policies, Meaning of e-insurance account.
- d. 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

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

(NAAC) Accredited "A" Grade University

FACULTY OF COMMERCE AND MANAGEMENT

F.Y.B.Com. w.e.f. AY 2022-23

SEMESTER: I

Paper: 107 f - Elective -Business Environment

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

Required Lectures: 60

Objectives

- a) The course intends to give an introduction and to prepare students in understanding important concepts of Business Environment. It further aims to act as a foundation for many of the environmental approaches of business
- b) To lay a foundation for understanding the various types of Environments
- c) To gain the ability for understanding environmental parts which impact on business processes.

UNIT1: INTRODUCTION TO BUSINESS ENVIRONMENT

Lecture 12

1. Business Environment
 - 1.1 Meaning, definition, Characteristics & Significance
 - 1.2 Scope and Objectives of Business Environment
 - 1.3 Environmental analysis Process: Stages- Importance
 - 1.4 Business Environment in India
 - 1.4.1 Impact on Business Environment during COVID- 19
 - 1.4.2 Impact on Business Environment after COVID- 19

UNIT 2: NATURE AND TYPES OF BUSINESS ENVIRONMENT

Lecture 10

- 2.1 Components of Business Environment
 - a. Internal Environment
 - b External Environment
 - c Micro Environment
 - d Macro Environment
- 2.2 Nature of Traditional and Modern Business Environment
- 2.3 Characteristics of Modern Business Environment

UNIT 3: SOCIAL ENVIRONMENT

Lecture 8

- 3.1 Introduction, Nature, Factors and its impact on business
- 3.2 Business and Society
- 3.3 Business and Culture
- 3.4 New trends in socio cultural Environment in India
- 3.5 Business Ecology
- 3.6 Social Responsibility of Business towards stakeholders

UNIT 4: TECHNOLOGICAL AND NATURAL ENVIRONMENT

Lecture 10

- 4.1 Technological Environment
 - 4.1.1 Concept, Features and importance
 - 4.1.2 Impact of Technology on Business
 - 4.1.3 Electronic Banking & E- Commerce: Introduction, Advantages and Limitations

4.2 Natural Environment

4.2.1 Introduction, Meaning, component of natural environment

4.2.2 Impact of natural environment on business decision

UNIT 5: ECONOMIC ENVIRONMENT

Lecture 12

5.1 Nature and Scope

5.2 Economic systems, Characteristics of Indian Economic Environment

5.3 Importance of Understanding Economic Environment

5.4 Planning Commission & NITI Aayog (National Institution for Transforming India): Introduction & Functions

5.5 Components of Economic Environment

5.6 Economic Transition in India

5.6.1 Introduction

5.6.2 Privatization: Definition, Features, Advantages & Disadvantages

5.6.3 Globalization: Consequences and Impact

5.7 Impact of liberalization, privatization and globalization on Indian business

UNIT 6: POLITICAL ENVIRONMENT

Lecture 8

6.1 Introduction, Scope, Importance, Factors

6.2 Types of Political Systems

6.3 Impact of Political Environment on

6.4 Role of Government in a Mixed Economy -08

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

Objectives:

1. To Understand basic concepts of Disaster and Disaster Management
2. To know the causes, effects of different types of disasters.
3. To know the global and environmental problems and pandemic .

1. Introduction of Disaster and Disaster Management

Lectures 12

1. Meaning, Nature and Characteristics of Disaster
2. Types of Disaster
3. Objectives of Disaster Studies
4. Difference between Natural Disaster and Man Made Disaster
5. Meaning and Importance of Disaster Management

2. Geo- Physical Disasters

Lectures 12

Causes, Effects and Management (Pre, During, Post) of following Disasters.

1. Earthquake
2. Land Slide
3. Tsunami
4. Volcanic Eruption

3. Atmospheric Disaster

Lectures 10

Causes, Effects and Management (Pre, During, Post) of following Disasters

1. Cyclone
2. Floods
3. Drought
4. Hailstorms

4. Man Made Disaster

Lectures 10

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. House Hold Disasters

Lectures 8

Causes, Effects and Management (Pre, During, Post) of following Disasters

1. Gas Cylinder Explosion
2. Short Circuits
3. Electric Shock
4. Snake & Dog Bite

6. Global Environmental Problems

Lectures 8

Causes, Effects and Management

1. Global Warming
2. Ozone Depletion
3. Pandemic - AIDS , COVID – 19,

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



**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: 301 Business 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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FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
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-Variou 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.rbi.org.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 underrating 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 Framework By S.N. &S.K. Maheshwari, Published By Himalaya 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 Jahangir .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 Legers 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 - SangramK.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, NarendraPrakashan.
7. Business Environment & Entrepreneurship - Pratibha Joshi &A.G.Gosavi, SuvicharPrakashan.
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. Despande
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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SEMESTER III

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

UNIT6. 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. 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.

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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. SwapnaPradhan (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. Calvlepublishedby 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, JayavelSounderpandian.
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- Product Design 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 Aswasthapa& 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: 401 Business 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.
-

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]**

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]**

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]**

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 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.rbi.org.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) Macro Economics Analysis – Prof. D.G. Patil, Prof. Jagtap, Prashant Publication, Jalgaon
 - 14) SamagralakshiArthikSidhant – Prof. Dr. RajendraRasal, Success Publication, Pune
 - 15) SthulAdhunikArthshastra – Prof. Ram Deshmukh, VidyaPrakashan, Nagpur
 - 16) Macro Economics – Dr. SumitraPawar, Prashant Publication, Jalgaon
 - 17) Macro Economics – Prof. Dange, PhadakePrakashan, Kolhapur
- Syllabus framing committee
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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 IV

Paper: 403 Business 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
- 4.5 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. भारतीयव्यापारआणिऔधौगीककायदे – 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 Dee Pak 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 AabasahebGarware
- 6.4 KiranMazumdar Shaw
- 6.5 Narayan Murty
- 6.6 C. K. Prahald (Coimbatore KishnaraoPrahald)
- 6.7 Naveen Jindal
- 6.8 MalikaShrivasan
- 6.9 ShudhaMurty
- 6.10Azim Premji

Reference Books

1. Entrepreneurship Development VOL-I,II,III - Vasant Desai
2. Fundamentals of Entrepreneurship - SangramK.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, NarendraPrakashan.
7. Business Environment & Entrepreneurship - Pratibha Joshi &A.G.Gosavi, SuvicharPrakashan.
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. Despande
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 GautamPherwani
10. Business Ethics by RituPamraj.
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.
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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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Faculty of Commerce and Management

T.Y.B.Com (CBCS) –w.e.f.June 2020-21

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

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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 –	10
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”.	
VI- Vouching, Verification and Valuation –	10
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.	
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, 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.

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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.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, Sunitan Chand & Sons, New Delhi

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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 Prerequisite 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 Ghanekar, 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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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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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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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 Termed 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

**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
T.Y. B.Com – w.e.f. AY 2020-21
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

**Kaviyatri Bahinabai Chaudhari,
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T.Y.B.Com :(CBCS) –w.e.f. June 2020-21
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.

**Kaviyatri Bahinabai Chaudhari,
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T.Y.B.Com : (CBCS) w.e.f. June 2020-21
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

North Maharashtra University, Jalgaon
FACULTY OF COMMERCE & MANAGEMENT
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 & SonsPublication.(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.

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon
(NACC Accredited 'A' Grade University)
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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NORTH MAHARASHTRA UNIVERSITY, JALGAON**
(NAAC Re-accredited 'A' Grade University)
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. ICAI 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 Ghanekar, 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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Faculty of Commerce and Management
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

Lectures10

- 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

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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.

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Jalgaon Faculty of Commerce and
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



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Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

101 – ECONOMICS OF INDUSTRIES-I

SEMESTER – I

Total Lecturers: 60

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

Learning Objectives –

- Understand basic knowledge about Industrial Economics
- It also provides a detailed understanding of different theories of Industrial Economics
- Understand the advanced knowledge of Industrial Decisions- Market structure, Investment and Pricing decisions
- Understand the method of pricing in industries and public enterprises
- Understand basics concepts and advanced knowledge of Industrial productivity and Industrial Finance.

Course Outcome –

- To obtain knowledge of need and significance of the study of Industrial Economics
- To obtain practical knowledge about Industrial Locations
- To Obtain an understanding of various types market combinations such as Cartel, Take Over, Mergers & Acquisition
- To Obtain an understanding of various types pricing methods and procedures
- To Understand the preparation of the profile of a project.
- To obtain knowledge on Innovation, Research and Development, Rationalization & Automation
- To Obtain a theoretical understanding of Price Wars and Non-price competition, Industrial finance and productivity

Course Content –

Unit 1 – Introduction

Lectures: 08

- a) Meaning and Scope of Industrial Economics
- b) Need and Significance of The Study of Industrial Economics
- c) Economic & Agricultural Development and Industrialization
- d) Factors Affecting Industrial Development

Unit 2 – Industrial Decisions & Market Structure

Lectures: 8

- a) Competition or Co-Operation.
- b) Firm Behavior & Market Outcomes.
- c) Market Structure and Market Performance
- d) Pricing Strategies
- e) Cartel, Collusion, Merger, Take Over & Acquisition Concepts

Unit 3 – Industrial Location Analysis

Lectures: 08

- a) Meaning of Industrial Location.
- b) The General determinants of industrial location
- c) Approaches to Location analysis: Technical Factors, Economics and Infrastructural Factors
- d) Rawstron's principles
- e) Weber's & Florence's Theories of Industrial Location

Unit 4 – Investment, Research, Development & Innovation in Industry

Lectures: 12

- a) Investment Decisions
 - 1. The Nature & Types of Investment Decisions
 - 2. Preparation of the Profile of a Project.

3. Pricing Methods of Project Evaluation
4. Risk and Uncertainties in Project Appraisal.
- b) Research, Development and Innovation.
 1. Meaning, Process of Innovation: Concept and Relationship
 2. Stages of Innovation, Measurement
 3. R & D Expenditure as an Investment Decision.
 4. The Relationship between R & D, Inputs & Outputs
 5. Rationalization & Automation- Meaning & Objectives, Benefits and Problems, Policy

Unit 5 – Price and Non-Price Competition

Lectures: 14

- a) Pricing in industry
 1. General Situation for Pricing Decisions.
 2. Pricing Under Perfect & Imperfect Competition: in theory
 3. Pricing Procedures in Practice.
 4. Pricing Methods.
 5. Pricing in Public Enterprises
 6. Price Wars: Theories and Evidence
- b) Non-Price Competition
 1. Meaning of Non-Price Competition& Product Differentiation
 2. Horizontal Product Differentiation
 3. Brand Proliferation as an Entry Deterrence Strategy
 4. Vertical Product Differentiation
 5. Price Discrimination: First- Second-& Third Degree Price Discrimination

Unit 6 – Industrial Productivity and Finance

Lectures: 10

- a) Factors affecting productivity
- b) Importance of Productivity
- c) Meaning Scope Importance of Industrial Finance
- d) Sources of Industrial Finance :Shares, debentures, bonds, deposits, loan etc
- e) Role of IDBI, SIDBI, ICICI and SFC

Books Recommended –

- ❖ Ferguson, Paul R. and Glenys J. Ferguson, (1994), Industrial Economics - Issues and Perspectives, Macmillan, London.
- ❖ Shepher, William G. (1985), The Economics of industrial Organization, Prentice - Hall, Inc, Englewood Cliffs, N. J.
- ❖ Staley, E & Morse R. (1965), Modern Small Industry for Developing Countries, McGraw Hill Book Company.
- ❖ Elizabeth E. Bailey William J. Baumol : Deregulation and the Theory of Contestable Markets,1984, Volume 1 Issue 2 Yale Journal on Regulation.
- ❖ Reza Aboutalebi : The Taxonomy of International Manufacturing Strategies , Surrey Business School, University of Surrey, Guildford, UK
- ❖ Joe Chen 111 8.4 A taxonomy of business strategies Lecture Notes: Industrial Organization
- ❖ G. Symeonidis : Industrial Economics, 2011, London School of Economics & Political Science.
- ❖ Ahluwalia, I. J. (1985), Industrial Growth in India - Stagnation since Mid-sixties, Oxford University Press, New Delhi
- ❖ Ahluwalia, I. J. (1991), Productivity and Growth in Indian Manufacturing, Oxford University Press, New Delhi.
- ❖ Desai, A. V. (1994), “Factors Underlying the Slow Growth of Indian Industry”, in Indian Growth and Stagnation - The Debate in India Ex. Deepak Nayyar, Oxford University Press.
- ❖ Vepa R. K. (1988), Modern Small Industry in India, Sage Publications.
- ❖ Srivastava, M.P. (1987), Problems of Accountability of Public Enterprises in India, Uppal Publishing House, New Delhi.
- ❖ Mohanty, Binode (1991), Ed. Economic Development Perspectives, Vol. 3, public Enterprises and

- Performance, Common Wealth Publishers, New Delhi.
- ❖ Jyotsna and Narayan B. (1990), “Performance Appraisal of PEs in India: A Conceptual Approach”, in Public Enterprises in India - Principles and Performance, Ed. Srivastave V.K.L., Chug Publications, Allahabad
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

102 – STRATEGIC MANAGEMENT

SEMESTER – I

Total Lecturers: 60

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

Learning Objectives –

- To know and understand main concepts & level of Strategic Management.
- To understand the strategic planning, business policy and implementation in the organization
- To understand co-operate level strategies in the competitive situation.
- To know the modern techniques concepts of strategic control and evaluation.
- To develop recommendation that address the unique strategic issue of organization

Course Content –

Unit 1 – Strategic Management Introduction

Lectures: 10

- a) The Strategic Management- Introduction, Need, Features.
- b) Process and importance of Strategic Management.
- c) Role of strategists in decision-making.
- d) Strategies of various Management level
- e) Types of Strategies & limitation of Strategic Management

Unit 2 – Strategic Planning and Business Policy

Lectures: 10

- a) Strategic Planning – Concept, Evolution of Strategic Planning, Level of Strategic Planning
- b) Strategy making and strategic decision
- c) Different dimensions of strategic decision.
- d) Business policy – Objective, Importance & classification.
- e) Current trends in Business policy, Difference between Strategy and policy.
Factors considered before framing business policies.

Unit 3 – Strategic Implementation

Lectures: 10

- a) Concept meaning and relationship of formulation and implementation.
- b) Structural, Behavioral and functional implementation.
- c) Steps involved in strategic implementation.
- d) Role of effective leadership in strategic implementation.
- e) Strategic implementation and social responsibility and ethics.

Unit 4 – Competitive Advantage

Lectures: 10

- a) Competitive advantage- concept and sources
- b) Kind of competitive advantage- position and capability and their interrelationship.
- c) Sustainable competitive advantage.
- d) Cost benefit analysis and Competitive advantage.
- e) Challenges of strategic management in a globalized economy.

Unit 5 – Strategic Control and Evaluation

Lectures: 10

- a) Concept of Strategic Control and Strategic Evaluation
- b) Process of Strategic Control and Strategic Evaluation
- c) Difference between Strategic Control and operational control.
- d) Importance of Strategic Control and Evaluation.
- e) Techniques of Strategic Control and Evaluation.

- a) SWOT and PESTLE Analysis.
- b) BCG Matrix.
- c) Business strategies in MNCs.
- d) Strategies for different industry condition. (Industry Life Cycle Analysis.)
- e) Six sigma techniques.
Business process re-engineering.
Quick Environmental Scanning Techniques. (QUEST)

Books Recommended –

- ❖ Strategic Management & business policy by KazmiAzhar, McGraw publication
 - ❖ Strategic Management by Dr. M.Jeyarathnam, Himalay publication.
 - ❖ Strategic Management by Dr. Amit Chakladar, Asian book Pvt Ltd.
 - ❖ Strategic Management by Anil Marthi, Academic Book publication.
 - ❖ Strategic Planning by V.S. Ramaswamy, S.Namakumari, Macmillan publishing house Ltd.
 - ❖ Concepts in Strategic Management and business policy by Thomas L-wheelen and J. David Hunger
 - ❖ Marketing strategy & competitive positioning by Hooley – Pearson Education, Delhi.
 - ❖ Strategic Management by P.Subbarao, Himalaya pub- New Delhi
 - ❖ Business policy - Strategic Management by L. M. Prasad, Sultan Chand and sons, New Delhi.
 - ❖ व्यूहरचना व्यवस्थापन सिद्धांत आणि प्रक्रिया – प्रा. एस. एम. कोलते, प्रशांत पब्लिकेशन, जळगाव
 - ❖ व्यूहरचना व्यवस्थापन – डॉ. प्रकाश राजनकर, पिंपळापुरे बुक वितरण, नागपूर
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Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

103 – RESEARCH METHODOLOGY

SEMESTER – I

Total Lecturers: 60

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

Learning Objectives –

- To study Research Methodology for decision making in business
- To overview the methods of Data Collection
- To understand process of research by students for preparation of research report.
- To know the hypothesis testing techniques

Course Outcomes –

Unit 1 – Introduction to Research

Lectures: 12

- a) Research: Meaning, Objectives, Qualities of Good Research
- b) Importance & Need of Research in Business
- c) Classification of Research: Basic research, Pure and Applied Research, descriptive Research, Diagnostic Research, Analytical and Empirical Research.
- d) Issues and Problems in Research
- e) Research through cyber way, Plagiarism in Research

Unit 2 – Research Methodology

Lectures: 10

- a) Meaning of Research Methodology
- b) Steps in Process of Research Methodology: Formulating the research problem, Extensive literature survey, Development of working hypotheses, Preparing the research design, Collecting the data, Execution of the project, Analysis of data, Hypothesis-testing, Preparation of the report or the thesis
- c) Case Study- Meaning, Characteristics
- d) Steps involved in Case Study - Selection, gathering, interpretation, reporting
- e) Literature Review: Sources and Need, Procedure of Literature Review

Unit 3 – Sampling and Sample Design

Lectures: 12

- a) Meaning and need of Sample and Sampling
- b) Steps in Sampling Design
- c) Essential of Good Sampling
- d) Problems of Sampling Design
- e) Sampling Methods: Probability Sampling and Non-Probability Sampling:
- f) Sampling Error and Non Sampling Error

Unit 4 – Data Collection and Statistical Tools

Lectures: 10

- a) Meaning and Types of Data
- b) Primary Data and Secondary: Meaning, Significance and Limitations
- c) Methods of Data Collection: Observation, Interview, Questionnaire, Schedule & Survey Method
- d) Meaning and types of Questionnaire, Guidelines for Constructing Questionnaire/ Schedule
- e) Choice of Questions
- f) Measurement Scale: Meaning and Types - Nominal, Ordinal, Interval, Ratio
- g) Test of Sound Measurement
- h) Statistical Analysis: Correlation, Regression, Dispersion, Standard Deviation and ANOVA

Unit 5 – Testing of Hypotheses

Lectures: 08

- a) Hypothesis: Meaning, Sources, Importance
- b) Criteria of Good Hypothesis
- c) Types of Hypothesis Testing:
- d) Parametric Test: T- Test, F-Test, Z-Test,
- e) Non Parametric Test: Chi-Square, and ANOVA (One way & Two way)
- f) Procedure for Hypotheses Testing
- g) Flow Diagram of Hypotheses Testing

Unit 6 – Interpretation & Report Writing

Lectures: 08

- a) Interpretation: Meaning and Precautions
- b) Report Writing: Meaning and Importance
- c) Essential of Good Research Report
- d) Steps, Layout of the Research Report
- e) Precautions in Report Writing
- e) Types of Research Reports

Books Recommended –

- ❖ Shrivastava - Research Methodology, Tata McGraw Hill, New Delhi
 - ❖ C.R.Kothari - Research Methodology (Methods & Techniques), Wiley Eastern Ltd
 - ❖ J.K. Sachdeva - Business Research Methodology, Himalaya Publishing House
 - ❖ A.B. Rao - Research Methodology, Excel Books
 - ❖ Wilkinson & Bhandarkar- Methodology And Techniques of Social Research, Himalaya Publishing
 - ❖ Murthy, Bhojanna - Business Research Methods, Excel Books
 - ❖ A.P.Sarode, D.D.Bhakkad - Research Methodology in Commerce Management, Prashant Publ.
 - ❖ Smarth & Siriya - Research Methodology, S. Chand & Company Ltd.
 - ❖ Sabine Landau and Brian S. Everitt - A Handbook of Statistical Analysis of SPSS, A CRC Press Company
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

104 A – ADVANCED ACCOUNTANCY

SEMESTER – I

Total Lecturers: 60

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

Learning Objectives –

- 1 Understand elementary knowledge about Accounting Standard
- 2 Understand different aspects of Value Added Statement and Reporting
- 3 Understand the advanced aspects of accounting relating to company liquidation, Holding company
- 4 Understand the method of presenting financial statements by Insurance companies
- 5 Understand basics concepts and convergence of IFRS and Ind-Accounting Standard

Course Outcome –

- 1 To obtain knowledge about Disclosure requirements of AS 20,21,22 and 23.
- 2 Apply the Consolidation Procedures for Consolidation of financial statements of single as well as multiple subsidiaries and prepare consolidated financial statements.
- 3 Prepare Statement of Affairs, Draw Deficiency Account and prepare liquidators final statement of account.
- 4 Understand the provisions of Insurance Act requiring preparation of financial statements for the insurance business and maintenance of records of policies.
- 5 To obtain knowledge on International Financial Reporting Standards and need to converge to IFRS from Ind-AS

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 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

Course Content –

UNIT 1 - Accounting Standards – Elementary study and Disclosure Lectures: 08
requirements of the following Accounting Standards – (Theory only)

- a) AS – 20 Earning per Share
- b) AS – 21 Consolidated Financial Statement
- c) AS – 22 Accounting for Taxes on Income
- d) AS – 23 Accounting for Investments in Associates in Consolidated Financial Statement

UNIT 2 - Value Added Accounting & Reporting

Lectures: 10

- a) Concepts of value addition - Meaning, Utility, and Disclosure of Value Added Statement (VAS)
- b) Concept and Computation of -
 1. Economic Value Added (EVA)
 2. Gross Value Added (GVA)
 3. Net Value Added (NVA)
 4. Market Value Added (MVA) (Theory and Practical Problems)

UNIT 3 - Financial Statements Of Holding Companies**Lectures: 12**

- a) Consolidated Financial Statements of Holding Companies – Consolidation with adjustments of - Inter-company transaction
- b) Issue of Bonus Shares, Revaluation of fixed Assets, Debentures and Preference Shares of subsidiary Company and dividend.
- c) Refer to the Accounting Standard AS 21 “Consolidated Financial Statements”,
- d) Refer Ind-AS 27 – “Consolidated and Separate Financial Statements”
- e) Holding company with one or two subsidiaries to be studied (Theory and practical problems)

UNIT 4 - Liquidation Of Companies**Lectures: 10**

- a) Introduction, Meaning and Definition
- b) Types of Liquidation
- c) Accounting Treatment for Liquidation of Companies
- d) Preparation of Statements of affairs including deficiency/surplus account as per the provisions of the company law (Theory and practical problems)

UNIT 5 - Financial Statements Of Insurance Companies**Lectures: 12**

- a) Brief Introduction General Insurance Business
- b) Preparation of final accounts of Insurance companies carrying on General Insurance business, as per the forms prescribed by the Insurance Regulatory and Development Authority Regulations 2002
- c) Revenue Accounts in Form B- RA
- d) Profit and Loss Account in Form B- PL
- e) Balance Sheet in Form B- BS
(Theory and practical problems)

UNIT 6 -International Financial Reporting Standards (IFRS) and - Indian Accounting Standards (Ind-AS) (Theory only)**Lectures: 08**

- a) Introduction to IFRS and Ind-AS
- b) Need for convergence of Ind-AS to IFRS
- c) Ind-AS 27 Consolidated and Separate Financial Statement
- d) Ind-AS 28 - Investments in Associates

Books Recommended –

- ❖ Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
- ❖ Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
- ❖ Advanced Accounting, Dr. Ashok Sehgal& Dr. Deepak Sehgal: Taxmann, New Delhi
- ❖ Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- ❖ Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- ❖ Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
- ❖ Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
- ❖ Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
- ❖ Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
- ❖ Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw
- ❖ Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications 30th Edition 2017

- ❖ Taxmann's "Indian Accounting Standards and IFRSs for Non-finance Executives" – written by T. P. Ghosh– publisher Taxmann Publications
 - ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA)
 - ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White
 - ❖ Accounting Standards & IFRS with Power-point Presentations on Accounting Standards, IFRS & Indian GAAP (Book + Free web-Download) Author : Kamal Garg (C.A) – Bharat Publications
 - ❖ Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Taxmann's "IFRSs Simplified" – written by T. P. Ghosh – publisher Taxmann Publications
 - ❖ Taxmann's "Illustrated Guide to Indian Accounting Standards and IFRSs" – written by Amitabh Mukherjee– publisher Taxmann Publications
 - ❖ Taxmann's "Guide to Indian Accounting Standards converged with IFRSs" – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

104 B – ADVANCED COST ACCOUNTANCY

SEMESTER – I

Total Lecturers: 60

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

Learning Objectives –

- To acquaint with the subject of Cost Accounting and its significance.
- To give knowledge of Standards applicable to Cost Accounting.
- To understand the concepts of materials, labour and overheads as elements of costs, and the accounting procedure for these elements of costs.
- To help students to assign overhead and indirect costs to products and services.
- To enable students comprehend how goods are valued when transferred among division, and associate companies.

