



**NORTH MAHARASHTRA UNIVERSITY,
JALGAON**

Syllabus for
S.Y.B.Com.

Semester III & IV
(With effect from June 2011)

North Maharashtra University; Jalgaon

Grade 'B' (2.88)

NACC Re-accredited

Faculty of Commerce & Management

New Syllabus: S.Y.B.COM (W.E.F. June -2011)

Compulsory Paper: Macroeconomic Analysis: I

Semester Pattern: External marks 40 +Internal marks 10 = Maximum Total Mark 50

Total Periods: 48

SEMESTER: III

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|---|--------------------|
| 1. Background of Macroeconomics | Periods: 8 |
| 1.1. Macroeconomics: Meaning and Nature, Scope and Importance | |
| 1.2. Developments in Macroeconomics | |
| 1.3. Macroeconomic Paradoxes | |
| 1.4. Basic Concepts of Macroeconomics | |
| 1.4.1. National Income: Nominal, Real & Potential | |
| 1.4.2. The Circular Flow of Income in an Open Economy | |
| 2. The Classical Theory of Employment & output | Periods: 12 |
| 2.1. The Classical Views On | |
| 2.1.1. Full Employment and Unemployment | |
| 2.1.2. The Rigidities and Flexibility in Prices and Wages | |
| 2.1.3. Saving , Investment and Rate Of Interest | |
| 2.1.4. Money Supply and General Price Level | |
| 2.2. Say's Law Of Markets & Its Implications | |
| 2.3. Implications Of The Classical Theory | |
| 2.4. Keynes's Criticism Of The Say's Law And The Classical Theory Of Income | |
| 3. The Modern Keynesian Approaches to the equilibrium of the economy | Periods: 14 |
| 3.1. The Great Depression & The Keynesian Revolution | |
| 3.2. Principle Of Effective Demand | |
| 3.2.1. Unemployment & Full Employment Level Of National Income | |
| 3.2.2. Inflationary & Deflationary Gaps | |
| 3.3. Saving -Investment Approach: Two, Three & Four Sector Economy | |
| 3.4. Paradox Of Thrift | |
| 3.5. Investment Multiplier : Concept, Process Of Multiplier, Limitations & Importance | |
| 3.6. Keynesian Approach V/S Classical Approach | |
| 4. Consumption ,Saving & Investment Functions | Periods:14 |
| 4.1. Consumption & Saving Functions | |
| 4.1.1. Meaning & Importance | |
| 4.1.2. Determinants Of Consumption Function | |
| 4.1.3. Concepts Of: A.P.C., M.P.C., A.P.S., M.P.S. | |
| 4.2. Modern Theories Of Consumption | |
| 4.2.1. Duesenberry's Relative Income Theory | |
| 4.2.2. Friedman's Permanent Income Theory | |

4.3. Investment Function

- 4.3.1. Concepts Of Capital and Investment
- 4.3.2. Concepts Of Gross and Net Investment, Autonomous and Induced Investment
- 4.3.3. The Present Value Of Future Income & Net Present Value
- 4.3.4. M.E.C., Rate Of Interest and Capital Accumulation

4.4. The Acceleration Theory Of Investment

Reference Books, Periodicals & Websites

1. Economics Samuelson & Nordhause, Tata McGraw Hill
2. Macro Economics: N Gregory Mankiv, Thompson Press
3. Economic Environment of Business: H.L.Ahuja, Himalaya publishing
4. Monetary Economics: Suraj B.Gupta ; S Chand Publishers
5. Principles of Economics DN Dwivedi, Vikas Publishing
6. Macroeconomics DN Dwivedi, Tata McGraw Hill
7. Monetary Economics: M.L.Jingan
8. Business & Managerial Economics: Sampat Mukharjee ,Central Publication,Kolkatta(2006)
9. Monetary Economics: K.K.Dewett; S Chand Publishers
10. Positive Economics R G Lipse, Oxford Press
11. Reserve Bank Of India's Bulletin
12. Website : www.rbi.org.in

NACC Re-accredited
Faculty of Commerce & Management
New Syllabus: S.Y.B.COM (W.E.F. June -2011)
Compulsory Paper: Macroeconomic Analysis: II

Semester Pattern: External marks 40 +Internal marks 10 = Maximum Total Mark 50

Total Periods: 48

SEMESTER: IV

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| 1. Demand For and Supply Of Money : Money Market Equilibrium | Periods: 14 |
| 1.1. Meaning and Functions Of Money | |
| 1.2. Supply Of Money : Various Approaches | |
| 1.2.1. The Classical & The Chicago Approaches | |
| 1.2.2. The Gurley -Shaw Approach | |
| 1.2.3. The Central Bank Approach | |
| 1.2.4. Money Stock Measurers in India and Explanation of their Components | |
| 1.3. Money Supply & Role Of Commercial Banks : Credit Creation & Credit Multiplier | |
| 1.4. Money Supply & Role Of The Central Banks | |
| 1.4.1. Objectives | |
| 1.4.2. Tools Of Credit Control & Liquidity Management | |
| 1.5. Demand For Money | |
| 1.5.1. Meaning & Determinants Of Demand For Money | |
| 1.5.2. Various Motives Of Demand For Money | |
| 1.6. Theories Of Demand For Money | |
| 1.6.1. Fisher's Quantity Theory Of Money | |
| 1.6.2. Keynes Liquidity Preference Theory | |
| 1.6.3. Tobin' Portfolio Theory | |
| 1.7. Monetary Equilibrium & The Rate Of Interest | |
| 1.8. The Transmission Mechanism | |
| 2. Theory Of Inflation , unemployment & Business Cycle | Periods: 14 |
| 2.1. Aggregate Demand & Aggregate Supply (AD-AS) Framework | |
| 2.1.1. A.D.: Meaning, Determinants & AD Curve ,Its Shape & Slope & Shift In It | |
| 2.1.2. A.S.: Meaning, Determinants & AS Curve ,Its Shape & Slope & Shift In It | |
| 2.1.3. Short Run & Long Run Macroeconomic Equilibrium | |
| 2.2. Inflation & Unemployment | |
| 2.2.1. Meaning Of Inflation , Deflation & Inflation Rate | |
| 2.2.2. Demand Pull Inflation & Cost Push Inflation (Stagflation) | |
| 2.2.3. Effects Of Inflation | |
| 2.3. Trade Off Between Inflation & Unemployment :Philips Curve Analysis | |
| 2.4. Short Run & In Long Run Philips Curve | |
| 2.5. Business Cycle | |
| 2.5.1. Phases Of Business Cycle | |
| 2.5.2. Measures To Control Inflation, Unemployment & Cyclical Fluctuations | |
| 3. The Post Keynesian Macroeconomics | Periods: 10 |
| 3.1. The Modern Monetarism: A Counter Revolution | |

- 3.2. Monetarist Postulates
- 3.3. The Keynesian V/S Monetarist Debate: Whether Money Matters?
- 3.4. The Supply Side Economics
 - 3.4.1. The Central Theme
 - 3.4.2. Factor Supply & Output Growth
 - 3.4.3. Tax Cut & Aggregate Supply
 - 3.4.4. Tax Rate & Tax Revenue : The Laffer Curve
 - 3.4.5. Critical Evaluation

4. International Trade & Foreign Exchange Rate

Periods: 10

- 4.1. Differences Between Internal Trade & International Trade
- 4.2. Balance Of Payment
 - 4.2.1. Concept
 - 4.2.2. Difference Between B.O.P. & B.O.T.
 - 4.2.3. Meaning Of Disequilibrium of B.O.P
 - 4.2.4. Causes of Disequilibrium of B.O.P.
 - 4.2.5. Measures To Correct Adverse B.O.P.
- 4.3. Exchange Rate
 - 4.3.1. Meaning
 - 4.3.2. Merits & Demerits of Fixed , Flexible & Floating Exchange Rates
- 4.4. Currency Convertibility on Current & Capital Account
- 4.5. Arguments For & Against Free Trade & Protectionism

REFERENCE BOOKS

1. Economics Samuelson & Nordhause, Tata McGraw Hill
2. Macro Economics : N Gregory Mankiv, Thompson Press
3. Economic Environment Of Business : H.L.Ahuja, Himalaya publishing
4. Monetary Economics : Suraj B.Gupta ; S Chand Publishers
5. Principles Of Economics DN Dwivedi, Vikas Publishing
6. Macroeconomics DN Dwivedi, Tata McGraw Hill
7. Monetary Economics : M.L.Jingan
8. Business & Managerial Economics :Sampat Mukharjee ,Central Publication,Kolkatta(2006)
9. Monetary Economics: K.K.Dewett; S Chand Publishers
10. Positive Economics R G Lipse, Oxford Press
11. Reserve Bank Of India's Bulletin
12. Website : www.rbi.org.in

North Maharashtra University, Jalgaon
Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 2 - **BUSINESS AND TAX LAWS**

(Compulsory Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Objectives

- 1 To understand the meaning of different business laws & tax laws.
- 2 To acquire the basic knowledge about the rules & regulations & procedure of various Business & tax laws.
- 3 To aware the student regarding the latest changes which has been taken place in business Laws.

