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**NORTH MAHARASHTRA UNIVERSITY
JALGAON - 425 001**

SYLLABUS

FOR

B. B. S.

(Bachelor of Business Studies)

W. E. F. JULY, 1997

SEMESTER I TO VI

DEPARTMENT OF MANAGEMENT SCIENCES

COURSE CONTENTS OF BACHELOR OF BUSINESS STUDIES (3 YEAR)

FIRST YEAR (SEMESTER-I)

PAPER	TITLE OF PAPERS	MARKS
1.1	INTRODUCTION TO MODERN BUSINESS	100
1.2	BASIC STATISTICS	100
1.3	BASIC ECONOMICS	100
1.4	BUSINESS COMMUNICATION	100
1.5	COMPUTER FUNDAMENTALS & PROBLEM SOLVING	100
CSP	SOFTWARE LAB - I	50
TOTAL		550

FIRST YEAR (SEMESTER-II)

PAPER	TITLE OF PAPERS	MARKS
2.1	ORGANIZATION BEHAVIOUR	100
2.2	FINANCIAL ACCOUNTING	100
2.3	BASIC ECONOMICS	100
2.4	PRINCIPLES OF MARKETING	100
2.5	MICRO COMPUTER APPLICATIONS	100
CSP	SOFTWARE LAB - II	50
TOTAL		550

SECOND YEAR (SEMESTER-III)

PAPER	TITLE OF PAPERS	MARKS
3.1	BUSINESS LAW	100
3.2	MARKET RESEARCH	100
3.3	PUBLIC RELATIONS	100
3.4	CORPORATE ACCOUNTING	100
3.5	INTRODUCTION TO DATA STRUCTURES	100
CSP	SOFTWARE LAB-III	50
TOTAL		550

SECOND YEAR (SEMESTER-IV)

PAPER	TITLE OF PAPERS	MARKS
4.1	HUMAN RESOURCE MANAGEMENT	100
4.2	ADMINISTRATIVE PRACTICES	100
4.3	COST ACCOUNTING	100
4.4	BASIC ECONOMICS	100
4.5	BUSINESS DATA PROCESSING	100
CSP	SOFTWARE LAB-IV	50
TOTAL		550

THIRD YEAR (SEMESTER-V)

PAPER	TITLE OF PAPERS	MARKS
5.1	ADVANCED ACCOUNTANCY	100
5.2	AUDITING & INCOME TAX	100
5.3	ENTREPRENEURSHIP & SMALL SCALE BUSINESS	100
5.4	INDIAN ECONOMY	100
5.5	DATABASE DESIGN AND MANAGEMENT	100
CSP	SOFTWARE LAB-V	50
TOTAL		550

THIRD YEAR (SEMESTER-VI)

PAPER	TITLE OF PAPERS	MARKS
6.1	MANAGEMENT INFORMATION SYSTEM	100
CSP	SOFTWARE PROJECT	50
6.2	OPTIONAL GROUPS: ANY ONE OF THE FOLLOWING	100 EACH
I	HUMAN RESOURCE MANAGEMENT	
	A) ADVANCED HUMAN RESOURCE MANAGEMENT HRM FUNCTION	100
	B) INDUSTRIAL RELATIONS	100
	C) INDUSTRIAL AND LABOUR LEGISLATION	100
	D) PROJECT REPORT	100
II	MARKETING	
	A) ELEMENTS OF CONSUMER BEHAVIOUR	100
	B) INTERNATIONAL MARKETING	100
	C) CREATIVE SELLING	100
	D) PROJECT REPORT	100
III	BANKING AND FINANCE	
	A) BANKING (CONCEPT AND PRACTICE)	100
	B) BUSINESS FINANCE	100
	C) BANKING LAW	100
	D) PROJECT REPORT	100
IV	ACCOUNTANCY	
	A) ADVANCE ACCOUNTANCY	
	B) ADVANCE TECHNIQUE IN COSTING	
	C) MANAGEMENT ACCOUNTING	
	D) PROJECT	
TOTAL		3300

Note:-1) Out of 100 marks, 60 marks are allotted for external examinations and 40 marks are allotted for internal examinations.

2) Out of 50 marks of software Lab. 20 marks are allotted for internal examination and 30 marks are allotted for external examination.