Course Outcome -

- Compute the elements of cost.
- Apply Cost Accounting Standards to Cost Accounting.
- Allocate overheads and indirect costs to products and services.
- Calculate transfer prices.

Medium of Instructions –

English

Instructions as to Study and Examinations –

1. This subject shall be studied in English medium.
2. The question paper shall be set in English, and the students shall answer the paper in English medium only.
3. 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.

Course Content –

Unit 1 – Introduction of Cost Accounting

Lectures: 10

- a) Cost Accountancy – Concept of Cost, Costing, Cost Accounting and Cost Accountancy – Objectives, Importance, Scope, Advantages, Limitations of Cost Accounting
- b) Essential Qualities of a good Cost Accounting System, Factors to be Considered for Installing a Cost Accounting System
- c) Methods of Costing – Job Costing, Batch Costing, Contract Costing, Single/Output Costing, Process Costing, Operating Costing
- d) Techniques of Costing - Historical Costing, Standard Costing, Direct Costing, Absorption Costing, Marginal Costing, Uniform Costing

[Theory Only]

Unit 2 – Cost Accounting Standards

Lectures: 08

- a) Introduction, Objectives and Disclosure Requirements
- b) CAS 1 Classification of Cost
- c) CAS 3 Production and Operation Overheads
- d) CAS 6 Material Cost
- e) CAS 7 Employee Cost
- f) CAS 13 Cost of Service Cost Centre
- g) CAS 15 Selling and Distribution Overheads

[Theory Only]

Unit 3 – Elements of Cost I – Material and Labour

Lectures: 10

- a) Material
 1. Importance and Objectives of Materials Control, Purchase procedure, Duties of Storekeeper, Perpetual Inventory System and Continuous Stock Taking
 2. Accounting Treatment of the following items in materials cost accounting – Carriage Inward on raw materials, Cash Discount received on purchase of materials, Insurance Costs on stocks of raw materials, Storage Losses namely waste, scrap, spoilage, and defectives
- b) Labour
 1. Importance and Objectives of Control of labour cost – concepts of time keeping and time booking and their objectives
 2. Qualities of Sound Wage Payment System, and Scheme of Incentives to Workers
 3. Methods of Wage Payment – Taylor’s Differential Piece Rate Plan, Merrick’s Multiple Piece Rate Plan, Gantt’s Task and Bonus Plan and Emerson Efficiency Plan

[Theory and Advanced practical problems on wages computation under different methods of wage payment stated above; labour turnover rate using separation method, replacement method, and flux method]

Unit 4 – Elements of Cost II – Overheads

Lectures: 10

- a) Meaning and Classification of Overheads by Function and by Nature
- b) Accounting and Control of Manufacturing Overheads – Collection, Allocation, Apportionment, Primary and Secondary Distribution, Absorption of Overheads; Under-Absorption and Over-Absorption of Overheads
- c) Accounting and Control of Administrative Overheads and Selling & Distribution Overheads
- d) Treatment of following items in Cost Accounting – Interest and Financial Charges, Depreciation, Packing-Expenses, Fringe Benefits, Bad-Debts, Training Expenses, Canteen Expenses, Expenses of Welfare Activities, Night-Shift Allowance

[Theory and Advanced problems on primary and secondary distribution, absorption of overheads]

Unit 5 – Activity Based Costing (ABC)

Lectures: 12

- a) Concept, Meaning and Features of ABC
- b) Activity Based Costing Vs Traditional Costing
- c) Benefits and Limitations of ABC
- d) Concept of Cost Drivers
- e) Process of Activity Based Costing
- f) Preparation of Cost Statement
- g) Income statement on the basis of ABC and Absorption Costing

[Theory and simple practical problems to be solved on Activity Based Costing]

Unit 6 – Transfer Pricing

Lectures: 10

- a) Meaning of Transfer Pricing, Transactions Subject to Transfer Pricing
- b) Purpose and Importance of Transfer Pricing
- c) Transfer Pricing Methodologies –
 1. Comparable Uncontrolled Price (CUP) Method
 2. Resale Price Method or Resale Minus Method
 3. Cost Plus Method
 4. The Comparable Profits Method

[Theory and simple practical problems to be solved on Transfer Pricing]

Book Recommended –

- ❖ Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
- ❖ Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
- ❖ Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
- ❖ Principles and Practice of Cost Accounting by N.K. Prasad
- ❖ Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi

- ❖ Cost Accounting Principles & Practice by Nigam & Sharma
 - ❖ Cost Accounting Principles & Practice by S.P. Iyenger
 - ❖ Cost Accounting Principles & Practice by P.K. Ghosh
 - ❖ Cost Accounting Principles & Practice by B.S. Khanna
 - ❖ Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Jain & Narang
 - ❖ Practical Costing by Ahuja, Khanna & Pandey
 - ❖ Cost Accounting by B.K. Bhar
 - ❖ Cost & Management Accounting [For CS Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost & Management Accounting [For Stage II of ICWA Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost and Management Accounting (Theory Problems and Solutions) by M.N. Arora – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Ravi M. Kishore – Taxmann Allied Services Pvt Ltd
 - ❖ A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

104 C - HUMAN RESOURCE MANAGEMENT

SEMESTER – I

Total Lecturers: 60

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

Learning Objectives –

- To endow the student with a broad perspective on themes and issues of Human Resource Management.
- To apply theories of social science disciplines to work place issues.
- To understand the importance of training and morale.
- To know the role of Ethics in HRM.

Course Content –

Unit 1 – Human Resource Management and Its Environment

Lectures: 10

- a) Meaning, objectives, function and importance of HRM.
- b) Process, Approaches and Challenges of HRM.
- c) Human Resource Policies and Environment in India. (equality & diversity)
- d) Issues of Personnel administration & HR Management.
- e) Role, Qualities and Functions of HR Manager.

Unit 2 – Workers Participation in Management

Lectures: 10

- a) Meaning and need of Participation.
- b) Forms of Participation.
- c) Consultative Supervisions, Democratic Supervision.
- d) Multiple Management, Labour Management Co-operation.
- e) Causes of Failure of Joint Management Councils, Suggestions, Programme, Employee Director, Labour Management Association.
- f) The new scheme of participation, Its Limitation, Collective bargaining, Features of collective bargaining, Labour Legislation of collective bargaining.

Unit 3 – Employee Morale

Lectures: 10

- a) Concept, objective, importance of training.
- b) Determination of morale.
- c) Effects of low and high morale.
- d) Measures for improvement in morale.
- e) Morale and productivity.

Unit 4 – Counselling in Human Resource Management

Lectures: 10

- a) Concept, Meaning, Importance counsellor.
- b) Requirements of effective counselling
- c) Techniques of counselling.
- d) Types of counselling
- e) Problems needing counselling, SWOT analysis.

Unit 5 – Ethical issue in HRM

Lectures: 10

- a) Ethics- Nature and need.
- b) Ethical issue cash and incentive plans, privacy issues, Safety and health issue, Restructuring and layoff issue.
- c) Corporate culture and Ethical climate.
- d) Sources of resolving ethical issues.
- e) Managing ethics.

Unit 6- Computer Application in Human Resource Management

Lectures: 10

- a) Role of computers in HRM
- b) Data and Information.

- c) Decision support System, Data Base Management system.
- d) Management Information system, Managements need and information system.
- e) Computer use in HRM

Books Recommended –

- ❖ Dynamics of Industrial Relations in India- C. B. Mammoria, S. Mamoria, Himalaya Publishing House.
 - ❖ Strategic HRM- Dr.RamakanthaPatra, Himalaya Publishing House.
 - ❖ Human Resource Management- Dr. P. C. Pardeshi, 3rd Revised Edition, NiraliPrakashan.
 - ❖ Human Resource Management- Micheal Muller & others, Jaico Book House, Bangalore.
 - ❖ Human Resource Management- R. S. Dwividi, Vikas Publishing House, Pvt. Ltd.
 - ❖ Human Resource Management- Anjali Ghanekar, Everest Publishing House 20.
 - ❖ Human Resource Management- K. Ashwathappa- TMH.
 - ❖ Human Resource Management- C. B. Gupta, Sultan Chand & Co.
 - ❖ Human Resource Management- Dr. S. L. Shiragave, Success Publication.
 - ❖ Human Resource Management- Sharp Publisher.
 - ❖ Personnel & Human Resource Management- S. R. Robins, Hall of INDIA.
 - ❖ Personnel & Human Resource Management- P. SubbaRao, Himalaya Publishing House.
 - ❖ Personnel Management- Edvin Flippo, McGraw Hill, International Edition.
 - ❖ Personnel Management and Industrial Relation- Dr. T. N. Bhagoliwal, SahityaBhavan, Agra.
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Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

104 D – MARKETING MANAGEMENT

SEMESTER – I

Total Lecturers: 60

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

Learning Objectives –

- To facilitate understanding of the conceptual framework of marketing.
- Students able to define and analyze the marketing problems through the formulation of marketing objectives, policies, programmes and strategies.
- To help students comprehend various situations and marketing terminologies.
- To help students understand various marketing tools/models for solving marketing problems.
- To understand effective marketing strategies to achieve organizational objectives.

Course Content –

Unit 1 – Service Marketing

Lectures: 12

- a) Introduction
- b) Marketing Concept & Orientation
- c) Different Service Marketing Activities
- d) Contributions of SCM
- e) Service Marketing Philosophy & Definition

Unit 2 – Rural Marketing

Lectures: 10

- a) Meaning and Definition
- b) Rural Marketing Environment - Population , Occupation Pattern, Income Generation
- c) Expenditure Pattern, Literacy Level, Infrastructure Facilities, Land Use Pattern

Unit 3 – Rural Market Segmentation and Pricing

Lectures: 10

- a) Rural market Segmentation: Occupational, Sociological
- b) Thomson Rule Market Index, Lin-Quest and MICA Rating
- c) Pricing: Marketing Costs, Price Structure, Selecting price method
- d) Achieving Strategic Fit
- e) Trends in Agricultural Price Policies, Small farmers and Procurement prices
- f) Consumer Price- Producer Price Differences

Unit 4 – International Marketing

Lectures: 10

- a) Definition and Scope
- b) Motives of International Marketing
- c) Global Marketing Environment: Demographic, Socio-economic, Cultural, Political, Technological, Government.
- d) International Trading Environment

Unit 5 – International Market Selection and Pricing

Lectures: 08

- a) International Market Selection
- b) Market Selection Process, Market Profiling, Market Segment Selection
- c) International Pricing: Exporters Cost, Pricing Objectives, Factors Affecting Pricing
- d) Pricing Methods - Transfer Pricing, Dumping, Steps in Pricing
- e) Export Price Structure, Export Price Quotations and Inco Terms

- a) Introduction
- b) Marketing environment in covid - 19
- c) Impact of covid on retail marketing
- d) Factors influencing marketing in covid era
- e) Effect of lockdown situation on marketing
- f) Solution to growth marketing sector after covid - 19

Book Recommended –

- ❖ Varshney and Bhattacharya, International marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi.
 - ❖ Keegan, Global Marketing Management, Prentice Hall of India, New Delhi.
 - ❖ Philip Cateora and John Graham, International Marketing, Tata Mc Graw Hill, New Delhi.
 - ❖ D.C.Kapoor, Export Management, Vikas Publishing House, New Delhi.
 - ❖ Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai
 - ❖ C B Mamoria, R K Suri, Satish Mamoria, Marketing Management, Kitab Mahal, Allahbad.
 - ❖ Services Marketing – S. M. Jha – Himalaya Publishing House 13
 - ❖ Services Marketing – C. Bhattacharjee – Excel Books
 - ❖ Service Marketing – Christopher Lovelock, JochenWirtz, JayantaChatterjee – Pearson Education
 - ❖ Services Marketing – Ravi Shankar – Excel Books
 - ❖ R V Badi, N V Badi, Rural Marketing, Himalaya Publishing House, Mumbai
 - ❖ T P Gopalswamy, Rural marketing, Vikas Publishing House
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M.Com. I (W.E.F.: June – 2021)

104 E – SUPPLY CHAIN MANAGEMENT

SEMESTER – I

Total Lecturers: 60

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

Learning Objectives –

- To understand the concept and role of SCM
- To understand the relationship between marketing channels, logistics and supply chain
- To Align supply chain integration strategy with the uncertainty conditions of supply and demand
- To know how to Manage inventory efficiently and products, channels, and geography.
- To understand the key functions in a supply chain Management.
- To describe how a company's supply chain aligns with its marketing strategy.

Course Content –

Unit 1 – Overview of Supply Chain Management

Lectures: 10

- a) Concept and Definition
- b) Evolution of SCM
- c) Nature of SCM
- d) Contributions of SCM
- e) Issues and Challenges for SCM
- f) SCM in India

Unit 2 – Understanding the Supply Chain

Lectures: 10

- a) Concept and Objectives of Supply Chain
- b) Importance of Supply Chain Decisions
- c) Decision Phases in Supply Chain
- d) Process View of Supply Chain - 1) Cycle View of Supply Chain Processes
2) Push/Pull View of Supply Chain Processes

Unit 3 – Managing the Supply Chain

Lectures: 10

- a) The Development Chain
- b) Global Optimization
- c) Managing uncertainty and risk
- d) The Complexity
- e) Key Issues in Supply Chain Management

Unit 4 – Supply Chain Strategy

Lectures: 10

- a) Introduction
- b) Competitive and Supply Chain
- c) Achieving Strategic Fit
- d) Expanding Strategic Scope
- e) Corporate Strategy
- f) Strategic role of SCM

Unit 5 – Supply Chain Performance

Lectures: 10

- a) Drivers of Supply Chain Performance
- b) Components of Facility Decisions
- c) Framework of Supply Chain Drivers
- d) Obstacles to Achieving Fit

Unit 6 – Supply Chain Planning Strategy

Lectures: 10

- a) Introduction and Concept
- b) Levels of Planning and Major Planning Areas
- c) Timing of Planning
- d) Guidelines of Strategy Formulation

e) Measuring Supply Chain Planning Strategy

Book Recommended –

- ❖ Supply Chain Management- K Shridhar Bhatt- Himalaya Publishing House
 - ❖ Supply Chain Mangement- Sunil Chopra, Peter Mendl- Prentice Hall of India
 - ❖ Supply Chain and Logistics Management- Donal Bowersox, David Closs- Tata Macgraw Hill
 - ❖ Exploring the Supply Chain- Upendra Kachru, Excel Books
 - ❖ Supply Chain Management- D K Agrawal, Macmillan Publishers
 - ❖ Logistics Management- V. V Sople, Pearson Education
 - ❖ Supply Chain Management- Concept and Cases, Rahul V Altekar- Prentice Hall of India
 - ❖ Supply Chain Management- Janat Shah, Pearson Education
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Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

201 – ECONOMICS OF INDUSTRIES-II

SEMESTER – II

Total Lecturers: 60

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

Objectives –

- To study the basic concepts of Industrialization
- To study the performance and problems of Indian Industry
- To study the impact of industrialization on Indian Economy
- To study the government regulation of firm and industry
- To update the students about changes brought by liberalization, Privatization and Globalization
- To prepare students for good performance in competitive exams

Course Outcomes –

- Student will be able to understand Industrialization and Industrial sector in India
- Students will understand Problems in Industrial Development in India
- Students will understand role of globalization and its impact on Indian industry
- Students will understand role of Industrial Labor Policy and Social Security

Course Content –

Unit 1 – Industrialization & Industrial Sector in India

Lectures: 10

- a) The Role of Industrialization
- b) Review of Industrial Development in India.
- c) Phases of Industrial Development in India
- d) Pattern of Industrial Development In India
- e) Private Sector in India : Role, Private Sector Corporate Giants, Role, Performance
- f) Public Sector in India: Role, Important Public Sector Enterprises & Performance.
- g) Large And Small Scale Industries: Role and Performance
- h) Some Major Industries In India

Unit 2 – Performance & Problems of Indian Industry

Lectures: 12

- a) Performance & Problems of Industrial Development in India
Economic Crisis and Structural Changes in Industries after 1991
- b) Problems of Private Sector Enterprises in India
- c) Problems of Public Sector Enterprises in India
- d) Performance & Problems of Small, Scale Industries in India
- e) Industrial Sickness: Definition, Magnitude, Causes, Consequences and Remedial Measures.
Problems of Dispersal and Decentralization of Industries.
Need of Balanced Regional Development of Industries
Government Measures towards Balanced Regional Development of Industries

Unit 3 – Government Regulation of firms and Industry

Lectures: 08

- a) Regulation: Meaning, Need and Tools of Regulation
- b) Government Regulation of Industry
- c) Advantages and Disadvantages of Deregulation
- d) Regulation of Firms with Market Power under Symmetric Information.
- e) Regulation Under Asymmetric Information
- f) The Industries(Development and Regulation) Act, 1951
- g) Industrial Regulation Authorities in India: Objectives, Role & Functions

Unit 4 – Government Deregulation of firms and Industry

Lectures: 08

- a) Deregulation: Meaning and Its Rationale
- b) Deregulation , Liberalization, Privatization & *Globalization*
- c) Privatization :Evolution of Privatization Policy In India & Its Methods
- d) Critique of Privatization & Disinvestment
- e) Competition Policy: Objectives , Difficulties & Policy In Practice

Unit 5 – Globalization and the Indian Industry

Lectures: 10

- a) Globalization: Meaning & Steps Towards Globalization in India
- b) Effects of Globalization On Indian Firms & Industries
- c) Foreign Capital , Foreign Direct Investment & Multinational Corporations In India
- d) A Critical Appraisal of MNCs Operations In India
- e) Control Over MNCs
- f) Foreign collaborations in India
- g) Debate over Nationalism V/S Globalization.

Unit 6 – Industrial Labor Policy, Social Security

Lectures: 12

- a) Features of Indian Industrial Labor.
- b) Productivity of Industrial Labor
- c) Demand For Labor & Supply of Labor & Determination of Wages
- d) Labour Welfare & Social Security
- e) Labor Wage Policy in India
- f) **social security instruments**
- g) Current Trends in Collective Bargaining.
- h) Growth, Pattern, Structure and Achievements of Labor Union in India
- i) Magnitude & Causes of Industrial Disputes
- j) Settlement of Industrial Disputes : Policy of Government
- k) Social Security Measures In India,
- l) Exit Policy and Right To Strike

Books Recommended –

- ❖ Indian Economy- Mishra & Puri (30th Ed) Himalaya publishing house
 - ❖ Indian Economy: Gaurav Datta & Ashwini mahajan ,66th r. ed. S.chand .
 - ❖ Industrial Economics – Donald H. Hay, Oxford
 - ❖ Industrial Economics - R.R.Barthwal,Wiley.
 - ❖ Industrial Economics- Francis Cherunilam,Himalaya
 - ❖ Industrial Economics- Singh & Siddu, Himalaya.
 - ❖ Industrial Economics- Shrivastav, S Chand. New Delhi
 - ❖ An Introduction To Industrial Economics P.J.Divine, R. M. Jones, N.Lee,W.J.Tyson, George Allen & Unwin (1976)
 - ❖ The Indian Journal of Industrial Relations- A Review of Economic & Social Development, Shree Ram Center For Industrial Relation & Human Resources
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202 – CASE STUDIES IN STRATEGIC MANAGEMENT

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- To understand the different environment of business organisation through practical cases
- To solve the situational problem and understand the importance
- To observe real life situation through cases

Course Content –

Comprehensive cases on various strategic situations based on application of strategic management must be discussed and solved, based on topics covered in Paper No-102. At least three cases on each topic are expected and a maximum 16 cases in all shall be studied during the semester.

Books Recommended –

- ❖ Cases in Strategic Management - Anjali Mittal, Tata McGraw Hill, New Delhi
 - ❖ Cases in Strategic Management - AzarKazmi, Tata McGraw Hill, New Delhi
 - ❖ Business policy - Strategic Management by L. M. Prasad, Sultan Chand and sons, New Delhi
 - ❖ Business policy and Strategic Management by Gupta, GollakotaShrinivasan - Prantice Hall India, New Delhi
 - ❖ Marketing strategy and competitive positioning by Hooley - Pearson education, New Delhi
 - ❖ Strategic Management – P. Subbarao, Himalaya Publication, New Delhi
 - ❖ Strategic Management - Hunger
 - ❖ Strategic Management – Concept & cases by Upendrakachru, Excel Book, New Delhi
 - ❖ Strategic Management - Francis cherumilan, Himalaya Publishing house, New Delhi
 - ❖ Strategic Management - B. Hiriappa, New age International, New Delhi
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

203 A – INVESTMENT AND WEALTH MANAGEMENT

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- To Understand the concept of Investment and Wealth Management
- To Obtain inside between Portfolio Management and Types of Investment
- To Overview the Risk and Return Components of Investment
- To study the valuation of Investment and Yield Curve
- To Overview the Wealth Management Components
- To Understand the Personal Financial Planning and its process

Course Content –

Unit 1 – Introduction to Investment Management

Lectures: 10

- a) Investments: Meaning, types and characteristics
- b) Objectives of Investment
- c) Types of Investor
- d) Investment vs Speculation
- e) Meaning of portfolio management

Unit 2 – Risk and Return Concepts

Lectures: 10

- a) Introduction
- b) Returns on Financial Assets
- c) Risk in Holding Securities
- d) Risk Measurement
- e) Capital Asset Pricing Model
- f) Security Market Line

Unit 3 – Investment Alternatives

Lectures: 10

- a) Introduction
- b) Equity Shares
- c) Fixed Income Securities
- d) Money Market Instruments
- e) Mutual Funds
- f) Deposits
- g) Tax Sheltered Saving Schemes
- h) Financial derivatives
- i) Real estate

Unit 4 – Valuation of Investment

Lectures: 10

- a) Introduction
- b) Bond Valuation-Terminology
- c) Valuation Model
- d) Bond Return
- e) Price-Yield Relationship
- f) The Term Structure of Interest Rate (yield curve)
- g) Riding the yield curve

Unit 5 – Introduction to Wealth Management

Lectures: 10

- a) Meaning, Scope, Components, Process of Wealth Management
- b) Needs and Expectations of Clients, Code of Ethics for Wealth Manager
- c) Personal Financial Statement Analysis: Financial Literacy, Financial Goals and Planning, Cash Flow Analysis, Building Financial Plans, Life Cycle Management.
- d) Economic Environment Analysis: Interest Rate, Yield Curves, Real Return, Key Indicators – Leading, Lagging, Concurrent.