SEMESTER III
BUSINESS LAWS

1) Indian Contract Act – 1872.

Lectures – 14

- a) Meaning, Definition & scope of Contract Act.
- b) Proposal & Acceptance
- c) Consideration
- d) Capacity of Parties
- e) Free Consent
- f) Lawful Object
- g) Void Agreement & Containment contract
- h) Performance of Contract
- i) Discharge of Contract
- j) Breach of Contract – Consequences & remedies.

2) Sales of Goods Act - 1930

Lectures – 10

- a) Introduction, scope.
- b) Contract of Sale – Formation of the Contract
- c) Conditions & Warranties
- d) Effect of Contract & Its performance
- e) Suit for Breach of Contract

3) Consumer Protection Act – 1986

Lectures – 12

- a) Introduction, Objective
- b) Rights of Consumers & Features of Act
- c) Consumers Protection Council – Central –State- District
- d) 3.4 Consumer Dispute Redressal Agencies – (Act 1 to 23 only)

4. Income Tax

Lectures – 12

- a) Introduction of Income Tax Act & Important Definitions.\
 - (i) Concept of Income, Previous year assessment year, residential status
 - (ii) Capital & Revenue Income and Expenditure, Distinction between capital and revenue Income and Expenditure.
 - (iii) Basic of charge and Scope of Total Income
 - (iv) Income deemed to accrue or arise in India and deemed to be received in India.
 - (v) Income exempt from Tax.
- b)
 - (1) Income Tax Rate
 - (2) Education Cess
 - (3) Higher Education Cess
 - (4) Surcharge
 - (5) Total Income
- c) Scope Of Total Income
 - i) Status Of Individual
 - i) H.U.F., Firm, A.O.P., B.O.I. & Company
 - ii) Deemed Resident

Recommended Books

1. Business Law & Mgt. By Bulchandani, Published by Himalaya Publication Bombay (2006).
2. Business Regulator Framework by S.N. & S.K. Maheshwari, Published by Himalaya Publication Bombay (2006).
3. Income Tax Act by Dr. Girish Ahuja & Ravi Gupta, Published by Bharat Law House, Pune.
4. A Hand Book of Service Tax – by Dr. Girish Ahuja & Ravi Gupta, Published by Bharat Law House, Pune.

5. North Maharashtra University, Jalgaon

Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **2- BUSINESS AND TAX LAWS**

(Compulsory Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

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Objectives

-
- 1 To understand the meaning of different business laws & tax laws.
 - 2 To acquire the basic knowledge about the rules & regulations & procedure of various Business & tax laws.
 - 3 To aware the student regarding the latest changes which has been taken place in business Laws.

**SEMESTER - IV:
TAX LAWS**

1) The Patent Act - 2002 Lectures – 12

- a) Meaning, Objective & Important Definition
- b) Inventions Not Patentable
- c) Patent office and power controller
- d) Penalties.

2 Information Technology Act – 2000 Lectures – 12

Meaning , Objective, Scope, Offences & Penalties Adjudication

- a) Digital Signature & Electronic Governance.
- b) Offences & Penalties
- c) Adjudication

3 Environment Protection Act – 1986 Lectures – 12

- a) Meaning, Objective & Scope
- b) Power of Central Government to Protect & Improve Environment
- c) Location of Industries, Process & Operations.
- d) Offences & Penalty (Sec. 15) Regards to the Environmental Protection Act.

4 Service Tax

Lectures – 12

- a) Introduction
- b) Definitions
 - i. Service, Service Provider, Service Receiver
 - ii. Customer, Client, Commercial Concern, Person ,Agency & Establishment
- c) Registration
- d) Collection & Payment Of Service Tax
- e) Filling Of Return
- f) Maintaining Records
- g) Interest & Penalties

Recommended Books

- 1 **Business Law & Mgt. By Bulchandani**, Published by Himalaya Publication Bombay (2006).
- 2 **Business Regulator Framework by S.N. & S.K. Maheshwari**, Published by Himalaya Publication Bombay (2006).
- 3 **Income Tax Act by Dr. Girish Ahuja & Ravi Gupta**, Published by Bharat Law House, Pune.
- 4 **A Hand Book of Service Tax – by Dr. Girish Ahuja & Ravi Gupta**, Published by Bharat Law House, Pune.

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North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 3 - BUSINESS MANAGEMENT

(Compulsory Paper) (40 + 10 Pattern)

Sem III : Exter. Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : Exter. Marks 40 + Internal Marks 10 = Max. Total Marks 50

(Total Marks 100)

SEM – III BUSINESS MANAGEMENT

Objectives:

1. This course familiarizes the students with the basics, concepts of Management, principles of Business & Management.
2. To provide fundamental knowledge and exposure to theories and practice in the field of Business and management.

SEM – III

1. Nature of Management

Lectures: 12

- a. Meaning, Nature, Scope & features of Management.
- b. Functions & Importance of Management.
- c. Concepts of & Distinctions between Organization, Management and Administration.
- d. Management an art or science, Management as a profession.
- e. Levels of Management.
- f. Role ,Qualities & responsibilities of Manager
- g. Professional Manager, Entrepreneur And Manager

2. Development Of Management Thought

Lectures: 8

- a. Introduction
- b. Management Thought
 - I) Frederick Winslow Taylor: Scientific Management
 1. Principles
 2. Elements & criticism
 - II) Contribution Of Peter F. Drucker, Frank Bunker Gillbreth,
 - III) Max Weber, Mary Parker Follett, George Elton Mayo
 - IV) Hawthorne Experiments, Findings And Criticism Of Hawthorne Experiments.

3. Planning and Forecasting.

Lectures: 16

- a. Planning:
 - i. Introduction, Meaning, Definition Of Planning

- ii. Importance Of Planning
 - iii. Steps In Planning Process
 - iv. Methods Of Planning Limitations Of Planning
 - v. Essentials Of A Good Planning,
- b. Business Forecasting
 - i. Definition, Meaning & Importance of Forecasting
 - ii. Process of Forecasting
 - iii. Arenas of Forecasting
 - iv. Advantages Limitations of Forecasting
- c. Management By Objectues (MBO):
 - i. Definition , Meaning of MBO
 - ii. Process Of MBO
 - iii. Benefits And Limitations Of MBO
- d. Scientific Decision Making
 - i. Definition, Meaning Of Decision Making
 - ii. Principles Of Decision Making
 - iii. Steps In Decision Making Process
 - iv. Administrative Problems In Decision Making
- 4. **Directing & Motivation** **Lectures: 12**
 - a. Directing
 - i. Definition , Meaning,& Principles Of Directing
 - ii. Importune & Characteristics Of Direction
 - iii. Issuing Orders Or Instruction
 - iv. Characteristics Of Good Order**
 - v. Techniques Of Direction
 - b. Motivation
 - i. Concept, Meaning and Importance of Motivation.
 - ii. Types of Motivation.
 - iii. Theories of Motivation
 - 1. Need-Hierarchy Theory of Maslow
 - 2. Two factor theory of Herzberg
 - 3. Me-Gregor's – X Theory, Y Theory

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North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 3 - BUSINESS MANAGEMENT

(Compulsory Paper) (40 + 10 Pattern)

Sem III : Exter. Marks 40 + Inter. Marks 10 = Max. Total Marks 50

Sem IV : Exter. Marks 40 + Inter. Marks 10 = Max. Total Marks 50

(Total Marks 100)

SEM – IV BUSINESS MANAGEMENT

Objectives:

- 1 This course familiarizes the students with the basics, concepts of Management, principles of Business & Management.
- 2 To provide fundamental knowledge and exposure to theories and practice in the field of Business and management.