SEMESTER - I

1.1 : INTRODUCTION TO MODERN BUSINESS

1. The Indian Business System: The Private Sector : Sole Proprietor, Partnership, Private and Public Limited Companies-The Public Sector: Central Government, Public Corporation Local Government, Cooperative Societies, Workers Cooperatives, Building Societies.
2. Management : Nature, Functions, Skills - Basic Schools of Management Thoughts - F.W. Taylor, Henry Fayol.
3. Planning Process : Planning concepts & principles - planning through MBO - process, Background and evaluation.
4. Organising process : Organizing Concepts and Organization Structure - Organizing Principles, Centralization versus Decentralization - Types of Organizational Structure,

1) Functional, 2) Line 3) Line & Staff

Authority, Responsibility, Accountability, Delegation of Authority.

1.2 : BASIC STATISTICS

Data : Classification and Presentation of Business data
Measures of Central Tendency : Mean, Median, Mode, Geometric mean and Harmonic mean.

Measures of Dispersion : Range, Quartile Deviation, Average deviation and Standard deviation - Relative measures of dispersion.

Types of Sampling : Probability vs. Non Probability Sampling, Simple Random Sampling, Stratified Random Sampling, Purposive Sampling.

Probability Theory.

Probability Distributions : Binomial and Normal.

Bivariate Correlation and Regression with special emphasis on market variables; concept of Partial and Multivariate correlation and Regression. Correlation and Regression of Bivariate grouped data.

Index Numbers : Construction of Price Index Numbers by aggregative and average of price relative methods - Tests of accuracy.

Time Series Analysis : Components of Time Series - Trend analysis using moving averages and regression analysis. Concept of Seasonal, Cyclical and Irregular factors. Statistical elimination of cyclical factor.

1.3 : BASIC ECONOMICS

1. Introduction

- 1:1 Economics - Definitions - meaning - nature & scope - subject matter - Importance. (2)
- 1:2 Basic Economic problems (2)
- 1:3 Economic Systems Features - Capitalist, Mixed economy (2)

2. Demand Analysis.

- 2:1 Demand function - meaning - Determinants of demand - Law of demand - Exceptions to the Law of demand - shifts in demand curve. (4)
- 2:2 The Basic demand : concept of utility - Marshallian utility Analysis - Law of Diminishing Marginal utility Law of equi-marginal Utility. (3)
- 2:3 Elasticity of demand - meaning - measurement Determinants- (3)
- 2:4 Demand Forecasting - Meaning - methods significance. (3)

3.0 Supply Analysis

- 3:1 Production Function- meaning- shortrun & longrun production function - The lowest cost combination of factors.
- 3:2 Cost Analysis - Different cost concepts - opportunity cost - Real - money - Explicit - implicit cost - Fixed & variable costs - Internal & External Economics.
- 3:3 Supply function - meaning - Determinants of supply - supply curve.

4. Theory of the firm - I

- 4:1 Perfect competition market - Features - Short run & long run equilibrium. (with shut down point).
- 4:2 Monopoly - Definition & characteristics - Average & marginal Revenue - short run & long run monopoly equilibrium.
- 4:3 Price Discrimination - Degrees of P.D. - when is P.D. possible & profitable.

1.4 : BUSINESS COMMUNICATION

1. Communication Process : Concept and Importance.

System of Communication : Formal and Informal, Barriers to effective communication.

Non-verbal communication : Importance & Type.

2. **Principals of Business Communication :** Planning and conducting conversations, interviews and discussion. The preparation of oral statements, effective listening, Telephonic Communication.

Written Communication : Guides to effective writing, Correspondence including letters and job application.

3. **Modern forms of Communication - Telex, FAX, Telegram and Teleconferences.**
4. **Practicals in Business Communication :** Public Speaking, Seminar. Presentation, Interview, Group discussion,

1.5 : COMPUTER FUNDAMENTALS AND PROBLEM SOLVING.

An introduction to computers : Early development, modern machines, computer generations, evaluation of programming languages.

Basic components of a computer system : Functional units and their inter relation.

Types of computer system : Computer categories and classification criteria.

Binary number system and its arithmetic : Octal and hexadecimal number system.

Coding data in storage : BCD, ASCII and EBCDIC others.

Data storage device and media : Primary storage concepts and types of memory, secondary storage devices like magnetic tapes, magnetic disks etc.

Input/Output devices : Paper, tape/punched card, printer, keyboard, VDU, OCR, MICR, COM etc. Input validation, transfer of information between I/O devices and CPU.

Algorithms and flowcharts : Steps in problem solving. Introduction to flow charting and program documentation.

BASIC language to be taught for problem solving including sequential and random files.

CSP Software Lab-I

SEMESTER - II

2.1 : ORGANIZATION BEHAVIOUR

Group Behaviour and Informal Organization : Small groups, functions and Dysfunctions of informal groups, concept of overlays.

Motivation : Meaning, Individual and group motivation, job attitudes.