Unit 6 – Personal Financial Planning

Lectures: 10

- a) Meaning of Financial Planning and Personal Financial Planning
- b) Need for Personal Financial Planning
- c) Misconceptions about Personal Financial Planning
- d) Benefits of Personal Financial Planning
- e) Various Milestones in One's Life
- f) Financial Planning Process
- g) Personal Financial Goals

Books Recommended –

- ❖ Dr. Preeti Singh, Investment Management: New Delhi. Himalaya Publishing House
 - ❖ Dr. V A Avadhani, Investment Management, Himalaya Publishing House
 - ❖ Jack R Kapoor, Les R Dlabay, Robert J Hughes, Personal Finance, Tata McGraw – Hill Publishing Co. Ltd.
 - ❖ Preeti Singh, Investment Management – Security Analysis and Portfolio Management, Himalaya Publishing House
 - ❖ Prasanna Chandra, Investment Analysis and Portfolio Management
 - ❖ Narat Charupat, Huaxiong Huang, Moshe A. Milevsky Strategic Financial Planning over the Life Cycle, Cambridge University Press
 - ❖ Jeff Madura, Personal Finance, Pearson Education
 - ❖ Security Analysis & Investment Management: Directorate of Distance Education, Guru Jambheshwar University of Science and Technology, HISAR
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

203 B – INTERNATIONAL BUSINESS

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- To understand the concept and International Business.
- To know the International Business Environment.
- To study the India's International Business.
- To know the concept of Foreign Collaboration and Joint Venture.
- To understand the International Strategic Alliances.
- To study the role of institutions towards International Business.

Course Content –

Unit 1 – Introduction

Lectures: 10

- a) Meaning and concept of International Business, Significance, features, Nature and recent trends in International Business.
- b) International Business Environment, Effects of International Business Environment. International Potential spectrum and management Decision.
- c) International Potential spectrum and management Decision.
- d) Basis of International trade/ Business : Views of Adam Smith, David Ricardo, Heckscher and Ohlin.
- e) Gains from International trade: Meaning nature, sources, factor determining size of gains.

Unit 2 – Balance of Payments and Foreign Exchange Rate

Lectures: 10

- a) Meaning and components of Balance of Payment, Causes of disequilibrium in Balance of Payment, adjustment mechanism of Balance of Payment.
- b) Foreign Exchange rate : Meaning, instruments, determinants of Exchange rate (Balance of payment theory).
- c) Types of Exchange Rate : Spot and forward Exchange Rate , fixed and flexible exchange Rate, Convertibility.
- d) Foreign Investment Institutions: GDR and ADR.

Unit 3 – International Capital movement and Foreign capital

Lectures: 10

- a) Capital Movement : Meaning, Classification and factor governing International Capital Movement.
- b) Need of Foreign Capital for LCDs.
- c) Sources and types of Foreign Capital.
- d) FDI and FII (Meaning, Objective, Importance Merits & Demerits of FDI).
- e) Multinational Corporation (Definition, Features, Spread, reasons for the growth of MNCs, Role of MNCs in developing countries drawbacks of MNCs).

Unit 4 – Globalization and India

Lectures: 10

- a) Meaning of Globalization, Essential conditions for globalization Advantage and disadvantages of globalization.
- b) Globalization and India : Economic crisis in India (1990).
- c) India's steps towards globalization.
- d) Obstacles to globalization in India.
- e) Effects of globalization on Indian Economy.

Unit 5 – International finance Institution and Economic Cooperation

Lectures: 10

- a) IMF, World Bank, World bank group, ADB and BRICS Bank: Objectives, Functions, organization, structure, achievements & Critical appraisal.
- b) Problems of international liquidity.

- c) Euro Dollar Market.
- d) Economic Cooperation: Meaning, Forms and Benefits.
- e) Origin, Objectives, Organization, Functions and Failures of EEC, UNCTAD, OECD, OPEC, GATT, WTO, SAARC and BRICS.

Unit 6 – New International Economic Order (NIEO) & Global Crisis Lectures: 10

- a) Origin, Definition, needs, Objectives and basis of new international economic order.
- b) Main proposal crisis difficulties and efforts to solve the crisis in NIEO.
- c) Advantage towards NIEO.
- d) International debt problems and Global financial crisis.
- e) Sub-prime Crisis in America and there impacts on world economy.

Books Recommended –

- ❖ Joshi, Rakesh Mohan, International Business, Oxford University Press.
 - ❖ Francis Cherunilam, International Business, Printice Hall of India Pvt. Ltd. New Delhi.
 - ❖ K. Aswathappa , International Business, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
 - ❖ Charles W.L. Hill, International Business, Tata McGraw Hill Publishing Co. Ltd. New Delhi.
 - ❖ Daniels, International Business, Pearson.
 - ❖ Jaiswal, International Business, Himalaya Publishing House, Bombay.
 - ❖ Krugman P.R. & Obstfeld M. (2009), International Economics (theory and Policy), Pearson (Indian Edition).
 - ❖ Mithani D.M., (2010), International Economics, Himalaya Publishing House, Mumbai.
 - ❖ Zingan M.L., (2008), International Economics, Vrinda Publications Pvt. Ltd., New Delhi.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

203 C – ADVANCE BANKING

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- Understand the advanced aspects of banking
- Understand the financial system of banks.
- Understand the banking procedure of various banking activities.
- Understand the structure and working of banking system in India.
- Know the role of banking system in economic development in India
- Learn regarding development of banks and recent trends in banking.

Course Content –

Unit 1 – Banking Sector Reforms in India

Lectures: 12

- a) History of Banking Sector Reforms in India
- b) Structure of Banking System in India
- c) Objectives of Banking Sector Reforms in India
- d) Banking Sector Reforms Since 1992
 - 1. Prudential Regulation & Supervision, effects
 - 2. Rehabilitation of Public Sector banks (PSBs)
 - 3. Assets Securitization
 - 4. Reduction in CRR & SLR
 - 5. Deregulation of Interest Rates
 - 6. Phasing Out Directed Credit
 - 7. Promoting Competition
 - 8. Banking Laws Amendments
- e) Operations and Performance of Scheduled Commercial Banks after Reform Era
- f) Role of Banks and Economic Development

Unit 2 – Risks Management in Indian Banking

Lectures: 12

- a) Meaning & Types of Risks Management
- b) Risks Management: the Banking Perspective
- c) Risk Management in Banking Sector – Role of RBI
- d) Identification & Measurement
- e) Basel III / the Third Basel Accord: 3 pillars
 - 1. Pillar 1: Minimum Capital Requirement
 - 2. Pillar 2: Supervisory Review Process
 - 3. Pillar 3: Market Discipline & Disclosures
- f) Basel III Implementation- Challenges for Indian Banking System
- g) Fundamental Principles for the Management and Supervision of Liquidity Risk

Unit 3 – Mergers & Acquisition of Indian Banking

Lectures: 10

- a) Concepts of Mergers & Acquisition
- b) Evolution of Mergers & Acquisition in Indian Banking System
- c) Merger During Liberalization Period
- d) Recent Mergers Of Banks In India
- e) Motives, Advantages Risks and Evils of M&A
- f) Issues in M&A
- g) Need for Merger Review Process
- h) methods of financial mergers and capital budgeting decision

- i) Impacts of M&A On Various Stakeholders Like Bank Customers, Employees, Government, Equity Holders etc.
- j) Challenges & Opportunities of M & A in Indian Banking

Unit 4 – Money Market & Capital Markets Reforms in India

Lectures: 10

- a) Structure & Growth of Money Market in India
- b) Money Market Reforms Since 1992
- c) Structure & Growth of Capital Market in India
- d) Significance of money market and Capital Market in economic development
- e) Problems of Indian Capital Market
- f) Strengthening of Indian Capital Market
- g) SEBI and Capital Market Reforms
- h) SEBI's Role in the Capital Market Development

Unit 5 – World Financial Crisis & the Indian Economy

Lectures: 08

- a) Origin of The Crisis
- b) Chronology Impact On Various Economies
- c) Causes of World Financial Crisis
- d) Impact of World Financial Crisis on the Indian Economy
- e) The role of Indian banks in facing the global financial crisis
- f) Stimulus Measures
- g) Protectionism

Unit 6 – Financial Sector Supervision & Financial Stability

Lectures: 08

- a) Definition and Importance of Financial Stability
- b) Genesis & Need of Banking & Financial institutions Supervision
- c) Review of Supervisory Regulations
- d) Financial Regulation & Supervision: Global Initiative
- e) Evaluation of the Role International Financial Architectures in Financial Stability of the World
- f) Evaluation of the Role of the Reserve Bank of India (R.B.I) in Financial Stability
- g) Bank For International Settlement (BIS)

Books Recommended –

- ❖ Financial Services & System: K.Sasidharan & Alex K.Mathews: Mc-Grahill, New Delhi
 - ❖ Indian Economy: V.K.Puri & S.K.Mishra, Himalaya Publishing, 31st Ed.
 - ❖ World Financial Crisis: K.R.Gupta, Atlantic
 - ❖ Legal & Regulatory Aspects of Banking: 2nd ed, Indian Institute of Banking & Finance' Macmillan
 - ❖ Global liquidity Crisis: B.R.Gupta, Bhaskar publication
 - ❖ Banking reforms & Globalization : Mohan p.Shrivastava & others, A.P.H. Publishing Corporation: New Delhi
 - ❖ Politics of The Global Crisis: Shreeram Chaulia, 2014, Routledge, New Delhi,
 - ❖ Bajpai, G.N., Speech on 'Banking, Insurance and Financial Sector: A vision of the Future'
 - ❖ Information Technology in Indian Banks – Changing Trends'
 - ❖ Leeladhar, V., 'Contemporary and future issues in Indian banking'
 - ❖ Prof. Prakash Singh, 'Global Competitiveness of Indian Banks: A study of select banking indicators, issues of concern and opportunities'
 - ❖ Dr. C. Rangarajan, 'The Indian Banking System – Challenges Ahead''
 - ❖ Basel III Implementation- Challenges for Indian banking system- (Shri N.S. Vishwanathan, Executive Director – August 31, 2015 – Associated Chambers of Commerce & Industry of India and National Institute of Bank Management)
 - ❖ Liquidity Risk Management by Banks
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

204 A – ADVANCED ACCOUNTANCY

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- 1 Understand elementary knowledge about Accounting Standard
- 2 Understand the accounting procedure for goods of small value under hire- purchases transactions
- 3 Understand the advanced aspects of accounting relating to Foreign branch
- 4 Understand the method of presenting financial statements under Double Accounts System
- 5 Understand the manner of recognizing profit on construction Contract
- 6 Know the developments in accounting

Course Outcome –

- 1 To obtain knowledge about Disclosure requirements of AS 7,11,16 & 17.
- 2 Journalise the hire purchase entries in books of both parties as well as learn about various methods of accounting for hire purchase transactions
- 3 Prepare Contract Account and carry out Accounting for Construction businesses
- 4 Learn the techniques of foreign currency translation for foreign branches and incorporate foreign branch balances in head office books.
- 5 Obtain theoretical understanding of Environmental accounting and Forensic Accounting

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 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

Course Content –

UNIT 1 - Accounting Standards – Elementary study and Disclosure Lectures: 08
requirements of the following Accounting Standards – (Theory only)

- a) AS – 7 Construction Contract (Revised 2002)
- b) AS – 11 The Effect of Changes in Foreign Exchange Rules (Revised 2003)
- c) AS – 16 Borrowing Cost
- d) AS – 17 Segment Reporting

UNIT 2- Accounting For Goods Of Small Value Under Hire- Purchases Lectures: 10
Transactions

- a) Introduction
- b) Preparation of Hire Purchase Trading Account in the books of hire vendor under
 1. Debtors Method
 2. Stock and Debtors Method(Theory and practical problems)

UNIT 3 – Accounting For Construction Contract

Lectures: 12

- a) Introduction - Accounting Treatment - Percentage of completion method - completed contract

method - Provisions for unforeseeable factors - Principles to be followed while taking credit for profit on incomplete Contracts

- b) Valuation and disclosure of work in progress - Escalation clause
- c) Preparation of Contract Account within the framework of AS-7
- d) Refer to the requirements of AS-7 “Construction Contracts (Revised)
- e) Refer Ind AS-11 “Construction Contracts
(Theory and practical problems)

UNIT 4 - Accounting For Foreign Branches

Lectures: 10

- a) Introduction
- b) Converting Trial Balance of a Foreign Branch in reporting currency
- c) Preparation of Foreign Branch Final Accounts for incorporating its results in Head Office books
- d) Refer to the AS 11 “The Effects of Changes in Foreign Exchange Rates (revised)
- e) Ind-AS 21 “The Effects of Changes in Foreign Exchange Rates
(Theory and practical problems)

UNIT 5 - Double Accounts System And Financial Statements Of Electricity Companies

Lectures: 12

- a) Double Accounts System
- b) Meaning, Features, Advantages and Limitations of Double Accounts System
- c) Revenue Account, Net Revenue Account, Capital Account and Balance Sheet under the Double Accounts System
- d) Financial Statements of Electricity companies
- e) Presentation of Financial Statements of Electricity companies in accordance with the requirements of Schedule III under the Companies Act, 2013. Refer to the provisions of the Electricity Act, 2003 (Theory and practical problems on preparation of Revenue Account, Net Revenue Account, Capital Account, Profit & Loss Account and Balance Sheet under the Double Accounts System)

UNIT 6 - Developments In Accounting (Theory only)

Lectures: 08

- a) **Environmental Accounting**
 - 1. Meaning and significance of Environmental accounting
 - 2. Corporate environmental reporting in India
- b) **Forensic Accounting**
 - 1. Meaning, Features, and Scope of Forensic accounting
 - 2. Role of Forensic accountant, and essential skills required for a forensic accountant

Books Recommended –

- ❖ Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
- ❖ Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
- ❖ Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi
- ❖ Advanced Accountancy – Vol. II, R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- ❖ Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- ❖ Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
- ❖ Accountancy, Volume-I and II, Sr. K. Paul, New Central Book Agency, Kolkata
- ❖ Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
- ❖ Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
- ❖ Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw
- ❖ Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications

- ❖ Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications 30th Edition 2017
 - ❖ Taxmann’s “Indian Accounting Standards and IFRSs for Non-finance Executives” – written by T. P. Ghosh– publisher Taxmann Publications
 - ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA)
 - ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White
 - ❖ Accounting Standards & IFRS with Power-point Presentations on Accounting Standards, IFRS & Indian GAAP (Book + Free web-Download) Author : Kamal Garg (C.A) - Bharat Publications
 - ❖ Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Taxmann’s “IFRSs Simplified” – written by T. P. Ghosh – publisher Taxmann Publications
 - ❖ Taxmann’s “Illustrated Guide to Indian Accounting Standards and IFRSs” – written by Amitabh Mukherjee– publisher Taxmann Publications
 - ❖ Taxmann’s “Guide to Indian Accounting Standards converged with IFRSs” – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

204 B – ADVANCED COST ACCOUNTANCY

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- To understand the nature of cost accounting records maintained by manufacturing companies.
- To figure out how to reconcile Cost and Financial Accounts.
- To enable students to gain knowledge the nature of Cost Information System for presenting the cost data to the management.
- To know the legal requirements regarding maintaining the cost accounting records and audit thereof.

Course Outcome –

- Maintain cost accounting records of manufacturing companies.
- Reconcile Cost and Financial Accounts.
- Present cost data to management.
- Maintain cost records as per legal requirements and will be able to help in cost audit.

Medium of Instructions –

English

Instructions as to Study and Examinations –

1. This subject shall be studied in English medium.
2. The question paper shall be set in English, and the students shall answer the paper in English medium only.
3. 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.

Course Content –

Unit 1 – Non-Integrated Cost Accounts

Lectures: 10

- a) Books of Accounts in Cost Accounting - Books of Original Entry – Various Subsidiary Ledgers – Purpose of Control Accounts – their nature and procedures of posting from subsidiary ledgers to control accounts
- b) Double-entry Accounting System as used in cost accounts – Passing journal of entries, and preparation of ledger control accounts from a given set of transactions

[Theory and advanced practical problems on passing of journal entries and preparation of ledger accounts under Non-integrated system]

Unit 2 – Integrated Accounts / Integral Accounts

Lectures: 10

- a) Meaning and Nature of Integrated accounts, Necessity of Preparing Integrated accounts – Process followed in preparation of Integral accounts
- b) Double-entry Accounting System as used in integrated accounts – Passing journal of entries, and preparation of ledger control accounts from a given set of transactions

[Theory and advanced practical problems on passing of journal entries and preparation of ledger under integrated accounting system]

Unit 3 – Reconciliation of Profits under Cost Accounts and under Financial Account

Lectures: 10

- a) Need for Reconciliation of Profits ascertained as per financial accounts and as per Cost accounts
- b) Procedures to be adopted in preparation of profit reconciliation statements
- c) Ascertainment of Profits as per financial accounts and Cost accounts, and reconciliation thereof

[Theory and advanced practical problems on ascertainment of profits as per financial accounts and Cost accounts, and reconciliation thereof]

Unit 4 – Cost Information Systems and Reporting

Lectures: 08

- a) Cost Information Needs at Different Levels of Management – Requisite of an Effective Information System

b) Forms of Presentation – various reports – graphs, charts, tables, diagrams

[Theory and advanced practical problems preparation of graphs, charts, tables, diagrams]

Unit 5 – Uniform Costing and Inter-firm Comparison

Lectures: 12

- a) Meaning of Uniform Costing, Reasons for Differences in Costs and Costing Practices from firm to firm, Application of Uniform Costing System, Objectives, Advantages and Limitations of Uniform Costing system, Essentials for success of Uniform Costing System, Fields for Uniformity, Uniform Cost Manual
- b) Inter-firm Comparison – Meaning, Objectives, Advantages and Limitations of Inter-firm Comparison – is it the same as that of comparative statements

[Theory and advanced practical problems on uniform costing]

Unit 6 – Introduction to Cost Accounting Record Rules and Cost Audit

Lectures: 10

Companies (Cost Records and Audit) Rules, 2014

- a) Concepts of Cost Accountant in practice, Cost auditor, Cost Audit Report, Cost Records
- b) Application of Cost Records – Provisions pertaining to inclusion of cost records in the books of accounts
- c) Categories of companies required to maintain cost records
- d) Provisions pertaining to manner of maintenance of cost records
- e) Applicability for Cost Audit – Provisions pertaining to getting the cost records audited

[Theory only]

Books Recommended –

- ❖ Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
 - ❖ Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
 - ❖ Principles and Practice of Cost Accounting by N.K. Prasad
 - ❖ Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
 - ❖ Cost Accounting Principles & Practice by Nigam & Sharma
 - ❖ Cost Accounting Principles & Practice by S.P. Iyenger
 - ❖ Cost Accounting Principles & Practice by P.K. Ghosh
 - ❖ Cost Accounting Principles & Practice by B.S. Khanna
 - ❖ Cost Accounting by Jain & Narang
 - ❖ Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
 - ❖ Practical Costing by Ahuja, Khanna & Pandey
 - ❖ Cost Accounting by B.K. Bhar
 - ❖ Cost & Management Accounting [For CS Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost & Management Accounting [For Stage II of ICWA Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost and Management Accounting (Theory Problems and Solutions) by M.N. Arora – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Ravi M. Kishore – Taxmann Allied Services Pvt Ltd
 - ❖ A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
 - ❖ Companies (Cost Records and Audit) Rules, 2014, as amended upto one year before the academic year of examination
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

204 C - HUMAN RESOURCE MANAGEMENT

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- To endow the student with a broad perspective on themes and issues of Human Resource Development.
- To know the importance of various theories of motivation.
- To evaluate a company's implementation of a performance based pay system.
- To know the new concepts in HRM.

Course Content –

Unit 1 – Human Resource Development

Lectures: 10

- a) Meaning, Nature, Role and Importance of Human Resource in Business Organization.
- b) Concept, Scope and features, Operative functions of HR Departments.
- c) Difference between concepts- HR administration, HR management and HR development.
- d) Needs, Objectives and Importance of HRM and HRD, HRP and HRIS.
- e) Strategic HRM and role of HR in change and competition.
- f) Issues related to female employees in the workforce, Employee leasing, contract labour, Employee engagement, Workforce diversity.

Unit 2 – Financial issues of HR Management

Lectures: 10

- a) Meaning, Objectives and components of compensation, Types of incentives.
- b) Needs and importance of sound salary administration, some wage issues in India.
- c) Concept and Objectives of Labour Welfare, Functions and Duties of Labour Welfare Officer.
- d) Role and functions of Trade Union in financial problems and decision making.
- e) Types of Fringe benefits, Non monetary rearwards.

Unit 3 – Human Relation and Motivation

Lectures: 10

- a) Meaning, Importance and Theories of Motivation, Motivating factors.
- b) Human Relation constraint-Types of human relations, factors affecting good organizational relations.
- c) Problems and measures to improve human relations in organizations.
- d) Employer and Employee relations- contribution to Hawthorne Experiment- Pittsburgh Experiment.

Unit 4 – International Human Resource Management

Lectures: 10

- a) Global Recruitment ,Global selection approach
- b) Types of International Business ,International adjustment, Cross Culture training
- c) Perspective of International HRM
- d) Practices in International HRM
- e) Woman in International HRM
- f) Domestic HRM and International HRM- Compared

Unit 5 – New Concept in Human Resource Management

Lectures: 10

- a) Techniques of Downsizing and upsizing, Modern Retrenchment Strategies.
- b) Concept of E-Recruitment and E-Training and Development, E-HRP.
- c) Concept of Talent Management.
- d) TQM and HR strategies.
- e) Employee empowerment strategies.
- f) Balance and Quality of work life.
- g) Leadership and Teamwork in competitive environment.

Unit 6 – Technological HR Trends

Lectures: 10

- a) Artificial Intelligence- Meaning, Application, Benefits, Risks
- b) Virtual team building- Meaning, Benefits, Types, Principles.
- c) Data driven strategy- Meaning, Importance, Data driven culture.

- d) Caregiver benefits- Meaning, Impacts, Benefits.
- e) Mobile Friendly Recruitment- Meaning, Benefits, Types, Advantages.