SEM – IV

1 Leadership

Lectures: 14

- a Definition, Meaning, Need & Importance
- b Characteristics Of Leadership
- c. Theories Of Leadership
 - i. Treatises Approach
 - ii. Behavioral Approach
 - iii. Situationalist Approach
 - iv. Followers Theory
- d. Functions , Qualities & Types Of Leaders
- e. Leadership Styles.

2 Co-Ordination.

Lectures: 10

- a Meaning Need and Importance of Co-Ordination.
- b. Principles of Co-Ordination.
- c. Problems of Co-Ordination
- d. Techniques of Effective Co-Ordination.

3 Controlling

Lectures: 12

- a. Definition, Meaning, Scope and Process of Control.
- b. Requirements Of Effective Control System
- c. Types of Control
- d. Control Techniques-Traditional and modern.
- e. Advantages And Limitations Of Control,

4 Modern Management Techniques

Lectures: 12

- a Human resource management
- b Disaster management
- c Event management
- d Time Management
- e Stress Management
- f Risk Management
- g. Services Management

Recommended Books:

1. Stoner Feeman and Gilbert. Management, Prentice Hall of India, New Delhi.
2. C.B.Gupta, Management, Concept And Practices, Sultan Chand And Sons, New Delhi.
3. Harold Koonz And Heinz Wertrich, Essentials of management Tata McGraw hill publishing Company, 2008.
4. T. Ramasami : Principles Of Management, Himalaya Publishing House.
5. P.C.Tripathi and P.N.reddy : Principles of Management. Tata McGraw hill publishing Company, 2008.
6. Neeryvasisth and Namita Rajput, Business Organisation and Management Kitab Mahal Agencies Allahabab ,2005.
7. Dr.P.Subba A.Rao, Management and Organisation Behavior ,Himalaya Publishing House.
8. Prof.Dr.D.G.Girdhari vyavsak Vyavasthapanachi Tattve . Uday Publication Aurangabad.
9. Organization & Management : Madhavi Mitra, and Joshi, (Suvichar)
10. Organization & Management : Dr.P.C.Pardeshi, Nirali
11. Principles and Management: Singh/Chhabra.
12. Principles and Practice of Management : Chhatarji (Vikas)
13. Sanghatan ani Vyavasthapan Madhavi Mitra, and Vasudha Joshi, (Suvichar)
14. Sanghatan ani Vyavasthapan : Bramhankar/ Cholkar / Deshmukh (Nirali)
15. vyavsak Sanghatan ani Vyavasthapan Vakale/Gawali/Shahane/Harak (Seth)
16. Principles of Management : T.Ramswami, Himalaya.
17. Management : VSP Rao & V Haribhakti, Excel Books.

North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **4 CORPORATE ACCOUNTING AND COSTING**

(Compulsory Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Corporate Accounting – 35 Marks (34 Lecturers)

Costing – 15 Marks (14 Lecturers)

Objectives:

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

SEMESTER III: CORPORATE ACCOUNTING & COSTING

1. Accounting Standards & Company Accounts **lectures: 10**

a. Accounting Standards : Elementary Study

- i. AS- 4 - Contingencies and Events Occurring After the Balance Sheet Date
- ii. AS- 5 - Net Profit or Loss for the period, Prior period Items and Changes in Accounting Policies.
- iii. AS- 9 - Revenue recognition
- iv. AS- 22- Accounting for Taxes on Income

b. Company Accounts

- i. Statutory records to be maintained by a company.
- ii. Profits prior to incorporation, and preliminary expenses - Statutory requirements and accounting treatment

2. Final Accounts of Joint Stock Companies **lectures: 12**

- a. Preparation and presentation of final accounts of joint stock companies as per company law requirements provisions and reserves; determination of managerial remuneration; appropriation out of profits; transfer of profits to reserves; payment of dividend, transfer of unpaid dividend to Investor Education and Protection Fund; bonus shares and payment of interest out of capital . Refer to AS-1, AS-2, AS-6 AS-10 & AS-29.

(Note : As per new revised proforma of final account.)

3. Accounts of Co-operative Societies

lectures: 12

- a. Books of Accounts to be maintained by a Co-operative Society
- b. Preparation of Final Accounts of Co-operative Credit Societies only.
- c. Refer to the provisions of Maharashtra Co-operative Societies Act, 1960 and rules made thereunder.

4. Accounting For Labour

lectures: 14

- a. Introduction To Accounting For Labour
- b. Time Keeping, Time Booking – Methods Thereof.
- c. Idle Time, Overtime, Night Shift Allowance (Concepts Only)
- d. Methods Of Wage Payment
 - i. Time Rate, Piece Rate & Differential Piece Rates [Practical Problems]
 - ii. Premium Bonus Plans, Profit Sharing [Practical Problems]

Suggested Books

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

North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **4. CORPORATE ACCOUNTING AND COSTING**

(Compulsory Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Corporate Accounting – 35 Marks (34 Lecturers)

Costing – 15 Marks (14 Lecturers)

Objectives:

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

SEMESTER IV: CORPORATE ACCOUNTING & COSTING

1. Accounting for Purchase of business & for share-capital lectures: 10

- a) Accounting for Purchase of business on conversion of Partnership Firm into . a limited company Refer to AS- .
26- Intangible Assets
- b) Accounting for share-capital transactions - statutory requirements issue of shares at par, at premium and at discount; forfeiture and re-issue of shares; . buyback of shares; Rights issue, Issue of SWEAT Equity and Employee . . . Stock Option Scheme. Concepts of – Price Band, Bidding, Listing, Online . . . bidding Refer to the relevant sections of the Companies Act, 1956.

2. Accounting for Issue of debentures lectures: 10

- a) Accounting for Issue of debentures statutory requirements, accounting treatment and procedures refer to the relevant sections of the Companies Act, 1956.
- b) Underwriting of issues - Statutory requirements and accounting treatment

3. Redemption Of Debentures & Preference Shares **lectures: 14**

- a. Accounting for redemption of debentures; conversion of debentures into shares.
- b. Accounting for redemption of preference shares - statutory requirements, disclosure in balance sheet.

4. Accounting For Overheads **lectures: 14**

- a. Introduction
- b. Allocation and apportionment of overheads [Practical problems]
- c. Primary and secondary distribution [Practical problems]
- d. Absorption of overheads, Concept, bases of absorption [Practical problems]– Under absorption and over absorption of overheads.

Suggested Books

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

North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

**Subject : 5 - BUSINESS COMMUNICATION
& COMPUTING MANAGMENT**

(Compulsory Paper) (40 + 10 Pattern)

OBJECTIVES

- i) To Understand the Objectives of Communication & Principles Of Effective Communication
- ii) To Study The Communication Skills
- iii) To Study Various Types Of Business Letters & Develop Skills To Draft Letters
- iv) To Acquaint with Modern Technology In Communication.

SEM- III - COMPUTING MANAGMENT

Sem III : External Marks 30 + Internal Marks 10+ Practical 10 = Max. Total Marks 50

- 1. Accounting Using Tally 9 (Lecture – 12)**
 - a) Accounting Using Inventory with Tally
 - b) Creation of Stock Groups & Stock Categories
 - c) Creation of Unit of Measures
 - d) Creating Godowns
- 2. Stock (Lecture – 12)**
 - a) Creation of Stock Items
 - b) Entering Opening Stock Quantity & Amount
 - c) Inventory Vouchers
 - d) Invoicing
- 3. Bill Wise Details (Lecture – 12)**
 - a) Cost Centers & Cost Categories
 - b) Bank Reconciliation
 - c) Order Processing
 - d) Tracking Numbers
 - e) Batch wise Details
 - f) Zero Value Entries In Vouchers
- 4 Budget & Controls (Lecture – 12)**
 - a) Back – up & Restore
 - b) Interest Calculations
 - c) Value Added Tax (VAT)
 - d) Display & Reporting
 - e) Printing

REFERENCE BOOKS

- 1) A Complete Self Learning Manual on Tally 9 (Vol-I) Prompt Computers & Services, Dhule.
- 2) Implementing Tally 9 ; Comprehensive Guide for Tally 9 & 8.1 by A.K. & K.K. Nadhani; BPB Publishers
- 3) Simplified Tally 9 by A.K. & K.K. Nadhani; BPB Publishers
- 4) Practical Approach to wards Tally 8.1 & 9.0 by S. H. Sharma – Sindhant Prakashan, Aurangabad.
- 5) Tally 9.2 Comdex Publishers.