Leadership : Styles and Theories.

Transactional Analysis.

Conflict: Meaning, process, classes and sources of conflict, resolution of conflict.

Change : Meaning, Resistance to change implementation of change.

2.2 : FINANCIAL ACCOUNTING

Financial Accounting : Introduction, Importance and scope. Generally Accepted Accounting Principles.

Double Entry Framework : The Accounting Equation, Transactions Analysis and rules of debit and credit. Recording, Ledger Posting, Cash and Banking transactions. Subsidiary books, Bank Reconciliation Statement. Trial Balance. Rectification of Errors. Final Accounts.

Methods of Providing Depreciation.

Funds Flow Statement and Cash Flow Statement

2.3 : BASIC ECONOMICS

1. Theory of the firm - II

1.1 Monopolistic competition - Features of monopolistic competition - equilibrium of the firm non-price competition - selling cost - product differentiation.

1.2 Oligopoly & duopoly - Main features - Price determination under oligopoly - 1) Price leadership 2) Kinky Demand Curve.

2. Pricing policy and practice

2.1 Cost - plus pricing pricing - multiple product price pricing in life cycle of a product - New product pricing - Administred prices.

3. Theory of factor pricing

3.1 Functional and personal distribution.

3.2 Peculiarities of demand for & supply of factors.

3.3 Land - meaning - various concept of Rent

- i) Contractual & economic Rent
- ii) Scarcity & differential Rent
- iii) Transfer earning
- iv) Quasi Rent. Modern Theory of Rent.

- 3.4 Labour - meaning - peculiarities supply curve of labour
- Modern theory of wages - exploitation of labour.
- 3.5 Capital - Meaning - Modern theory of Interest.
- 3.6 Entrepreneurship : Meaning - risk bearing theory
uncertainty bearing theory - Schumpeter theory of
profit.

4. International Economics

- 4.1 Difference between integrional & inter national
trade-
- 4.2 The theory of comparative Advantage
- 4.3 Rate of foreign exchange - meaning, merits - demerits
of Fixed & flexible rate.
- 4.4 Balance of payments - current & capital Account causes
of adverse balance of payment.
- 4.5 Free Trade V/s protectionism : for arguments.

5. Public finance

- 5.1 Definitions a meaning
- 5.2 Distinction between private & public finance
- 5.3 Source of Govt. Revenues
- 5.4 Direct & indirect Tax
- 5.5 Govt. Expenditure - Types and rise in Govt.
expenditure.

2.4 : PRINCIPLES OF MARKETING

Marketing - Marketing in a developing economy - Marketing of
services.

Marketing Mix - Product (Product decision, PLC, New product
development, Branding and Packaging) Price - Policies and
practices. Promotion - Advertising, publicity, personal
selling and sales promotion. Physical Distribution and
Channels of distribution, Market segmentation.

2.5 : MICROCOMPUTER APPLICATIONS

Introduction to microcomputers : Factors for the growth of
microcomputers; microcomputer family; factors affecting
microprocessor speeds; popular microprocessors like Intel
8088, 8088, 80286, 80386.

Microcomputers software categories : System software like
OS, interpreters, compilers and DBMS. Operating System
commands using MS-DOS. Broad concept of single user and
multiuser OS (e.g. UNIX/Xenix.) Application software :
Prewritten and customized packages. Word Processing and
Spreadsheets; business graphics. Packages such as LOTUS 1-2-
3 and WordStar to be covered in detail. Distributed systems;
processing and networks: Types of distributed systems;
microcomputers and networking; effect of distributed
computing on Microcomputer hardware and software selection.

CSP, Software Lab-II

SEMESTER - III

3.1 BUSINESS LAW

- A) Indian contract Act, 1872 :
- i) Nature of contracts
 - ii) Proposal & Acceptance
 - iii) Essentials of contracts
 - iv) Discharge of contracts
- B) Sale of Goods Act, 1930
- i) Contract of Sale of goods
 - ii) Sale and an agreement to sale
 - iii) Performance of a contract of sale
- C) Indian Partnership Act, 1932
- i) Essential elements of partnership
 - ii) formation of partnership
 - iii) Registration and dissolution of a partnership firm.
- D) Negotiable Instruments Act, 1881.
- i) Definition and kinds of Negotiable Instruments
 - ii) Essentials of Cheques, Promissory Note and Bill of Exchange
 - iii) Endorsements of Negotiable Instruments and Crossing of cheque.
- E) Indian Company Act, 1956.
- i) Formation of a company
 - ii) Memorandum of Association
 - iii) Articles of Association
 - iv) Prospectus
 - v) Kinds of companies

3.2 MARKET RESEARCH

Market Research - Meaning, functions and importance.