Books Recommended –

- ❖ Personnel & Human Resource Management- P. Subba Rao, Himalaya Publishing House.
 - ❖ Personnel Management- Edvin Flippo, McGraw Hill, International Edition.
 - ❖ Personnel & Human Resource Management- S. R. Robins, Hall of INDIA.
 - ❖ Human Resource Management- C. B. Gupta, Sultan Chand & Co.
 - ❖ Human Resource Management- Dr. P. C. Pardeshi, 3rd Revised Edition, Nirali Prakashan.
 - ❖ Human Resource Management- R. S. Dwivedi, Vikas Publishing House, Pvt. Ltd.
 - ❖ Human Resource Management- Anjali Ghanekar, Everest Publishing House 20.
 - ❖ Human Resource Management- K. Ashwathappa- TMH.
 - ❖ Human Resource Management- C. B. Mamorai, Himalaya Publishing House.
 - ❖ Human Resource Management- Dr. S. L. Shiragave, Success Publication.
 - ❖ Human Resource Management- Sharp Publisher.
 - ❖ Human Resource Management- Micheal Muller & others, Jaico Book House, Bangalore.
 - ❖ Modern Business Organization and Management- S. A. Sherlekar, Himalaya Publishing House.
 - ❖ Strategic Human Resource Management- Anuradha Sharma, Anuradha Khandekar, Sage Publication.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

204 D – MARKETING MANAGEMENT

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- To understand the concept of Market, Marketing, Consumer
- To understanding Consumer Behaviour and Buying Roles
- To know the Consumer Psychology
- To overview the concept of Individual Buyer
- To understand the Industrial and Business Buyer
- To describe Buyer Behavior Models and Customer Value

Course Content –

Unit 1 – Introduction

Lectures: 10

- a) Definitions and Basic Concept: Market, Marketing, Selling, Buying, Purchasing
- b) Need, Wants and Demand, Products, Value, Cost and Satisfaction, Customer and Consumer
- c) Difference between Customer and Consumer
- d) Major Types of Customers
- e) Environment and Consumer Behavior- Demographic, Socio-economic, Cultural, Political & Technological

Unit 2 – Consumer Behavior

Lectures: 10

- a) Buying Roles: Initiator, Influencer, Decider, Buyer, User
- b) Definition of Behavior, Types of Buying Behavior
- c) Complex Buying Behavior
- d) Dissonance - Reducing Buying behavior
- e) Habitual Buying Behavior
- f) Variety – Seeking Buying behavior

Unit 3 – Consumer Psychology

Lectures: 10

- a) Consumer Learning, Consumer perception
- b) Formation of Attitude and Change in Attitude
- c) Consumer Education & Motivation

Unit 4 – Individual Buyer Behavior

Lectures: 10

- a) Major Factors influencing Individual Buyer Behavior
- b) Cultural Factors, Social Factors, Personal Factors, Psychological Factors
- c) Consumer Buying Decision Process: Need Recognition, Information Search, Evaluation of Alternatives
- d) Post purchase Behavior
- e) Consumer Decision Rules: Compensatory Rules, Non Compensatory Rules

Unit 5 – Industrial Buyer Behavior

Lectures: 10

- a) Definition of Industrial and Business Buyer
- b) Buying Decision Process of Business Buyer
- c) Participation in Buying Decision
- d) Factors affecting Buying Decision
- e) Institutional Buyer and Government Buyer

Unit 6 – Buyer Behavior Models and Customer Value

Lectures: 10

- a) The Five Stage Model, Howard-Sheth Model
- b) The Nicosia Model, EKB Model, Webstar and Wind Model
- c) Customer Perceived Value, Total Customer Satisfaction
- d) Maximizing Customer Lifetime Value
- e) Customer Relationship and Loyalty

Book Recommended –

- ❖ Kotler, Keller, Joshi, Jha – Marketing Management- 8th Edition- Pearson Education
 - ❖ Kumar: Conceptual Issues in Consumer Behaviour: The Indian Context, Pearson Education
 - ❖ Jay D Lindquist and M Joseph Sirgy, Shopper, Buyer and Consumer Behaviour, Second Edition, Biztantra, New Delhi
 - ❖ David L Loudon and Albert J Della Bitta, Consumer Behaviour, 4/e, TMH, New Delhi
 - ❖ Schiffman, L.G and Kanuk L.L, Consumer Behaviour, 8/e, Pearson Education, New Delhi
 - ❖ Roger D. Black Well et al, Consumer Behaviour, 9/e Thomson, New Delhi
 - ❖ K.K.Srivastava, Consumer Behaviour, Galgotia Publishing Co. New Delhi
 - ❖ Henry Assael, Consumer Behaviour, 6/e, Thomson, New Delhi
 - ❖ Michael R. Solomon, Consumer Behaviour, 5/e, PHI, New Delhi
 - ❖ Consumer Behaviour in Indian Perspective – Suja Nair – Himalaya Publishers, 2004
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. I (W.E.F.: June – 2021)

204 E – SUPPLY CHAIN MANAGEMENT

SEMESTER – II

Total Lecturers: 60

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

Learning Objectives –

- To understand the concept of Customer Service Dimensions
- To understand the relationship between Customer
- To Align Supply Chain Relations
- To know how to Manage Transport System
- To understand the Inventory Decision Making
- To describe International Supply Chain Management

Course Content –

- | | |
|--|---------------------|
| Unit 1 – Customer Service Dimensions | Lectures: 10 |
| a) Marketing and Supply Chain Interface | |
| b) Delivering Customer Value | |
| c) Customer Service and Customer Retention | |
| d) Service Driven and Logistic System | |
| e) Setting Customers Service Priorities | |
| f) Setting Service Standards | |
| Unit 2 – Managing the Customer Relationship | Lectures: 10 |
| a) Understanding Customer Segmentation | |
| b) Relationship with Customers | |
| c) Management of Business Relations | |
| d) Customer Satisfaction | |
| Unit 3 – Management of Supply Chain Relations | Lectures: 10 |
| a) Introduction | |
| b) Types of Suppliers relationships | |
| c) Management of service supply chains | |
| d) Managing through intermediaries | |
| e) Supply Partnerships | |
| Unit 4 – Transport System | Lectures: 10 |
| a) Role of Transport in Supply Chain | |
| b) Transportation Selection Decision | |
| c) Basic Models of Transportation | |
| d) Legal Classification of Carriers | |
| e) Intermodal Transportation | |
| f) Indirect and Special Carrier | |
| Unit 5 – Inventory Decision Making | Lectures: 10 |
| a) Fundamental approaches to managing inventory | |
| b) Inventory Cost | |
| c) A Generalised inventory model | |
| d) Fixed order quantity approach | |

- e) Fixed order interval approach
- f) Additional approaches to inventory management
- g) Inventory at Multiple Locations-square root law

Unit 6 – International SCM

Lectures: 10

- a) Definition of International Logistics and SCM
- b) Historical development of International logistics
- c) Emphasis on Customer Satisfaction - Just in Time, Computer Based Tools
- d) Strategic Advantage
- e) Elements of International Logistics
- f) Economic Importance of International Logistics

Book Recommended –

- ❖ Supply Chain Management- K Shridhar Bhatt- Himalaya Publishing House
 - ❖ Supply Chain Mangement- Sunil Chopra, Peter Mendl- Prentice Hall of India
 - ❖ Supply Chain and Logistics Management- Donal Bowersox, David Closs- Tata Macgraw Hill
 - ❖ Exploring the Supply Chain- Upendra Kachru, Excel Books
 - ❖ Supply Chain Management- D K Agrawal, Macmillan Publishers
 - ❖ Logistics Management- V. V Sople, Pearson Education
 - ❖ Supply Chain Management- Concept and Cases, Rahul V Altekar- Prentice Hall of India
 - ❖ Supply Chain Management- Janat Shah, Pearson Education
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

301 – MANAGEMENT ACCOUNTING

SEMESTER – III

Total Lecturers: 60

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

Learning Objectives –

- 1 Understand the nature, mechanics and tools of management accounting and their managerial implications.
- 2 Understand the philosophy and rationale of the financial analysis
- 3 Understand the techniques of analysis and interpretation of financial statements
- 4 Develop an appreciation about the utility of techniques of financial analysis for management information and decision making process.
- 5 Evaluate the implications of cash flow and fund flow on financial position of an industrial organisation.

Course Outcomes –

- 1 Get the insight of the philosophy and framework of financial analysis.
- 2 Know the important inter-linkages among the items in the financial statements
- 3 Get equipped with the tools used in analysis, interpretation, and evaluation of performance, profitability and efficiency of the business entities
- 4 Make an in-depth analysis of the financial performance and financial position of business entities, and get hands-on experience in financial analysis
- 5 Equip them with the ability to apply their skills and knowledge effectively in future while dealing with real life business situation.
- 6 Pursue their career in the arena of accounting information system

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 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

Course Content –

UNIT 1 - Introduction to Management Accounting (Theory Only)

Lectures: 08

- a) Meaning, Nature and Scope of Management Accounting.
- b) Tools and techniques of Management Accounting
- c) Merits and Demerits of Management Accounting
- d) Financial Accounting, Cost Accounting and Management Accounting and their inter-relationship
- e) Role / Functions of Management Accountants

UNIT 2 - Analysis and interpretation of financial statements (Conceptual framework)

Lectures: 12

- a) Introduction to the Tools and techniques of financial analysis - Comparative financial Statement, Common-size Statements and Statements showing trend-analysis
- b) Preparation of Comparative Financial Statements
- c) Preparation of Common-size Financial Statements,
- d) Preparation of Statements showing Trend
- e) Inter-firm comparison – requirements, advantages and limitation.

[Advanced practical problems to be solved on these above topics, including their analysis and Interpretation]

UNIT 3 - Ratio Analysis

Lectures: 10

- a) Ratio – Nature, interpretation, classification of ratios. (Detailed study using the techniques of Ratio analysis)

- b) Advantages, role and limitations of Ratio analysis, Du-Pont Analysis
- c) Computation of Ratios for study of Liquidity, Profitability, Activity / Turnover, Solvency of a Company
- d) Solving practical problems on preparation of Financial Statements of an organization, from the given ratios and available information after finding out the missing figures.

[Advanced practical problems to be set on preparation of financial statements based on the given information about ratios and other details]

UNIT 4 - Management of Working Capital

Lectures: 10

- a) Concept and definition of working capital; Types of working capital;
- b) Significance of working capital; Factors determining working capital requirement; Sources of working capital
- c) Components of working capital; Assessment of working capital needs - Calculating operating cycle period and estimation of working capital requirements
- d) Financing of working capital and Maximum permissible bank finance as per the norms of bank finance – Tandon Committee recommendations
- e) Decision Making using marginal costing – Computation of BEP and Sales planning; Profitable Sales-mix

[Advanced practical problems to be solved on management of working capital]

UNIT 5 - Fund Flow Analysis

Lectures: 10

- a) Detailed study using the techniques of **Fund Flow analysis**
- b) Concept and Meaning of Fund Flow Statement (FFS) or Statement of sources and application of funds
- c) Significance, uses and limitations of Fund Flow Statement
- d) Preparation of Fund Flow Statement – procedure for preparing FFS
- e) Solving Practical Problems of Fund Flow Analysis

[Advanced practical problems to be set on preparation of Fund Flow statement, Schedule of changes in working capital, and related statements, based on the given information]

UNIT 6 - Cash Flow Analysis

Lectures: 10

- a) Detailed study using the techniques of Cash Flow analysis
- b) Concept and Meaning of Cash Flow Statement (CFS)
- c) Significance and uses of Cash Flow Statement; Limitations of Cash Flow Statement
- d) Difference between Cash Flow Analysis and Funds Flow Analysis
- e) Preparation of Cash Flow Statement – procedure for preparing CFS as per the requirements of the Accounting Standard “AS-3 (Revised) - Cash Flow Statement” issued by the ICAI
- f) Solving Practical Problems using Direct method and Indirect Method

[Advanced practical problems to be set on preparation of Cash Flow statement using Direct method and Indirect Method as per the requirements of the Accounting Standard “AS-3 (Revised) - Cash Flow Statement”]

Books Recommended –

- ❖ Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons
- ❖ Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.
- ❖ Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.
- ❖ Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.
- ❖ Financial Management – By Dr R. M. Srivastava, Pragati Prakashan Meerut.
- ❖ Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House
- ❖ Financial Management – By P. V. Kulkarni, Himalaya Publishing House.
- ❖ Cost and Management Accounting – By M. E. Thukaram Rao, New Age International (P) Ltd.
- ❖ Management Accounting - M.Y. Khan & P.K. Jain – TMH
- ❖ Principal of Management accounting – Manmohan and Goyal
- ❖ Management Accounting - Murthy – TMH
- ❖ Anthony, Robert : Management Accounting, Tarapore wala, Mumbai
- ❖ Barfield, Jessie, Ceily A. Raiborn and Micheal R. Kenny : Cost Accounting, Traditions and Innovations,

South Western College Publishing, Cincinnati, Ohio

- ❖ Decoster, Don T. and Elden L. Schater : Management Accounting, a decision emphasis, John Wiley and Sons Inc, New York
 - ❖ Garrison, Ray.H and Eric W Noreen : Management Accounting, Richard D Erwin, Chicago
 - ❖ Hansen, Don R and Maryanne M Morren : Management Accounting South Western College Publishing, Cincinnati, Ohio
 - ❖ Homgran, C.T.Gary L.Sundem and William O Stratton: Introduction to Management Accounting, Prentice Hall, Delhi
 - ❖ Homgren, Charles T George Foster and Srikant M Daliar: Cost Accounting, a managerial emphasis, Prentice Hall, Delhi
 - ❖ Lall, B.M and I.C Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi
 - ❖ Pandey, I.M : Management Accounting, Vani Publication, Delhi
 - ❖ Welsch Glenn A, Ronald W Hilton and Paul N Gorden: Budgeting, Profit Planning and Control, Prentice Hall, Delhi
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com.II (W.E.F.: June - 2022)

302 – ENTREPRENEURSHIP MANAGEMENT

SEMESTER – III

Total Lecturers: 60

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

Learning Objectives –

- To encourage and inspire the students to become an Entrepreneur
- To acquaint the students with the challenges to start a new venture
- To provide theoretical foundation for executing various projects.
- To highlight the support system for Entrepreneurship Management
- To understand the Entrepreneurship Development and Project Management
- To know the support system behind entrepreneur

Course Content –

Unit 1 – Introduction to Entrepreneurship & Entrepreneur

Lectures: 10

- a) Entrepreneurship: Meaning
- b) Concept and Definition – Nature
- c) Entrepreneur: Concept and Definition – Functions - Pros and cons of being entrepreneur
- d) Entrepreneurial Competencies, Objectives of a modern entrepreneur
- e) Entrepreneur's Risks- Entrepreneurial Motivation

Unit 2 – Development of Entrepreneurship

Lectures: 12

- a) External Influences on Entrepreneurship Development- Socio-Cultural, Political, Economical and Personal
- b) Corporate Entrepreneurship
- c) Entrepreneurial Success and Failure: Reasons and Remedies.
- d) Entrepreneurial Ethics, Factors influencing Entrepreneurial Ethics
- e) Entrepreneurial Culture: Elements, Maintaining Entrepreneurial culture

Unit 3 – Project Formulation and Project Implementation

Lectures: 8

- a) Project: Meaning- Definition- Classification; Criteria for selecting a particular Project
- b) Project formulation and Implementation: Meaning – Importance
- c) Stages involved in Project formulation and Implementation

Unit 4 – Project Appraisal and Project Report

Lectures: 8

- a) Project Appraisal: Meaning – Definition - Steps involved in project appraisal
- b) Project Report: Meaning – Scope - Contents

Unit 4 – Location of an Enterprise

Lectures: 10

- a) Introduction, Need and Importance
- b) Factors influencing Location Decision
- c) Steps involved in enterprise location
- d) Factors influencing the choice of a suitable form of Organization

Unit 6 – Support system for Entrepreneurship Management

Lectures: 12

- a) Role of Government : Regulatory role - Promotional role - Entrepreneurial role-Planning role
- b) Role of Financial Institutions: IDBI, SIDBI, SFC, IFCI, Venture capital fund, Mutual fund
- c) Role of other Supportive Institutions : EDII, SISI, NIESBUD, IIE, NI-MSME

Book Recommended –

- ❖ G R Basotia & K K Sharma - Handbook of Entrepreneurship Development, Mangal Deep Publications, Jaipur.
 - ❖ Gupta and Srinivasan- Entrepreneurial Development, Sultan Chand, New Delhi.
 - ❖ Bholanath Dutta, Entrepreneurship Management - Excel Books, New Delhi.
 - ❖ Vasant Desai, Entrepreneurial Development, Himalaya Publishing House, Mumbai
 - ❖ Vasant Desai- Dynamics of Entrepreneurial Development and Management- Himalaya Publications, New Delhi
 - ❖ C. B. Gupta & N. P. Srinivasan- Entrepreneurship Developments in India, Sultan Chand
 - ❖ D.F.Kuratko & R.M.Hodgetts - Entrepreneurship: Theory, Process and Practice, Thomson Press
 - ❖ P. Charantimath, Entrepreneurship Development: Small Business Enterprises, Pearson Ed.
 - ❖ A.P.Sarode & D.D.Bhakkad – Business Entrepreneurship, Prashant Publication
 - ❖ A.D.Yewale, D.B.Patil & D.D.Bhakkad – Entrepreneurship Development, Prashant Publication
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Total Lecturers: 60

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

Learning Objectives –

- To get an overview of organizational behaviour and the challenges and opportunities.
- To understand the concept of behaviour – individual and Organizational Behaviour.
- To know about perception, learning, attitude, values and emotions.
- To gain knowledge of Motivation and Leadership and its various theories.
- To acquire basic knowledge of organizational change and development.

Course Content –

Unit 1 – Organisational Behaviour: An Overview.

Lectures: 10

- a) Concept, Definition, Features, Scope and importance of Organisational Behaviour.
- b) Approaches and Models of OB (Different models of OB i.e. autocratic, custodial, supportive, collegial and SOBC).
- c) Historical Development of Organizational Behaviour.
- d) Disciplines contributing to the field of Organizational Behaviour.
- e) Organisational Culture and Organisational Climate – Concept, Types, Impact.

Unit 2 – Individual Behaviour.

Lectures: 10

- a) Meaning and concept of Individual Behaviour.
- b) Factors influencing Individual Behavior, Determinants of Individual Behaviour.
- c) Attitude: Meaning & Definition, Types of Attitude, work related attitude, barriers to attitudinal change, attitude formation and attitude Change, measure to attitudinal change.
- d) Personality: Determinates, Traits and Methods and nature.
- e) Perception: Concept, Perceptual Process, Factors influencing Perception– Internal & External and Causes of Perception Fail.

Unit 3 – Group Dynamics and Group Behaviour.

Lectures: 10

- a) Group: Meaning and Definition, Objectives and principles.
- b) Importance and Advantages of group.
- c) Group Dynamics – Stages and Types.
- d) Factor Influencing Group Behaviour and Team Effectiveness.
- e) Elements of Group Dynamics.

Unit 4 – Motivation and Leadership.

Lectures: 10

- a) Motivation – Meaning and Definition
- b) Theories of Motivation – Maslow’s Need Hierarchy, Herzberg’s Two factor theory; Contemporary theories of motivation (ERG, Cognitive evaluation, goal setting, equity, Intrinsic Motivation Theory by Ken Thomas), expectancy model; Motivational Processes ,Process Theories , Learning and Reinforcement Theory.
- c) Leadership – Meaning and Definition.
- d) Leadership Theories and Approaches (Traits) –Behavioural approach(Managerial Grid), Situational approach, – Contingency (Feilder, Path goal), Tri-dimensional – Inspirational approaches.
- e) Leadership Styles.

Unit 5 – Power, Politics and Conflict.

Lectures: 10

- a) Power – Meaning and Definition, Sources (bases) of Power and Power tactics.
- b) Characteristics of Power; Individual Versus Organisational Power.

- c) Politics: Meaning and Definition, Types of organizational politics.
- d) Factors Influencing/contributing to Political Behaviour.
- e) Conflict: Meaning and Definition, Causes (sources) and Types, Conflict Management – Strategies for resolving destructive conflict.

Unit 6 – Organizational Change and Organizational Development.

Lectures: 10

- a) Meaning of Change, Need for Change, and Process of Change.
- b) Strategies to overcome resistance.
- c) Meaning and definition of Organizational Development, Phases of Organizational Development.
- d) Approaches to Organizational Development.
- e) Challenges of Change before organizations.

Books Recommended –

- ❖ Bodhankar and Kanetkar: Organization Behavior, Sainath Prakashan.
 - ❖ Fred Luthans: Organizational Behaviour, McGraw-Hill, New Delhi.
 - ❖ K. Aswathappa: Organizational Behavior, Himalaya Publisher, New Delhi.
 - ❖ K. Singh: Organizational Behaviour: Text and Cases, Pearson.
 - ❖ Nelson & Quick: Organization Behavior, Cenage Learning.
 - ❖ Robbins, Stephen P. and Timothy A. Judge: Organizational Behaviour, Prentice -Hall, New Delhi.
 - ❖ Sharma VVS: Organisational Behaviour, Jaico Publication, Chennai.
 - ❖ Shashi Gupta & Rosy: Organisation Behaviour—Kalyani Publications, New Delhi.
 - ❖ S.S. Khanka: Organization Behavior, S. Chand& Sons, New Delhi.
 - ❖ Suja R. Nair: Organization Behavior, Himalaya Publications.
 - ❖ Uma Sekaran: Organisational Behaviour: Text and Cases, Tata McGraw-Hill Publishing Co. Ltd., New Delhi.
 - ❖ U. Pareek and S. Khanna: Understanding Organizational Behaviour, Oxford University Press.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 A – ADVANCED ACCOUNTANCY

SEMESTER – III

Total Lecturers: 60

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

Learning Objectives –

- 1 Understand basic knowledge about Accounting Standard
- 2 Understand the basics of Price Level Change, like Inflation Accounting, etc
- 3 Understand the advanced aspects of accounting for Lease
- 4 Understand the method of presenting Financial Statement of Credit Cooperative Societies
- 5 Understand the Accounting for Service Sector especially Hospital, Transportation and Hotels
- 6 Know the basic concepts of Government Accounting and related concepts

Course Outcome –

- 1 To obtain knowledge about Disclosure requirements of AS 19,22,24 & 25.
- 2 To Carry out Inflation Accounting Using CPP/ CPA Methods.
- 3 Obtain an understanding of various types of leases and perform accounting treatment for Operating and Finance Leases
- 4 Prepare Final Statements of Cooperative Credit Societies taking into consideration various accounting adjustments applicable to Cooperative Credit Societies.
- 5 Obtain Understanding of special accounting procedures to be followed while accounting for service sector entities like Hotels, Hospitals and transporters
- 6 Obtain a theoretical understanding of Government Accounting System and Role, Power and functions of Comptroller and Auditor General of India.

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 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

Course Content –

UNIT 1 - Accounting Standards – Elementary study and Disclosure Lectures: 08
requirements of the following Accounting Standards – (Theory only)

- a) AS – 19 Lease
- b) AS – 22 Accounting for Taxes on Income
- c) AS – 24 Discontinuing Operations
- d) AS – 25 Interim Financial Reporting

UNIT 2 – Accounting for Price Level Changes

Lectures: 10

- a) Introduction, Inflation Accounting, Need for inflation accounting
- b) Methods of accounting for changing prices -
 1. Current Purchasing Power method
 2. Current Cost Accounting
- c) Preparation of Profit & Loss Account and Balance Sheet as per the Current Cost Accounting Method (Theory and practical problems)

UNIT 3 – Accounting For Lease**Lectures: 12**

- a) Meaning, Concept and Important steps in Leasing
- b) Advantages and Disadvantages of Leasing
- c) Types of Lease - Operating Lease- Finance Lease
- d) Accounting treatment of Operating Lease and Finance Lease
(Theory and practical problems)

UNIT 4 – Accounting for Co-operative Societies (Credit Societies Only)**Lectures: 10**

- a) Introduction of Co-operative Societies
- b) Legal Provisions of Co-operative Societies Act 1960
- c) Types of Cooperative Societies (Brief)
- d) Preparation of financial statements - Trading Account , Profit and Loss Account , Balance Sheet
- e) Adjustments for Preparation of Final Accounts

UNIT 5 – Accounting for Service Sector**Lectures: 12**

- a) Hotels - Hotel accounting – introduction - visitors' ledger.
- b) Transportation - Introduction – preparation of final accounts – Accounting of Roadways Preparation of final accounts (problems on roadways) Log Book.
- c) Hospital - Introduction– capital and revenue expenditure OPD & IPD Register.

UNIT 6 – Government Accounting System (Theory Only)**Lectures: 08**

- a) Meaning, Objects, Classification of Accounting heads, Procedure
- b) Role of CAG of India
- c) Public Accounts Committee

Books Recommended –

- ❖ Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
- ❖ Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
- ❖ Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi
- ❖ Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
- ❖ Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
- ❖ Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
- ❖ Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
- ❖ Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
- ❖ Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
- ❖ Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw
- ❖ Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC – Group I)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Advanced Accounting - Including Applicable Accounting Standards [CA-Intermediate (IPC)] (4th Edition, June 2016) – written by D. G. Sharma, publisher Taxmann Publications
- ❖ Students Guide to Accounting Standards (CA/CMA Final) written by D S Rawat, published by Taxmann Publications 30th Edition 2017
- ❖ Taxmann's "Indian Accounting Standards and IFRSs for Non-finance Executives" – written by T. P. Ghosh– publisher Taxmann Publications
- ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Amit Gupta (FCA)
- ❖ A Complete Guide for Converged Indian Accounting Standards IND-ASs & IFRS (Book + CD) Author : Dr. A.L.Saini Publisher – Snow White
- ❖ Accounting Standards & IFRS with Power-point Presentations on Accounting Standards, IFRS & Indian GAAP (Book + Free web-Download) Author : Kamal Garg (C.A) - Bharat Publications
- ❖ Accounting Standards (for CA-IPCC) Author : D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann

- ❖ Accounting Standards (for CA Final) D. G. Sharma (for Taxmann) Edition : 2nd edition, 2014 Taxmann
 - ❖ Taxmann's "IFRSs Simplified" – written by T. P. Ghosh – publisher Taxmann Publications
 - ❖ Taxmann's "Illustrated Guide to Indian Accounting Standards and IFRSs" – written by Amitabh Mukherjee– publisher Taxmann Publications
 - ❖ Taxmann's "Guide to Indian Accounting Standards converged with IFRSs" – written by T. P. Ghosh and CA Shrinivasn Anand – publisher Taxmann Publications
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 B – ADVANCED COST ACCOUNTANCY

SEMESTER – III

Total Lecturers: 60

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

Learning Objectives –

- To understand the various methods of determining costs of goods produced and services rendered by different organizations.
- To prepare the costs accounts of various goods and services having regard to the nature their manufacturing processes.
- To gain knowledge about cost control and reduction and their difference as well as the concept of productivity.