North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

**Subject : 5 - BUSINESS COMMUNICATION
& COMPUTING MANAGEMENT**

(Compulsory Paper) (40 + 10 Pattern)

OBJECTIVES

1. To Understand the Objectives of Communication & Principles Of Effective Communication
2. To Study The Communication Skills
3. To Study Various Types Of Business Letters & Develop Skills To Draft Letters
4. To Acquaint with Modern Technology In Communication.

SEM- IV BUSINESS COMMUNICATION

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

- 1. Business Communication (Lecture – 8)**
 - a) Definition, Meaning, Objectives, Importance Of Communication In Business
 - b) Principles Of Effective Communication
 - c) Barriers In Communication & Measures To Overcome It
 - d) Written Communication : Advantages & Disadvantages
 - e) Distinction Between Written & Oral Communication

- 2. Communication Skills (Lecture – 12)**
 - a) Listening
 - i) Principles Of Good Listening
 - ii) Listening Process
 - iii) Barriers In Listening
 - iv) Guidelines For Effective Listening
 - b) Effective Speaking
 - i) Meaning
 - ii) Principles Of Effective Oral Communication
 - iii) Speech Preparation
 - iv) Guideline For Effective Speech

- 3. Business Letters & Other Correspondence (Lecture – 18)**
 - a) Business Letters
 - i) Importance Of Business Letter
 - ii) Essential Of Good Business Letter
 - iii) 'You' Attitude
 - iv) Structure Of Business Letters
 - b) Sales Letters
 - i) Importance Of Sales Letter
 - ii) Effectiveness Of Sales Letter
 - iii) Advantages
 - iv) Sales Letter V/s Saleman
 - v) Technique Of Writing Sales Letter
 - vi) Effectiveness Of Opening & Closing Paragraph
 - vii) Various Types Of Appeals In Sales Letters

- c) Agency Correspondence
 - i) Introduction
 - ii) Points Considered In Application For Agency
 - iii) Terms & Conditions Of An Agency Agreement
 - iv) Specimen Letters
 - d) Bank Correspondence
 - i) Introduction Of Bank Business
 - ii) Various Reasons For Writing Letter To Bank
 - iii) Specimen Letters For Providing Services & Complaint Letters From Customers To Bank
 - e) Resumes & Employment Letters
 - i) Introduction
 - ii) Planning Career Path
 - iii) Preparation Of Resume Application For Employment
 - iv) Contents In Application
 - v) Specimen ; Various Types Of Application
- 4. Modern Information Technologies in Communication (Lecture – 10)**
- a) Introduction
 - b) Importance & Role Of Information Technology In Business Communication
 - c) Computer Application In Business Communication
 - i) Introduction Of e – mail
 - ii) Internet
 - iii) Fax
 - iv) Video Conferencing
 - d) Telephone / Mobile Etc.
 - e) Overhead Projector

Reference Books

1. Business Communication – C.S. Raydu – Himalaya Publishing House
2. Business Communication by Raman & Singh, Oxford Publication.
3. Communication Today By Ruben Roy, Himalaya Publication.
4. Business Communication By Sehgal & Khetarpal, Excel Books
5. Communication For Business – Taylor - Pearson Education
6. Communication Skills – Dr Rao & Dr. Das – Himalaya Publication
7. Business Communication Today – Bovee, Thill, Schatzman – Pearson
8. Basics of Business Communication – Lesikar & Flatley – Tata McGraw Hills
9. Business Communication – R.K. Madhukar – Vikas Publication

North Maharashtra University, Jalgaon
New Syllabus : S.Y.B.Com. (W.E.F. June 2011)
Subject : **6(a) ENTREPRENEURSHIP DEVELOPMENT**
(Elective Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50
Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

SEMESTER – III

- | | |
|---|----------------------|
| 1) Entrepreneurship | Lectures – 10 |
| a) Concept & Functions Of An Entrepreneur | |
| b) Evolutionary Approach | |
| c) Qualities of Entrepreneurship . | |
| d) Leadership | |
| e) Entrepreneur as a Business Leader. | |
| 2) Types of Entrepreneur | Lectures – 10 |
| a) Classification of entrepreneurship on Different Basis | |
| b) Innovative & Imitative entrepreneurship | |
| c) Fabian & Drone & Their Respective Characteristics. | |
| 3) Role Of Entrepreneur | Lectures – 16 |
| a) In Economic Growth & Development | |
| b) In Developed- Underdeveloped, Economies. | |
| c) Impact of Globalisation, Liberalisation & Privatisation On Entrepreneurship. | |
| d) A Success Story Of Innovative Entrepreneurs | |
| i) Shantanurao Kirloskar, Aabasaheb Garware | |
| ii) Rahul Bajaj, B.G.Shirke, Bhavarlal Jain | |
| 4) Entrepreneurship Development Programme - | Lectures – 12 |
| a) Concept of EDP | b) Phases of EDP |
| c) Importance of EDP | d) Objectives of EDP |
| b) Entrepreneurship Development of India. | |
| i) Before Independence Period | |
| ii) Post Independence Period | |

Reference Books –

1. Entrepreneurship Development : Lall & Sahai : Excell Books
2. Entrepreneurship & Small Scale Business – Dr. M.V. Despande
3. Dynamics For Entrepreneurs – Vasant Desai
4. Entrepreneurship Development VOL-I,II,III – Vasant Desai
5. Busi. Enviro. & Entrepren. – C.G.Vaidya & P.M.Bhagwat, Narendra Prakashan.
6. Business Environment & Entrepreneurship – Prof. Mrs. Pratibha Joshi & A.G.Gosavi, Suvichar Prakashan.
7. Innovation Of Entrepreneurship – Peter F Drucker
8. Entrepreneurship – Donald F Kuratke Thomson Press
9. Entrepreneurship Development In India – Dr. C.B.Gupta & Dr. N.P. Shrinivasan ,Sultan Chan & Co.
10. Entrepreneurship Development: Kuratko & Harloetts, Thompsons Press
11. Entrepreneurship Development – S.S.Khanka ,S.Chand & Co.
12. Entrepreneurial Development – Manish Nora, Anmol Publications.
13. Entrepreneurship Management – Kailgnd Arora,Vikas Publishing House.
14. Communication Skills : Dr.Nageswar Rao &Dr.Rajendra Das ,Himalaya Publication

North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **6 (a) ENTREPRENEURSHIP DEVELOPMENT**

(Elective Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

SEMESTER – IV

- 1. Factors Affecting Entrepreneurial Development** **Lectures – 12**
- a. Internal & External Factors
 - b. Personal Factors- Family Background
 - c. Socio-economic Factors
 - d. Cultural & Political Factors
 - e. Psychological Factors
 - f. Technological Factors
 - g. Educational & International Factors
- 2. Entrepreneurial Development Theories** **Lectures – 12**
- a) Psychological Model
 - b) Social Model, Economic Model, & Integrated Model
- 3. Project Report** **Lectures – 12**
- a) Meaning, Importance & Contents
 - b) Estimations Of Earnings
 - i. B.E.P.
 - ii. Cash Flow Statement-
 - c) Estimation Of Working Capital
 - d) Sources of Finance.
- 4. Registration Procedure** **Lectures – 12**
- a. Stages Involved & Documents Required For Registration of shop S.S.I., Factory & Excise.
 - b. Special Concessions For Registration
 - c. DIC, MIDC, MSFC, MSSIDC, MITCON