Types of research designs - Exploratory, Descriptive and Experimental.

Data Collection - Primary and Secondary Sources. Questionnaire planning and rating systems in measurement.

Testing of hypothesis - Testing of hypothesis of Mean, proportion, difference of mean, difference of proportion, Correlation coefficient chi square test, Analysis of Variance.

Basic of Discriminant Analysis - Factor Analysis, Cluster analysis, Conjoint Analysis, End-user Methodology, Media Effectiveness Research and the National Readership Survey.

3.3 : PUBLIC RELATIONS

Development of public relations - Present status and future scope, Public Relation in India.

Public Opinion - Formation and change: Opinion leaders.

Principles of practical Public Relations - Interaction between journal, other media. Corporate personality; Marketing, Advertising and Public Relation.

Acting as information source - Dealing with Parliamentary Committees and questions, Financial Public Relation, Public Sector Public Relation special groups. Pressure groups; lobbying.

Importance and types of research - Using research findings for reprogramming, evaluation and feedback.

Professional requirements - Code of ethics, role of professional organizations.

3.4 : CORPORATE ACCOUNTING

Company Accounts: Share Capital, Issue, forfeiture and re-issue of share capital, Issue and redemption of Preference Shares and Debentures.

Preparation and presentation of Final Accounts of Companies.

Acquisition of business - Amalgamation, Absorption.

Internal and External reconstruction.

Management ratios and inter firm comparisons.

3.5 : INTRODUCTION TO DATA STRUCTURES

Brief overview of Primitive Data Structures.

Linear Data Structures : Definition & concepts, arrays, stacks, queues, pointers & linked allocation, linked linear lists, application of linked linear list.

Non-linear Data Structures : Trees, application of trees, Graphs & their representation, Dynamic storage Management.

Sorting and Searching Techniques : Selection Sort, Bubble sort, sequential searching, binary searching.

Pascal to be taught to illustrate & implement the concept of Data Structures.

CSP Software Lab. - III

SEMESTER - IV

4.1 : HUMAN RESOURCE MANAGEMENT.

Human Resource Management - Need, Principles and functions.

Recruitment and Placement - Training and development, performance appraisal. Promotion and transfers, compensation systems. Labour force Issues - Participative Management, Trade Union, Collective Bargaining.

4.2 : ADMINISTRATIVE PRACTICES

Role of company executives : Company Secretary, Board of Directors.

Law and Procedure of Meetings : General principles of law and practice relating to meetings - distinction between public and private meetings; rights and restrictions regarding the holding of meeting; notice, constitution, quorum. Agenda papers, minutes; motions; voting and proxies; adjournment; rules of debate; including formal (or procedural) motions. The committee system and its operation.

Principles of security of documents and filing information. Internal audit and check.

4.3 : COST ACCOUNTING

Cost Concepts and Classification : Material, Labour, overhead. Fixed and Variable Costs, Direct and Indirect Costs, Product and Period Costs.

Inventory valuation : LIFO, FIFO, Simple and Weighted Average and implications.

Job and Process Costing.

Allocation of Overheads.

Cost Volume Profit Analysis : Contribution, P/V ration, Break Even Analysis, Conditions of Boom and Depression, Margin of Safety, Key factor.

Standard Costing and Variance Analysis : Direct Material and Labour Variances.

4.4 : BASIC ECONOMICS

1. National Income

(1)

1.1 The circular flow of Income

1.2 Meaning of National Income

1.3 Concepts of National Income

a) Gross National Product

b) Net National Product

c) Personal Income

d) Disposal Income

e) domestic National Income.

(4)

1.4 National Income at factor costs & market price

(1)

1.5 Methods of estimating National Income

(1)

1.6 Difficulties in national income estimate

(1)

2. Money
 - 2.1 Definitions & meanings. Evolution of money (2)
 - 2.2 Functions of money (1)
 - 2.3 Supply of money : meaning - various money stock measures - M1; M2; M3; (1)
3. Banking Systems
 - 3.1 Commercial Bank : Meaning - Functions of commercial Bank - credit creation process and its limitations. (3)
 - 3.2 Central Bank : Functions, Distinguish between central and commercial bank. (2)
4. The theory of employment
 - 4.1 The classical view's Say's Law of market of its implications - Keynes's criticism on the classical theory.
 - 4.2 Regression THEORY OF Employment Aggregate demand - Aggregate supply effective demand - full implement under employment equilibrium of the economy.
 - 4.3 Consumption function - meaning-its determinants APC - MPC - APS - MPS.
 - 4.4 Investment function - meaning & its determinants.
 - 4.5 Investment multiplier and acceleration - principles - process limitations.
5. Problem of economic instability
 - 5.1 Business cycles : meaning - various phases of business cycle.
 - 5.2 Inflation - meaning - types of inflation causes effects of inflation - stagflation.
6. Macro economic policy
 - 6.1 Macro economic Goals
 - 6.2 Monetary policy - meaning - instruments - their modus operadi & limitations.
 - 6.3 Fiscal Policy - meaning - instruments modus operadi limitations.
 - 6.4 Income & Wage Policy - meaning - instruments modus operadi - limitations.

4.6 : BUSINESS DATA PROCESSING

Introduction to Business System : Payroll, Inventory Control, Financial Accounting, Sales order processing.

Steps involved in computerizing a business system : Preliminary survey & Feasibility study, systems analysis, design & implementation.

Data processing concepts : Fields, records, files & database & brief overview of DP systems (on-line batch & real time systems).

File organization : Sequential, indexed-sequential & relative files; storage, access & updation of files; comparative study of files; choice of file organization; criteria of choice.

CSP Software Lab. - IV

SEMESTER - V .

5.1 : ADVANCED ACCOUNTANCY

- 1) Partnership Accounts - final Accounts (including manufacturing account) of a Partnership firm. Admission of a partner, Retirement or Death of a Partner. Dissolution of a firm. Piecemeal distribution of cash surplus capital method & Maximum Loss method. (Excluding Garnev Vs. Murray).
- 2) Final Accounts of a Banking company after considering the provisions of Banking Regulation Act 1949.
- 3) Final Accounts of a General Insurance Company with reference to Insurance Act 1938.
- 4) Royalty Accounts - (Excluding sub-lease) Accounting treatment in the books of Lessee & Tenant only.
- 5) Accounts of Non-Trading concern - Preparation of Income & Expenditure Account from receipt and Payment A/C & Balance Sheet.
- 6) Self Balancing Ledger.

Reference Books

1. Advanced Accountancy - R.L. Gupta.
2. Advanced Accountancy - Shukla & Grewal.
3. Advanced Accounting - H. Chakraborty
4. Advanced Accountancy - R.R. Gupta.
5. Advanced Accountancy - B.D. Agarwal.
6. Advanced Accountancy - S.N Maheshwari.

5.2 : AUDITING & INCOME TAX

1. Auditing - Introduction, meaning, scope, objects, advantages & criticisms.
2. Types of Audit - Private Audit, Statutory audit, internal audit, govt. audit, annual audit, continuous audit, interim audit, Balance sheet audit.
3. Internal check & controls -
 - a) Internal check system - definition objects, advantages, & limitations, qualities of good internal check system, internal check system for wages dept, purchase dept. sales dept.
 - b) Test checking & routine checking - meaning, objects, advantages & distinction between it.
4. Vouching - meaning, importance, objects. Vouching procedure of important transactions.
5. Verification & valuation of assets & liabilities meaning, objects & advantages of verification, meaning, objects & advantages of valuations distinction between vouching, verification & valuation; verification of important assets & liabilities.

6. Income tax - Provisions of Income-tax Act 1961 - regarding definitions of Income, Assessment year, Person, Assesses, Previous year, Partly exempted income fully exempted income.
7. Computation of Taxable Income under the head
 - a) Income from salary.
 - b) Income from House property
 - c) Income from Business or Profession.

Reference Books

1. Principles of Auditing - De - Paula
2. Principles of Auditing - Marga
3. Principles & Practice of Auditing - Saxena
4. Principles & Practice of Auditing - J.R. Batliboy
5. Practical Auditing - B.N. Tondon.
6. Practical Auditing - S.V. Ghatalia.
7. Income- tax law & Accounts - H.C. Mehrotra.
8. Income- tax law & Practice - R.M. Lakhotia.
9. Students Guide to Income tax Act - Singhan.

6.3 : ENTREPRENEURSHIP & SMALL SCALE BUSINESS

- A) Concept of entrepreneurship :
Nature and characteristics of entrepreneurship.
Entrepreneurial motivation.
- B) Small Scale Business as seed-base of entrepreneurship :
Concept of business venture. The start-up process - concept - plan - implementation - initial strategic planning - product and market scope - Illegal and tax considerations - risk analysis financial considerations.
- C) Profit Planning in small scale business :
Growth strategies and diversification - finance management of current operations and expansion of capital.
- D) Elements of industrial policy for promoting small scale business-
Production - Marketing and complimentarity. Small Scale business and modern technology.
- E) Role of small scale business in the national economy :
State & Entrepreneur - National policies for small scale business development - Governmental and non-governmental assistance.
- F) Government policies and formalities in setting up small scale unit -
Basic requirements regarding registration - Excise, Sales Tax, Factory Act & Wages Act.

6.4 : INDIAN ECONOMY

1. Indian economy as mixed economy - Basic characteristics of the Indian economy.

2. Quantitative and Qualitative aspects of Human resources in India - Population policy.
3. National income in India - estimates - trends interstate variation.
4. Agriculture in Indian economy - place - problems of Agriculture viz - productivity - finance - marketing & its measures.
5. Industry in Indian economy - role & pattern of industrialization - growth - performance - short comings of private & public sector - small scale Industries meaning features - problems - Industrial Policy - 1956 & 1991 - recent industrial policy.
6. Infrastructure in Indian economy - Infrastructure a economic development since 1951. - Trends facilities (Energy, Transport & Communication - Education Public Health - Science & Technology.
7. Indian financial System - Progress of banking in India Since 1969 - Refora of banking system, features of Indian money a capital market - Reforms in money market & Capital market. SEBI - formation electives - function.
8. Foreign trade of India - Direction & composition of foreign trade Balance of payment crisis - Indian foreign trade policy.
9. Indian public finance - Revenues & expenditure of Central Govt. - Deficit finance - Central Govt. Budget - Division of resources between state & Centre Govt. - Recommendations of the Recent finance commission.

Book

1. Indian Economy - Ruder Datt KPM Sundharam
2. Indian Economy - Mishra Puri.

5.5 : DATABASE DESIGN & MANAGEMENT

Data Base Management System : Need & overview of database; specific problem relating to data independence; elementary concepts of database models : hierarchical, network relational; details of relational model, keys & normalization; Types of database languages; Database development procedure; Interface between application program and data management system. Management consideration - security policies, privacy, integrity, protection mechanism. Role of Database administrator.

dBase III+/IV to illustrate the concept of database processing via real life problems.

CSP Software Lab. V

SEMESTER - VI

6.1 : MANAGEMENT INFORMATION SYSTEM

Introduction to MIS : What is MIS, need for Management Information System, evaluation of MIS, key component of information system, impact of computers, MIS and decision support system, characteristics of effective MIS, limitations of MIS, impact of MIS on different levels of management.

Design methodologies & techniques : Strategic & project planning for MIS, preliminary survey & feasibility study, systems analysis, conceptual & detailed systems design, implementation and evaluation.

Managing the information and computing resources : The computer department, managing and controlling the MIS function, Acquisition of Hardware & Software. Preparation of proposals and contracts; Bid Examination procedures, Comparison of Bids; Contracts; Hardware Proposal Evaluation techniques : Workload definition; Benchmark; Methods of procuring Software : Purchase or development; Evaluating and selecting software.

Managing DP activities : Managing computer operations and programming projects; Estimating software development cost; Planning and controlling DP activities; Developing and controlling DP budget, Costing of computer services.

CSP - Software Project

6.2 Optional Group

6.2 I : HUMAN RESOURCE MANAGEMENT

6.2 I (A) Advanced Human Resource Management HRM Functions:

History & development of H.R.M. functions & approaches of HRM, HRM in India.

Human Resource policy planning : process, objectives, Techniques, benefits, limitations, career planning, job Analysis, job description, job specification, & job evaluation.

Compensation : Meaning, methods, policy components of wage and salary package factors influencing wage salaries, minimum fair and living, types of wages, wage differential, importance of wage differential.

Personnel Audit : Policies and process, personnel research, quality of work life and quality circle.

6.2 I (B) : INDUSTRIAL RELATIONS

Definition of Industrial Relations, contents and objectives of Industrial Relations, scope of Industrial Relations, Functional requirements of a successful Industrial Relations programmes.

Trade Unions: meaning, movement, principles and characteristics, objectives functions of trade unions, collective Bargaining, Grievance handling, union Management relations, Benefits and limitations of trade union.

Employees safety and Industrial Health: Industrial accidents and Industrial injury, causes of Industrial accidents, accident costs, accident measurement, safety net, safety education and training, occupational hazards, occupational diseases, protection against hazards, Labour Welfare Schemes and importance.

Employee Absenteeism :

Causes, limitations, methods of measurement, Industrial discipline, Industrial disputes, types, causes of disputes, procedure for the settlement of disputes.

6.2 I (C) : INDUSTRIAL AND LABOUR LEGISLATION

Laws relating to wages and bonus:-

Minimum wags Act, Bonus Act, worksmen compensation Act, Employees state Insurance Act.