Course Outcome –

- Find out the cost of manufacturing goods by the manufacturing organisations and of providing services by the service organisations.
- Know the nature of process costing and the role of spoilage/scrap and rework and apply these concepts in practice.
- Compare and apply cost allocation methods.
- Know about cost control and reduction.

Medium of Instructions –

English

Instructions as to Study and Examinations –

1. This subject shall be studied in English medium.
2. The question paper shall be set in English, and the students shall answer the paper in English medium only.
3. 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.

Course Content –

Unit 1 – Single or Output Costing

Lectures: 10

- a) Single or Output Costing – Meaning, Features, Methodology Used
- b) Advantages, Limitations of these methods of Costing

[Theory and advanced practical problems on preparation of cost sheet and quotations using Single Costing]

Unit 2 – Job and Batch Costing

Lectures: 10

- a) Preparing Cost Sheets and Price Quotations for Jobs/ Batches, Computing Economic Batch Quantity
- b) Meaning and features of Batch Costing, Economic Batch Quantity (EBQ)

[Theory and advanced practical problems on preparation of cost sheet and quotations using Job Costing]

Unit 3 – Contract Costing

Lectures: 12

- a) Contract Costing - Meaning and features of Contract costing, Methodology used in Contract Costing – Comparison of Job Costing and Contract Costing
- b) Special aspects of Contract Account: Work certified, Work uncertified, Treatment of Profit on incomplete Contract, Special Points in Contract : Cost Plus Contracts, Target-price contracts, Escalation Clause, Materials lost or destroyed
- c) Preparing Contract Accounts with the important aspects including Work certified, Work uncertified, Treatment of Profit on incomplete Contract, Cost Plus Contracts, Target-price contracts, Escalation Clause, Materials lost or destroyed

(Refer AS-7 on Construction Contracts for issues of Accounting treatment – Percentage of Completion method, Completed contract method, provision for foreseeable losses, principles to be followed while taking credit for profit of incomplete contracts.)

[Theory and advanced practical problems on preparation of Contract Account and other related accounts]

Unit 4 – Process Costing-I

Lectures: 10

- a) Meaning and Features of Process Costing, Methodology used in Process Costing – Comparison of Job Costing and Process Costing
- b) Advantages and Limitations of Process Costing
- c) Special aspects of Process Costing: Normal Process Loss, Abnormal Process Loss, Abnormal Process, Gain, Inter-Process Profits

[Theory only]

Unit 5 – Process Costing-II

Lectures: 10

- a) Concept of Equivalent Production – Methods of Pricing used for valuing the equivalent units – First In First Out Method [FIFO]: Average Method: Weighted Average Method
- b) Preparing Process Cost Accounts with the important aspects including Normal Process Loss, Abnormal Process Loss, Abnormal Process Gain, Inter-Process Profits, Equivalent Production

[Theory and advanced practical problems on preparation of Process Cost Accounts, and other related statements and accounts]

Unit 6 – Cost Control, Cost Reduction & Productivity

Lectures: 08

- a) Cost Control and Cost Reduction – Meaning, Areas Covered by Cost Reduction, Tools
- b) Essential for Successful Cost Control, Distinction Between Cost Control and Cost Reduction
- c) Meaning of productivity, measurement of productivity, improving productivity

[Theory only]

Books Recommended –

- ❖ Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
 - ❖ Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
 - ❖ Principles and Practice of Cost Accounting by N.K. Prasad
 - ❖ Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
 - ❖ Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
 - ❖ Cost & Management Accounting [For CS Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost & Management Accounting [For Stage II of ICWA Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost and Management Accounting (Theory Problems and Solutions) by M.N. Arora – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Ravi M. Kishore – Taxmann Allied Services Pvt Ltd
 - ❖ A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 C - HUMAN RESOURCE MANAGEMENT

SEMESTER – III

Total Lecturers: 60

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

Learning Objectives –

- Understand the value and importance of human resources in an organization.
- Become innovative in managing human resource aspects & Industrial Relations.
- Make the students aware about mechanisms of Industrial Dispute and friendly interventions to deal with employee-employer problems.
- Impart the students with the knowledge of laws & how law affects the industry & labour.

Course Content –

Unit 1 – Introduction to Industrial Relations

Lectures: 10

- a) Meaning, Scope, Importance of Industrial Relations.
- b) Approaches and Parties to Industrial Relations.
- c) Causes for Poor Industrial Relations.
- d) Developing Sound Industrial Relations.
- e) Pattern and Policies Adopted in Industrial Relations in India.
- f) International Labour Organization and Industrial Relations.

Unit 2 – Industrial Health and Safety Aspects

Lectures: 10

- a) Meaning and Importance of Health.
- b) Occupational hazards and diseases, protection against hazards.
- c) Statutory provisions concerning health in India.
- d) Types and causes of accidents.
- e) Meaning and importance of safety.
- f) Safety measures / program's.
- g) Statutory provisions for industrial safety in India.

Unit 3- Stress Conflict and Industrial disputes.

Lectures: 10

- a) Stress- Meaning, Causes, Consequences of stress.
- b) Stress reduction strategies.
- c) Conflict- meaning, causes, conflict management
- d) Industrial disputes – meaning forms.
- e) Causes of Industrial disputes, Settlement of industrial disputes.

Unit 4 – Industrial Discipline and Grievances

Lectures: 10

- a) Meaning, Objectives and Types of Discipline.
- b) Causes of indiscipline.
- c) Guidelines of a disciplinary action.
- d) Procedure of disciplinary action, Types of punishment.
- e) Grievances- Meaning, Nature, Causes.
- f) Grievances Procedure, Steps in grievance settlement.

Unit 5 – Settlement Machinery

Lectures: 10

- a) Mediation- Meaning, Types and Essentials of Mediation.
- b) Conciliation- Meaning, Types, Preliminary steps towards Conciliation.
- c) Conciliation Officer- Qualities and Role
- d) Conciliation Procedure.
- e) Arbitration- Meaning, Types and Procedure
- f) Adjudication- Meaning, Three tier system of adjudication.

Unit 6 – Human Resource Records, Audit and Research

Lectures: 10

- a) Human Resource Records- Meaning, Types, Importance.

- b) Human Resource Audit- Meaning, Scope, Objectives and Process
- c) Human Resource Research- Meaning, Approaches and Process.
- d) Human Resource Information system- Need, Uses, Designing, Limitations.
- e) E-HR records, E-HR information, E-HR audit.

Books Recommended –

- ❖ Human Resource Management by K. Aswathappa- Tata- McGraw Hill Publishing Co. Ltd.
 - ❖ Human Resource Management- text and cases by Dr. S. S. Khanka- S. Chand Company Ltd.
 - ❖ Personnel and Human Resource Management by P. SubbaRao- Himalaya Publishing House.
 - ❖ Essentials of Human Resource Management and Industrial relations by P. SubbaRao- Himalaya Publishing House.
 - ❖ Human Resource Management by Anjali Ghanekar, Everest Publishing House.
 - ❖ Human Resource Development and Management- A. M. Shaikh.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 D – MARKETING MANAGEMENT

SEMESTER – III

Total Lecturers: 60

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

Learning Objectives –

- To understand various concepts and theoretical aspect of internet marketing
- To know the mechanism of internet marketing
- To study the strategies of internet advertising
- To overview the concept of Internet Retailing, Strategy and Promotion
- To understand the Emerging issue & Development In International Marketing

Course Content –

- | | |
|---|---------------------|
| Unit 1 – Introduction | Lectures: 08 |
| a) Concepts and Difference between: world wide web, Intranet, Extranet, Internet | |
| b) Internet: Benefits, Limitations | |
| c) Virtual Marketing: Concept, Importance | |
| Unit 2 – E-Commerce | Lectures: 10 |
| a) Concept, Definition, Development & Future of E-Commerce | |
| b) Different Commercial Models: Vanity, Billboard, Advertising, Subscriptions, Storefront-sites | |
| c) Diverse Roles of Websites | |
| Unit 3 – Factors Affecting Internet Consumer Behaviour | Lectures: 08 |
| a) Internet Consumer Behaviour | |
| b) Internet Branding: Internet and Relationships; | |
| c) Internet and Brand Loyalty | |
| d) Internet Communities | |
| Unit 4 – Internet Retailing | Lectures: 10 |
| a) Merchandising Process for e-retailers: Assortment, Planning, Pricing | |
| b) The Product: Procedure for Payment, Physical Delivery | |
| c) Online Shopping: Concept, Precautions in online shopping | |
| Unit 5 – Internet Strategy and Promotion | Lectures: 14 |
| a) Virtual Value Chain: Concept, Meaning, Definition, History | |
| b) Intermediation; Concept, Elimination of Intermediaries | |
| c) Transaction Cost Theory (TCT) | |
| d) Internet Promotion: Classifications, Forms of Paid Advertising | |
| e) Affiliation Marketing: Concept, Benefits, Methods, CPM & CPA | |
| f) Model Pay per Click Publishers and distributors | |
| Unit 6 – Emerging issue & Development In International Marketing | Lectures: 08 |
| a) Ethical and Social issues | |
| b) International Marketing of Services | |
| c) Information Technology and International Marketing | |
| d) Impact of Globalization and World Trade Organization | |

Book Recommended –

- ❖ Varshney and Bhattacharya, International marketing Management – An Indian Perspective, Sultan Chand & Sons, New Delhi.
 - ❖ Keegan, Global Marketing Management, Prentice Hall of India, New Delhi.
 - ❖ Philip Cateora and John Graham, International Marketing, Tata Mc Graw Hill, New Delhi.
 - ❖ Kotler, Keller, Joshi, Jha – Marketing Management- 8th Edition- Pearson Education
 - ❖ K.K.Srivastava, Consumer Behaviour, Galgotia Publishing Co.New Delhi
 - ❖ Henry Assael, Consumer Behaviour,6/e,Thomson,New Delhi
 - ❖ D.C.Kapoor, Export Management, Vikas Publishing House, New Delhi.
 - ❖ Francis Cherunilam, International Marketing, Himalaya Publishing House, Mumbai
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

304 E – SUPPLY CHAIN MANAGEMENT

SEMESTER – III

Total Lecturers: 60

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

Learning Objectives –

- To understand the concept and role of SCM
- To understand the relationship of Network design in Supply Chain
- To know how to Demand Forecasting works in SCM.
- To describe Aggregate Planning in Supply Chain.
- To review Planning and Demand in Supply Chain

Course Content –

Unit 1 – Designing Distribution Networks and Applications **Lectures: 10**

- a) The Role of Distribution in the Supply Chain
- b) Factors Influencing Distribution Network Design
- c) Design Options for a Distribution Network
- d) E-Business and the Distribution Network
- e) Distribution Networks in Practice

Unit 2 – Network Design in the Supply Chain **Lectures: 10**

- a) The Role of Network Design in the Supply Chain
- b) Factors Influencing Network Design Decisions
- c) Framework for Network Design Decisions
- d) Models for Facility Location and Capacity Allocation
- e) The Role of IT in Network Design
- f) Making Network Design Decisions in Practice

Unit 3 – Network Design in an Uncertain Environment **Lectures: 10**

- a) The Impact of Uncertainty on Network Design
- b) Discounted Cash Flow Analysis
- c) Representations of Uncertainty
- d) Evaluating Network Design Decisions Using Decision Trees
- e) AM Tires: Evaluation of Supply Chain Design Decisions Under Uncertainty
- f) Risk Management and Network Design
- g) Making Supply Chain Decisions Under Uncertainty in Practice

Unit 4 – Demand Forecasting in a Supply Chain **Lectures: 10**

- a) The Role of Forecasting in a Supply Chain
- b) Characteristics of Forecasts
- c) Components of a Forecast and Forecasting Methods
- d) Basic Approach to Demand Forecasting
- e) Time-Series Forecasting Methods
- f) Measures of Forecast Error
- g) Forecasting Demand at Tahoe Salt
- h) The Role of IT in Forecasting
- i) Risk Management in Forecasting

j) Forecasting in Practice

Unit 5 – Aggregate Planning in a Supply Chain

Lectures: 10

- a) The Role of Aggregate Planning in a Supply Chain
- b) The Aggregate Planning Problem
- c) Aggregate Planning Strategies
- d) Aggregate Planning Using Linear Programming
- e) Aggregate Planning in Excel
- f) The Role of IT in Aggregate Planning
- g) Implementing Aggregate Planning in Practice

Unit 6 – Planning Supply and Demand in a Supply Chain

Lectures: 10

- a) Managing Predictable Variability
- b) Responding to Predictable Variability in a Supply Chain
- c) Managing Supply
- d) Managing Demand
- e) Implementing Solutions to Predictable Variability in Practice

Book Recommended –

- ❖ Supply Chain Management- K Shridhar Bhatt- Himalaya Publishing House
 - ❖ Supply Chain Management- Sunil Chopra, Peter Mendl- Prentice Hall of India
 - ❖ Supply Chain and Logistics Management- Donal Bowersox, David Closs- Tata Macgraw Hill
 - ❖ Exploring the Supply Chain- Upendra Kachru, Excel Books
 - ❖ Supply Chain Management- D K Agrawal, Macmillan Publishers
 - ❖ Logistics Management- V. V Sople, Pearson Education
 - ❖ Supply Chain Management- Concept and Cases, Rahul V Altekar- Prentice Hall of India
 - ❖ Supply Chain Management- Janat Shah, Pearson Education
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

401 – MANAGEMENT ACCOUNTING

SEMESTER – IV

Total Lecturers: 60

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

Objectives –

- 1 Understand the concept and techniques of financial control used in management accounting
- 2 Imbibe knowledge about the control techniques namely budgetary control and standard costing.
- 3 Develop the skill to analyse the cost-variance for effective cost control.
- 4 Familiarise with the concept, role, and utility of marginal costing, and its implications and utility for managerial decision making process.
- 5 Acquaint themselves with the concept and significance of working capital and its implications in managing the funds.
- 6 Familiarise with the concept, role, and utility of marginal costing, and its implications in decision making
- 7 Provide necessary inputs in form of concepts, theories and appraisal techniques related to capital
- 8 Expenditure decisions, and develop an integrated approach to capital-expenditure decision-making process.

Course Outcomes –

- 1 Get the insight of the philosophy and techniques of cost control and decision making.
- 2 Get equipped with the techniques of budgetary control and standard costing, and to familiarize with the macro as well as micro level techniques of cost control.
- 3 Make an in-depth analysis of causes of variation in actual cost from the standard cost, and to decide on the necessary action so as to increase the efficacy of the business entities
- 4 Get equipped with the ability to make managerial decision by applying the principles of marginal costing.
- 5 Know the important inter-linkages among the components of working capital essential for smooth running of a business organization.
- 6 Get the insight of an integrated approach to capital expenditure decision process and to apply their skills and knowledge effectively in future while dealing with the issues relating to capital expenditure.
- 7 Prepare them with the ability to face intricacies in real life and to apply their skills and knowledge while dealing with real life business situation using the techniques of management accounting.
- 8 Pursue their career in the field of managerial decision making and control.

Medium of Instructions –

English

Instructions as to study and examinations –

- 1 This subject shall be studied in English medium
- 2 The question paper shall be set in English, and the students shall answer the paper in English medium only.
- 3 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

Course Content –

UNIT 1 - Budget & Budgetary control

Lectures: 12

- a) Meaning, definition of Budget and Budgetary Control
- b) Objective, advantages, limitations of Budgetary Control
- c) Requirement of a sound budgetary control system
- d) Types of budget

According to time - (i) Long term budget (ii) Short-term Budget

According to function - (i) Sales Budget, (ii) Production Budget, (iii) Cost of Production Budget (iv) Purchase Budget, (v) Personnel Budget, (vi) Research Budget, (vii) Cash Budget (viii) Capital Budget,

(ix) Master Budget

According to flexibility - (i) Flexible Budget (ii) Fixed Budget.

e) Solving practical problems of Flexible Budget and Cash Budget

[Advanced practical problems to be solved on the above topics]

UNIT 2 - Standard Costing (Theory Only)

Lectures: 08

a) Meaning and Definition of standard cost and standard costing

b) Objectives and Significance of standard costing

c) Advantages, Limitation of standard costing

d) Types of standards, and setting of standards for elements of costs, Establishment of standard costing System

e) Difference between standard costing and budgetary control

UNIT 3 - Variance analysis

Lectures: 12

a) Introduction, Meaning and Types of Variances

b) Material Variances

c) Labour Variances

d) Variable and Fixed Overhead Variance

e) Sales Variances and Market Variance (Theory only)

[Advanced practical problems to be solved on Material, Labour, Variable and Fixed Variances]

UNIT 4 Marginal Costing (Theory & Practical Problems)

Lectures: 10

a) Concept of Marginal Cost, Marginal Costing, Contribution, Variable Cost, Fixed Cost, Semi-Variable Cost, Margin of Safety, PV Ratio

b) Features, Assumptions, Significance, and Limitations of Marginal Costing

c) Marginal costing and absorption costing

d) Break-even Analysis or Cost-Volume-Profit Analysis [CVP analysis], and applications of Marginal Costing – BEP, Break-even Chart, Angle of incidence, Key factor

e) Decision Making using marginal costing – Computation of BEP and Sales planning; Profitable Sales-mix

f) Exploring new markets; introducing a new product; Alternative use of production facilities; Make or buy; Continue or Shut down; Pricing decision etc.

[Advanced practical problems to be solved on these above topics]

UNIT 5 - Capital Budgeting Decision I

Lectures: 08

a) Meaning and nature of capital budgeting, Importance of capital budgeting

b) Study of nature, merits and demerits of methods of appraisal of Capital expenditures

c) Traditional Method: Introduction

1. Pay Back Period and its variants

2. Accounting rate of return

UNIT 6 - Capital Budgeting Decision II

Lectures: 10

a) Study of nature, merits and demerits of methods of appraisal of Capital expenditures

b) Discounted Cash Flow methods: Introduction

1. Net Present Value, 2. Internal Rate of Return, 3. Profitability Index

c) Capital Rationing

Books Recommended –

❖ Principles of Management Account – By S. N. Maheshwari, Sultan Chand and Sons

❖ Management Account and Financial Control – By S. N. Maheshwari, Sultan Chand and Sons.

❖ Advanced Cost And Management Accounting – By V. K. Saxena and C. D. Vashist, Sultan Chand and Sons.

❖ Cost Accounting and Financial Management – By Ravi M. Kishore, Taxmann Pub. Pvt. Ltd.

❖ Financial Management – By Dr R. M. Srivastava, Pragati Prakashan Meerut.

❖ Financial Management Principles and Practice – By G. Sudarsana Reddy, Himalaya Publishing House

❖ Financial Management – By P. V. Kulkarni, Himalaya Publishing House.

- ❖ Cost and Management Accounting – By M. E. Thukaram Rao, New Age International (P) Ltd.
 - ❖ Management Accounting - M.Y. Khan & P.K. Jain – TMH
 - ❖ Principal of Management accounting – Manmohan and Goyal
 - ❖ Management Accounting - Murthy – TMH
 - ❖ Anthony, Robert : Management Accounting, Tarapore wala, Mumbai
 - ❖ Barfield, Jessie, Ceily A. Raiborn and Micheal R. Kenny : Cost Accounting, Traditions and Innovations, South Western College Publishing, Cincinnati, Ohio
 - ❖ Decoster, Don T. and Elden L. Schater : Management Accounting, a decision emphasis, John Wiley and Sons Inc, New York
 - ❖ Garrison, Ray.H and Eric W Noreen : Management Accounting, Richard D Erwin, Chicago
 - ❖ Hansen, Don R and Maryanne M Morren : Management Accounting South Western College Publishing, Cincinnati, Ohio
 - ❖ Homgran, C.T.Gary L.Sundem and William O Stratton: Introduction to Management Accounting, Prentice Hall, Delhi
 - ❖ Homgren, Charles T George Foster and Srikant M Daliar: Cost Accounting, a managerial emphasis, Prentice Hall, Delhi
 - ❖ Lall, B.M and I.C Jain: Cost Accounting: Principles and Practice, Prentice Hall, Delhi
 - ❖ Pandey, I.M : Management Accounting, Vani Publication, Delhi
 - ❖ Welsch Glenn A, Ronald W Hilton and Paul N Gorden: Budgeting, Profit Planning and Control, Prentice Hall, Delhi
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

402 – MODERN RETAIL MANAGEMENT

SEMESTER – IV

Total Lecturers: 60

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

Learning Objectives –

- To acquaint the students with the various concepts and theoretical aspect of retail management
- To introduce the most modern techniques and practices of retailing for employment opportunity
- To understand dynamics of modern organised retail trade
- To overview Retail Development in India and Modern Retail Format
- To understand the Merchandise Management and Retail Franchising
- To know the Application of Information Technology in Retailing

Course Content –

Unit 1 – Introduction to Retail Management

Lectures: 10

- a) Concept of Retailing and organized Retail
- b) Scope and Importance of Retailing
- c) Retail Management
- d) Theory of Retail Development
- e) Recent Trends in Retailing: Modern Retail format, Mall System, etc

Unit 2 – Retail in India

Lectures: 10

- a) Development of Retailing in India
- b) Rural Retailing and the size of retail in different sector in India
- c) Importance of retailing in the Economy
- d) Factors attracting global Retailers to India
- e) FDI in Retailing in Indian Context
- f) Challenges to retail development in India

Unit 3 – Store Location and Store Design

Lectures: 10

- a) Store location: Meaning and Importance
- b) Types of Retail location
- c) Step involved in choosing a Retail location
- d) Store design: Concept & Elements of store design
- e) Steps involved in of store design
- f) Importance of store layout

Unit 4 – Merchandise Management

Lectures: 10

- a) Meaning and Definition
- b) Evolution of Merchandising
- c) Factors Affecting Merchandising Function
- d) Merchandiser: Role and Responsibilities
- e) The Concept of Life Style Merchandising

Unit 5 – Retail Franchising

Lectures: 10

- a) Meaning and Definition
- b) Features of Franchising
- c) Advantages and Limitations of Franchising

- d) Evolution of Franchising, Types of Franchising
- e) Franchising in India

Unit 6 – Application of Information Technology in Retailing

Lectures: 10

- a) Introduction and Definition
- b) Outstanding Features of Information Technology
- c) Contribution and Importance of Information Technology in Retailing
- d) Indian Scenario of Information Technology
- e) Campaign Management and Objectives
- f) Bar Coding Technique
- g) E-Retailing: Format, Challenges

Books Recommended –

- ❖ Arif Sheikh, Kaneez Fatima - Retailing Management, Himalaya Publishing House
 - ❖ Swapna Pradhan - Retailing Management, Tata MC.Graw Hill Education
 - ❖ Suja Nair-Retail Management, Himalaya Publishing House
 - ❖ Gibson G.Vedamni – Retail Management, Third Edition, Pearson Education
 - ❖ S.K.Baral & S.C.Bihari – Retail Management: Text & Cases, AITBS Publishers
 - ❖ Retailing Environment and Operation, Thomson learning
 - ❖ Fundamental of Retailing, Tata MC.Graw Hill Education.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

403 A – INFORMATION SYSTEMS FOR BUSINESS

SEMESTER – IV

Total Lecturers: 60

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

Learning Objectives –

- Develop conceptual understanding about latest developments in the field of Information Technology and the impact of I.T. in Managing aBusiness.
- Learn to use Information Technology to gain competitive advantage inbusiness
- Develop students as Cyber Security experts , ERP domain experts and Data Analysts

Course Outcome –

- Analyze and model the flow of information through businessprocesses.
- Formulate plans and architectures for the capture, storage and retrieval of data
- Develop computer programs to support or automate businessprocesses.
- Apply networking concepts and technologies to support businessneeds
- Align information systems and services with business strategy and formulate plans for the retrieval and analysis of supportingdata
- Document, monitor and assess the effectiveness of IT controls
- Clearly understand application of Data Science in Business
- Use various Data Analytics tools

Course Content –

Unit 1 – Introduction To Information Systems-I

Lectures: 10

- a) Introduction to Organization – Decision levels – Managerial roles – Information needs of Management Information System
- b) Definition – Features – System concepts – Framework for Information Systems Strategic uses of Management Information Systems
- c) Future of IS in an Organization
- d) Business Process Reengineering

Unit 2 – Introduction To Information Systems-II

Lectures: 10

- a) Hardware – Input and Output devices
- b) Computer Memory (Primary, Secondary & Cache) – Memory Access Time – File Structures – Network Components.
- c) Software – Operating System software – Application software – Groupware – Multiprogramming – Multitasking.
- d) RDBMS : Database – Definition -Data Capture – Data Integrity – Components of Database Management Software Types and Software Development Life Cycle

Unit 3 – Information Technology Infrastructure: Information Systems Architecture

Lectures: 10

- a) Mainframe, Client Server, Web Based, Distributed, Grid, Cloud
- b) Requirements of Hardware and Software, Storage and Networking Devices
- c) Networks Types - Topologies of Networks
- d) Components of Cloud ComputingInfrastructure
- e) Intellectual Property Rights as related to IT Services / ITProducts

Unit 4 – Data Science and Data Analytics for Business

Lectures: 10

- a) Basic principles of Data Science, Basic principles of Data Analytics, Understanding Role of Data Analyst, Data Science Applications for business. Tools and Technologies with respect to data

science

- b) Data Analysis tools, Data extraction using SQL. SQL commands. MS-Office, MS- Visio, IBM-SPSS or PSPP for Data Analysis. Examples of Data Analysis, Steps for Data Analysis results

Unit 5 – Digital Firm Perspective and Cyber Security for Business

Lectures: 10

- a) MIS Model for a digital firm, Organization structure for digital firm – e-Business Models and Applications
- b) Call Centers, BPO,KPO, Benefits of Digital firm, key features of a digital firm.
- c) Creating Business Blogs
- d) Cyber security for business- Introduction to Cyber Security-Concept, Impact of cyber-attack on your business- Economic cost of cyber-attack, Reputational damage, Cyber Crime and its effects on Business; Secured password schemes

Unit 6 – Enterprise Resource Planning (ERP) and Software as a Service (SaaS)

Lectures: 10

- a) ERP Concept, need of ERP, advantages of ERP, Life Cycle of ERP implementation, ERP Products, ERP Software modules, Skills for ERP consultant an domain expert.
- b) Software as a Service (SaaS) concept, SaaS Examples, SaaS Advantages. Basic concepts of Big Data, IOT and Machine Learning.