Reference Books –

1. Entrepreneurship Development : Lall & Sahai : Excell Books
2. Entrepreneurship & Small Scale Business – Dr. M.V. Despande
3. Dynamics For Entrepreneurs – Vasant Desai
4. Entrepreneurship Development VOL-I,II,III – Vasant Desai
5. Business Environment & Entrepreneurship – C.G.Vaidya & P.M.Bhagwat,Narendra Prakashan.
6. Business Environment & Entrepreneurship – Prof. Mrs. Pratibha Joshi & A.G.Gosavi, Suvichar Prakashan.
7. Innovation Of Entrepreneurship – Peter F Drucker
8. Entrepreneurship – Donald F Kuratke Thomson Press
9. Entrepreneurship Development In India – Dr. C.B.Gupta & Dr. N.P. Shrinivasan ,Sultan Chan & Co.
10. Entrepreneurship Development: Kuratko & Harloetts, Thompsons Press
11. Entrepreneurship Development – S.S.Khanka ,S.Chand & Co.
12. Entrepreneurial Development – Manish Nora, Anmol Publications.
13. Entrepreneurship Management – Kailgnd Arora,Vikas Publishing House.
14. Communication Skills : Dr.Nageswar Rao &Dr.Rajendra Das ,Himalaya Publication

North Maharashtra University, Jalgaon
Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **6-B : BUSINESS ETHICS AND CORPORATE GOVERNANCE**

(Elective Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Objectives

1. Understand and apply the values and attitudes that provide a commitment to act in the public interest and with social responsibility.
2. Identify the difference between detailed rules-based and framework approaches to ethics.
3. Identify concepts of independence, scepticism, and accountability.

SEMESTER III

1. Introduction

Lectures – 16

- a) Ethics & Normative Business Ethics
- b) Standards And Performance
- c) Sources Of Ethics
- d) Morality And Ethics
- e) Understanding Moral Character
- f) Descriptions Of Character
- g) Ethics In Business
 - i) Nature Of Ethics In Business
 - ii) Need Of Business Ethics
 - iii) Ethical Business Practices And Values
- h) Social Responsibilities Of Business
 - i) Norms, Beliefs And Standards
 - j) Components Of Character

2) Social Culture And Individual Ethics

Lectures –16

- a) Gandhi On Customer And Trusteeship
- b) Great Social Sins
- c) Moral Climate & Business
- d) Distributive Justice
- e) Individual Freedom And Organisation
- f) Societal Versus Organisational Versus Personal Interest
- g) Resolution of Ethical Dilemmas And Conflicts Of Interest

- h) The Consequences Of Unethical Behaviour To The Individual
- i) Organisational Influence On Character Development
- j) Discrimination Based On Gender, Caste, Race etc.
- k) Ethics In Health Care ,Information Technology & in Advertising
- l) Holistic Relationship between Man and Nature.

3. Role Of The Conscientious Executive

Lectures – 16

- a) The Economic View With A Socially Aware Outlook
- b) Transparency As A Factor In Decision-Making
- c) Ethical Consistency In Decision-Making
- d) Business Enterprise As An Ethical Organisation;
- e) Profit Maximisation As The Overarching Aim Of The Enterprise
- f) Good Ethics Vs. Good Business
- g) Ethical Behaviour: Beliefs & Attitudes
- h) Ethical Inquiry & Reasoning
- i) Corruption, Bribery & Cheating
 - i. Insider Trading
 - ii. Manipulation Of Accounts
 - iii. Money Laundering

Recommended Books

1. Business Ethics Text and Cases :C.S.V. Murthy : Himalaya Publishing House,
2. Business Ethics & Business Ethics: C.S.V. Murthy : Himalaya Publishing House, ^{2nd} revised edition
3. Values and Ethics in Organisation : S. K. Chakraborty : OUP
4. Ethics &Management: Viswanath Ghosh: Vikas Book Publishers
5. Study in Business Ethics: Dr, Rituparna Raj : A, Himalaya Publishing House.
6. A study in Business Ethics: R. Roj :, Himalaya Publishing.
7. Human Values : A. N. Tripathi , New Age International
8. The Ethics of Management: L. T. Hosmer :, Universal Book.
9. Ethics in Organisational: D. Murray :, Kogan Page.
10. Business Ethics : R. Edward Freeman :, Oxford University Press
11. Perspective in Business Ethics : Laura P. Hartman :, Tata McGraw Hill Publication
12. Ethical Organisation: Kitson Alan- (Palgrave) 2001.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **6-B : BUSINESS ETHICS AND CORPORATE GOVERNANCE**

(Elective Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Objectives

- 1 Understand and apply the values and attitudes that provide a commitment to act in the public interest and with social responsibility.
- 2 Identify the difference between detailed rules-based and framework approaches to ethics.
- 3 Identify concepts of independence, scepticism, and accountability.

SEMESTER IV

1 Work Culture

Lectures – 16

- a) Sanctity Of Workplace
- b) Handling Group Conflict
- a) Consensus Building
- b) Reward And Promotion Process - Demonstrated Ethical Behaviour
- c) Safeguard Of Health Of Employees And Customers
- d) Occupational Hazards & Job Accidents
- e) Bonded Labour & Child Labour
- f) Discrimination & Harassment
- g) Need For Security
- h) Healthy Competition & Co-Operation

2 Fundamentals of Corporate Governance

Lectures – 16

- a. Concept, Meaning , Relevance & Principles
- b. Need, Emergence & Benefit Of Governance
- c. Impact of corporate governance
- d. Good Practices Of Corporate Governance
- e. Parties to corporate governance
- f. Obligations To Stakeholders, Society , Employees & Customers
- g. Fair Trade Practices

- h. Corporate governance mechanisms & controls
 - (1) :internal corporate governance control
 - (2) External corporate governance control
 - (3) Role of Accountant in Corporate governance
- i) Quality Of Products
- j) Nareshchandra Committee Report 2002
- k) Narayan Murthy Committee Report- 2003
- l) Corporate Governance Rating.

3) Corporate Governance Practices

Lectures – 16

- a) The Mission Statement Of The Corporation
- b) Its Commitment To Stakeholders And To The Society In General
- c) Role of Regulators & Ombudsman
- d) Professional Code Of Conduct
- e) Disclosure And Transparency
- f) Intellectual Property Rights
 - i) Designs
 - ii) Patents
 - iii) Trademarks
 - iv) Copyrights

Recommended Books

1. Business Ethics Text and Cases :C.S.V. Murthy : Himalaya Publishing House,
2. Ethics & Management: Viswanath Ghosh:Vikas Book Publishers
- 3) The Ethics of Management: L. T. Hosmer :, Universal Book.
- 4) Perspective in Business Ethics : Laura P. Hartman :, Tata McGraw Hill
Publication
- 5) Indian Management, June 1998 issue
- 6) Ethical Organisation: Kitson Alan- (Palgrave) 2001.
- 7) Corporate Governance Economic Reforms & Development: Reed Darryl-
(Oxford) 2004, London.
- 8) Corporate Governance : Dr.S.Singh ,Excell Books.
- 9) Corporate Governance :Kumar &Rajan. Himalaya Publishres
- 10) Business Ethics-Concepts and Cases: Velasquez, Prentice Hall, 5th edition.

- 11) Corporate Social Responsibility: Baxi C.V. and Prasad Ajit:, Excel Books, (2005).
- 12) Corporate Governance, Principles, Policies and Practices : A. C. Fernando, ,
Pearson . Education
- 13) Strategic Corporate Social Responsibility: Werther & Chandler, , Sage
Publication, 2006.
- 14) Report of the SEBI Committee : www.sebi.gov.in/commreport/corpgov.pdf
- 15) Corporate Governance, Economic Reforms, and Development : [Darryl Reed](#), [Sanjoy Mukherjee](#), Editor(s), The Indian Experience, Oxford India Paperback

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **6-C : PROGRAMMING THROUGH VB NET - I**

(Elective Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Semester - III

1. Visual Basic .NET and .NET Programming **Lectures – 16**

- a) Visual Basic Platform
- b) The .NET Platform
- c) The .NET Framework
- d) The VB.NET Language
- e) The Structure of VB.NET Applications.
- f) Visual Studio .NET
 - v) Start Page
 - vi) Inside the Integrated Development Environment (IDE)
- g) IntelliSense, Building and Running.