Social Security :- meaning, need & evolution of social security, Role of Government.

6.2 I (D) : PROJECT REPORT

6.2 II : MARKETING

A) ELEMENTS OF CONSUMER BEHAVIOUR

Consumer behaviour - Meaning;
Consumption Patterns;
Consumer Preferences;
Model of Consumer Behaviour;
Consumer Buying Roles;
Types of Buying Behaviour;
Information and Buying Decisions;
Stages in the Buying Decision Process;
Postpurchase Behaviour; and
Organizational Buyer Behaviour - Industrial, Reseller and Government.

6.2 II (B) : INTERNATIONAL MARKETING

International Marketing - Meaning, Objectives, Need, Scope and Challenge.

International Marketing Environment - Economics, Commercial, Social, Cultural, Political and Legal.

International Marketing Decisions - Potentials of different markets, Market selection, Market entry and Market development.

India's Export Promotion In Post - Liberalization Era-Export-Import Policy, Export promotion measures, EOUs and Export promotion Zones.

Multinational Corporations - Meaning, Types, Advantages and Disadvantages. Role of MNCs in International Marketing.

6.2 II (C) : CREATIVE SELLING

Creative selling - Meaning and need

Ideas Is What You Really Sell.

Customer's Needs, Feelings, Habits and Convictions.

DIPADA and Selling Process - Definition, Identification, Proof and Acceptance, Desire and Action.

Methods of Persuasion, Sales Promotion.

Benefit Selling - Identifying Benefits and Characteristics, Analysing Products for Customer Benefit. From Products to Proposition and Demonstration.

Sales Force and Sales Persons - Their Role in Creative Selling.

Retailing - Role of Retailing in Market System, Traditional and Modern Strategies in Retailing, Retailing in Future.

Non-Store Retailing - Direct Selling, Tele marketing Automatic Vending.

References

- 1) Principles of Marketing - Philip Kotler, Gary Armstrong (Prentice Hall of India Pvt. Ltd.)
- 2) Fundamentals of Marketing - Starton, Etzel, Walker (McGraw Hill Publishing Co.)
- 3) International Marketing Management - M.N. Mishra (Oxford & IBH Publication)
- 4) Marketing - R.S.N.Pillai & Mrs. Bhgavathi (S.Chand & Co.)
- 5) Export Management - T.A.S. Balagopal (Himalaya Publishing House)
- 6) Promoting Sales - Owen Dibbs & Patricia Pareira (Jaico Publication)
- 7) How to win customers ? - H.M. Goldman (Pan Publishers)
- 8) The selling Starts when customer say 'No'-R.Seelye & O'Moody (IBH publication)

6.3 II (D) : PROJECT REPORT

Report : 50 Marks

Viva-Voce : 40 Marks

6.3 III : Banking and Finance

6.3 III (A) BANKING (CONCEPTS & PRACTICE)

Evolution of Banking

Banking Organizations : Private Individuals, Partnership firms, Banking Companies & Corporations.

Kinds of Banking Companies : Commercial Banks, Development Banks, Merchant Banks, Land Development Banks.

Central Bank - Role, Functions, Importance (A brief study of

3. Preparation of branch Trading & Profit & loss Account in the books of Head Office.
- 4) Insolvency - Preparation of Statement of Affairs and Deficiency Account.
 - a) Meaning of ignoracy & Important legal points, under Insolvency Acts.
 - b) Insolvency of Individual.
 - c) Insolvency of Partnership firm.
- 5) Profit prior to Incorporation with reference to Joint stock company.
- 6) Investment Accounts
- 7) Holding company (with one subsidiary company) meaning, concepts of minority interest, cost of control revenue, reserve & capital reserve & preparation of consolidated balance-sheet.
- 8) Insurance claim-
 - a) loss of stock-computation of claim.
 - b) loss of profit - computation of claim.
 - c) comprehensive policy- Journal entries in the books of claim Lodging concern.

Reference Books

1. Advanced Accountancy - R.L. Gupta
2. Advanced Accountancy - Shukla & Grewal
3. Advanced Accountancy - H.Chakarborty
4. Advanced Accountancy - R.R. Gupta
6. Advanced Accountancy - B.D. Agrawal
6. Advanced Accountancy - S.N. Maheshawari

6.2 IV. (B) ADVANCE TECHNIQUE IN COSTING

- 1) Cost sheet - Preparations of cost sheet, Tenders, Quotation, Estimate, Items to be excluded from cost.
- 2) Contract costing -
 - (a) profits on incomplete contracts
 - 1) Valuation of work in progress
 - 2) Value of work done
 - 3) Cost of work done & calculation of reserve for risk on incomplete portion of contract.
 - (b) Profits on complete contracts
- 3) Operating costing - meaning, features, Transport operating cost-sheet & operating cost-sheet for electricity & water supply.
- 4) Batch costing
- 5) Profit Reconciliation statement - causes, resulting for difference in Profit as per cost accounts & financial accounts & preparation of profit reconciliation statement (simple problems only)
- 6) Cost. reduction & cost-control. Meaning, objectives Area of cost- reduction & distinction between cost-reduction & cost control.
- 7) Cost Audit - provisions of companies Act 1956 regarding cost audit & procedure of cost audit.

Reserve Bank of India - its constitution & function).

Banking operations - Opening & closing of accounts, negotiable instruments, their characteristics & operation.

Social Role of Banks.

6.2 III (B) : BUSINESS FINANCE

Finance : Meaning and Scope.

Source and Kinds of Finance : Long term and short term - types of shares, debentures, loans and fixed deposits.

Development Banks : Concept and Operation - Various Development Banking Financial Institutions.

Seed Capital and Margin Money : Meaning and Supply Sources. Applications to Financial institutions for long term loans and working capital.

Leasing/Franchising/Hire Purchasing.
Elements of Stock Exchange Transactions and Dealings.

6.2 III (C) : BANKING LAW

Nationalization of Bank
Main Provisions of the Banking Regulation Act, 1949.
RBI Act, 1934
Dealings in Negotiable Instruments.
Bank-Customer Relationship.

Legal Provisions regarding Advances, Securities charges and purchase, discounting of bills of exchange.

Guarantees and Laws of suretyship.

6.2 III (D) : PROJECT REPORT

Report : 60 Marks

Viva-Voce : 40 Marks

6.2 IV. ACCOUNTANCY

6.2 IV. (A) ADVANCE ACCOUNTANCY

- 1) Hire purchase & Installment Accounts
 - a) Hire purchase account (excluding Hire purchase Trading Account)
 - b) Installment Account
- 2) Departmental Account
- 3) Branch Account (Excluding foreign Branch)
 - a) Special accounting problems relating to branches.
 - b) accounting in respect of dependent branches.
 1. Branch Account & Goods sent to Branch Account in the books of Head Office.
 2. Accounting under stock & debtors system in the books of Head Office.

Reference Books

1. Cost Accounts - methods & practice - B.K. Bhar
2. Cost Accounts concepts - Wheldon.
3. Cost Accountancy simplified - M.L. Basu
4. Practical costing - Aahuja Khanna Pandey
5. Advanced Cost Accounting - N.K. Prasad
6. Lectures on Costing - L. Swaminathan
7. Cost Accounting - Jain & Navang.
8. Cost Accounting - M.C. Shukla & Grewal
9. Cost Accounting - S.M. Shukla
10. Cost Accounting - Nigam & Sharma
11. Cost Accounting - S.N. Maheshwari.

6.2 IV. (C) MANAGEMENT ACCOUNTING

1. Management Accounting - Definition, objects, Advantages, limitations, its relation with cost accounting & advanced accounting.
2. Management Accountant - Role in the organization, His duties, functions, & responsibilities.
3. Working Capital - Practical problem on estimation of working capital
4. Budgetary control - Meaning, features, uses, limitations. Budget committee, Budget Manual, Types of Budget - fixed & flexible budget, Master Budget. Preparation of cash budget.
5. Variance Analysis - calculation of various overhead variances & sales variances.
6. Appraisal of capital expenditure proposals- The criterion of profitability in evaluating capital expenditure proposals, projected profit & loss statements. Return of capital method - Discounted cash flow method & Pay back method.
7. Government Accounting system - Duties of controller and auditor General of Indian Public Accounts Committee, distinction between commercial accounting & government accounting system. Government accounting system of stores, public works expenditure, pay and pensions.

Reference Books

1. Principles of Management Accounting - Man Mohan Goyal
2. Management Accounting - N. Anthony
3. Management Accounting - M.J. Patkar
4. Management Accountancy - J. Bethy
5. Management Accounting - Hingorani
6. Management Accountancy, N. Sarkar
7. Management accountancy - Rao Sheshgiri H.R.
8. Principles of Management Accounting - J. Brown & L.R. Heward.

6.2 IV. D) PROJECT

Report - 60 marks
Viva-Voce - 40 marks

Student may select any topic for project report which will be based on the syllabus covered in financial accounting of paper II of second semester. OR. Corporate accounting paper IV of third semester.

OR Cost Accounting paper III of Semester IV.

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