Books Recommended –

- ❖ Management Information Systems – The Manager’s View, Robert Schulthesis, Mary Summer. Tata McGraw Hill Publications
 - ❖ Management Information Systems – Gerald V Post David, L Anderson, Tata McGraw Hill.
 - ❖ Management Information Systems – Jaiswal S.
 - ❖ Management Information Systems – O Brien, Tata McGraw Hill
 - ❖ IT The Breaking Wave –Denis P Curtin.
 - ❖ Enterprise Resource Planning,- Alex Leon ,McGraw Hill, Fourth Edition (2019)
 - ❖ MIS, - Managing the digital firm – Landon & Gendom, Pearson Prentice Hall.
 - ❖ O Brien, Introduction to IS, TMH. 8. Management Information System – Jaiswal & Mittal, Oxford University Press
 - ❖ Management Information Systems by Jaiswal and Mittal, Oxford UniversityPressDecisionSupport Systems and Intelligent Systems by Turban and Aronson, Pearson EducationAsia
 - ❖ Data Analytics by Anil Maheshwari, McGraw Hill
 - ❖ Data Science for Business Professionals: A Practical Guide for Beginners, BPB (2020)
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

403 B – FOREIGN TRADE

SEMESTER – IV

Total Lecturers: 60

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

Learning Objectives –

- To understand the concept and Foreign Trade.
- To know the Structure of India's Foreign Trade.
- To study the India's Foreign Trade Policy.
- To know the concept of Foreign Collaboration and Joint Venture.
- To understand the International Strategic Alliances.
- To study the role of institutions towards foreign trade.

Course Content –

Unit 1 – International Trade

Lectures: 10

- a) Need and Importance of International Trade.
- b) Nature and Scope of International Trade.
- c) Divers of International Business.
- d) Benefits of International Trade.
- e) Globalization and International Trade.

Unit 2 – Structure of India's Foreign Trade

Lectures: 10

- a) Introduction and Concept of Structure of India's Foreign Trade.
- b) Composition and Direction of India's Foreign Trade.
- c) EXIM bank and EXIM Policy of India.
- d) Regulation and Promotion of Foreign Trade.
- e) Role of GDRs, ADRs and FIIs in Indian capital market.

Unit 3 – India's Foreign Trade Policy

Lectures: 10

- a) Foreign Trade Policy 2009-14.
- b) New Initiatives and Export Promotion.
- c) Import Policy and Control.
- d) Foreign Investment Policy.
- e) Policy Framework for FDI in India.

Unit 4 – Foreign Collaboration and Joint Venture

Lectures: 10

- a) Foreign Collaboration meaning and concept, Examples of Foreign Collaboration.
- b) Features and Objectives of Foreign Collaboration.
- c) Foreign Collaboration in India.
- d) Reason for Forming a Joint Venture.
- e) Basic Elements of Joint Venture and Joint Venture Agreements, Structure and Advantages of Joint Venture.

Unit 5 – International Strategic Alliances

Lectures: 10

- a) Nature and Scope of International Strategic Alliances.
- b) Alliance Development Process.
- c) Making Alliance Work.
- d) Economic Consideration for Strategic Alliances.
- e) ASEAN, SAARC, SAPTA, SAFTA.

Unit 6 – Institutional Support for Foreign Trade

Lectures: 10

- a) United Nations and World Bank- Objectives, organizational structure and functions.
- b) International Monetary Fund - Objectives, organizational structure and functions.
- c) International Labour Organization - Objectives, organizational structure and functions.
- d) WTO- Functions, - Objectives, organizational structure and functions.

e) UNCTAD, WIPO, UNIDO - Objectives, organizational structure and functions of each.

Books Recommended –

- ❖ International Business- K Aswathappa - Tata Macgraw Hill.
 - ❖ International Business- Sonia Gupta - McGraw Hill EducationPvt.Ltd.
 - ❖ Basics of International Business- Neelankavil and AnoopRai
 - ❖ International Business: Text and Cases- Francis Cherunilam, PHI Learning Pvt.Ltd.
 - ❖ International Business- Frank McDonald and Fred Burton, Thomson.
 - ❖ International Business- Mike Peng and Klaus Meyer, Cengage Learning.
 - ❖ International Business- K Aswathappa - Tata Macgraw Hill.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

403 C - CORPORATE SOCIAL RESPONSIBILITY

SEMESTER IV

Total Lecturers: 60

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

Learning Objectives –

- To understand the Concept, Philosophy and Mechanics of Corporate Social Responsibility.
- To know the provisions of the Companies Act, 2013 relating to the Corporate Social Responsibilities of companies in India.
- To know the concept of business ethics in relation to CSR.
- To study the relationships of stability and equality with stakeholders related to the company, mainly shareholders, employees, providers, distributors, clients and society.
- To understand as to how the CSR aims at ensuring the companies conduct their business in an ethical way.

Course Content –

- Unit 1 – Introduction to Corporate Social Responsibility(CSR) Lectures: 10**
- a) Meaning, Concept, Definition and scope of CSR.
 - b) Stakeholder: Advantages to stakeholders (Customers, Community, Employees, Shareholders, Vendors, Entrepreneurs, Managers, NGO, Govt. officers, Bank).
 - c) Performance of above stakeholders toward CSR.
 - d) Stakeholder Theory.
 - e) Role of Government in CSR.
- Unit 2 – CSR and Companies Act 2013 Lectures: 10**
- a) Provisions for CSR in companies Act 2013.
 - b) Significance of CSR to sustainability of business.
 - c) Development of CSR in India.
 - d) Development of CSR in foreign countries.
 - e) Challenges before development of CSR.
- Unit 3 – CSR and Governance Lectures: 10**
- a) Meaning, Definition and Need of Governance.
 - b) Theoretical perspectives, corporate citizenship, Business practices of Governance.
 - c) Evaluation of Governance, its practices and regulations structure and development boards.
 - d) Role of Capital market and govt. Governance ratings.
 - e) Future of Governance.
- Unit 4 – Business Ethics in CSR Lectures: 10**
- a) Meaning and Definition Business ethics.
 - b) Importance of Business ethics in CSR.
 - c) Various aspects of CSR.
 - d) Problems of CSR.
 - e) Recent guidelines in CSR.
- Unit 5 –CSR Models and Business Environment Lectures: 10**
- a) Meaning and concept of CSR Models
 - b) CSR Models: Economic model, Pyramid model, Legal model and Ethical model.
 - c) Meaning and definition of Business Environment.
 - d) Various aspects of Business Environment.
 - e) Importance of environmental CSR.
- Unit 6 – CSR and Green Industries Lectures: 10**
- a) Meaning and concept of Green Industries.
 - b) Importance, advantages and limitation of Green Industries.

- c) Challenges for development for Green Industries in India.
- d) Role of CSR in Green Industries.
- e) Various Sectors of Green Industries.

Books Recommended –

- ❖ A.C.Fernando (2006), Corporate Governance Principles, policies and practices, Pearson Education, Delhi
 - ❖ Ahmad Ashfaq and Amna Khatoon (2013), Prevention of Environmental Degradation by Means of Solid Waste Management. Journal of Industrial Pollution Control, 29(1) (2013) pp1-6. EMINTERNATIONAL.
 - ❖ Dr. Ankita Neeru (2011) Social Entrepreneurship and Corporate Social Responsibility, Signature Books International, Delhi.
 - ❖ Dr. Avirupa Dutta Chatterjee (2013), a Ph.D. Thesis on “A Study Of The Concept Of Sustainable
 - ❖ Dr. Neeru Vasishth and Dr. Namita Rajput, Business Ethics and Values with Case Studies, Taxmann’s Publications.
 - ❖ Dr. Neeru Vasishth and Dr. Namita Rajput, Business Ethics and Values with Case Studies, Taxmann’s Publications.
 - ❖ Dr. Sushma S. Patil and Prof. Nitin S. Kharche (March 2013) research paper of “An Empirical Study of Small and Medium Scale Industrial Units towards Corporate Social Responsible Activities, with special reference to Jalgaon MIDC.”
 - ❖ NIIR BOARD, Modern Technology of Waste Management: Pollution Control, Recycling, Treatment & Utilization, Asia Pacific Business Press Inc. Delhi.
 - ❖ R.K. Khitoliya (2004), Environmental Pollution Management & Control for Sustainable Development, S. CHAND & COMPANY, New Delhi.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

404 A – ADVANCED ACCOUNTANCY

SEMESTER – IV

Total Lecturers: 60

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

Learning Objectives –

- 1 Know audit skills required for audit of Banks and Co-operative Societies
- 2 Understand the legal framework governing the audit of various forms of business entities and non-business entities
- 3 Understand the proper way of making examination of the financial statements of various business entities, and form opinion thereon
- 4 Understand the way of auditing of different units of service sector
- 5 Understand the advanced concept of Information System Auditing and Management Audit
- 6 Understand the proper way of making examination of the financial reports of limited companies

Course Outcome –

- 1 To Understand the legal framework of Bank Audit and to gain knowledge of financial statements of banks in brief.
- 2 To Understand the audit procedures to be followed at the time of audit of Cooperative Societies
- 3 To Understand the special considerations and audit procedures to be followed while conducting Audit of Hospitals, Hotels, Cinema Halls and Hire Purchase and Leasing Companies
- 4 To Learn how to perform an understanding of Computerized environment and documenting the same. To Identify various risks involved in Information System and controls to be used to overcome such risks
- 5 To Obtain the Theoretical Understanding of Management Audit, difference between management audit and statutory audit and role played by the management auditor.
- 6 To Understand different types of Audit reports and identify different aspects of reporting as per Standards of Auditing

Medium of Instructions –

English or Marathi

Course Content –

UNIT 1 – Audit of Banks

Lectures: 12

- a) Salient features of enactments affecting Banks – Provisions of the Banking Regulation Act, 1949, which are relevant for the purpose of audit,
- b) Bank Audit; its approach - Concept of Balance Sheet Audit
- c) Steps in Bank Audit
- d) Audit of the Assets and Liabilities of a bank – Verification of –
 1. Cash in hand and with the RBI and other banks; Money at call and short notice; and Investments;
 2. Loans and Advances given to the borrowers; their types, documentations, sanction, and performance; Concept of Non-Performing Assets (NPAs); their definition; provisions required for NPAs
 3. Fixed assets and other non-banking assets
 4. Share Capital and Reserves and Surplus
 5. Deposits, Unclaimed deposit of depositors
 6. Other Liabilities and provisions; Contingent liabilities
- e) Audit of the items debited and credited to the Profit & Loss Account of a bank –
 1. Interest income and other incomes

2. Recognition of Income on NPAs
3. Transfer of profit to Reserve Fund
4. Appropriations and Payment of dividend

f) Audit Reports of Banks

UNIT 2 – Audit of Co-operative Societies

Lectures: 08

- a) Special features of Audit of Co-operative Societies
- b) Provisions pertaining to audit of co-operative societies under the Maharashtra State Co-operative Societies Act, 1960
- c) Audit Report of Co-operative Societies.

UNIT 3 Audit of Specialized Units

Lectures: 10

- a) Audit procedure for the audit of a Hospital
- b) Audit procedure for the audit of a Hotel
- c) Audit procedure for the audit of a Cinema Hall
- d) Audit procedure for the audit of a Hire-purchase and Leasing company

UNIT 4 Information System Auditing (IS Auditing) -

Lectures: 10

- a) Concept of Information System Auditing
- b) Objectives of Information System Auditing
- c) Need for Audit of Information Systems
- d) Plan of Information System Audit
- e) Information System Audit Process - Evaluation of adequacy of controls - Management Controls, Operational Controls, Organizational Controls, Application Controls
- f) Steps involved in conducting IS Audit

UNIT 5 Management Audit

Lectures: 08

- a) Meaning, nature, objective, scope & importance
- b) Merits and Limitation of management Audit.
- c) Difference between Management Audit and Statutory audit.
- d) Qualification, duties and role of the management auditor.
- f) Drafting reports for managerial effectiveness.

UNIT 6 Audit report of Limited Companies –

Lectures: 12

- a) Nature of audit report, Importance of audit report
- b) Contents of audit report –
 1. Contents as required by the Companies Act, 2013
 2. Contents as required by the Companies (Audit and Auditors) Rules, 2014
 3. Contents as required by the CARO 2016
- c) Nature of opinion expressed by the auditor in his audit report
- d) Notes on accounts / Notes to accounts, Requirements of the IAS-1 ‘Presentation of Financial Statements’ as regards the Notes to Accounts
- e) Distinction between notes and qualification
- f) Elementary study of
 1. SA 700 - The Auditor's Report on Financial Statements
 2. SA 800 - Special Considerations- Audits of Financial Statements prepared in accordance with special purpose framework

Books Recommended –

- ❖ Taxmann – Students’ guide to Standards on Auditing by D. S. Rawat
- ❖ The Institute of Chartered Accountants of India: Standards on Auditing
- ❖ George Koshi : Tax Audit Manual (Taxmann, New Delhi)
- ❖ The Institute of Chartered Accountants of India “Guidance note on Tax Audit U/s 44 AB of the

Income Tax Act”

- ❖ T. V. Rao: HRD Audit, Sage Publications, New Delhi.
 - ❖ Dinkar Pagare: Principles and Practice of Auditing. Sultan chand and Sons, Educational Publishers New Delhi.
 - ❖ R. G. Saxena: Principles and Practice of Auditing. Himalaya Publishing House. New Delhi.
 - ❖ CA Final Study Module of Auditing published by the ICAI, New Delhi
 - ❖ Gordon Davis : Management Information System, TMH, New Delhi.
 - ❖ P. Mohar : Management Information System, HPH, New Delhi.
 - ❖ Elies Award : System Analysis & Design, Galgotia Publishers, New Delhi.
 - ❖ Uma G. Gupta : Management Information System, Galgotia Publ. New Delhi
 - ❖ C.S.V. Murthy : Management Information System, HPH, New Delhi.
 - ❖ Taxmann’s “Law & Practice Relating to Income Computation & Disclosure Standards”, written by B.D. Chatterjee and Chintan N Patel
 - ❖ Taxmann’s “Guide To Income Computation & Disclosures Standards” written by Srinivasan Anand
 - ❖ Income Computation and Disclosure Standards 2nd Edition - Ready Reckoner in Q & A format (English, Paperback), by CA (Dr) N. Suresh, publisher Bloomsbury India
 - ❖ Standards on Auditing for CA Students by Anshul Mittal, publisher Arya Publishing Company
 - ❖ Kamal Gupta : Contemporary Auditing, TMH – New Delhi.
 - ❖ Stettler Howord – Auditing Principles, PHI – New Delhi.
 - ❖ Saxena & Saravaravel – Practical Auditing – Himalaya Publishing House, Mumbai.
 - ❖ Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai
 - ❖ B.N. Tondon: A Handbook of Practical Auditing
 - ❖ Stettler Howord – Auditing Principles, PHI – New Delhi.
 - ❖ L. K. Shukla – Auditing – Principles & Practice – Taxmann law’s New Delhi.
 - ❖ Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A. S. Foundation, Pune.
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Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

404 B – ADVANCED COST ACCOUNTANCY

SEMESTER – IV

Total Lecturers: 60

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

Learning Objectives –

- To understand the cost control techniques, and cost budgeting.
- To grasp the modern techniques of costing and pricing used by different organizations.
- To absorb the process of decision making amidst the scenario of cost differences, and to make proper short-term decisions by distinguishing between fixed cost and variable costs.
- To familiarize with the process of decision making related to the capital investment proposal on the basis of different project evaluation techniques.

Course Outcome –

- Prepare budgets for various functional areas of the business activities of the manufacturing organisations.
- Exercise control over the various elements of cost at macro level and micro level with the help of the techniques of budgetary control.
- Project the required level of business activities to be achieved for earning the desired level of profits.

Medium of Instructions –

English

Instructions as to Study and Examinations –

1. This subject shall be studied in English medium.
2. The question paper shall be set in English, and the students shall answer the paper in English medium only.
3. 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.

Course Content –

Unit 1 – Operating Costing / Service Costing

Lectures: 10

- a) Meaning and Features of Operating Costing, Methodology Used in Operating Costing
- b) Special aspects of Process Costing – Determination of Unit of Cost, Collection of Costing Data, Cost Classification – Fixed Charges, Maintenance Charges, Running Charges
- c) Preparation of Operating cost statement for Transport Service, Canteen Service, Hotels, Hospital Service, Theaters

[Theory and advanced practical problems on preparation of Operating Cost Sheet/ Statement, arriving at rate to be charged]

Unit 2 – Multiple or Composite Costing

Lectures: 10

- a) Multiple Costing – 3 Alternative Meanings: (i) Costing by combining cost of components, (ii) Multiplicity of methods and (iii) Multiplicity of product from the same process
- b) Combination of job costing and process costing
- c) Applicability
- d) Collection of Cost under Multiple Costing

[Theory only]

Unit 3 – Differential Cost Analysis

Lectures: 10

- a) Concept of Differential Costs, its Essential Features
- b) Marginal Costing Vs. Differential Cost Analysis
- c) Application of Differential Cost Analysis
- d) Determination of Differential Cost
- e) Problems related to Differential Costing

[Theory and advanced practical problems on differential costing]

Unit 4 – Budget and Budgetary Control

Lectures: 12

- a) Concept of Budget, Budgeting & Budgetary Control, Steps involved in the Process of Preparation of a Budget, Budget Manual, Organisation for Budgetary Control, Principal Budgeting Factor
- b) Preparation of Budgets – Master Budget, Capital Expenditure Budget, Performance Based Budgeting, Personnel Budgeting
- c) Zero-Base Budgeting, Nature, procedure, Advantages and Limitations of ZBB

[Theory and advanced practical problems on preparation of budgets including Capital Expenditure Budget, Master Budget, Performance Based Budgeting, Personnel Budgeting]

Unit 5 – Capital Budgeting Decision

Lectures: 08

- a) Meaning, Importance of Capital Budgeting Decision
- b) Various Types of Capital Investment Decisions (i) Replacement and Modernization Decisions, (ii) Expansion Decisions, (iii) Diversification Decisions (iv) Accept-Reject Decisions

[Theory only]

Unit 6 – Recent Developments in Cost Accounting

Lectures: 10

- a) Life Cycle Costing – Meaning, Characteristics, Benefits, Elements of Life Cycle Cost, Purpose of Life Cycle Costing Analysis, Process, Phases
- b) Target Costing – Origin of Target Costing, Meaning, Features, Objectives, Advantages, Steps in Target Costing, Difference between Target Costing and Standard Costing, Cost Accountant's Role
- c) Value Chain Analysis (VCA) – Meaning, Porter's Value Chain Model, Basic Concepts of VCA, Conducting VCA
- d) Enterprise Resource Planning (ERP) – Introduction, Meaning, Features, Benefits

[Theory only]

Book Recommended –

- ❖ Basics of Cost Accounting by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
 - ❖ Fundamentals of Cost Accounting by S.N. Maheshwari – Sultan Chand & Sons, New Delhi
 - ❖ Principles and Practice of Cost Accounting by N.K. Prasad
 - ❖ Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
 - ❖ Cost Accounting Principles & Practice by Nigam & Sharma
 - ❖ Cost Accounting Principles & Practice by S.P. Iyenger
 - ❖ Cost Accounting Principles & Practice by P.K. Ghosh
 - ❖ Cost Accounting Principles & Practice by B.S. Khanna
 - ❖ Practical Costing (Self-Tutor) by Gauri Shankar – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Jain & Narang
 - ❖ Practical Costing by Ahuja, Khanna & Pandey
 - ❖ Cost Accounting by B.K. Bhar
 - ❖ Cost & Management Accounting [For CS Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost & Management Accounting [For Stage II of ICWA Inter] by V.K. Saxena and C.D. Vashist – Sultan Chand & Sons, New Delhi
 - ❖ Cost and Management Accounting (Theory Problems and Solutions) by M.N. Arora – Himalaya Publishing House, Mumbai
 - ❖ Cost Accounting by Ravi M. Kishore – Taxmann Allied Services Pvt Ltd
 - ❖ A Text Book (with in-built Compiler) on Cost Accounting by S.K. Aggarwal, Abha Aggarwal – Reliance Publications Ltd, Gurgaon
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Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

404 C - HUMAN RESOURCE MANAGEMENT

SEMESTER – IV

Total Lecturers: 60

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

Learning Objectives –

- Know the legal framework governing the industrial behavior and relationship at the workplace.
- Understand the basic provisions of the Acts relating to Labour, Industrial disputes, Wages and other benefits available to the workers.
- Make the students aware about mechanisms of settlement of industrial disputes.
- Impart the students knowledge of laws, and the law affects the industry and labour.

Course Content –

Unit 1 – Trade Union Act 1926

Lectures: 10

- a) Objects, Definitions, Registration of Trade Union.
- b) Rights and Liabilities of Registered Trade Union.
- c) Trade Union Movement in India
- d) Problems of Trade Union in India
- e) Measures for strengthening Trade Union
- f) Procedure and Penalties
- g) Meaning, Importance and Process of Collective Bargaining.
- h) Conditions of effective Collective Bargaining.

Unit 2 – The Industrial Disputes and Industrial Disputes Act, 1947

Lectures: 10

- a) Concept, Meaning and Causes of Industrial Disputes.
- b) Forms of Industrial disputes, Prevention of Industrial disputes.
- c) Authorities under the Industrial Disputes act.
- d) Powers and duties of Authorities, Strike and Lockout, Lay-off, Retrenchments
- e) Reference of Disputes to boards.

Unit 3 – The Factories Act, 1948

Lectures: 10

- a) Object and Definitions
- b) Provisions regarding safety and health.
- c) Provisions regarding leave and wages.
- d) Provisions regarding working hours of adults
- e) Employment of young persons
- f) The Inspecting Staff

Unit 4 – The Payment of Wages Act, 1936

Lectures: 10

- a) Object and Definitions
- b) Responsibility for the Payment of Wages.
- c) Authorities under the act.
- d) Authorized deduction
- e) Penalties for Offences under the Act.
- f) Claim and Appeal

Unit 5 – The Minimum Wages Act, 1948

Lectures: 10

- a) Aims, Object, Scope, Definitions.
- b) Fixation and Revision of Minimum Rates of Wages
- c) Fixation of Working hours and Determination of wages.
- d) Authorities under the Act.
- e) Offences and Penalties
- f) Obligations of Employers.

Unit 6 A. The Maternity Benefit Act, 1961

- a) Applications and Non Applications of the Act.
- b) Right to Maternity Benefit.
- c) Restrictions on employment.
- d) Forfeiture of Maternity benefit.
- e) Penalty for contravention of Act by Employer.
- f) Highlight of the Maternity benefit (Amendment) Bill 2016 & Bill 2017.
- g) Features of the Act, Advantages and Disadvantages of the Act.

Unit 6 B. The Child Labour (Prohibition and Regulation) Act, 1986

- a) Object, Scope and Definition
- b) Prohibition of child labour
- c) Regulation of conditions of child labour
- d) Obligations of Employers.
- e) Offences and Penalties
- f) Highlight of the Child Labour Act, 1986 Bill- 2016.

Books Recommended –

- ❖ Dynamics of Industrial Relation- Dr. C. B. Mamoria, Dr. S. Mamoria, S. V. Gankar- Himalaya Publishing House.
 - ❖ Labour Laws- B. D. Sing
 - ❖ Industrial Jurisprudence and Labour Legislation- By A. M. Sarm, Himalaya Publication.
 - ❖ Industrial Relations By ArunMonappa.
 - ❖ Labour and Industrial Law in India By S. K. Mishra, Allahabad Law Agency.
 - ❖ Industrial and Labour Law By P. L. Malik
 - ❖ Commentaries on Payment of wages Act, 1998 by K. D. Shrivastava, Eastern Book Co.
 - ❖ Law and Practice on Minimum Wages, 1999 by S. B. Rao.
 - ❖ Labour and Industrial Laws by S. K. Puri.
 - ❖ Labour Laws- Bare Act.
 - ❖ Amendment of the Child Labour (Prohibition and Regulation) Amendment Bill- 2016.
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Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

404 D – MARKETING MANAGEMENT

SEMESTER – IV

Total Lecturers: 60

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

Learning Objectives –

- To understand various concepts and theoretical aspect of marketing research
- To know the sources of marketing information and the mechanism of collecting and processing the market information for making intelligent decisions
- To study the ways in which the marketing research can be applied in business
- To overview the Marketing Information
- To understand the Application of Marketing Research
- To describe I.T. Enabled Marketing

Course Content –

Unit 1 – Introduction

Lectures: 08

- a) Marketing Research - Concept- Definition- Scope and obstacles in acceptance
- b) Impact of marketing research on marketing mix
- c) Limitations of marketing research
- d) Ethics in marketing research

Unit 2 – Market Information Lectures

Lectures: 10

- a) Quality and quantity of Market Information – value of information – types of market information.
- b) Various sources of market Information – Methods of collecting Market Information - Secondary datasources, problems of fit and accuracy
- c) Decision tree and Bayesian analysis concept, Shop and retail audits
- d) Readership surveys and viewer ship surveys, Experience surveys, Focus Groups

Unit 3 – Marketing Research Process

Lectures: 10

- a) Research process – problem formulation
- b) Hypothesis statement – characteristics of a good hypothesis, preparing research proposal
- c) Research designs – Types

Unit 4 – Marketing Intelligence

Lectures: 12

- a) Marketing intelligence – Marketing Decision Support System components
- b) Scope and Significance of Marketing Intelligence in decision making
- c) Market potential analysis, methods. Sales analysis – by territory, by product, by customer and by size order
- d) Sales forecasting – objective and subjective methods, Test marketing, Industrial vs consumer marketingresearch

Unit 5 – Application of Marketing Research

Lectures: 12

- a) Applications of Marketing Research: Cluster analysis for identifying market segments, Conjoint analysis for Product research, Multi-dimensional scaling,
- b) Discriminate analysis and perceptual mapping for Brand positioning research
- c) Advertising research

Unit 6 – I.T. Enabled Marketing

Lectures: 08

- a) Web based marketing research - using the internet for collection of data
- b) Advantages and limitations in data collection – reach – analysis – accuracy – time.

Book Recommended –

- ❖ Research for Marketing Decisions – Paul Green, Donald Tull, Gerald Albaurn
 - ❖ Marketing Research – Thomas C. Kinnear
 - ❖ Marketing Research –Aakar, Kumar, Day
 - ❖ Marketing Research – Nargundkar
 - ❖ Marketing Research – Measurement & Methods – Donald S. Tull, Del I. Hawkins
 - ❖ Marketing Research – Beri
 - ❖ Business Research Methods – Cooper
 - ❖ Marketing Research – Burns and Bush- Pearson
 - ❖ Marketing Research – Luck and Rubin – Prentice Hall Publications
 - ❖ Marketing Research – RajendraNargundkar – Tata McGraw Hill
 - ❖ Marketing Research by S.L. Gupta – Excel Books
 - ❖ Marketing Research – Suja Nair – Himalaya
 - ❖ Marketing Research by RamanujMajumdar- New age International
 - ❖ Marketing Research by D.M. Sarawte – Everest
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Faculty of Commerce and Management

M.Com. II (W.E.F.: June – 2022)

404 E – SUPPLY CHAIN MANAGEMENT

SEMESTER – IV

Total Lecturers: 60

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

Learning Objectives –

- To understand the concept and role of Cycle Environment in Supply Chain.
- To know the role of Safety Environment in SCM.
- To determine optimum level of Product Availability.
- To know sourcing decisions in Supply Chain.
- To understand Pricing and Revenue Management in Supply Chain.
- To describe role of Information Technology in SCM

Course Content –

Unit 1 – Role of Cycle Inventory in Supply Chain

Lectures: 10

- a) Introduction
- b) Economies of Scale to Exploit Fixed Costs
- c) Economies of Scale to Exploit Quantity Discounts
- d) Short-Term Discounting: Trade Promotions
- e) Managing Multiechelon Cycle Inventory
- f) Estimating Cycle Inventory-Related Costs in Practice

Unit 2 – Role of Safety Inventory in Supply Chain

Lectures: 10

- a) Introduction
- b) Determining Appropriate Level of Safety Inventory
- c) Impact of Supply Uncertainty on Safety Inventory
- d) Impact of Aggregation on Safety Inventory
- e) Impact of Replenishment Policies on Safety Inventory
- f) Managing Safety Inventory in a Multiechelon Supply Chain
- g) The Role of IT in Inventory Management
- h) Estimating and Managing Safety Inventory in Practice

Unit 3 – Determining the Optimal Level of Product Availability

Lectures: 10

- a) The Importance of the Level of Product Availability
- b) Factors Affecting Optimal Level of Product Availability
- c) Managerial Levers to Improve Supply Chain Profitability
- d) Setting Product Availability for Multiple Products Under Capacity Constraints
- e) Setting Optimal Levels of Product Availability in Practice

Unit 4 – Sourcing Decisions in a Supply Chain

Lectures: 10

- a) The Role of Sourcing in a Supply Chain
- b) In-House or Outsource
- c) Third- and Fourth-Party Logistics Providers
- d) Supplier Scoring and Assessment
- e) Contracts and Supply Chain Performance
- f) Design Collaboration
- g) The Procurement Process
- h) Sourcing Planning and Analysis

- i) The Role of IT in Sourcing
- j) Risk Management in Sourcing

Unit 5 – Pricing and Revenue Management in Supply Chain

Lectures: 10

- a) Introduction
- b) Pricing and Revenue Management for Multiple Customer Segments
- c) Pricing and Revenue Management for Perishable Products
- d) Pricing and Revenue Management for Seasonal Demand
- e) Pricing and Revenue Management for Bulk and Spot Contracts
- f) The Role of IT in Pricing and Revenue Management
- g) Using Pricing and Revenue Management in Practice

Unit 6 – Information Technology in Supply Chain

Lectures: 10

- a) The Role of IT in a Supply Chain
- b) The Supply Chain IT Framework
- c) Internal Supply Chain Management
- d) Supplier Relationship Management
- e) The Transaction Management Foundation
- f) The Future of IT in the Supply Chain
- g) Risk Management in IT and Practice

Book Recommended –

- ❖ Supply Chain Management- K Shridhar Bhatt- Himalaya Publishing House
 - ❖ Supply Chain Management- Sunil Chopra, Peter Mendl- Prentice Hall of India
 - ❖ Supply Chain and Logistics Management- Donal Bowersox, David Closs- Tata Macgraw Hill
 - ❖ Exploring the Supply Chain- Upendra Kachru, Excel Books
 - ❖ Supply Chain Management- D K Agrawal, Macmillan Publishers
 - ❖ Logistics Management- V. V Sople, Pearson Education
 - ❖ Supply Chain Management- Concept and Cases, Rahul V Altekar- Prentice Hall of India
 - ❖ Supply Chain Management- Janat Shah, Pearson Education
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Kavayitri Bahinabai Chaudhari North Maharashtra
University, Jalgaon



Bachelor of Computer Application
BCA

(At affiliated Institutes w.e.f A.Y. 2022-23)

w.e.f. Academic Year 2022-23

Summary of distribution of Credits under CBCS scheme for
BCA

Semester wise course structure of BCA

Sem I

Total Credits=28 [Theory =16, Practical =12]

Course Code	Course Type	Subject Name	Contact Hour/Week			Distribution of Marks for Examinations					Credits
			T	P	Total	Internal		External		Total	
						T	P	T	P		
BCA 101	SEC	Fundamentals of Accounting	04	-	04	40		60		100	4
BCA 102	Core	Fundamental of Computer	04	-	04	40		60		100	4
BCA 103	Core	Programming in C – I	04	-	04	40		60		100	4
BCA 104	DSC	Web Design – I	04	-	04	40		60		100	4
BCA 105	Core	Lab on Computer Fundamental	-	04	04		40		60	100	4
BCA 106	Core	Lab on C Programming – I	-	04	04		40		60	100	4
BCA 107	DSC	Lab on Web Design – I	-	04	04		40		60	100	4

Sem II

Total Credits=28 [Theory =16, Practical =12]

Course Code	Course Type	Subject Name	Contact Hour/Week			Distribution of Marks for Examinations					Credits
			T	P	Total	Internal		External		Total	
						T	P	T	P		
BCA 201	SEC	Professional Communication Skill	04	-	04	40	-	60	-	100	4
BCA 202	Core	Database Management System	04	-	04	40	-	60	-	100	4
BCA 203	Core	Programming in C – II	04	-	04	40	-	60	-	100	4
BCA 204	DSC	Web Design - II	04	-	04	40	-	60	-	100	4
BCA 205	Core	Lab on DBMS	-	04	04	-	40	-	60	100	4
BCA 206	Core	Lab on C Programming - II	-	04	04	-	40	-	60	100	4
BCA 207	DSC	Lab on Web Design – II	-	04	04	-	40	-	60	100	4

Sem III

Total Credits=28 [Theory =16, Practical =12]

Course Code	Course Type	Subject Name	Contact Hour/Week			Distribution of Marks for Examinations					Credits
			T	P	Total	Internal		External		Total	
						T	P	T	P		
BCA 301	Core	Fundamental Mathematics and Statistics	04	-	04	40	-	60	-	100	4
BCA 302	Core	Operating System	04	-	04	40	-	60	-	100	4
BCA 303	DSC	Programming in C++	04	-	04	40	-	60	-	100	4
BCA 304	DSC	Elective I	04	-	04	40	-	60	-	100	4
		A)Web Development Technology – I									
		B)Data Analytics – I									
		C)Python Programming									
BCA 305	Core	Lab on Operating System	-	04	04	-	40	-	60	100	4
BCA 306	DSC	Lab on C ++ Programming	-	04	04	-	40	-	60	100	4
BCA 307	DSC	Lab on Elective	-	04	04	-	40	-	60	100	4

Sem IV

Total Credits=28 [Theory =16, Practical =12]

Course Code	Course Type	Subject Name	Contact Hour/Week			Distribution of Marks for Examinations					Credits
			T	P	Total	Internal		External		Total	
						T	P	T	P		
BCA 401	Core	Software Engineering	04	-	04	40	-	60	-	100	4
BCA 402	Core	Data Structures	04	-	04	40	-	60	-	100	4
BCA 403	DSC	Java Programming	04	-	04	40	-	60	-	100	4
BCA 404	DSC	Elective II	04	-	04	40	-	60	-	100	4
		A)Web Development Technology - II									
		B)Data Analytics - II									
		C)Artificial Intelligent									
BCA 305	Core	Lab on Data Structure	-	04	04	-	40	-	60	100	4
BCA 306	DSC	Lab on Java Programming	-	04	04	-	40	-	60	100	4
BCA 307	DSC	Lab on Elective	-	04	04	-	40	-	60	100	4

Sem V

Total Credits=28 [Theory =16, Practical =12]

Course Code	Course Type	Subject Name	Contact Hour/Week			Distribution of Marks for Examinations					Credits
			T	P	Total	Internal		External		Total	
						T	P	T	P		
BCA 501	SEC	Employability Skill	04	-	04	40	-	60	-	100	4
BCA 502	SEC	E-Commerce and M-Commerce	04	-	04	40	-	60	-	100	4
BCA 503	DSC	Cloud Computing Application	04	-	04	40	-	60	-	100	4
BCA 504	DSC	Elective III	04	-	04	40	-	60	-	100	4
		A) Web Development Technology – III									
		B) Data Analytics – III									
		C) Machine Learning									
BCA 505	SEC	Lab on E-Commerce		04	04	-	40	-	60	100	4
BCA 506	DSC	Lab on Cloud Computing		04	04	-	40	-	60	100	4
BCA 507	DSC	Lab based on Elective I		04	04	-	40	-	60	100	4

Sem VI

Total Credits=28 [Theory =16, Practical =12]

Course Code	Course Type	Subject Name	Contact Hour/Week			Distribution of Marks for Examinations					Credits
			T	P	Total	Internal		External		Total	
						T	P	T	P		
BCA 601	SEC	Entrepreneurship Development	04	-	04	40	-	60	-	100	4
BCA 602	Core	Cyber Security	04	-	04	40	-	60	-	100	4
BCA 603	DSC	Android Application Development	04	-	04	40	-	60	-	100	4
BCA 604	DSC	Elective IV	04	-	04	40	-	60	-	100	4
		A) Web Development Technology – IV									
		B) Data Analytics - IV									
		C) Data Mining									
BCA 605	Project	Project Development		04	04	-	40	-	60	100	4
BCA 606	DSC	Lab on Android Application Development		04	04	-	40	-	60	100	4
BCA 607	DSC	Lab based on Elective		04	04	-	40	-	60	100	4

Program at a glance

Name of the Program	:	Bachelor of Computer Application
Apex body Approval	:	DTE, KBC NMU
Faculty	:	Science and Technology
Duration of the program	:	3 years (Comprising 6 Semesters)
Medium of the instruction and examination	:	English
Examination Pattern	:	60 % External Assessment + 40 % Internal Assessment
Passing Standards	:	Separate passing for Internal as well as External Assessment (min 40%)
Evaluation mode	:	CGPA
Total Credits of the program	:	168

Program Specific Objectives (PSO)

Objectives:

- BCA Program strives to create outstanding computer professionals with strong ethical and human values.
- This programme aims to prepare young minds for the challenging opportunities in the IT industry.
- The BCA Program aims at inculcating essential skills like Communication, Entrepreneurship Development & employability Skills as demanded by the global software industry through interactive learning process.
- The objective of the course is to develop skilled manpower in the various areas of software industry and Information Technology.

Program Outcome

PO1: At the end of the program students understand, analyze and develop computer programs in the areas like Web Design, Database manipulation, Windows & Mobile Application.

PO2: At the end of the program students understand, object-oriented programming features through various programming languages.

PO3: At the end of the program students are able to create dynamic, Interactive webpage's using various web technologies.

PO4: At the end of the program students understand the use of structured query language and its syntax, transactions, database recovery and techniques for query optimization.

PO5: At the end of the program students are able to work in the IT sector as system engineer, software tester, junior programmer, web developer, system administrator, software developer etc.

PO6: If chosen particular elective at the end of the program students are able to analyze very large data sets in the context of real world problems using various data analytical tools.

PO7: If chosen particular elective it will help students to develop in depth understanding of the key technologies in AI, data mining & machine learning.

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Bachelor of Computer Application (BCA)
(W.E.F. June 2022)

Course Code	Sem. – I	Course Code	Sem. – II
BCA 101	Fundamentals of Accounting	BCA 201	Professional Communication Skill
BCA 102	Fundamental of Computer	BCA 202	Database Management System
BCA 103	Programming in C – I	BCA 203	Programming in C – II
BCA 104	Web Design – I	BCA 204	Web Design - II
BCA 105	Lab on Computer Fundamental	BCA 205	Lab on DBMS
BCA 106	Lab on C Programming – I	BCA 206	Lab on C Programming - II
BCA 107	Lab on Web Design – I	BCA 207	Lab on Web Design – II
Course Code	Sem. – III	Course Code	Sem. – IV
BCA 301	Fundamental Mathematics and Statistics	BCA 401	Software Engineering
BCA 302	Operating System	BCA 402	Data Structures
BCA 303	Programming in C++	BCA 403	Java Programming
BCA 304	A) Web Development Technology – I	BCA 404	A) Web Development Technology - II
	B) Data Analytics – I		B) Data Analytics - I
	C) Python Programming		C) Artificial Intelligent
BCA 305	Lab on Operating System	BCA 405	Lab on Data Structure
BCA 306	Lab on C ++ Programming	BCA 406	Lab on Java Programming
BCA 307	A) Lab on Web Development Technology – I	BCA 407	A) Lab on Web Development Technology - II
	B) Lab on Data Analytics – I		B) Lab on Data Analytics - I
	C) Lab on Python Programming		C) Lab on Artificial Intelligent
Course Code	Sem. – V	Course Code	Sem. – VI
BCA 501	Employability Skill	BCA 601	Entrepreneurship Development
BCA 502	E-Commerce and M-Commerce	BCA 602	Cyber Security
BCA 503	Cloud Computing Application	BCA 603	Android Application Development
BCA 504	A) Web Development Technology – III	BCA 604	A) Web Development Technology – IV
	B) Data Analytics – III		B) Data Analytics - IV
	C) Machine Learning		C) Data Mining
BCA 505	Lab on E-Commerce	BCA 605	Project
BCA 506	Lab on Cloud Computing	BCA 606	Lab on Android Application Development
BCA 507	A) Lab on Web Development Technology – III	BCA 607	A) Lab on Web Development Technology – IV
	B) Lab on Data Analytics - III		B) Lab on Data Analytics - IV
	C) Lab on Machine Learning Using Python		C)Lab on Data Mining

Semester – I



Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 101 - Fundamentals of Accounting
W.E.F. 2022-23

[Total Marks: External60 + Internal40 =100 Marks]

Semester	I	CIE Marks :	40
Course Code	BCA 101	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

1. To understand fundamental concepts of financial accounting.
2. To understand the basics of cost accounting.
3. To maintain and record financial transactions in books of accounts.
4. To prepare final accounts of sole proprietary business.
5. To prepare Cost Sheet and record the transactions of materials.

Unit 1 – Introduction to Accounting :(theory only) 06L 15 M

- 1.1 Meaning and definition of Financial Accounting.
- 1.2 Objectives and scope of Financial Accounting,
- 1.3 Meaning and use of Book Keeping
- 1.4 Accounting v/s Book Keeping
- 1.5 Advantages and Limitations of Financial Accounting.

Unit 2 - Basics of Accounting (theory only) 08L 15M

- 2.1 Types of Accounting
- 2.2 Golden Rules of Accounting.
- 2.3 Double entry system in Accounting
- 2.4 Terms used in accounting : Debtors, Creditors, Bill Receivable, Bills Payable, Credit Note ,Debit Note ,Petty Cash ,Contra Entry ,Trade Discount ,Cash Discount, Suspense A/c
- 2.5 Users of accounting information

Unit 3 –Fundamentals of Book Keeping & Recording of transactions (Practical Problems) 12L 15 M

- 3.1 Concept and Format of Journal
- 3.2 Recording of transactions in Journal
- 3.3 Meaning and Format of Ledger
- 3.4 Posting of transactions in Ledgers
- 3.5 Rectification of Errors

Unit 4 – Preparation of Final Accounts of Sole Proprietorship Business (Practical Problems) 16L 15M

- 4.1 Meaning, Importance & Objectives of Final Accounts
- 4.2 Preparation of Trial Balance
- 4.3 Preparation of Trading A/c., Manufacturing A/c.
- 4.4. Preparation of Profit & Loss A/c.
- 4.5 Preparation of Balance Sheet- Adjustments- Outstanding Expenses, Prepaid Expenses, Accrued Incomes, Depreciation

Unit 5 –Fundamentals of Cost Accounting (Theory and Problem)	08L 15 M
5.1 Cost, Expense, Loss : Meaning 5.2 Costing, Cost Accounting 5.3 Types of Costs on the basis of various criteria 5.4 Advantages and Limitations of Cost Accounting 5.5 Difference between Financial Accounting and Cost Accounting 5.6 Cost Sheet: Importance and objectives of Cost Sheet 5.7 Format of Cost Sheet & Preparation of Cost Sheet(Problem)	
Unit 6 – Chapter 6 Material Control (Theory and Problem)	10L 15M
6.1 Meaning & Importance of Materials accounting and control 6.2 Different Level of Materials & their Calculations :Economic Order Quantity (EOQ), Maximum Level, Minimum Level, Average Level, Reorder Level, Danger Level (Problems) 6.3 Problems on Preparation of Store ledger under FIFO, LIFO, Simple Average Method (Problems)	
Exam Pattern -	
Reference Books -	
<ol style="list-style-type: none"> 1. Introduction to Accountancy by T.S. Gerwal, S.C. Gupta- S.Chand Publication- 8'th Edition, (ISBN-108121905699) 2. Financial Accounting by Bhushan Kumar Goyal, H.N.Tiwari- International Book House Pvt. Ltd.- First Edition (ISBN-9789381335420) 3. Fundamentals of Accounting by Dr. S.N. Maheshwari, Dr.S.K. Maheshwari- Vikas Publishing House (ISBN-139788180544491) 4. Accounting for Management by T. Vijaykumar, - (2010) – Tata McGraw Hill (ISBN-139780070090170) 	



**KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 102–Fundamentals of Computer
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	I	CIE Marks :	40
Course Code	BCA 102	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

1. Acquire the knowledge of fundamentals of Computer and Operating System.
2. Develop problem solving skill through algorithms and flowcharts.
3. Understand the basics of computer networking and internet.

Unit 1 –Computer Fundamentals: 10L 15 M

History & generation of computer, Block diagram of computer system, Types of computers
Definition- Software, Hardware, Compiler, Interpreter, Characteristics & applications of Computer,
Data Representation: Introduction to Number system: decimal, binary, octal and hexadecimal,
Conversion in Number System, Character representation: ASCII

Unit 2 -Procedural Programming Paradigms and Platforms 10L 15M

Definition - Algorithm, Flowchart, Flowchart symbols, Examples for constructing algorithm and flowchart for simple programs (Minimum 5) , computer programming platforms (Hardware, software, server and cloud based)

Unit 3 –Operating System 10L 15 M

Definition, Need and Function of an operating system,
Types of operating system, Comparative study of various operating systems (DOS, Linux and Windows)

Unit 4 –Memory Management Concept 10L 15M

Types of Memory Primary– RAM, ROM, PROM, EPROM,
Secondary– Magnetic Disk, Hard Disk and CD
Definitions and Concept – Paging, Segmentation, Deadlock

Unit 5 – Networking and Internet 10L 15 M

What is Computer network? Types of Networks: LAN, MAN, WAN, Topologies: Star, Tree, Bus, Ring, Mesh, Fully Connected, Wireless Networks, Working of Internet, Use of Internet, Applications of Internet, Study of Web Browsers, Search Engines, Creating an E-mail Account, Sending & Receiving E-mail (with attachment).

Unit 6 –Office Automation 10L 15M

Basic Concepts, MS-Word- demonstration of text formatting, tables, shapes, smart-arts, charts, Spreadsheets- Functions- (Aggregate function) , Macros. Presentation Tool Design Slides (using Text, images, charts, clipart), Slide Animation, Template and theme creation

Exam Pattern -

Reference Books -

- V.RajaRaman, "Fundamentals of computer" (PHI Publication) **ISBN**10:8120340116
- Roger Hunt and John Shelley, "Computer and common sense" (PHI Publication) **ISBN**10:0131646737
- Andrew S. Tanenbaum, "Computer Networks" – Fourth Edition. **ISBN number** 0130661023
- Hurwitz Judith S. and Daniel Kirsch, "Cloud Computing for Dummies". ISBN
- Godbole Achyut and Kahate Atul, "Web Technologies: TCP/IP, Web/ Java Programming, and Cloud Computing, ", 3e Tata McGraw-Hill Education ISBN: 9332900914, 9789332900912.



**Kavayitri Bahinabai Chaudhari
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Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 103 - Programming in C - I
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	I	CIE Marks :	40
Course Code	BCA 103	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

1. Understand the basic concepts of C Programming for problem-solving and Illustrate the C data types, syntax and constructs.
2. Illustrate C for decision making, branching and looping statements
3. Understand the concept of Array and Strings to solve different problems.

Unit 1 –PreliminaryConcepts 10L 15 M

- Historyof ‘C’Programminglanguage
- ApplicationsandFeatures
- Concept of Structured Programming
- StructureofC-program
- Compilation,ExecutionandDebuggingofC-program, Types of Errors
- Introduction to IDE, Types of IDEs: Turbo C++, Textpad, DevCPP, Code block etc

Unit 2 -Basicsof ‘C’Program 10L 15M

- C character set, Tokens :identifiers, keywords, Constants, Strings, Special Symbols and Operators
- Variables, Data types and Qualifiers, Assignment statement, Comments
- Input Output Statements (Standard and formatted)
- Introduction and features of ‘C’ preprocessor Directives: #define, File inclusion (#include)

Unit 3 – OperatorsandExpression10L 15 M

- Operators –Arithmetic, Relational, Logical, Assignment, Increment-Decrement, Conditional Operator, Bitwise, Special Operator(Comma, sizeof), Operator hierarchy & associativity
- Type Conversion – implicit and explicit

Unit 4 –Control Statements 10L 15M

- If Statement, if-else Statement, nested if-else Statement, else-if ladder, Switch Statement
- Break, continue and goto statements
- Looping Concepts: While, do-while, for loop Nested loops Concept

Unit 5 – Arrays and Strings 10L 15 M

- Definition: Array: declaration and Initialization
- Types of array(One Dimensional and Multidimensional)
- Advantages and disadvantages of array
- Applications of array
- Strings, Standard library string function: strlen(), strcpy(), strcat(), strcmp() etc.

Unit 6 - C Libraries 10L 15M

- Introduction to C Programming Libraries: stdio.h, conio.h, stdlib.h, math.h, graphics.h, time.h,

ctype.h

- Math.h- abs (), sqrt(), pow(), ceil(), floor()
- Time.h – getdate(),clock(),time(),difftime()
- Ctype.h- islower(),isupper(), isalnum(), isdigit()
- Stdlib.h – exit(),random()

Exam Pattern -

Reference Books -

- Denis Ritchie. “C” Programming – Prentice Hall Software Series- ISBN. 10 9 8 7
- Yashwant P. Kanetkar - ANSI C ,BPB publication. ISBN: 9788183333245
- Byron Gottfried – Programming with C –Tata McGRAW-Hill ISBN-10: 0070145903
- Yashwant P. Kanetkar -Understanding pointers in “C” -BPB publication. ISBN-13: 978-8176563581
- E.Balguruswami -Programming in ANSI- C- Tata McGRAW-Hill- ISBN-10: 933921966X
- Mike McGrath - C programming in easy step – Wiley publication ISBN-10: 1840785446



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 104 - Web Design - I
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	I	CIE Marks :	40
Course Code	BCA 104	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

4. Acquainted with elements, Tags and basic structure of HTML files.
5. Up skills the knowledge of basic and advanced web designing.
6. Students were implement effective use of List and Tables.
7. Students were implement effective web page navigation.
8. Students were capable to design web page layout
9. Students were understood and implement use of style sheet.

Unit 1 –Introduction to Web

10L 15 M

Introduction to Internet, Advantages of Internet, Working of Internet, World Wide Web (WWW), Hypertext Transfer Protocol (HTTP), Universal Resource Locator (URL), Introduction to Web Browser and Web server, Introduction to Web page, Static and Dynamic Web page,

Unit 2 - Fundamentals of HTML

10L 15M

Introduction to HTML, Basic structure of HTML document, Formatting Text, Font Tags and Attributes, Headings Tags, Image Tag and Attributes, Background Color and Background Images, Inserting Audio and Video Files, Marquee Tag and Attributes

Unit 3 – List, Hyper link and Table

10L 15 M

List Tag - Ordered List, Unordered List, Definition List, Introduction to Hyperlink, Internal and External Hyperlink, Image Link, Table Tags & Attributes, Cell Spacing, Cell Padding, Row Span, Col Span

Unit 4 – Frame, Frameset and Form

10L 15M

Frame, Frameset, Creating Framesets, Target Frameset, Form Tag and Attributes, Form Elements - Textbox, Text Area, List Box, Radio Button, Checkbox, Submit and Reset Button

Unit 5 – Introduction to CSS

10L 15 M

Basic of CSS, Advantages of CSS, Role of CSS in Web Designing, CSS Structure and Syntax, Internal

CSS, Inline CSS, External CSS, Font Properties of CSS

Unit 6 – CSS Selectors

10L 15M

Selectors and declarations, Element Selector, Class Selector, ID Selector, Child Selector, Universal Selector, Group Selector

Exam Pattern -

Reference Books -

- Textbook of Web Designing By Joel Sklar, Cengage Learning Publication 2009
- Web designing in Nut Shell (Desktop Quick Reference) by Jennifer Niederst Publication – O'Reilly publication
- Designing web navigation by James Kalbach Publication – O'Reilly publication Textbook of
- Web Designing By Joel Sklar, Cengage Learning Publication 2009 ISBN, 1423901940



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 105 - Lab on Computer Fundamental
W.E.F. 2022-23**

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

Semester	I	CIE Marks :	40
Course Code	BCA 105	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	03

Course Outcomes – At the end of the course, student will be able to:

1. Students can able to understand the installation of operating system.
2. Students can understand basic DOS command, and different browser.
3. Student understand different platforms, Internet, mails, tables
4. Students can learn text formatting and table formatting.
5. Students capable to design power point presentation, tables, shapes, smart arts and charts

Assignments :

1. Installation of Operating System (Linux and Windows).
2. Run different commands of MS DOS – CD, DIR, COPY, REN, CLS, MD, RD, etc.
3. Study different web Browsers- Internet Explorer, Fire fox, downloading of files
4. Connect the Internet- open any website of your choice and download the WebPages.
5. Study different platforms – Hardware, Software, Server and Cloud.
6. Create your E-Mail ID on any free E-Mail Server.
7. Login through your E-Mail ID and do the following:
 - a. Read your mail
 - b. Compose a new Mail
 - c. Send the Mail to one person
 - d. Send the same Mail to various persons
 - e. Forward the Mail
 - f. Delete the Mail
 - g. Send file as attachment
8. Create and demonstrate of text formatting, tables, shapes, smart-arts, charts.
9. Create a spreadsheet which will demonstrate use of aggregate function.
10. Create and demonstrate power point presentation with animation



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North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 106 - Practical on Web Design - I
W.E.F. 2022-23
[Total Marks: External60 + Internal40 =100
Marks]**

Semester	I	CIE Marks :	40
Course Code	BCA 106	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	03

Course Outcomes – At the end of the course, student will be able to:

1. Students were able to design consistent look and feel web pages.
2. Students were capable to use multimedia in web page.
3. Students were implement effective web page navigation.
4. Students were capable to design web page layout
5. Students were implement use of style sheet.

Assignments :

1. Create web page using basic HTML tags.
2. Create web page using Different Formatting tag.
3. Create Web page with different Images.
4. Create web page using Marquee Tag
5. Create a web page using different List tag.
6. Create web page using Anchor Tag (Internal Link and External Link)
7. Create web page to design time table of your college using Table tag.
8. Create web page inserting audio and video files.
9. Design a web page using Frames and Frameset Tag.
10. Design webpage of College Admission Form.
11. Design a web page using Inline and Internal CSS
12. Demonstrate the use of External CSS
13. Create web page to set background color using CSS.



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 107-Lab on C Programming
W.E.F. 2022-23**

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

Semester	I	CIE Marks :	40
Course Code	BCA 107	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	03

Course Outcomes – At the end of the course, student will be able to:

1. Students understand the input output functions.
2. Students can understand the use of various operator.
3. Students can understand the use of control statements.
4. Students can design the various expressions in C
5. Students can understand the array and its type.

Assignments :

1. Write a program using standard Input and Output Statements.
2. Write a program using formatted input output statements also study various format String and Escape sequence characters.
3. Write a program to illustrate various operators like arithmetic, relational, logical, Conditional etc.
4. Write a program to illustrate various control statements (if, if-else, nested if-else, switch)
5. Write a program to check whether the number is palindrome or not.
6. Write a program to check whether the number is Armstrong or not.
7. Write a program to generate Fibonacci series up to given term.
8. Write a program to find factorial of given number.
9. Write a program for print the table of 1 to 5 using nested loop.
10. Write a program to check whether the string is palindrome or not.
11. Write a program to demonstrate concept of array.
 - i) One dimensional
 - ii) Two dimensional
12. Write a program to demonstrate various standard library functions.

Semester – II



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 201 –Professional Communication
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	I	CIE Marks :	40
Course Code	BCA 201	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

1. To develop his verbal and non verbal communication ability
2. To communicate with people effectively and confidently.
3. To draft effective business correspondence documents.
4. To make and present well designed and informative presentations

Unit 1 – Introduction to Communication **06L 15 M**

- 1.1. Introduction
- 1.2. Meaning
- 1.3. Definition
- 1.4. Process, importance.
- 1.5. Principles of effective communication
- 1.6. Scope of Business communication - Internal & External
- 1.7. Barriers to Communication, Overcoming the barriers

Unit 2 - Listening Skills **08L 15M**

- 2.1. Types of Listening (theory /definition)
- 2.2. Tips for Effective Listening
- 2.3. Academic Listening- (lecturing)
- 2.4. Listening to Talks and Presentations
- 2.5. Listening to Announcements- (railway/ bus stations/ airport / stadium announcement etc.)
- 2.6. Listening to Radio and Television

Unit 3 –Oral Communication & Presentation Skills **12L 15 M**

- 3.1 Need for Dialogue and Conversation Skills
- 3.2 Skills need for Dialogue
- 3.3 Clear & pleasant Speech
- 3.4 Speakers Appearance and Personality
- 3.5 Preparing text and visual material for presentation
- 3.6. Use of ICT tools for communication and presentation

Unit 4 –Soft Skills **16L 15M**

- 4.1. Empathy
(Understanding of someone else’s point of view)
- 4.2. Intrapersonal skills
- 4.3. Interpersonal skills
- 4.4. Problem solving
- 4.5. Reflective thinking, Critical thinking
- 4.6. Negotiation skills

Unit 5 –Basics of English **08L 15 M**

- 5.1 Parts of Speech- Noun, Pronoun, Verb, Adjectives, Adverb, Conjunction, Preposition, Interjection
5.2 Tenses in a Nutshell -For proper sentence construction.
5.3 Punctuation: Commas, Semi-colons, colons, Hyphens & Dashes, Apostrophes
5.4 Vocabulary Building -; Antonyms and Synonyms; Prefixes and Suffixes

Unit 6 – Written Communication

10L 15M

- 6.1 Letter writing, Essentials of Good Business letters
6.2 Types of letters: Types of Application Letters- Application for Job, Application for Leave.
6.3. Preparing Resume for Job
6.4 Email drafting and Etiquettes
6.5. Preparing agenda and writing minutes of meetings

Exam Pattern -

Reference Books -

1. Business Communication by Urmila Rai &S.M. Rai, Ninth Revised Edition (2010) (ISBN-83-8318-438-3) Himalaya Publishing House
2. Effective Business Communication by Asha Kaul, Second Edition (2015) (ISBN-789390464777)
3. THI Learning Pvt. Ltd., Business Communication by K.K. Sinha, Galgotia (2003)(ISBN-81-85989-36-2)
4. Business Communication by M. Balasubramanyam, (2003) (ISBN-13-9788-176-639118), Kalyani Publications



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 202–Database Management System
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	I	CIE Marks :	40
Course Code	BCA 202	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

1. Introduction to the basic concepts of database management systems.
2. Learning to design databases using ER modeling.
3. Learning to apply integrity constraints.
4. To understand and demonstrate database schema.
5. Understand and demonstrate Relational databases, SQL.

Unit 1 – Basics: 10L 5 M

What is Data?, What is Information?, What is Data management?, What is Optimization?, Preprocessing of Data, Importance of Data Quality, Introduction to DBMS softwares

Unit 2 - Database Systems: 10L 10M

Introduction of File Processing System, Introduction of DBMS, Difference between File processing system & DBMS, Applications of DBMS, View of data, Database Languages, Database Users

Unit 3 –Data Models: 10L 10 M

Relational Model, Network Model, Hierarchical Model, Entity Relationship Model.

Unit 4 – Integrity Constraints: 10L 10M

Primary Key, Foreign Key, Candidate Key, Super Key, Null, Default, Not Null, Check constraint, Entity Integrity, Referential Integrity

Unit 5 – Relational Database Design : 08L 15 M

Normalization, Normal Form: 1 NF, 2 NF, 3 NF, BCNF

Unit 6 – Structured Query Language (SQL): 10L 15M

Introduction to SQL, Data types, Operators, Working with tables, Introduction to DML, TCL, DDL, DCL, Functions: Numeric Function, Character Function, Date Function, Conversion Function, Group Functions. Sub Queries, view, Sequence, Set Operators, Joins, Inner joins, Equi, Non Equi, Self-join & Outer Joins.

Exam Pattern -

Reference Books -

- Database System Concepts: - Abraham Silberschatz, Henry F. Korth& S. Sudarshan, McGrawHill ISBN 978-0-07-352332-3
- Introduction to Database Management Systems, by – AtulKahate (Pearson Education) ISBN 9788131700785
- Oracle PL/SQL by Example, Rosenweig, Pearson Education ISBN 10: 0133796787



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 203–Programming in C – II
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	I	CIE Marks :	40
Course Code	BCA 203	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

1. Apply the concepts of Function modules, its usage
2. Apply the concepts of memory allocation using Pointers
3. Understand the concepts of structures and unions: declaration, initialization and implementation.
4. Learn to draw different graphics objects.
5. Learn to store and apply the data using files.

Unit 1 – Function: 10 L 12M

- Definition, Need of Function, prototype, passing parameters(Call by value and Call by reference)
- Scope of variable
- Functionwithreturnand Functionwithargument
- Recursion
- Storageclasses

Unit 2 –Pointers: 14L 10M

- Introduction: Defination and uses
- Declaration and Initialization
- Operations on Pointers: Pointer Arithmetic,Array of Pointer, Function and Pointer, Pointer to pointer
- Dynamic memory allocation(malloc(),calloc(),realloc() and releasing dynamically allocated memory(free(),flush)).

Unit 3 –Structure and Union: 12L 12 M

- Introduction. Declaration and accessing of structure and union
- Need of structure and union, Difference between structure and union
- Nested structure
- Array of structure

Unit 4 – Graphics : 12L 12M

- Introduction to Graphics in C
- Graphics functions: Initgraph(), putpixel(),closegraph(),outtextxy(), setcolor(),line(),circle(),rectangle(),ellipse(),arc(), bar()

Unit 5 – File Handling in C : 12L 12M

- Concept of files, records, field
- File Processing-fopen() , fclose(),fprintf(),fscanf(),getc(), putc(),getw(),putw() etc.
- Various mode of file opening and closing files.
- Command line arguments

Exam Pattern -

Reference Books -

- Denis Ritchie. "C" Programming – Prentice Hall Software Series- ISBN. 10 9 8 7
- Yashwant P. Kanetkar - ANSI C ,BPB publication. ISBN: 9788183333245
- Byron Gottfried – Programming with C –Tata McGRAW-Hill ISBN-10: 0070145903
- Yashwant P. Kanetkar -Understanding pointers in "C" -BPB publication. ISBN-13: 978-8176563581
- E.Balguruswami -Programming in ANSI- C- Tata McGRAW-Hill- ISBN-10: 933921966X
- Mike McGrath - C programming in easy step – Wiley publication ISBN-10: 1840785446



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 204-Web Design - II
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	II	CIE Marks :	40
Course Code	BCA 204	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	02

Course Outcomes – At the end of the course, student will be able to:

1. Student were able to embed JavaScript in web page
2. Students successfully added interactivity in web page
3. Students were applied validation on web form
4. Students were implemented different events.
5. Students were familiar with bootstrap framework.

Unit 1 –Introduction to Web Site Development & Java Script 10L 15M

Web Site Development, Web Site Development Phases, Web Site Authoring tools, Web Site Development Model (RAD), Meaning of Scripting Language, Types of Scripting Language- JavaScript, VBScript, ASP, PHP, Differences between Client-Side &Server-Side Scripting, Introduction to Java Script, Advantages of JavaScript, Limitation of JavaScript

Unit 2 –Working with JavaScript 10L 15M

Embed JavaScript into HTML, Data Types, Creating Variable , Operators & Expressions, JavaScript Comments

Unit 3 – JavaScript Interactivity 10L 15M

Introduction to Function, Working with Function, Calling function, Built-in String function, Condition Checking-if-else statement, Switch Case Statement, Looping Statements - for LoopWhile Loop

Unit 4 – Dialog Box and Events 10L 15M

Dialog Boxes - Alert Dialog Box, Confirm Dialog Box, Prompt Dialog Box, JavaScript Events - onclick, onmouseover, onmouseout, onkeypress, onkeydown, onkeyup,onfocus, onload,onunload,onblur, onsubmit

Unit 5 – JavaScript Objects 10L 15M

Array Object, Date Object, Math Object, Form Object

Unit 6 – Bootstrap and Responsive Design 10L 15M

Introduction to Bootstrap, Creating simple page, Layout of Bootstrap, Grid System, Bootstrap components – Buttons, Horizontal Naves, Dropdown,

Exam Pattern -

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Reference Books -

- The ABC's of Java Script by Lee Purcell Mary Jane Mara, BPB Publication .ISBN: 8170298261.
- The Complete Reference – Web Design, Thomas A. Powell, TMH, ISBN 0-07-041186.
- How to become webmaster in 14 days, James L Mohler, Techmedia ISBN 1575211696.
- HTML, DHTML, JavaScript, Perl & CGI by Ivan Bayross, BPB Publishing ... ISBN: 8176562742
- Web References: www.w3c.org, www.sybex.com ISBN 0-07-041186
- Web Enabled Commercial Application Development using HTML, DHTML, Java Script,PERL ISBN 13: 9788183330084.
- Bootstrap 4 Quick Start: Responsive Web Design and Development Basics for Beginners (Bootstrap 4 Tutorial Book 1)Jacob Lett



**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
Faculty of Science and Technology
BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 205 - Lab on DBMS
W.E.F. 2022-23**

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

Semester	I	CIE Marks :	40
Course Code	BCA 205	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	03

Course Outcomes – At the end of the course, student will be able to:

1. Students can able to create the database.
2. Students can understand basic database commands.
3. Students can understand constraint.
4. Students capable to design SQL using different clause.

Assignments :

1. Demonstration of creating database
2. Create table insert 10 records in it.
3. Demonstrate to INSERT, UPDATE, and DELETE Records in Table.
4. Demonstrate to SELECT with clauses
5. Demonstrate to Alter Table (Add Column, Delete Column, Rename, Modify Column)
6. Demonstrate integrity constraints.
PRIMARY KEY,
FOREIGN KEY
CHECK
NOT NULL
DEFAULT
7. Demonstrate use of operators.
8. Query based on operators and joins • Simple and nested query
9. Write down SQL by using i. WHERE Clause ii. GROUP BY ii. HAVING CLAUSE
10. Write down SQL by using i. Aggregate functions ii. Date functions iii. String functions



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BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 206-Lab On C Programming - II
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	II	CIE Marks :	40
Course Code	BCA 206	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	03

Course Outcomes –

At the end of the course, student will be able to:

1. Student were able to understand the concept of Function techniques
2. Students were able to understand the storage classes
3. Students were able to understand pointer and its uses.
4. Students were able to design the basic graphics objects
5. Students were understand the operations on file and command line argument.

Assignments :

1. Write a program to illustrate concept of function using call by value.
2. Write a program to illustrate concept of function using call by reference.
3. Write a program to illustrate concept of recursion.
4. Write a program to demonstrate extern, static variables.
5. Write a program to demonstrate pointers to arrays.
6. Write a program to demonstrate pointers to function.
7. Write a program to pointers to pointer.
8. Write a program to demonstrate structure.
9. Write a program to demonstrate union.
10. Write a program to demonstrate various graphics function.
11. Write a program to implement read and write operations on file.
12. Write a program to demonstrate command line arguments



**Kavayitri Bahinabai Chaudhari
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BACHELOR OF COMPUTER APPLICATIONS (BCA)
BCA 207-Lab on OnWeb Design - II
W.E.F. 2022-23**

[Total Marks: External60 + Internal40 =100 Marks]

Semester	II	CIE Marks :	40
Course Code	BCA 207	SEE Marks :	60
Contact Hours (L.T.P)	4:0:0	Exam Hours :	03

Course Outcomes –

At the end of the course, student will be able to:

1. Student were able to develop web page using JavaScript
2. Students successfully added interactivity features in web page
3. Students were implemented validation on web form
4. Students were implemented different events.
5. Students were familiar with bootstrap framework.

Assignments :

- 1: Write a program to embed JavaScript into HTML.
- 2: Write a JavaScript code to demonstrate Conditional Statements
- 3: Write a JavaScript code to demonstrate Looping Statements
- 4: Write JavaScript code to demonstrate different string functions.
- 5: Write JavaScript code to demonstrate onblur, onfocus, onload, onsubmit.
- 6: Write JavaScript code to demonstrate onkeypress, onmouseover, onmouseout.
- 7: Write a program to perform addition of two numbers using web form.
- 8: Create a HTML page to demonstrate Date object using JavaScript.
- 9: Write JavaScript code to demonstrate use of Dialog Boxes.
- 10: Write a JavaScript to apply form validation – not null, number, string etc.
- 11: Create simple registration form using Bootstrap.
- 12: Create Mini Website