2) VB.NET Language Fundamentals **Lectures –16**

- a) Types, Variables, Constants, Strings, Statements, Whitespace
- b) Branching
 - i) Conditional Branching Statements.
 - ii) Unconditional Branching Statement.
 - iii) Iteration (Looping) Statements
- c) Operators
 - i) The Assignment Operator (=)
 - ii) Mathematical Operators
 - iii) Relational Operators
 - iv) Logical Operators within Conditional
 - v) Operator Precedence

3. Object Oriented Programming Concepts **Lectures – 16**

- a) Object – Oriented Programming
 - Object Oriented Concepts, Defining Classes, Methods and Properties, Constructors

b) Inheritance

Inheritance, Controlling Base Class Construction, Access Control, Polymorphism, Events Abstract and Not Inheritable Classes, Type Conversion in Inheritance

c) Interfaces

Interface Fundamentals, Programming with Interfaces, Using Interfaces at Runtime, Resolving Ambiguities.

References Books

1. Learning Visual Basic .NET,

By “Jesse Liberty”, Publisher : O’Reilly, ISBN : 0-596-00386-2

2. Visual Basic .NET for Students

By Douglas Bell, Mike Parr, Publisher : Addison Wesley, ISBN:0-201-74205-5

3. Learning ASP .NET

By “Glenn Johnson”, Publisher : Wiley Publishing Inc., ISBN : 81-265-0443-9

4. Visual Basic .NET Black Book

By “Steven Holzner”, Publisher : Paraglyph Press, ISBN : 1932111042

5. Communication Skills: Dr. Nageswar Rao & Dr. Rajendra Das, Himalaya Publication.

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North Maharashtra University, Jalgaon

Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **6-C : PROGRAMMING THROUGH VB NET - II**

(Elective Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

SEMESTER IV

1 VB.NET Object Programming

Lectures – 20

- a) Classes, Encapsulatin & Events
- b) Inheritance
- c) Modules
- d) Structures
- e) Interfaces
- f) Enumerations
- g) Working with Collections.

2 Windows Forms

Lectures – 28

- a) All about Windows Forms
- b) MDI Forms
- c) Creating Windows Applications
- d) Adding and using Controls to Forms
- e) Handling Events
- f) A Windows Form in Code
- g) Immediate Solutions
 - (1) Setting Title Bar Text
 - (2) Adding / Removing Min/Max Buttons and Setting a Form's Border
 - (3) Using the Msg Box function
 - (4) Working with Multiple Forms

References Books

1. Learning Visual Basic .NET,

By “Jesse Liberty”, Publisher : O'Reilly, ISBN : 0-596-00386-2

2 Visual Basic .NET for Students

By Douglas Bell, Mike Parr, Publisher : Addison Wesley, ISBN:0-201-74205-5

3 Learning ASP .NET

By “Glenn Johnson”, Publisher : Wiley Publishing Inc., ISBN : 81-265-0443-9

4 Visual Basic .NET Black Book

By “Steven Holzner”, Publisher : Paraglyph Press, ISBN : 1932111042

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North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 6(d) FINANCIAL ANALYSIS & BUSINESS JOURNALISM
(Elective Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

• **SEMESTER – III**

Objectives

- 1) To understand the scope, goals and objectives of Financial Analysis and its role in the Financial Management.
- 2) To provide working knowledge on concepts, methods and procedures involved in using Financial Analysis for managerial decision-making and
- 3) To give introductory knowledge of business journalism and public relations

SEMESTER – III

1) Financial Statemets & Analysis

Lectures :16

- a) Various Types of Financial Statements & Importance
- b) Understanding Income Statement, Position Statement And Their Analysis
- c) Understanding Gross Profit, Net Profit, Operating Profit, Cash Profit and Depreciation as Expenditure.
- d) Earning before Interest and Tax (EBIT) and Earning Per Share (EPS)
- e) **Leverages**
 - i) Concepts & Analysis Of Operating, Financial And Combined Leverages
 - ii) Concept And Nature of Operating Risk And Financial Risk
 - iii) Operating Leverage And Cost Volume Profit Analysis

2) Ratio Analysis, Fund Flow And Cash Flow Analysis

Lectures :16

- a) Ratio Analysis
 - i) Financial Ratio Analysis
 - ii) Ratios in the Areas of Performance, Profitability, Financial Adaptability, Liquidity, Activity, Shareholder Investment and Financing, and Their Interpretations.
 - iii) Limitations Of Ratio Analysis

- b) Cash Flow Analysis-
- c) Fund Flow Analysis

3) Working Capital Management

Lectures :16

- a) Types Of Working Capital
 - i) Gross & Net
 - ii) Fixed, Variable & Permanent
 - iii) Cash & Balance Sheet
 - iv) Negative Working Capital
- b) Factors Determining Working Capital
- c) Methods Of Determining Working Capital
 - i) Cash Flow
 - ii) Operating Cycle,
- d) Working Capital Management
 - i) Current Asset Management
 - ii) Cash Management
 - iii) Receivables Management
 - iv) Inventory Management,
- e) Concept Of Float, How To Reduce Float.
- f) Current Liability Management
 - i) Methods Of Short Term Financing
 - ii) Bank Loans
 - iii) Factoring,
 - iv) Warehouse Receipts
- g) Alternative Working Capital Management Policies

Suggested Books:

1. Financial Management : I M Pande, , Vikas Publishing House Pvt. Ltd., 9th Edition
2. Financial Management : P V Kulkarni And B G Stayprasad, , Himalaya Publication, 11th Edition
3. Financial Management : BOS, The Institute Of Chartered Accountants, , Professional Course
4. Financial Management: Ravi Kishor, ,

5. An Introduction To Financial Management : Solomajn Erza And Pringle John, , Prentice-Hall Of India
 6. The Theory Of Financial Management : Soloman Erza, , Columbia University Press
 7. Writing About Business: The New Columbia Knight-Bagehot
 8. Guide To Economic And Business Journalism, Terri Thompson, Ed; The Associated Press Stylebook.
 9. 'Arthasamwad' Aeil-June:2008 published by Marathi Arthashastra Parishad.
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North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 6(d) FINANCIAL ANALYSIS & BUSINESS JOURNALISM
(Elective Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

SEMESTER – IV

1) Capital Investment Project Evaluation Techniques Lectures 16

- a) Projects Evaluation
- b) Capital Rationing And Opportunity Costs In A Project
- c) Determining Acceptable Investment Projects
 - i) Alternative Decision Rules
- d) Payback
- e) Accounting Rate Of Return
- f) Discounted Payback
- g) NPV (Net Present Value)
- h) IRR (Internal Rate Of Return)
- i) Profitability Index
- j) Comparison Of These Methods

2) Mass Communication & Journalism Lectures 16

A) Mass Communication

- i) Meaning & Importance
- ii) Growth of Mass Media in India
- iii) Role of Print & Electronic Media
- iv) Ethics in & Law s relating to Print, Radio & TV Media
- v) Social Responsibility And Professionalism of Media

B) Journalism

- vi) Concept, Meaning & Importance
- vii) Types of Journalism
- viii) Journalism as a career & Profession
- ix) Qualifications, Qualities & of a Journalist
- x) Societal Knowledge, Ethics Of Reporting And Professional Hazards
- xi) Management Aspects of Journalism
- xii) Constitutional Expectations To Freedom Of The Press
- xiii) Laws relating to Reporting

C) Press Council of India & Press Commission

3) **Business Journalism**

Lectures 16

- a) Concept, Meaning, Scope, Need & Importance
- b) Historical Background of Business Journalism
- c) Contributions in to Business Journalism
- d) Forms of Business Journalism
- e) Societal responsibility and aspects of Business Journalism
- f) Information Technology & Business Journalism
- g) Business Journalism In India
- h) Moral & ethical responsibility of Business Journalists
- i) Special Skills & Training required for a Business Journalists
- j) Role of Business Journalists in Financial Education of the Masses

Suggested Books:

1. Financial Management : I M Pande, , Vikas Publishing House Pvt. Ltd., 9thEdition
2. Financial Management : P V Kulkarni And B G Stayprasad, , Himalaya Publication, 11th Edition
3. Financial Management : BOS, The Institute Of Chartered Accountants, Professional Course
4. Financial Management: Ravi Kishor, ,
- 5 An Introduction To Financial Management : Solomajn Erza And Pringle John, Prentice-Hall Of India
6. The Theory Of Financial Management : Soloman Erza, , Columbia University Press
- 7 Writing About Business: The New Columbia Knight-Bagehot
- 8 Guide To Economic And Business Journalism, Terri Thompson, Ed; The Associated Press Stylebook.
- 9 'Arthasamwad' Aeil-June:2008 published by Marathi Arthashastra Parishad.

North Maharashtra University; Jalgaon

Grade 'B' (2.88)

NACC Re-accredited

Faculty of Commerce & Management

New Syllabus: S.Y.B.COM (W.E.F. June -2011)

Optional Paper: 7(A-1): Modern Banking & Financial System

Semester Pattern: External marks 40 +Internal marks 10 = Maximum Total Mark 50

Total Periods: 48

SEMESTER: III

1. The Commercial Banking System In India. Periods: 12

- 1.1. Structure Of Banking System In India
- 1.2. Operation & Performance Of The Commercial Banking System
 - 1.2.1. Liabilities & Assets Of Scheduled Commercial Banks
 - 1.2.2. Deposit & Non-Deposit Resources
 - 1.2.3. Credit & Investments
 - 1.2.4. Credit-Deposit Ratio & Investment-Deposit Ratio
- 1.3. Financial Performance
 - 1.3.1. Interest Rate
 - 1.3.2. Cost Of Deposit & Return On Advances
 - 1.3.3. Income –Expenditure & Profit
- 1.4. Soundness Indicators
 - 1.4.1. Asset Quality
 - 1.4.2. Capital Adequacy
- 1.5. Bank Operation In The Capital Market
- 1.6. Technological Development In Banks
- 1.7. Regional Spread Of Banks
- 1.8. Banking Sector Reforms & Achievements
- 1.9. Role of Commercial Banks in Economic Development of India.

2. Co-Operative And Rural Banking In India Periods: 10

- 2.1. Structure and Development of Co-Opt. (Credit) Banking Sector in India.
 - 2.1.1. Role & Financial Performance Of S.C.Bs, D.C.C.Bs, U.C.Bs.
 - 2.1.2. N.P.A.S and Capital Adequacy Positions Of S.C.Bs, C.C.Bs, U.C.B.S.
 - 2.1.3. Co-Operative Credit Societies: Types, Progress, & Problems.
- 2.2. Strengths and Weaknesses of the Co. - Opt. credit and Banking System.

2.3. Regional Rural Banking

2.3.1. Role in Rural Development

2.3.2. Problems and Remedial Measures

3. Reserve Bank Of India :Working & Operations

Periods: 12

3.1. Role of R.B.I. In The Development & Regulation Of Financial Markets

3.2. Regulatory Framework For The Indian Financial System

3.2.1. Board Of Financial Supervision

3.2.2. Recent Regulatory Initiatives and Supervisory Initiatives

3.3. Monetary Policy Operations: Stance Of Monetary Policy In India (Latest)

3.3.1. Liquidity Management by R.B.I.

3.3.2. Credit Delivery Measures by R.B.I.

3.3.2.1. Priority Sector Lending

3.3.2.2. Rural Infrastructure Development Fund (RIDF)

3.3.2.3. Flow Of Credit to Micro and Small Enterprises

3.3.2.4. Government Sponsored Schemes

3.4. Public Debt Management

3.5. Payment & Settlement System & Information Technology

3.6. Forex Exchange Management

4. International Aspects Of The Indian banking System

Periods: 14

4.1. Globalization of Indian banking System

4.2. Foreign Banks in India : Development ,Operations and Performance

4.3. Indian Banks in Foreign : Development ,Operations and Performance

4.4. Role and Regulation of FIIs and NRI's Participation.

4.5. Indian Foreign Exchange Market: Importance and Nature

4.6. International Banking & The International Capital Market

4.7. Offshore Banking & Offshore Currency Trading

4.8. Eurocurrency Market

4.8.1. Creation Of Euro Currencies

4.8.2. The Growth Of Euro Currency Trading

4.8.3. Eurocurrencies & Macro Economic Stability

4.9. Regulating International Banking :Difficulties and International Regulatory Co-Operation

4.10. Money Laundering

- 4.10.1. Meaning, Nature & ,Mechanism
- 4.10.2. Threats& Dangers Of Money Laundering
- 4.10.3. Precautionary Measures Undertaken

Suggested Books, Periodicals and Websites

1. 'Banking Theory &Practice' (19th Ed.): K.C.Shekhar & Lekshy Shekhar, Vikas Publication House Pvt. Ltd.(2008)
2. 'Indian Financial System' Dr.G.Ramesh Bapu, Himalaya Publishing House (2005)
3. 'E-Banking & Devel. Of Banks' S.B.Verma, S.K.Gupta, & M.K.Sharma, Deep &Deep Publication Pvt..Ltd.(2007)
4. Indian Economy: Datta & Sunderam, (2011),S.Chand &Company
5. Indian Economy: Mishra &Puri (2011), Himalaya Publishing House
6. International Economics :Theory &Policy: Paul A. Krugman &Maurice Obstfeld: Person Education,Asia
7. RBI Monthly Bulletin And Occasional Publications
8. Economic And Political Weekly , March18-24, 2006', Vol. Xli No.11 (2007)
9. Economic And Political Weekly , 31march – 6 April 2007', Vol Xlii No.13 (2007)
10. RBI Annual Report:2004-05,2005-06,2006-07,2007-08 & Onwards
11. RBI Report On Trend &Progress Of Banking In India-2004-05,2005-06,2006-07,2007-08 & Onwards
12. Wwww.Rbi.Org.In./ Speeches
13. RBI Annual Report: Monthly Bulletin And Occasional Publications
14. Southern Economists
15. Indian Economic Review
16. Economists
17. Web Sites: www.wikipedia

North Maharashtra University; Jalgaon

Grade 'B' (2.88)

NACC Re-accredited

Faculty of Commerce & Management

New Syllabus: S.Y.B.COM (W.E.F. June -2011)

Optional Paper: 7(A-2): Modern Banking & Financial System

Semester Pattern: External marks 40 +Internal marks 10 = Maximum Total Mark 50

Total Periods: 48

SEMESTER: IV

1. Financial System In India and The Indian Money Market Periods: 14

- 1.1. Structure of Financial System in India.
- 1.2. Indicators of Financial Development.
- 1.3. Role and Importance of Financial System in Development of Indian Economy
- 1.4. Indian Money Market: Structure, Features ,Instruments
- 1.5. The Unorganized Money Market: Role, Working Method, Defects and Suggestions for Improvement.
- 1.6. Composition Of Organized Indian Money Market
 - 1.6.1. Call Money Market: Features, Operations And Importance
 - 1.6.2. Commercial Bill Market: Types, Operations & Importance
 - 1.6.3. Treasure Bill Market: Types, Operation & Participants & Importance
 - 1.6.4. Commercial Paper Market : Features, Operations & Recent RBI Guidelines And Importance
 - 1.6.5. Certificate Of Deposit Market: Features, Operations & Recent RBI Guidelines And Importance
 - 1.6.6. Money Market Mutual Funds: Features, Operations & Recent RBI Guidelines And Importance
- 1.7. Role of R.B.I & D.F.H.I. in Development Of Money Market
- 1.8. Recent Money Market Reforms

2. Indian Capital Market Periods: 10

- 2.1. Nature, Structure, Instrument and Features of Indian Capital Market.
- 2.2. Stock Market in India: N.S.E., B.S.E. And O.T.C.E.I.: Functions, Role, Progress and Problems
- 2.3. Equity Market
- 2.4. Corporate Bond Market In India
- 2.5. S.E.B.I.: Functions and Its Impact on Capital Market.

- 2.6. Securities Depository In India: Importance, Functions And Problems
- 2.7. Credit Rating Services: Meaning, Need, Benefits and Rating Agencies in India.
- 2.8. Recent Reforms in Capital Market

3. Non- Banking Financial Institutions And Financial Services In India Periods: 12

- 3.1. Non- Banking Financial Institutions: Meaning & Classification
 - 3.1.1. Policy Development Relating To N.B.F.I.s
 - 3.1.2. Financial Performance & Soundness Of N.B.F.I.s
- 3.2. Role Of N.B.F.I.s in India's Economic Development
- 3.3. Universal Banking
 - 3.3.1. Concept ,Advantages, Indian Experience In Universal Banking
 - 3.3.2. Regulatory Challenges in Universal Banking
- 3.4. Financial Services in India : Meaning, Importance, Growth Of Financial Services In India

4. Financial Crisis in India and in The World Periods: 12

- 4.1. Financial Crisis :Term, Meaning & Types**
- 4.2. Major Financial Crisis In The World & In India Since 1990
 - 4.2.1. Latin America From Crisis To Uneven Reforms
 - 4.2.2. The East Asian Financial Crisis
 - 4.2.3. Sub Prime Lending Crisis In America; 2008-9 : The Issues For Financial Stability
 - 4.2.4. The Security Scam In India
- 4.3. Causes & Consequences Of Financial Crises
- 5. The Problem Of Default and Government Packages
- 6. Economic Reforms ,Capital Inflows & The Return Of Crisis
- 7. Lesson From Recent Crisis and Problem of Financial Stability in India

Suggested Books, Periodicals and Websites

1. 'Banking Theory & Practice' (19th Ed.): K.C.Shekhar & Lekshy Shekhar, Vikas Publication House Pvt. Ltd.(2008)
2. 'Indian Financial System' Dr.G.Ramesh Babu, Himalaya Publishing House (2005)
3. 'E-Banking & Development Of Banks' S.B.Verma, S.K.Gupta, & M.K.Sharma, Deep & Deep Publication Pvt..Ltd.(2007)
4. Indian Economy: Datta & Sunderam, (2011),S.Chand & Company
5. Indian Economy: Mishra & Puri (2011), Himalaya Publishing House

6. International Economics :Theory &Policy: Paul A. Krugman & Maurice Obstfeld: Person Education, Asia
 7. RBI Monthly Bulletin And Occasional Publications
 8. Economic And Political Weekly , March 18-24, 2006', Vol. Xli No.11 (2007)
 9. Economic And Political Weekly , 31 March – 6 April 2007', Vol Xlii No.13 (2007)
 10. RBI Annual Report: 2004-05, 2005-06, 2006-07, 2007-08 & Onwards
 11. RBI Report On Trend & Progress Of Banking In India-2004-05, 2005-06, 2006-07, 2007-08 & Onwards
 12. [Www.Rbi.Org.In./](http://www.Rbi.Org.In/) Speeches
 13. RBI Annual Report: Monthly Bulletin And Occasional Publications
 14. Southern Economists
 15. Indian Economic Review
 16. Economists
 17. Web Sites: www.wikipedia
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North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 7 B- CORPORATE REGULATORY FRAMEWORK
(Optional/Compulsory Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

SEMESTER III

- 1. Negotiable Instrument Act 1981 (Period – 10)**
- a) Definition of Negotiable Instruments
 - b) Features of Negotiable Instruments
 - i) Promissory Note
 - ii) Bills Of Exchange
 - c) Payment In Due Course
 - d) Holder & Holder In Due Course
 - e) Privileges Of A Holder In Due Course
 - f) Capacity Of Parties Involved In Negotiable Instruments
 - g) Instruments Obtains For Unlawful Consideration
 - h) Negotiation & Assignment
 - i) Dishonors
 - j) Noting & Protesting
 - k) Discharge of Negotiable Instruments.
 - l) Cheque
 - i) Endorsement & Crossing Of Cheque
 - ii) Material Alterations In Cheque
 - iii) Forgery & Bouncing Of Cheque.
- 2. FEMA 199 (Period – 10)**
- a) Definitions
 - c) Rules Made By Government / RBI Regarding Current Account Transactions Under The Act
 - d) Regulations Relating To Export Of Goods And Services
 - e) Permission Given To & Indian Citizen Resident Outside India
 - c) Penalties Leviabale For Contravention Of the Act.
- 3. The Indian Stamp Act 1889 (Period – 16)**
- a) Definition
 - i) Instrument
 - ii) Power Of Attorney
 - b) Bill Of Exchange
 - c) Bond
 - d) Lease
 - e) Promissory Note
 - f) Receipt
 - g) Settlement
 - h) Stamp Duty
 - i) Mode Of Payment Of Stamp Duty
 - ii) Timing Of Stamp Duty
 - iii) Valuation Of Stamp Duty

- iv) Stamp Duty When Property Immediately Sold To Sub – Purchaser
- v) Persons Liable To Pay Stamp Duty
- vi) Adjudication As To Stamp Duty Payable
- vii) Certificate Of Collector Regarding fully Duty Paid
- viii) Allowances & Refund For Stamp Duty
- i) Criminal Offences & Procedure U/S. 62 To 72

4. Provident Fund Act 1952

(Period – 16)

- a) Applicability Of the Act
- b) Definitions
- c) Liability & Responsibilities of employer not to reduce wages, etc.
- d) Liability in case of transfer of establishment.

REFERENCE BOOKS

- 1) Principles Of Business Law – K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
- 2) Legal Environment Of Business - K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
- 3) Tax & Corporate Laws Hand Books – V. S. Date, Srinivasan Anand G., & M.B. Gabhawala, Taxman Publications.
- 4) A Mutual Of Business Laws – S. N. Maheshwari & S. K. Maheshwari, Himalaya Pub. House.
- 5) Business Law For Management – K. R. Balachandani, Himalaya Pub. House.
- 6) Elements Of Mercantile Law – N.D. Kapoor, Sultanchand & Sons, Delhi
- 7) Business & Corporate Laws – V.S. Datey, Taxman Publications.
- 8) Business Laws : M.C. Kuchha & Deepa Prakash, Vikas Publishers
- 9) ‘Business Laws’ S.S. Gulshan, Excell Books.

North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 7 B - CORPORATE REGULATORY FRAMEWORK

(Optional/Compulsory Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

SEMESTER IV

- 1. The Central Excise & Salt Act 1944. (Period – 10)**
 - a) Extent & Commencement
 - b) Definitions
 - i) Broker, Currying, Excisable goods & Factory
 - ii) Manufacturer, Sales & Purchaser, Wholesale Dealers.
 - c) Important Provisions Of The Act
 - d) Authorities : Central Excise Officer
- 2. The Customs Act 1962. (Period – 10)**
 - a) Extent & Applicability
 - b) Important Definitions
 - c) Authorities : Central Excise Officer
- 3. The Maharashtra State Tax on Professions Trades & Employments Act 1975. (Period – 10)**
 - a) Definitions
 - b) Levy & Charge Of Tax
 - c) Employer's Liabilities & Responsibilities Under The Act
 - d) Special Provisions Regarding the Liability to Pay the Tax in Certain Cases
 - e) Penal Provisions Under The Act.
- 4. Bombay Shop & Establishment Act 1948 (Period – 10)**
 - a) Definitions
 - b) Applicability
 - c) Registrations & Renewals
 - d) Responsibility & liabilities of a shop keeper
 - e) Penalties under Shop Act.

REFERENCE BOOKS

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

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **7-C : RETAIL MANAGEMENT**

(Optional Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Objectives:

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

SEMESTER III

1) Introduction to Retail.

Lectures - 8

- a) Meaning of Retail and Retailing.
- b) Definition and Scope of Retailing.
- c) Retailing Scenario: Global.
- d) Retailing Scenario: India.
- e) Prospects of Retailing in India.

2) Trends / Types Of Retailers

Lectures - 8

- a) The Evolution of Retail in India.
- b) Drivers of Retail Change in India.
 - i) Consume Pull.
 - ii) Rising Income (Change In Income Profile)
 - iii) Change In Consumer Behavior.
 - iv) Diminishing Differences between Rural and Urban India.
- c) Challenges To Retail Development In India / Growth Of Organized Retailing In India.

3) Economics of Retailing

Lectures – 16

- a) Retail Environment.
 - i) Environmental Theory.
 - ii) Cyclical Theories: The Wheel of Retailing.

- b) Retail Accordion Theory.
- c) