



NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for

F.Y.B.Com.

Semester I & II

(With effect from June 2011)

NORTH MAHARASHTRA UNIVERSITY, JALGAON.

Faculty of Commerce & Management.

Structure of B.Com. Programme With effect from June-2011.

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

Structure of B. Com. Programme
Second Year
B.Com
(W.e.f. June-
2011)

Sr. No	Objective	Second Year B.Com Semester Pattern (III & IV) (W.e.f. June-2011)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Macro Economic Analysis
		2	Business & Tax Laws
		3	Business Management
		4	Corporate Accounting & Costing
		5	Business Communication & Computing Management.
		6	<u>Elective</u> (Any One)*
			a) Entrepreneurship Development
			b) Business Ethics & Corporate Governance
c) Programming Through Visual Basic. net			
	d) Financial Analysis & Business Journalism		
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	7) <u>Elective</u> (Any One)* a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production & Operations Management	

Third Year
B.Com
(W.e.f. June-
2011)

Sr. No	Objective	Third Year B.Com Annual Pattern			
I	LANGUAGE COMPETENCE International Link Language:	=====			
	Local Language	=====			
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Indian Economic Scenario		
		2	Principles & Practices of Auditing		
		3	Income Tax & Competitive Skills.		
		4	Human Resource Management		
		5	<u>Elective</u> (Any One) - *		
			a)	Modern Management Techniques	
			b)	Investment Management	
c)	Import-Export Management				
d)	Global Economics				
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	6) & 7) <u>Elective</u> (Any One Group) ** a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advanced Banking I & II d) Business Administration I & II			
(** Optional Project Report of 100 Marks for Paper No.7 above)					

North Maharashtra University

Restructure of B.Com Programme

(W.e.from 2011)

1. English & Marathi are allowed medium of Instruction.
2. FYBCOM SEMISTER Pattern
 - a. Except paper No -5, 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
 - b. For paper No-5 (QT & CS) sem-I CS, 30 marks theory University Exam. 10 marks internal Exam + 10 marks University Practical Exam.& Sem-II QT 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
3. SYBCOM SEMISTER Pattern
 - a. Except paper No -5, 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
 - b. For paper No-5 (BC & CM) sem-III CM, 30 marks theory University Exam. 10 marks internal Exam + 10 marks University Practical Exam. Sem-IV BC 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
4. TYBCOM ANNUAL Pattern
 - a. Except paper No -3, 80 marks theory University Exam & 20 marks Internal Exam pattern is applicable.
 - b. For paper No-3 (IT & CS) IT, BC 40 marks theory University Exam, 20 marks Internal Exam. & for CS 40 Marks University Practical Exam.
 - c. For paper No-7 Student can choose the Project Report of 100 Marks or theory paper. There shall be external Examination (Viva-Voce) for project report.
5. The options for paper no-7at FYBCOM & SYBCOM are not in progression.
6. The syllabus of each paper shall be taught in 4 lectures per week during the academic year.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management

F.Y.Bcom

(Semester Pattern - w.e.f. June-2011)

Paper No.3: Microeconomic Analysis - I

(CORE COMPETENCE SUBJECT)

(Semester – Ist)

Total Lecturers: 48

Total Marks: 50 = (Internal Continuous Assessment: 10 marks + External Exam: 40 marks)

1. An Overview of Market Economy

Lectures: 10

1.1. Microeconomics

1.1.1. Meaning, Subject-Matter

1.1.2. Importance & Applicability

1.2. Concepts

1.2.1. Plant

1.2.2. Firm

1.2.3. Industry

1.3. Concepts & Working of Market Economy

1.4. Concepts of Functional Relationship

1.4.1. Liner & Non Liner Functions

1.4.2. Methods of Representing Functional Relationships

1.5. Elasticity of Demand & Supply

2. Consumers Behavior and Demand Function

Lectures: 14

2.1. Theory of Indifference Curves

2.1.1. Basic Assumptions about Preferences

2.1.2. Budget Constraints

2.1.3. Consumer's Equilibrium

2.2. Price Effect: Income & Substitution Effects

2.3. Derivation of Individual Demand Curve & Market Demand Curve

2.4. Concept of Consumer Surplus

2.5. Demand Forecasting

2.5.1. Need & Importance

2.5.2. Methods

3. Theory of Production

Lectures: 12

- 3.1. The Production Function
- 3.2. Total, Average & Marginal Products
- 3.3. The Law of Variable Proportion
- 3.4. Isoquants & Returns to Scale
- 3.5. Profit Maximization & Cost Minimization

4. Theory of Production Cost

Lectures: 12

- 4.1. The Short Run Costs & Cost Curves
- 4.2. The Long Run Costs & Cost Curves
- 4.3. 'U' Shaped & 'L' Shaped Average Cost Curves
- 4.4. The Relationship between Short Run & Long Run Costs
- 4.5. Internal & External Economies & Diseconomies of Scale
- 4.6. Supply Function & Law of Supply

Reference Books for Microeconomic Analysis (F.Y.Bcom)

1. Economics by Samuelson, Tata Mc Graw Hill, New Delhi
2. Introduction to Positive Economics by Lipsey & Cristal, Oxford Press
3. Modern Economic Theory by K K Dewett S Chand, Newe Delhi
4. Introduction to Micro Economics I C Dhingra & V K Garg S Chand , New Delhi
5. Micro Economics by Mansfield Pearson Education
6. Micro Economics by KPM Sunderam & E N Sundaram S Chand
7. Economics for Business Sloman , Pearson Education,
8. Business Economics KPM Sunderam & E N Sundaram S Chand
9. Managerial Economics by D M Mithani Himalaya
10. Principles of Economics by N Gregory Mankiw, Thomson
11. Managerial Economics by Dr Gopal Krishna Himalaya
12. Managerial Economics by Peterson, Lewis & Jain Pearson Education

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management

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(Semester Pattern - w.e.f. June-2011)

Paper No.3: Microeconomic Analysis - II
(CORE COMPETENCE SUBJECT)

(Semester – II nd)

Total Lecturers: 48

Total Marks: 50 = (Internal Continuous Assessment: 10 marks + External Exam: 40 marks)

1. Product Pricing Under Perfect Competition & Monopoly

Lectures: 12

1.1. Perfect Competition

1.1.1. Features

1.1.2. Short Run Equilibrium of a Firm & Industry

1.1.3. Long Run Equilibrium of a Firm & Industry

1.2. Monopoly

1.2.1. Definition & Features

1.2.2. Short Run & Long Run Equilibrium of the Firm

1.3. Price Discrimination

1.3.1. Definition & Necessary Conditions

1.3.2. Types & Effects

1.3.3. Dumping

2. Product Pricing Under Monopolistic Competition & Oligopoly

Lectures: 14

2.1. Monopolistic Competition

2.1.1. Meaning & Features

2.1.2. Short Run Equilibrium of a Firm

2.2. Oligopoly & Duopoly

2.2.1. Definition & Features

2.2.2. Natural Causes of Bigness

2.2.3. Modes of Strategic Behavior (Interaction)

2.2.4. Cournot & Bertrand Models Of Duopoly

2.2.5. Price Leadership Model

2.3. Dynamics of oligopoly industries

- 2.3.1. Entry barriers
- 2.3.2. Brand proliferation
- 2.3.3. Advertising

3. Factor Pricing

Lectures: 12

- 3.1 Theory of Distribution: Marginal Productivity Theory
 - 3.2 Rent
 - 3.2.1 Modern Theory of Rent
 - 3.2.2 Rent Controls
- 3.3 Wages
 - 3.3.1 Causes of Wage Differentials
 - 3.3.2 Backward Bending Supply Curve of Labor
 - 3.3.3 Concept of Minimum Wage
- 3.4 Interest
 - 3.4.1 Various Concepts of Interest
 - 3.4.2 Causes of Interest Rate Differentials
- 3.5 Profit
 - 3.5.1 Various Concepts of Profit
 - 3.5.2 Causes of Profit
 - 3.5.3 Taxing profit.

4 Microeconomic policies

Lectures: 10

- 4.1 Needs of Government Intervention
- 4.2 Modes & Extent of Government Intervention
- 4.3 Tools of Government Intervention
- 4.4 Costs of Government Intervention

Reference Books for Microeconomic Analysis (F.Y.Bcom)

1. Economics by Samuelson, Tata Mc Graw Hill, New Delhi
2. Introduction to Positive Economics by Lipsey & Cristal, Oxford Press
3. Modern Economic Theory by K K Dewett S Chand, Newe Delhi
4. Introduction to Micro Economics I C Dhingra & V K Garg S Chand , New Delhi
5. Micro Economics by Mansfield Pearson Education
6. Micro Economics by KPM Sunderam & E N Sundaram S Chand
7. Economics for Business Sloman , Pearson Education,
8. Business Economics KPM Sunderam & E N Sundaram S Chand

9. Managerial Economics by D M Mithani Himalaya
10. Principles of Economics by N Gregory Mankiw, Thomson
11. Managerial Economics by Dr Gopal Krishna Himalaya
12. Managerial Economics by Peterson, Lewis & Jain Pearson Education

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management
SEMESTER SYSTEM FOR F.Y. B.COM COURSE

F.Y.Bcom (W.E.F.: June – 2011-10)

SEMESTER – I

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

Total Lecturers : 48

Total Marks : 50 (Internal continuous Assessment : 10 Marks + External Exam. 40 Marks)

Financial Accounting – 35 Marks

Cost Accounts – 15 Marks

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Objective :

- a) To lay a theoretical foundation for recording of financial transactions concerning specialised area related to non – corporate entities, and for preparing the related accounts or statements.
- b) To develop an understanding of the rules of measurement and reporting relating to various components of specialized financial transactions.
- c) To lay a foundation for understanding the Accounting Standards issued by the Institute of Chartered Accountants of India.
- d) To introduce the concepts used in Cost Accounting, elements of costs, and the concept of a cost sheet.
- e) To lay a foundation for understanding the Accounting procedure for materials elements of costs.

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Topic – I Accounting Standards –

Lectures 06

a. Introduction, Objectives, Advantages, and Applicability of Accounting Standards

b. Elementary Study of

- i. AS-1- Disclosure of Accounting Policies
- ii. AS-2 – Valuation of Inventories
- iii. AS-6 - Depreciation Accounting
- iv. AS-10 – Accounting for Fixed Assets

Topic – II Partnership accounts on reconstitution of a firm (Journal entries and preparation of Ledger Accounts)

Lecturer - 14

a. Admission Of A New Partner

- i. Revaluation Of Assets And Liabilities
- ii. Treatment Of Goodwill
- iii. Account Or Profit & Loss Adjustment Account
- iv. Reserves In The Balance Sheet
- v. Computation Of New Profit-Sharing Ratio
- vi. Sacrifice Ratio, Gain Ratio, Proportionate Capitals And Inference Of Goodwill,

b. Retirement Of An Existing Partner

- i. Revaluation Of Assets And Liabilities
- ii. Reserves In The Balance Sheet
- iii. Final Payment To Retiring Partner
- iv. Paying A Partner's Loan In Instalments

c. Death Of A Partner (Theory Only)

- i. Settlement Of Final Balance Of The Deceased Partner
- ii. Deceased Partner's Share In Goodwill
(Reference to AS 10- Accounting for Fixed Assets, AS-26 - on Intangible Assets,
and sections 31 to 55 of the Indian Partnership Act, 1932.)

Topic – III Partnership Accounts on dissolution of a firm

Lectures: 14

a. Dissolution of partnership and the Firm

- i. Settlement of accounts
- ii. entries to close the books of accounts
- iii. Consequences of insolvency of a partner.
- iv. Loss arising from insolvency of a partner

b. Gradual realisation and piecemeal distribution

- i. Maximum loss method : Assets taken over by a partner
- ii. Surplus capital method :Assets taken over by a partner

c. Amalgamation of partnership firms

- i. Closing the books of the amalgamating firms
- ii. Entries to open the books of the new firm.

(Reference to AS 10- Accounting for Fixed Assets, AS-26 - on Intangible Assets, and sections 31 to 55 of the Indian Partnership Act, 1932.)

Topic IV – Cost Accounting

Lecturer – 14

- a. Basic concepts
 - i. Cost, Expense , Loss,
 - ii. Costing, Cost Accounting
 - iii. Cost Unit, Cost Centre
- b. Elements of Costs
- c. Direct & Indirect
- d. Classification of Costs on the basis of various criteria
- e. Advantages and Limitations of Cost Accounting
- f. Preparation of Simple Cost Sheet including Quotations & Tenders

Reference Books :

Books on Financial Accounting –

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

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. N. K. Prasad : Advanced Cost Accounting.

6. Cost Accounting for C.A. , Dr. N. K. Agrawal, Suchitra Prakashan Pvt. Ltd
7. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
8. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
9. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler
Publisher
10. Also refer the websites of The Institute of Chartered Accountants of India –
www.icai.org .

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SEMESTER SYSTEM FOR F.Y. B.COM COURSE
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SEMESTER – II

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

Total Lecturers : 48

Total Marks : 50 (Internal continuous Assessment : 10 Marks + External Exam. 40 Marks)

Financial Accounting – 35 Marks

Cost Accounts – 15 Marks

Objective :

- f) To lay a theoretical foundation for recording of financial transactions concerning specialised area related to non – corporate entities, and for preparing the related accounts or statements.
- g) To develop an understanding of the rules of measurement and reporting relating to various components of specialized financial transactions.
- h) To lay a foundation for understanding the Accounting Standards issued by the Institute of Chartered Accountants of India.
- i) To introduce the concepts used in Cost Accounting, elements of costs, and the concept of a cost sheet.
- j) To lay a foundation for understanding the Accounting procedure for materials elements of costs.

1. Accounting for Investment

Lectures: 8

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

Refer to AS -13- Accounting for Investment.

2. Hire-Purchases and Instalment payments system

Lectures: 8

- a. Accounting for hire-purchase transactions
 - i. Cash price, Hire-purchase price
 - ii. Calculation of Interest when
 - 1. both cash price and rate of interest are given,
 - 2. when cash price is given but rate of interest is not given,
 - 3. when both cash price and rate of interest are not given,
 - iii. Default and repossession
 - 1. complete repossession and partial repossession,
 - 2. Entries on Full-Cash Price Method
 - 3. Entries on Actual (Accrued) Cash Price method
- b. Entries in the books of hire-purchaser as well as hire-vendor
- c. Accounting for goods of small values sold on hire-purchase in the books of the hire-vendor
- d. Debtors method
- e. Stock and Debtors method
- f. Accounting for Instalment payments system
 - i. Entries in the books of purchaser
 - ii. Entries in the books of vendor.

3. Accounts from Incomplete Records: Conversion method.

Lectures: 6

- i. Preparation of Trading and Profit & Loss account
- ii and Balance Sheet.

4. Accounting for Branches (Dependent Branches only)

Lectures: 10

- a. Journal entries and preparation of various ledger accounts under Debtors Method
 - b. Stock and Debtors Method,
- [Transactions covering goods sent, goods returned, inter-branch transfers, normal loss, abnormal loss, discount, branch manager's commission, and goods sent at Cost Price and at Invoice Price]

5. - Materials

Lectures: 16

- a. Importance of Materials accounting and control
- b. Direct & Indirect Materials
- c. Procedure and documentation of Purchasing and Storekeeping
 - i. Purchase Requisition
 - ii. Purchase Order
 - iii. Goods Received Note

- iv. Inspection Report
- v. Materials Requisition
- vi. Materials Transfer Note and Materials Return Note.
- d. Economic Ordering Quantity
- e. Stores Accounting
 - i. Bin Cards, Store Ledger
 - ii. Perpetual Inventory system
 - iii. Pricing of Materials issues under FIFO, LIFO, Simple Average Method, and Weighted Average Method
- f. Material levels

Reference Books :

Books on Financial Accounting –

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

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. N. K. Prasad : Advanced Cost Accounting.
6. Cost Accounting for C.A. , Dr. N. K. Agrawal, Suchitra Prakashan Pvt. Ltd
7. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
8. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
9. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher
10. Also refer the websites of The Institute of Chartered Accountants of India – www.icaai.org .

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SEMESTR- I - COMPUTING SKILLS
Paper No.- 5 - (Core Competence Subject)

Total Lectures :- 48

Total Marks :- 50 (For computing skills External theory exam 30 marks + Internal continuous Assessment 10 marks + External practical exam. 10 marks)

COMPUTER NETWORKING & TALLY- 9.2 ACCOUNTING PACKAGE
(Financial Accounting Excluding Inventory)

- 1. Computer Networking** **Lectures 12**
 - 1.1 Introduction and uses
 - 1.2 Network hardware
 - 1.3 Types of networking :- LAN, MAN, WAN
 - 1.4 Internet :- Uses & advantages
 - 1.5 Distinction between Internet and Intranet
 - 1.6 Networking concepts :- WWW, Browser, Search-engine, Webpage, Client, Server, Broadband, Dial-up service, Domain name, Domain code.
 - 1.7 e-mail
 - 1.7.1 Creation of e-mail account
 - 1.7.2 Composing e-mail, Sending and reading e-mail, Sending and reading the attachments, Sending e-mail simultaneously to more than one person.

- 2. Introduction to Computerized Accounting** **Lectures 08**
 - 2.1 Computerised accounting package
 - 2.1.1 Readymade and customized software
 - 2.1.2 Features of accounting package
 - 2.1.3 Advantages and disadvantages of accounting package
 - 2.1.4 Comparison between manual and computerized accounting

- 3 Introduction to Tally (version-9.2)** **Lectures 08**
 - 3.1 Features of Tally software (version-9.2)
 - 3.2 Starting Tally- Gateway of Tally and exit from Tally.

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

3.4 Account groups and ledgers.

3.5 Hierarchy of account groups and ledgers.

3.6 Reserved account groups

3.7 Account groups of Balance sheet

3.7.1 Account groups of liabilities

3.7.2 Account groups of Assets

3.8 Account groups of profit & loss account

3.8.1 Account groups of direct income apart from sale

3.8.2 Direct expenses apart from purchases

3.8.3 Indirect income and indirect expenses

3.9 Account Masters

3.9.1 Account groups creation

3.9.2 Account ledgers creation

3.10 Feeding of opening balances

3.11 Alteration in Master records

3.12 Deletion of accounts in Master records

3.13 Feeding of closing stock value

4 Voucher Entry **Lectures 12**

4.1 Types of voucher in Tally :- Contra, Receipts, Payments and

4.2 Journal

4.3 Entering Account voucher

4.4 Sales, Purchases, Debit-Note, Credit-Note, Incomes &

4.5 Expenses

4.6 Voucher Modification

4.7 Saving the voucher

4.8 Voucher alteration, Deletion and Cancellation

4.9 Singles mode voucher entries

4.10 Voucher printing

4.11 On-line voucher printing

4.12 Multi voucher printing

4.13 Displaying voucher list, Day-Book & Ledger

4.14 Extracting Day-Book summaries

5 Trial Balance and Final Account **Lectures 08**

5.1 Extracting detailed Trial Balance

- 5.1.1 Exploded Trial Balance
- 5.1.2 Ledger-wise Trial Balance
- 5.2 Extracting Balance sheet
 - 5.2.1 Primary Balance Sheet
 - 5.2.2 Detailed Balance Sheet
- 5.3 Closing stock value entry through Balance Sheet
- 5.4 Extracting Profit and Loss Account
 - 5.4.1 Detailed Form
 - 5.4.2 Vertical Form
- 5.5 Extracting Income and Expenditure Statement for Non-Trading Units.

6 Report Printing

Lectures 08

- 6.1 Printing Configuration
- 6.2 Printing Day-Book, Account Book, Journal Register, Cash Book, Bank Book, Ledger
- 6.3 Printing of Trading Account, Profit & Loss Account, Balance Sheet

Illustrative List of Practicals

1. Entering the transactions relating to receipts, payments, contra, journal.
2. Preparation of purchase register and sales register. Entering the transactions relating to purchases (including discount) and sales (including discount), purchase-returns, sales-returns (Minimum 10 transactions should be recorded)
3. Preparation of trial balance with minimum 10 transactions.
4. Preparation of Balance sheet with transactions regarding Trading and Profit & Loss Account with adjustments.
5. Alternatively, preparation of Income and Expenditure Account for a non-trading concern along with the Balance sheet.
6. Modifying the vouchers, deleting voucher entriesCreation of e-mail account
7. Composing e-mail. Attaching the documents.
8. Downloading e-mail and its attachments
9. Use of a search engine
10. Creation of a company, saving the company.
11. Opening an existing company. Modifications in an existing company by changing the fields

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

Books for Reference

1. Electronic Commerce : Framework, Technologies and Applications
By Bharat Bhaskar
Tata Mcgraw Hill Publishing Company Limited, New Delhi
2. Computer Networks
Andrew S. Tannenbaum
PHI
3. Computer networks and Internets
By Douglas
Addison Wesley
4. Implementing Tally 9. Comprehensive Guide for Tally 9 & 8.1
By A. K. Nadhani, K. K. Nadhani
BPB Publishers, New Delhi
5. Simple Tally 9
By A. K. Nadhani, K. K. Nadhani
BPB Publishers, New Delhi
6. Practical Approach towards Tally 8.1 and 9.0
By S. H. Sharma
Siddhant Prakashan, Aurangabad
7. Tally 9.2
Comdex Publishers

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F. Y. B. Com. (W.E.F. June 2011)

SEMESTER- II

QUANTITATIVE TECHNIQUES

Paper No.- 5 (Core Competence Subject)

Quantitative Techniques

Total lectures :- 48

**Total marks :- 50 (External theory exam. 40 marks + Internal
continuous assessment 10 marks)**

Section-I – Mathematics

1. Commercial Arithmetic Lectures 3

- 1.1 Meaning of an annuity
- 1.2 Types of an annuity :- annuity due, annuity regular
- 1.3 Present value and future value of an annuity
- 1.4 Sinking fund

2. Mathematical Logic Lectures 4

- 2.1 Meaning of statement. Truth value of a statement.
- 2.2 Elementary and compound statements
- 2.3 Law of excluded middle
- 2.4 Negation, Conjunction, Disjunction, Implication and double implication.
- 2.5 Construction of truth table
- 2.6 Equivalence of logical statements
- 2.7 Tautology and Contradiction

3. Permutation and Combination Lectures 4

- 3.1 Meaning of permutation and combination
- 3.2 Fundamental principle of counting
- 3.3 Meaning of Factorial of a number. Statement of basic properties of factorial of a number.
- 3.4 Statement of formula for number of permutations of n different objects when r objects are taken at a time.
- 3.5 Statement of formula for number of combinations of n different

objects taken r at a time.

3.6 Simple numerical problems from real life situations.

4. Introduction To Statistics

Lectures 02

4.1 Meaning of Statistics

4.2 Applications of Statistics in Business, Commerce and Management

4.3 Limitations of Statistics

5. Basic concepts

Lectures 02

5.1 Population, sample, census, sampling

5.2 Data, raw data, primary data, secondary data

5.3 Variable, Discrete variable, Continuous variable, Attribute

6. Classification and tabulation of data

Lectures 04

6.1 Meaning of classification and tabulation

6.2 Distinction between classification and tabulation

6.3 Construction of table :- one-way and two-way tables

6.4 Classification of raw data according to values of a variable

Section – II Statistics

1 Sets

Lectures 5

1.1. Meaning of a set.

1.2. Methods of describing a set

1.3. Types of a set :- finite set, infinite set, empty set, universal set, subset, super set, disjoint sets, overlapping sets, complementary set.

1.4. Operations on sets :-

1.4.1. equality of two sets

1.4.2. union of sets

1.4.3. intersection of sets

1.4.4. difference of two sets

1.5. Statement of Demorgan's laws.

1.6. Venn diagrams. Use of Venn diagrams in logic.

1.7. Statement and verification by Venn diagrams of following basic results relating to number of elements of a finite set :-

$$n(A \cup B) = n(A) + n(B) - n(A \cap B)$$

$$n(A \cap B^c) = n(A) - n(A \cap B)$$

$$n(A' \cap B) = n(B) - n(A \cap B)$$

$$n(A') = n(U) - n(A), \text{ where } U \text{ is universal set.}$$

$$n(A' \cap B') = n(U) - n(A \cup B)$$

$$n(A' \cup B') = n(U) - n(A \cap B)$$

$$n(A - B) = n(A) - n(A \cap B)$$

$$n(A \cup B \cup C) = n(A) + n(B) + n(C) - n(A \cap B) - n(B \cap C) - n(A \cap C) + n(A \cap B \cap C)$$

Simple numerical problems illustrating commercial applications.

2. Function

Lectures 4

2.1 Definition of function

2.2 Methods of representing a function

2.3 Properties of a function

2.4 Value, Domain, co-domain, range of a function

2.5 Types of a function :- polynomial function, constant function, algebraic function, even function, odd function, periodic function, one-one function, onto function, linear function, quadratic function

2.6 Numerical problems based on the above concepts and illustrating the commercial applications

3. Measures of central tendency

Lectures 04

3.1 Meaning of central tendency, measure of central tendency

3.2 Arithmetic mean, weighted arithmetic mean

3.3 Combined arithmetic mean for two groups

3.4 median and mode

3.5 Partition values :- quartiles, deciles and percentiles

3.6 Numerical problems on the computation of the above Statistical measures based on raw data only illustrating commercial applications.

4. Measures of dispersion

Lectures 04

4.1 Meaning of measure of dispersion

4.2 Need of measure of dispersion

4.3 Absolute and relative measures of dispersion

4.4 Range and coefficient of range

4.5 Quartile deviation and coefficient of quartile deviation

- 4.6 Mean deviation and coefficient of mean deviation
- 4.7 Standard deviation and coefficient of variation
- 4.8 Numerical problems based on raw data only illustrating commercial applications.

5. Index number

Lectures 04

- 5.1 Meaning of index number
- 5.2 Meaning of base period, current period, unweighted index number, weighted index number, simple index number, composite index number.
- 5.3 Types of index number :-
 - 5.3.1. Price index number
 - 5.3.2 Quantity index number
 - 5.3.3 Value index number
- 5.4 Distinction between unweighted and weighted index numbers
- 5.5 Methods of constructing price index number
 - 5.5.1 Simple and weighted aggregate method
 - 5.5.2 Arithmetic mean of price relatives
 - 5.5.3 Laspeyre's method
 - 5.5.4 Paasche's method
 - 5.5.5 Fisher's method
- 5.6 Numerical problems based on construction of price index number.

Books for reference - Mathematics

1. Business Mathematics
By Sancheti & Kapoor
Sultan chand & sons, New Delhi
2. Business Mathematics and Analysis
By Anand Sharma
Himalaya Publishing
3. Business Statistics
by C.M. Chikodi, B.6 Satyprasad
Himalaya Publishing

4. Statistical Methods
by S. P. Gupta
Sultan Chand and Sons, New Delhi

Books for Reference - Statistics

1. Business Statistics
By C. M. Chikodi, B. G. Satyaprasad
Himlaya Publishing
2. Statistical Methods
By S. P. Gupta
Sultan Chand & Sons
New Delhi
3. Business Mathematics
by Sancheti and Kapoor
Sultan Chand And Sons, New Delhi
4. Business Mathematics and Analysis
by Anand Sharma
Himalaya Publishing.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
Elective Paper No.6: (a): MODERN OFFICE MANAGEMENT
(CORE COMPETENCE SUBJECT)
SEMESTER PATTERN
SEMESTER - I

Total Lecturers: 48

Total Marks: 50 (Internal Continuous Assessment: 10 Marks + External Theory Exam: 40 Marks)

Objectives –

1. To Understand The Concept Of Modern Office Management.
2. To Acquire Operational Skills Of Modern Office Management.
3. To Know The Office Managerial Functions.
4. To Develop the Interest in Modern Methods and Procedures of Modern Office Management.
5. To Acquire The Basic Knowledge Of Office Appliances And Machines.
6. To Have A Sufficient Knowledge About Appropriate Office Stationery.
7. To Know The Safety Measures And Organization Of The Safety Efforts. Actuate All Employees By Promoting A Feelings And Safety Among Them.
8. To Know The Importance Of Unionization And Current Status.
9. To Know The Role Of Public Relation Officer.

1. Modern Office Management

Lectures: 16

1.1. Modern Office.

1.1.1. Meaning, Objectives & Importance,

1.1.2. Functions.

1.2. Office Management-

1.2.1. Concepts and Definition.

1.2.2. Nature & Scope,

1.2.3. Elements & Functions.

1.3. Changing Office View: Past, Present & Future.

1.4. Office Manager: Functions, Duties, Rights And Responsibilities

2. Office Location, Lay-Out And Environment

Lectures: 16

2.1. Office Location: Meaning, Objectives, Importance & Principles

2.2. Office Lay-Out: New Trends in Office Layout in Modern Office Management Context.

2.3. Office Environment

2.3.1. Meaning & Importance,

2.3.2. Factors Of Good Environment,

2.3.3. Office Lighting, Ventilation & Temperature, Sanitation, Interior Decoration,

2.3.4. Noise & Cleanliness in the Office.

3. Modern Office Systems And Routine

Lectures: 16

3.1. Office System

3.1.1. Meaning, Objectives, Principles & Advantages

3.1.2. Designing Office System

3.2. Office Routine: Meaning, Characteristics and Importance.

3.3. Flow of Work: Meaning, Significances and Difficulties.

3.4. Planning and Scheduling Of Office Work.

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



North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
Elective Paper No.6: (a): MODERN OFFICE MANAGEMENT
(CORE COMPETENCE SUBJECT)
SEMESTER PATTERN
SEMESTER - II

Total Lecturers: 48

Total Marks: 50 (Internal Continuous Assessment: 10 Marks + External Theory Exam: 40 Marks)

1. Office Services

Lectures: 10

- 1.1. Centralization and Decentralization of Office Service: Meaning, Advantages & Disadvantages
- 1.2. Mail Service:
 - 1.2.1. Management of Mail
 - 1.2.2. Inward & Outward Mail
 - 1.2.3. Routines
 - 1.2.4. Equipments for Mailing Department.
- 1.3. Modern Mailing Services: Speed post, Messenger, Courier, Fax. & Email
- 1.4. Management of Record :
 - 1.4.1. Meaning & Importance.
 - 1.4.2. Principles & Process.
 - 1.4.3. Paperless Record System by Electronic Media.

2. Modern Office Appliances & Machines

Lectures: 10

- 2.1. Need & Advantages & Importance of Office Appliances and Machines.
- 2.2. Types Of Office Appliances And Machines
 - 2.2.1. Electrical Appliances
 - 2.2.2. Mechanical Appliances
 - 2.2.3. Electronic Appliances
- 2.3. Necessity, Applications & Merits Of Following Appliances And Machines:
Computers, Printers, Laptop, Video Conferencing, Scanner, Internet Facility ,Wi Fi System, Fax, Telephone Facility.
- 2.4. Office Furniture :Principles Governing Selection Of Office Furniture
- 2.5. Choice of Office Machines and Equipments.

3. Office Personnel Relations , Welfare & Public Relations

Lectures: 18

- 3.1. Human Relations In The Office
- 3.2. Management-Employee Communications
- 3.3. Methods Of Communications
- 3.4. Morale & Productivity
- 3.5. Staff Welfare, Health & Safety Arrangements Grievances.

3.6 Public Relations

- 3.6.1 Definitions, Nature & Scope Of Public Relation
- 3.6.2. Objectives & Importance of Public Relation.
- 3.6.3. Functions Of Public Relation Department
- 3.6.4. Types of Public Relations.
- 3.6.5. Role of Public Relation Officer in the Modern Context.

4. Office Manuals & Reports

Lectures: 10

4.1. Office Manuals

- 4.1.1. Introduction
- 4.1.2. Needs & Sources of Office Manuals
- 4.1.3. Types& Advantages of Office Manuals

4.2. Reports

- 4.2.1. Introduction, Function
- 4.2.2. Classification of Reports
- 4.2.3. Basic Principles of Writing Reports
- 4.2.4. Specimen of Reports

Book Recommended –

1. Office Management - Lefingwell & Robinson.
2. Office Organization And Management - R. K. Chopda, & Ankita Chopda Himalaya Publishing House, Bombay
3. Office Management S P Arora Vikas Publishing New Delhi
4. Office Organization And Management- Reddy & Apponnaiah, Himalaya Publishing House, Bombay.
5. Office Management-P.K. Ghosh, Sultan Chand And Son's, New Delhi.
6. Office Organization and Management-C.B.Gupta, Sultan Chand And Son's New Delhi.
7. Office Management - I. M. Sahai, Kitab Mahal, Allahabad.

8. Office Management & Secretarial Practice- Sing S P & Sing B. 1987, Gyan Publishing House, Delhi.
9. Office Organization And Management-Arora. S.P. 19990, Viaks Publishing House Pvt. Ltd. New Delhi.
10. Office Organization And Management- N.Kumar & R.Mittal, Anmol Publication Pvt. Ltd. New Delhi, Ansari Road New Delhi-11002
11. Fundamental Of Office Management- J.P.Mahajan, Pitamber Publishing Co. New Delhi.
12. Office Management-Dr. A H Lokhandwala & V.K.Behere, Nirali Prakashan, Pune.****

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
SEMESTR PATTERN
Elective Paper No.6: (b): e-Commerce
(CORE COMPETENCE SUBJECT – I)
SEMESTER - I

Total Lecturers: 48

Total Marks: 50

(Internal Continuous Assessment: 10 Marks External Theory Exam: 40 Marks)

1. Fundamentals of e-Commerce

Lectures: 12

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

2. Business Models for e-Commerce

Lectures: 12

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

3. e-Payment Systems

Lectures: 12

- 3.1. Models of Payments :
 - 3.1.1. Credit Cards, Debit Cards & Smart Cards
 - 3.1.2. e-Credit Accounts & e-Money/Cash
- 3.2. Digital Signatures

- 3.2.1. Legal positions of Digital Signatures
- 3.2.2. Procedure & working of Digital Signature technology
- 3.3. Risks and e-Payment System
 - 3.3.1. Data Protections, risk from mistakes and disputes
 - 3.3.2. Consumer protection
 - 3.3.3. Management Information Privacy
 - 3.3.4. Managing Credit Risk

4. e-Business Communication

Lectures: 12

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

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
SEMESTR PATTERN
Elective Paper No.6: (b): e-Commerce
(CORE COMPETENCE SUBJECT – II)
SEMESTER - II

Total Lecturers: 48

Total Marks: 50

(Internal Continuous Assessment: 10 Marks External Theory Exam: 40 Marks)

1. e-Banking	Lectures: 12
1.1. Introduction, Concepts & Meaning	
1.2. Electronic Fund Transfer	
1.2.1. Automated Clearing House	
1.2.2. Automated Ledger posting	
1.2.3. Electronic Money transfer	
1.2.4. e-cheques	
1.3. ATM, FOS & Tele-banking	
2. Customer Relationship Management	Lectures: 12
2.1. Introduction & Definition,	
2.2. Electronic CRMC,	
2.3. Need for Electronic CRM	
2.4. CRM Areas :CRM Components & CRM Architecture	
2.5. Electronic CRM Applications	
3. e-Security	Lectures: 12
3.1. Security Concepts : Introduction & Need	
3.2. Intruders	
3.3. Attacking Methods: Hacking, Cracking & Freaking	
3.4. Filters :Meaning, Definition of Firewalls, Types of Filters	
3.5. Cryptology: Encryption & Decryption	
3.6. Data Encryption Standards	
3.7. Cyber Crimes	
3.8. e-Commerce Security Solutions	
3.8.1. e-Locking Techniques	
3.8.2. e-Locking Products	
3.8.3. e-Locking Services	

4. e-Markets

Lectures: 12

- 4.1. Online Shopping
- 4.2. Online Purchasing
- 4.3. Electronic Markets
- 4.4. Three Models of e-Markets
- 4.5. e-Advertising
- 4.6. E-Branding

Books For Reference

- 1. e-Commerce - Concepts, Models, Strategies, by C S V Murthy Himalaya
Publishing House
- Basics of e-Commerce- Legal and Security Issues ISBN 81-203-2432-3
- e-Commerce : An Indian Perspective 2nd Edition P T Josheph SJ
- Electronic Commerce: Elias M Awad, Pearson Education

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
Elective Paper No.6: (c): Stock & Commodity Markets - I
(CORE COMPETENCE SUBJECT)
SEMESTER PATTERN
SEMESTER - I

Total Lecturers: 48

Total Marks: 50 (Internal Continuous Assessment: 10 Marks +External Theory Exam: 40 Marks)

Objective: To familiarize students with different investment alternatives, introduce them to the framework of their analysis and valuation and highlight the role of investor protection.

Semester : I

1. Primary Market & Secondary Market **Lectures:16**

1.1. Primary Market

- 1.1.1. Meaning, Significance And Scope
- 1.1.2. Developments In Primary Market
- 1.1.3. Role of Intermediaries , Various Agencies And Institutions Involved In Primary Market
- 1.1.4. I.P.O., F.P.O. & Private Placement Markets
- 1.1.5. Book Building: Concept, Process, Benefits & Limitations

1.2. Secondary Market

- 1.2.1. Meaning, Significance, Functions And Scope of
- 1.2.2. Secondary Market Intermediaries– Stock Brokers, Sub-Brokers, Advisors.
- 1.2.3. Stock Exchanges
- 1.2.4. Functions And Significance
- 1.2.5. Their Regulatory Framework And Control
- 1.2.6. Operations Of Stock Exchanges

1.3. Challenges Before Stock Exchanges In India

2. Financial Services & Regulatory Bodies In Stock Markets **Lectures:16**

- 2.1. Investor Protection: Investor Grievances And Their Redressal System,
- 2.2. Investors' Awareness And Activism
- 2.3. Role & Functions Of Credit Rating Institutions In The Stock Market
- 2.4. Credit Rating Agencies In India

- 2.5. Role & Functions Of Depository Institutions In Stock Market
- 2.6. The Depository Institutions In India
- 2.7. B.S.E., N.S.E. & O.T.C.E.I.
- 2.8. S.E.B.I.: Constitution, Role Functions & Powers
- 2.9. R.B.I. : Role , Functions & Powers

3. Investment Environment & Portfolio Analysis

Lectures:16

- 3.1. The Investment Decision Process
- 3.2. Types Of Investments : Commodities, Real Estate & others assets & Financial Assets,
- 3.3. Sources Of Financial Information
- 3.4. Concept Of Return And Risk
- 3.5. Impact Of Taxes And Inflation On Return.
- 3.6. Portfolio Management :Meaning, Objectives
- 3.7. Portfolio Theory
 - 3.7.1. Traditional Approach
 - 3.7.2. Modern Approach
 - 3.7.3. CAPM Model.

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
Elective Paper No.6: (c): Stock & Commodity Markets - II
(CORE COMPETENCE SUBJECT)
SEMESTER PATTERN
SEMESTER - II

Total Lecturers: 48

Total Marks: 50 (Internal Continuous Assessment: 10 Marks + External Theory Exam: 40 Marks)

1. Approaches to Equity Analysis

Lectures:16

- 1.1. Introduction To Fundamental Analysis
 - 1.1.1. Economic Analysis
 - 1.1.2. Industry Analysis And
 - 1.1.3. Company Analysis
- 1.2. Bond Valuation, Price Yield Relationship,
- 1.3. Bond Price Forecasting
 - 1.3.1. Application Of Duration And Convexity
 - 1.3.2. Yield Curve Strategies
- 1.4. Technical Analysis
- 1.5. Market Cycle Model And
- 1.6. Basic Trend Identification
- 1.7. Different Types Of Charting , Support And Resistance, Price Patterns, Moving Averages, Bollinger Bands, Momentum Analysis
- 1.8. Technical Analysis And Efficient Market Hypothesis
- 1.9. Dividend Capitalization Models, And Price Earnings
- 1.10. Multiple Approach To Equity Valuation;

2. Financial Instruments & Derivatives

Lectures:16

- 2.1. Shares: Features & Types
- 2.2. Bonds & Debentures : Features & Types
- 2.3. Derivatives :
 - 2.3.1. Concept
 - 2.3.2. Financial Derivatives And Commodity Derivatives;
 - 2.3.3. Forward Contracts, Futures Contracts, Options;
- 2.4. Participants In Futures And Options Markets,

- 2.5. Stock Index Futures; OTC Derivatives -Swaps, Swaptions, Forward Rate Agreements (FRAs), Caps, Floors, And Collars
- 2.6. Derivative Markets in India.
- 2.7. Financial Derivatives – Stock Futures, Stock Options, Index Futures, Index Options,

3. Commodity Market

Lectures:16

- 3.1. Concepts Of Commodity ,Commodity Exchanges ,Futures Contracts
- 3.2. Difference Between Physical & Futures Market
- 3.3. Features Of A Commodity ,Futures & Commodity Futures Contract
- 3.4. Price Risk Management Futures &Commodity Markets
- 3.5. Trading In Commodity Markets
- 3.6. Role Of A Where Houses In Commodity Futures Markets
- 3.7. Efficiency Of Commodity Markets
- 3.8. Size Of Commodity Markets In India
- 3.9. Benefits Of Commodity Markets
- 3.10. Commodity Markets In India
 - 3.10.1. Multi Commodity Exchange (M.C.X)History
 - 3.10.2. National Commodities Derivatives Exchange (N.C.D.X.)
 - 3.10.3. National Multi Commodities Exchange (N.M.C.X.)
- 3.11. Regulation Of Commodity Exchanges

Suggested Readings

1. Fianancial Derivaties:Theory,Concepts & Problems : S.L..Gupta,Prentice Hall of India Ltd.,New Delhi
2. “Investments Analysis and Management”, Jones, C.P., Wiley, 8th ed.
3. “Investment Management”, Bhalla, V.K., S. Chand & Co.
4. .,” Investment Management”,Singh, Preeti Himalaya Publications.
5. “Investment Analysis and Portfolio Management”, Prasanna, Chandra., Tata McGraw Hill.
6. “Futures and Options”, Vohra, N.D., and B.R. Bagri, 2nd ed. (2003), Tata McGraw Hill Publishing Company Ltd.
7. “How to Win Investment Game”, Prasanna, Chandra., Tata McGraw Hill.
8. Basics Of Derivaties Published By B.S.C.& India Infoline .Com ISBN 81-7859-003- 4
9. Indian Financial System:Market,Institutions & Services :Bharati V. Pathak. :Pearson Education,Delhi.ISBN:81-7758-562-2
10. Banks & Institutional Management Vasant Desai Himalaya Publishin, Mumbai
11. www.sebi.com
12. www.bse.com,

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F.Y.Bcom

(Semester Pattern - w.e.f. June-2011)

Elective Paper No.7 (a): Principles & Practices of Banking I

Applied Component Subject

(Semester – Ist)

Total Lecturers: 48

Total Marks: 50 = (Internal Continuous Assessment: 10 marks + External Exam: 40 marks)

1. Banking: Meaning, Functions & Classification

Lectures: 8

- 1.1. Concepts, Meaning & Evolution of Banking
- 1.2. Functions of Bank- Traditional & Modern
- 1.3. Structural Classification of Banks: Features, Merits & Demerits
 - 1.3.1. Unit Banking
 - 1.3.2. Branch Banking
 - 1.3.3. Group Banking
 - 1.3.4. Chain Banking
- 1.4. Functional & Ownership Classifications of Banks
- 1.5. Concepts of Wholesale Banking & Retail Banking & Universal Banking

2. Banking Operations

Lectures: 16

- 2.1. Types of Deposit Accounts
- 2.2. Process of Opening, Operating & Closing of a Bank Account
- 2.3. General Precautions for Opening Of Accounts
 - 2.3.1. Minor Account
 - 2.3.2. Joint Account
 - 2.3.3. Partnership Account
 - 2.3.4. Accounts of Limited Companies
 - 2.3.5. Account of Trust
 - 2.3.6. Government Bodies Account
- 2.4. Types of Credit Facilities
 - 2.4.1. Over Drafts
 - 2.4.2. Cash Credits
- 2.5. Negotiable Instruments in Banking
 - 2.5.1. Definition
 - 2.5.2. Types & Their Characteristics

2.6. Cheques

2.6.1. Essentials Privileges of Cheque Holders

2.6.2. Liabilities of Paying Bank & Collecting Bank

2.6.3. Crossing & Dishonor of Cheques

2.7. Modes of Creating Charges: Lien, Pledge & Mortgage

3. Principles of Sound Banking

Lectures: 12

3.1. Balance Sheet of a Bank

3.2. Multiple Credit Creation By Commercial Banks

3.2.1. Importance

3.2.2. Process: Credit Expansion & Contraction

3.2.3. Deposit Multiplier

3.2.4. Limitations

3.3. Principles of Sound Banking

3.4. Concepts of Capital Adequacy Ratio, NPAS & Their Importance

4. Modern Banking – e – Banking

Lectures: 12

4.1. Meaning of E-Banking & Core Banking

4.2. Emergence & Development of E Banking

4.3. Electronic Banking Products /Services

4.3.1. Electronic Payment System

4.3.2. A.T.M.

4.3.3. Phone & Tele Banking

4.3.4. Internet Banking

4.3.5. Electronic Fund Transfer

4.4. Benefits of e- Banking To Customer & To the Banks

4.5. Bottlenecks in Development of E Banking

Reference Books for Principles & Practices of Banking (F.Y.Bcom)

1. Basics Of Banking & Finance Dr K M Bhattacharya & O P Agrawal
2. Banking Theory & Practice; K.C..Shekhr &Laxmi Shekhar.Vikas Publishing
3. Banking Theory, Law & Practice K P M Sunderam & D N Varshney S Chand
4. Banking &Finance System :D.M.Mathani & E.Gorden
5. Banking &Financial System by K P M Sunderam & D N Varshney S Chand
6. Financial Market & Services: Institutions :Gordan &Natrajan,Himalaya
7. The Indian Financial System: Bharati V.Pathak,Pearson Education
8. Economic & Political Weekly

9. R.B.I. Bulletins

10. www.rbi.org.in

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North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F.Y.Bcom

(Semester Pattern - w.e.f. June-2011)

Elective Paper No.7 (a): Principles & Practices of Banking II

Applied Component Subject

(Semester – IInd)

Total Lecturers: 48

Total Marks: 50 = (Internal Continuous Assessment: 10 marks + External Exam: 40 marks)

1. Central Banking

Lectures: 10

- 1.1. Meaning, Origin & Functions of Central Banks
- 1.2. Distinctions between Central Banks & Commercial Banks
- 1.3. Monetary Policy of Central Banks
 - 1.3.1. Objectives
 - 1.3.2. Monetary Targeting
 - 1.3.3. Monetary Instruments of Credit Controls
- 1.4. Role of Central Banks in the Emerging Economy

2. The Financial Markets

Lectures: 10

- 2.1. Money Market
 - 2.1.1. Meaning & Importance
 - 2.1.2. Role of Money Market in the Economy
 - 2.1.3. Structure of the Money Market: Instruments & Participants
 - 2.1.4. Features of Developed & Underdeveloped Money Markets
- 2.2. Capital Market
 - 2.2.1. Meaning & Importance & Features
 - 2.2.2. Constituents of Primary and Secondary Markets

3. Rural Finance, Financial Inclusion & Micro Finance

Lectures: 16

- 3.1. Rural Finance
 - 3.1.1. Rural & Agricultural Credit Needs
 - 3.1.2. Sources of Rural Finance
 - 3.1.3. Co-Operative Credit Structure
 - 3.1.4. Rural Indebtness: Crises & Revival
- 3.2. Financial Inclusion
 - 3.2.1. Meaning & Importance
 - 3.2.2. Reasons & Measures of Financial Exclusion

- 3.2.3. Recent Initiative by R.B.I
- 3.2.4. Strategies & Approaches: No Frill Accounts
- 3.2.5. I.T. Solution for Financial Inclusion

3.3. Micro Finance

- 3.3.1. Meaning, Features & Importance
- 3.3.2. Aspects of Micro Finance
- 3.3.3. Forms of Microfinance Institutions In India
- 3.3.4. Operational & Financial Sustainability of the Micro Finance
- 3.3.5. Role of S.H.Gs
- 3.3.6. Role Of N.A.B.A.R.D. in Micro Finance

4. Banking Services to Common Person

Lectures: 12

- 4.1. Meaning of Customer of A Bank
- 4.2. Problems & Difficulties Facing By Customers
- 4.3. Banking Services & Consumer Protection Act
- 4.4. Customer Services Department of R.B.I.
- 4.5. Deposit Insurance Scheme
- 4.6. Banking Ombudsman Scheme
- 4.7. Standards Of Services In Banks
- 4.8. Credit Card Issues
- 4.9. Credit Counseling
- 4.10. Financial Education
- 4.11. K.Y.C.

Reference Books for F.Y.Bcom for Both Semesters (Principles & Practices of Banking)

1. Basics Of Banking & Finance Dr K M Bhattacharya & O P Agrawal
2. Banking Theory & Practice; K.C..Shekhr &Laxmi Shekhar.Vikas Publishing
3. Banking Theory, Law & Practice K P M Sunderam & D N Varshney S Chand
4. Banking &Finance System :D.M.Mathani & E.Gorden
5. Banking &Financial System by K P M Sunderam & D N Varshney S Chand
6. Financial Market & Services: Institutions :Gordan &Natrajan,Himalaya
7. The Indian Financial System: Bharati V.Pathak,Pearson Education
8. Economic & Political Weekly
9. R.B.I. Bulletins
10. www.rbi.org.in

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F.Y.Bcom (W.E.F.: June – 2011)

SEMESTR PATTERN

Elective Paper No.7 (b): CORPORATE LAWS-I

SEMESTER - I

Applied Component Subject

Total Lecturers: 48

Total Marks: 50

(Internal Continuous Assessment: 10 Marks + External Exam: 40 Marks)

Objectives :

1. To develop an understanding of the regulation of companies and to provide thorough understanding of the various provisions of the Companies Act, 1956, as well as Rules made there-under including their interpretation
 2. To introduce the basic measures taken by the SEBI for Investors protection.
 3. To provide conceptual understanding of the principles of corporate regulations.
 4. To make the students conversant with the corporate management
-

1. Corporate Transactions Vis-A-Vis Incorporation

Lectures :16

1.1. Alteration Of Memorandum And Articles Of Association

1.1A Alteration of share capital

1.2. Limitations On Power Of Alteration.

1.3. Doctrine Of Ultra-Vires.

1.4. Protection Of Persons Dealing With A Company

1.4.1. The Doctrine Of Constructive Notice

1.4.2. Doctrine Of Indoor Management

1.4.3. Lifting Of Corporate Veil.

1.5. Corporate Transactions

1.5.1. Pre-Incorporation Contracts

1.5.2. Duties And Liabilities Of Promoters.

1.6. Privileges Of A Private Company vis-à-vis Public Company

[Reference and preliminary discussions of Memorandum of Association, Articles of Association, and case of Solomon]

2. The Securities & Exchange Board of India Act, 1992

Lectures : 6

2.1. Introduction

- 2.2. Constitution of SEBI
- 2.3. Objects and Functions of SEBI
- 2.4. Powers of SEBI: Sections 3,4,11,15(G) of the SEBI Act]

3. SEBI (Disclosure and Investor Protection) Guidelines, 2000

Lectures : 12

- 3.1. Introductory study of SEBI Guidelines on / relating to
 - 3.1.1. Eligibility Norms For Companies Issuing Securities
 - 3.1.2. Pricing By Companies Issuing Securities
 - 3.1.3. Promoters Contribution And Lock-In Requirements
 - 3.1.4. Pre-Issue Obligations
 - 3.1.5. Contents Of Offer Document
 - 3.1.6. Other Issue Requirements
 - 3.1.7. Green Shoe Option
 - 3.1.8. Book Building
 - 3.1.9. Initial Public Offers Through The Stock Exchange On-Line System (E-IPO)

[Reference be had at appropriate places to the concepts of Prospectus, abridged prospectus; statement in lieu of prospectus; shelf prospectus; shares and their types; issue of shares, at par, premium and discount; bonus issues, rights issues, issue of sweat equity shares; employee stock option scheme; private placement etc. covered in the above Chapters of Guidelines]

- 3.2. The Securities Contracts (Regulation) Act, 1956
 - 3.2.1. Listing of securities
 - 3.2.2. listing Agreement
 - 3.2.3. Advantages of listing
 - 3.2.4. De-listing of shares.

5. Management and Control of Companies

Lectures : 10

- 5.1. Directors
 - 5.1.1. Role Of Directors, Their Liabilities, Remuneration
 - 5.1.2. Loans To Directors
 - 5.1.3. Office Or Place Of Profit;
- 5.2. Distribution Of Powers Of A Company
 - 5.2.1. Division Of Powers Between Board And General Meetings
 - 5.2.2. Acts By Directors In Excess Of Authority
 - 5.2.3. Monitoring and Management.

6. Insider Trading

Lectures : 4

- 6.1. Concept, rationale behind prohibition;
- 6.2. SEBI (Insider Trading) Regulations, 1992
- 6.3. SEBI's anti insider trading regulations and major actions taken by SEBI so far.

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North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F.Y.Bcom (W.E.F.: June – 2011)

SEMESTR PATTERN

Elective Paper No.7 (b): CORPORATE LAWS-II

SEMESTER - II

Applied Component Subject

Total Lecturers: 48

Total Marks: 50

(Internal Continuous Assessment: 10 Marks + External Exam: 40 Marks)

Objectives :

1. To develop an understanding of the regulation of companies and to provide thorough understanding of the various provisions of the Companies Act, 1956, as well as Rules made there-under including their interpretation
2. To introduce the basic measures taken by the SEBI for Investors protection.
3. To provide conceptual understanding of the principles of corporate regulations.
5. To make the students conversant with the corporate management

1. Borrowing powers and Methods of Borrowing

Lectures: 12

- 1.1. To raise funds for meeting short-term, medium and long term requirements.
- 1.2. Acceptance of Public Deposits and Issue of Debentures
- 1.3. Registration of Mortgages and charges
- 1.4. Rules for acceptance of deposits.
- 1.5. SEBI (Disclosure & Investor Protection) Guidelines, 2000 (Chapter X of Guidelines For Issue of Debt Instruments)

2. Inter-Company Loans and Advances

Lectures: 8

- 2.1. Law relating to making investments in and granting loans to other bodies corporate and giving guarantees and providing security.
- 2.2. Statutory limits.
- 2.3. Authority required
- 2.4. Consequences on the financial health of the company
- 2.5. Concept of companies under same management.

3. Statutory Books And Registers

Lectures:8

- 3.1. Register of Members
- 3.2. Register of Investments held in company's name

- 3.3. Register of charges,
- 3.4. Register of Debenture holders
- 3.5. Register of contracts in which directors are interested
- 3.6. Register of Directors, Managing Director, Manager, and Secretary
- 3.7. Register of Directors' shareholding
- 3.8. Register of loans made
- 3.9. Minutes books for board meetings and general meetings
- 3.10. Attendance register
- 3.11. Importance of registers and inspection of registers.

4. Corporate Accountability

Lectures: 8

- 4.1. Accounts and audit
 - 4.1.1. Form and content of balance sheet and profit and loss account
 - 4.1.2. Disclosure of accounts of subsidiary companies
 - 4.1.3. Director's report, auditor's report
 - 4.1.4. Chairman's speech & director's replies to qualifications in auditor's report
 - 4.1.5. Directors' responsibility statement
 - 4.1.6. Corporate governance statement
 - 4.1.7. Compliance certificate
- 4.2. Inspection and Investigations
 - 4.2.1. Meaning of inspection and investigation
 - 4.2.2. Suo-moto Investigation by Government
 - 4.2.3. Rights and duties of Inspector
 - 4.2.4. Report by an Inspector

5. The Industries (Development and Regulation) Act, 1951

Lectures: 6

[Introductory study]

- 5.1. Scope & Objectives
- 5.2. Definitions
 - 5.2.1. Ancillary industrial undertaking, factory, Small scale
 - 5.2.2. Industrial Undertaking, Scheduled Industry
- 5.3. Regulation of Scheduled industries.

6. The Monopolistic and Restrictive Trade Practices Act, 1969

Lectures: 6

[Introductory study]

- 6.1. Scope & objectives
- 6.2. Definitions of Monopolistic Trade Practice
- 6.3. Restrictive Trade Practice and Unfair Trade Practice.

Reference Books –

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

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F.Y.Bcom (W.E.F.: June – 2011)

Elective Paper No.7: (c): MARKETING AND ADVERTISING

(CORE COMPETENCE SUBJECT)

Semester I

Total Marks: 50 (Internal Assessment: 10 + Theory External Exam : 40 Marks)

Semster I

Marketing

(Lectrrers 22)

- 1.1 Meaning, Definiting, Nature and slope of marketing
- 1.2 Importance of marketing As Business functions and In the Economy.
- 1.3 Concept of Marketing
 - 1.3.1 Traditional and modern
 - 1.3.2 The Holistic marketing concept
 - 1.3.3 Green marketing
- 1.4 Recent Trends in marketing
 - 1.4.1 Growth and Decpelopment in India
 - 1.4.1.1 E-Business
 - 1.4.1.2 Tele marketing
 - 1.4.1.3 M-Business
 - 1.4.1.4 Relationship marketing
 - 1.4.1.5 Releiling
 - 1.4.1.6 Concept marketing
 - 1.4.1.7 Virtual marketing
 - 1.4.1.8 Niche marketing
- 1.5 Customer Delight
- 1.6 Malti layer marketing
- 1.7 Trade marks, Brand Image and Brand Equity

2.1 Marketing Mix

(Lectures 08)

- 2.1.1 Meaning of 5 p's of Marketing
- 2.1.2 Product, Price, promotion, place Distribution and people
- 2.1.3 Product Life cycle
- 2.2 Market Segmentation

- 2.2.1 Concept and Importance
- 2.2.2 Bases for market segments
- 2.2.3 Target marketing
- 2.2.4 Product positioning

3 Consumer Behaviour

(Lecturer 06)

- 3.1 Meaning, Need and Importance of consumer behaviour
- 3.2 Factors affecting consumer behaviour
- 3.3 Models of consumer behaviour
- 3.4 Buying Motives

4 Marketing of Services

(Lectures 12)

- 4.1 Meaning and characteristics of services
- 4.2 Importance of service marketing
- 4.3 Classification of services
- 4.4 Problems of service marketing
- 4.5 Applications of components of marketing of services
 - 4.5.1 Banking and Insurance
 - 4.5.2 Financial service
 - 4.5.3 Hospitals
 - 4.5.4 Consultancy service

North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
Elective Paper No.7: (c): MARKETING AND ADVERTISING
(CORE COMPETENCE SUBJECT)

Semester II

Total Marks: 50 (Internal Assessment: 10 + Theory External Exam : 40 Marks)

Semester II

5. Advertising

Lectures: 8

- 5.1. Meaning and Definition.
- 5.2. Nature and Scope
- 5.3. Elements
- 5.4. Classification and Types.
- 5.5. Importance of Advertising in Modern Marketing.
- 5.6. Advertising Campaigns
- 5.7. Futures of Advertising

6. Economic and Social Aspect of Advertising

Lectures:12

- 6.1. Economic Aspect Of Advertising
- 6.2. Effects of Advertising on
 - 6.2.1. Production Cost.
 - 6.2.2. Distribution Cost.
 - 6.2.3. Consumer Price
- 6.3. Social Aspect Of Advertising
- 6.4. Elements of Social Advertising.
- 6.5. Advertising and Cultural Values.
- 6.6. Advertising and Ethics.**

7. Advertising Media

Lectures:16

- 7.1. Types of Advertising Media
 - 7.1.1. Print Media
 - 7.1.2. Electronic Media
 - 7.1.3. Outdoor Media
 - 7.1.4. Speciality Media
 - 7.1.5. Transit & Vehicular Media
- 7.2. Merits and Limitations of various types of Advertising Media.
- 7.3. Media Planning, Selection and Scheduling.

7.4. Allocation Of Budget For Advertising & Cost Effectiveness

7.5. Media Buying & Selling :Space Marketing:

7.6. Role Of Media In Advertising

7.7. Evaluation Of Advertising Effectiveness]

7.7.1. Pre-Testing & Post Testing

7.7.2. Methods Of Testing

7.8. Media Surveys

7.8.1. National Readership Surveys

7.8.2. Television Audience Surveys

8. Creative Advertising

Lectures:12

8.1. Preparing an Effective Advertising Copy.

8.2. Elements of Print Copy.

8.3. Structure of Advertising Copy-Head Line, Body Copy, Illustration, Slogan.

8.4. Elements of a Broadcast Copy.

8.5. Copy for Direct Mail.

Reference Book

1. Advertisement & Personal Selling: Dr.Namita Rajput & Dr.Mira Vashitha, Himalaya
2. Advertisement & Promotion :T.A.Shimp,South Western Senage Learning
3. Global Marketing Management. S.A.Sherlekar, V.S. Shelekar, Himalaya Pub. House.
4. Marketing Management : Philip Kotler 8 Ed. Chap.22
5. Marketing and Sales Management, D.L.Kapoor, S.Chand & Co. Ltd. New Delhi.
6. Marketing Management, Arun Kumar, N. Meenakshi, Vikas Publishing House Pvt. Ltd.
7. Advertising And Public Reiations, Mahesh Ghatpande & Yogendra Thakur.
8. Marketing A Challenge, Mahesh Ghatpande & Yogendra Thakur Amod Prakashan.
9. Advertising, Dr. Mahesh Kulkarni, Nirali Prakashan
10. Modern Marketing Management, Dr. Mahesh Kulkarni.
11. Advertising Management, Rathor, Himalaya Publishing House.
12. Modern Marketing Management, Prof. D.S.Kadvekar, Prof. Mrs. Shikha Jain Prof. Antony Rose, Diamond Publication.
13. Sales and Advertising Management, G.S. Shuda. Indus Valley Publication Jaipur
14. Advertising Its Role In Modem Marketing By Duna And Darban
15. Advertising An Introductory Text:S.A.Chunawala:Himalaya

North Maharashtra University, Jalgaon

Faculty of Commerce and Management

F. Y. B. Com. (W.E.F. June 2008)

BUSINESS STATISTICS- I

Elective Paper No. 7(d)

Applied Component Subject

Total lectures :- 48

Total marks :- 50

**(Internal continuous Assessment 10 marks based on Internal practical exam. +
External theory exam. 40 marks)**

SEMESTER – I

1. Correlation

Lectures 10

- 1.1 Meaning of correlation
- 1.2 Types of correlation
 - 1.2.1 Positive correlation, negative correlation, perfect correlation
 - 1.2.2 Linear and non-linear correlation
- 1.3 Scatter diagram
- 1.4 Karl Pearson's coefficient of correlation
- 1.5 Coefficient of determination and non-determination
- 1.6 Explained and non-explained variation
- 1.7 Numerical problems based on ungrouped data

2. Rank correlation

Lectures 08

- Meaning of rank correlation
- Spearman's rank correlation coefficient
- Numerical problems (problems based on repeated ranks may also be considered)

3. Regression

Lectures 12

- a. Meaning of regression
- b. Types of regression
 - 3.2.1 Simple and multiple regression
 - 3.2.2 Linear and non-linear regression
- c. Statement of regression equations (simple regression)
- d. Regression coefficients
- e. Statement of properties of regression coefficients
- f. Standard error of regression estimate
- g. Numerical problems based on the above concepts

4. Probability

Lectures 18

Random and non-random experiments

Meaning of sample space and event

Distinction between outcome and event, equally-likely outcomes, favourable outcomes.

Types of an event :- elementary event, compound event, impossible event, sure event, complementary event, exhaustive events, mutually exclusive events.

Mathematical definition of probability

Axioms of probability

Statement of addition theorem of probability upto three events

Independent and dependent events

Conditional probability

3.10 Statement of multiplication theorem of probability upto three events

3.11 Numerical problems on determination of probability

List of Practicals

1. Determination of Karl Pearson's coefficient of correlation
2. Determination of Spearman's rank correlation coefficient
3. Determination of regression coefficients, regression lines from ungrouped data, estimation of unknown value
4. Determination of means, regression coefficients, correlation coefficient and standard error of regression estimate from given regression lines

Note - Practical examination will be conducted internally and shall carry 40 marks of which

1. 30 marks are reserved for problem solving. A student has to attempt two questions out of four questions. Each question will carry 15 marks.
2. 5 marks are reserved for oral examination.
3. 5 marks are reserved for practical journal.
4. The marks scored out of 40 shall be converted to 10 marks
5. The duration of practical examination will be one hour and thirty minutes.

Books for reference

1. Business Statistics
By S. C. Gupta, Indra Gupta
Himalaya Publishing House
2. Statistical Methods
By S. P. Gupta

Sultan Chand & sons, New Delhi

3. Business Statistics

By Sancheti & Kapoor

Sultan Chand & Sons, New Delhi

4. Operations Research

By B. B. Goyal, S. K. Mittal

Pragati Prakashan, Meerut

SEMESTER – II
Business Statistics – II

Elective Paper No. 7(d) - Applied Component Subject

Total lectures :- 48

Total marks :- 50 (Internal continuous Assessment 10 marks based on Internal practical exam. + External theory exam. 40 marks)

1. **Random variable and expected value** **Lectures 12**
 - 1.1 Meaning of random variable
 - 1.2 Types of random variable :- discrete and continuous random variables.
 - 1.3 Probability function, probability distribution and distribution function of a discrete random variable
 - 1.4 Expected value and standard deviation of a discrete random variable
 - 1.5 Statement of standard properties of expected value and variance
 - 1.6 Median and mode of a discrete random variable
 - 1.7 Numerical problems based on the above concepts.

2. **Time series** **Lectures 13**

Meaning of time series

Components of time series

Meaning of analysis of time series

Additive and multiplicative models of time series

Measurement of trend by (i) method of semi averages (ii) method of moving averages.

Measurement of seasonal indices by (i) method of simple averages

(ii) method of ratio to moving averages

Deseasonalisation of data

3. **Sequencing problem** **Lectures 08**
 - 3.1 Meaning of sequencing problem
 - 3.2 Assumptions of sequencing problem
 - 3.3 Algebraic method to solve a sequencing problem of n jobs and two machines. Determination of idle time and total elapsed time is expected.
 - 3.4 Algebraic method to solve a sequencing problem of n jobs and three machines. Determination of idle time and total elapsed time is expected.

3.5 Numerical problems on the computation of optimal sequencing, total elapsed time, idle time for a machine.

4. Assignment problem

Lectures 10

Meaning and definition of assignment problem

Balanced and unbalanced assignment problems

Hungarian method of solving an assignment problem

Solving an assignment problem when the objective is to maximize a given measure of effectiveness

Solving an assignment problem when certain specified assignments are prohibited

Solving an unbalanced assignment problem

Determination of alternate optimum solutions.

Numerical problems based on the above concepts.

5. Replacement Problem

Lectures 05

Meaning of replacement problem

Determination of optimum period of replacement of an item whose efficiency decreases with time and the money value remains constant.

List of practicals

1. Determination of probabilities, median, mode, expected value, variance and standard deviation of a discrete random variable.
2. Determination of trend values by the method of (i) semi averages (ii) moving averages
3. Determination of seasonal indices by (i) method of simple averages (ii) method of ratio to moving averages
4. Determination of optimal sequence, total elapsed time, idle times (i) for n jobs and two machine problem (ii) for n jobs and three machine problem
5. Determination of optimal solution for an assignment problem.

Note

Practical examination will be conducted internally and shall carry 40 marks of which

1. 30 marks are reserved for problem solving. A student has to attempt two questions out of four questions. Each question will carry 15 marks.
2. 5 marks are reserved for oral examination.
3. 5 marks are reserved for practical journal.

4. The marks scored out of 40 shall be converted to 10 marks
5. The duration of practical examination will be one hour and thirty minutes.

Books for reference

1. Business Statistics
By S. C. Gupta, Indra Gupta
Himalaya Publishing House
2. Statistical Methods
By S. P. Gupta
Sultan Chand & sons, New Delhi
3. Business Statistics
By Sancheti & Kapoor
Sultan Chand & Sons, New Delhi
4. Operations Research
By B. B. Goyal, S. K. Mittal
Pragati Prakashan, Meerut

- 4.6. Restrictions On Transactions With Non-Members
- 4.7. Prior Claim Of Society
- 4.8. Charge On Immovable Property Of Members.

5. Micro Finance

Lectures:7

- 5.1. Meaning, Definition, Need With Special Reference To Rural / Urban India
- 5.2. Principles of Micro Finance
- 5.3. Innovations in Micro Finance
 - 5.3.1. By Financial Institutions
 - 5.3.2. By banks
- 5.4. Activities Covered
- 5.5. Role of Banks in Micro Finance : Project Report (Model Project Report For Three Activities Shall Be Given)
- 5.6. Role of Apex Organisations in Microfinance

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
Elective Paper No.7 (e): Co-operative Law & Micro Finance-II
SEMESTER PATTERN
SEMESTER II
Applied Component Subject

Total Lecturers: 48

Total Marks: 50 (Internal Continuous Assessment: 10 Marks + External Exam: 40 Marks)

1. State Aid To Societies (Section 50 To 63) Lectures:7

- 1.1. Direct And Indirect Partnership Of State Government In Societies
- 1.2. Restriction On Dividend
- 1.3. Indemnity Of Apex And Central Societies
- 1.4. Other Forms Of State Aids To Societies.

2. Property And Trends (Section 64 To 71) Lectures: 8

- 2.1. Funds Not Be Divided
- 2.2. Ascertainment And Apportionment Of Profits
- 2.3. Reserve Fund, Restrictions On Dividends
- 2.4. Contribution To Education Fund
- 2.5. Investment Of Funds, Employees' Provident Fund.

3. Management Of Societies (Section 72 To 79) Lectures: 12

- 3.1. Final Authority Of Society, Committee,
- 3.2. Its Powers And Functions
- 3.3. Qualifications And Appointment Of
 - 3.3.1. Manager
 - 3.3.2. Secretary
 - 3.3.3. Chief Executive Officer
 - 3.3.4. Financial Officer For Certain Societies
- 3.4. Annual General Meeting
- 3.5. Special General Meeting
- 3.6. Removal Of Committee Or Its Members.

4. Audit, Enquiry And Inspection (Section 81 To 90) Lectures: 14

- 4.1. Audit, Enquiry And Inspection
- 4.2. Settlement Of Disputes (Section 91 To 101)
- 4.3. Disputes, Co-Operative Courts, Limitations,

- 4.4. Procedure Of Settlement Of Disputes & Power Of Co-Operative Court
- 4.5. Attachment Before Award, Decision Of Court
- 4.6. Appeal Against The Decision, Procedure Of Money Recovery
- 4.7. Transfer Of Property Which Can Not Be Sold
- 4.8. Recovery Of Arrears.
- 4.9. Liquidation (Section 102 To 110)
 - 4.9.1. Winding Up,
 - 4.9.2. Appointment Of Liquidator
 - 4.9.3. Power Of Liquidator
 - 4.9.4. Effect Of Winding Up
 - 4.9.5. Audit Of Liquidators Account
 - 4.9.6. Termination Of Liquidation Proceedings
 - 4.9.7. Proposals Of Surplus Assets.

5. Micro Finance

Lectures:7

- 5.1. Role of NABARD In Micro Finance Propagation and Regulation.
- 5.2. Self-Help Groups (SHGs)
 - 5.2.1. Meaning, Monetary And Social Importance
 - 5.2.2. Present Position In India
 - 5.2.3. Role Of Agencies Propagating And Coordinating Schemes Of Micro Finance.
- 5.3. Success Stories
 - 5.3.1. Gramin Bank : Bangla Desh
 - 5.3.2. Man Deshiya Mahila Sahakari Bank Maan, District Satara.
- 5.4. Microfinance in India
- 5.5. Future of Microfinance in India

Recommended Books

1. Bare Act – Maharashtra Cooperative Societies Act 1960 & Rules 1961 Published By Govt. Of Maharashtra
2. Maharashtra Cooperative Societies Act 1960 With Rules 1961 By A K Gupte & S D Dighe Hind Law House Pune
3. Maharashtra Cooperative Societies Act 1960 With Rules 1961 By K S Gupte Hind Law House Pune
4. Management Of Business Laws : Dr,S.N.Maheshwari & Dr.S.K.Mahweshawri. Himalaya
5. Microfinance Emerging Challenges by Bankers Institute of Rural Development

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
Elective Paper No.7 (F) Principles & Practices of Insurance – I
SEMESTER PATTERN
SEMESTER - I

Total Lecturers: 48

Total Marks: 50 (Internal Continuous Assessment: 10 Marks + External Exam: 40 Marks)

1. Risk & insurance

Lectures: 08

1.1. Risk

1.1.1. Definition & Meaning, Classification

1.1.2. Sources Of Risks, Identification & Evaluation

1.1.3. Principles Of Risk

1.2. Risk Retention , Risk Transfer & Risk Control

1.3. Risk Management

1.3.1. Meaning, Features, Importance

1.3.2. Objectives & Purposes

1.3.3. Risk Management Process.

2. Insurance Business` `

Lectures: 14

2.1. Insurance

2.1.1. Meaning, Functions , Importance& Benefits

2.1.2. Insurance & Assurance

2.2. Classification Of Insurance

2.2.1. Life Insurance & Non- Life Insurance

2.2.2. Over & Under Insurance

2.2.3. External & Internal Insurance

2.3. Insurance Contract

2.3.1. Principals Of Contract

2.3.2. Nature & Elements Of Insurance Contract

2.3.3. Insurance Contract & Wagering Agreement

2.4. Insurance Management: Meaning, & Scope

2.5. Reinsurance

2.5.1. Meaning, Importance, Concepts& Characteristics

2.5.2. Reinsurance V/S Double Insurance

3. Life Insurance

Lectures:12

- 3.1. Definition ,Meaning , Advantages & Features Of Life Insurance
- 3.2. Principles Of Life Insurance
- 3.3. Classification of policies on the basis of
 - 3.3.1. Duration
 - 3.3.2. Premium Payment
 - 3.3.3. Participation in Profits
 - 3.3.4. Number of Persons Assured,
 - 3.3.5. Payment of Policy Amount
 - 3.3.6. Other Policies
 - 3.3.7. Special Plans
- 3.4. Group Insurance: Nature & Types
- 3.5. Procedure & Documentation for life insurance
 - 3.5.1. Proposal Form & Policy Form
 - 3.5.2. Cover Note & Certificate of Insurance
 - 3.5.3. Endorsement.
- 3.6. Marketing Of Life Insurance In India

4. Basics Of Actuarial Science

Lectures ;

10

- 4.1. Actuarial Principles
- 4.2. Theory Of Probability
- 4.3. Meaning & Constriction Of Mortality Tables
- 4.4. Well-Known Mortality Tables
- 4.5. Indices For Comparison Of Different Mortality Tables
- 4.6. Life Insurance Premium
 - 4.6.1. General Considerations
 - 4.6.2. Methods Of Valuation
 - 4.6.3. Requirements Of Data
 - 4.6.4. Elements In Computation Of Premium
- 4.7. Special Reserves & Adjustment
- 4.8. Surplus &Its Distribution

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management
F.Y.Bcom (W.E.F.: June – 2011)
Elective Paper No.7 (F) Principles & Practices of Insurance – II
SEMESTER PATTERN
SEMESTER - II

Total Lecturers: 48

Total Marks: 50 (Internal Continuous Assessment: 10 Marks + External Exam: 40 Marks)

1. Non-life insurance: I

Lectures :

12

1.1. General Insurance

1.1.1. Definition ,Meaning , Advantages

1.1.2. Features Of General Insurance

1.1.3. Principles Of General Insurance

1.1.4. Types of General Insurance

1.2. Laws relating to general insurance in India

1.3. Marine Insurance

1.3.1. Definition, nature & scope

1.3.2. Marine Adventure, Maritime Perils

1.3.3. Essential Elements of Marine Insurance

1.3.4. Types of Marine Insurance Policies

1.3.5. Important Clauses in Marine Insurance Policies

1.3.6. Procedure & Documentation for Marine Insurance

1.3.7. Kinds of Marine Losses.

2. Non-life insurance: II

Lectures : 12

2.1. Fire Insurance

2.1.1. Definition, Subject matter, nature & scope

2.1.2. Principles

2.1.3. Types of Fire Policies

2.1.4. Payment of Claims Average Clause

2.1.5. Rights of Insurer,

2.2. Types of Losses

2.2.1. Claims for Loss of Stock

2.2.2. Claims for the loss of Profit.

2.3. Procedure & Documentation for Fire Insurance

3.1. Miscellaneous Insurance

- 3.1.1. Personal Accident Insurance
- 3.1.2. Crop Insurance Scheme
- 3.1.3. Fidelity Guarantee Insurance
- 3.1.4. Property Insurance
- 3.1.5. Motor Vehicle Insurance
- 3.1.6. Health Insurance
- 3.1.7. Cattle Insurance
- 3.1.8. Engineering Insurance
- 3.1.9. Burglary Insurance.

3.2. Insurance requiring specialised knowledge

- 3.2.1. Industrial Risk Insurance
- 3.2.2. Non-Industrial Risk Insurance

3.3. Procedure & Documentation for Miscellaneous Insurance

4. Insurance industry in India in global perspective

Lectures :

12

- 4.1. History Of Insurance industry In India
- 4.2. Impact of Globalisation on Insurance industry in India.
- 4.3. Regulatory Provision Under Insurance Act: 1938
- 4.4. Regulatory Provision Under IRDA Act.1999.
- 4.5. Role & Progress of Insurance Institutions in India
 - 4.5.1. Life Insurance Corporation Of India (LIC)
 - 4.5.2. Bajaj Gen. Insurance Co.Ltd
 - 4.5.3. ICICI Lombard AIG Gen. Insurance Co.Ltd..
 - 4.5.4. Reliance Gen. Insurance Co.Ltd.
 - 4.5.5. HDFC Standard Life Insurance Co.Ltd.

Books Recommended :

1. Principles & Practice Of Insurance- Dr. P. Periasamy, Himalaya
2. Himalaya Publishing House, Mumbai, Second Ed. 2007.
3. Insurance & Risk Management- Dr. P. K. Gupta. Himalaya
4. Himalaya Publishing House, Mumbai, First Ed. Reprint 2007.
5. Legal Aspects Of Insurance- P.K.Gupta Himalaya Publishing House, Mumbai, First Ed.2006.
6. Principles & Practices Of Non- Life Insurance- P. K. Gupta
7. Himalaya Publishing House, Mumbai, First Ed. 2006.

8. Principles & Practice Of Insurance- N.S. Kothari & Dr. Pravin BhalSahitya Bhavan, Agra Ed. 1989.
9. Insurance – Principles & Practice – M. N. Mishra S.Chand & Co. Ltd., New Delhi Second Ed. 1982.
10. Books Published By Insurance Institutes Of India, New Delhi
11. Life Insurance: Kenneth Black & Harold Skipper(Jr.)
- 12. Fundamentals Of Risks & Insurance By Emmeett J.Vaughan & Thersae Vaughan.**

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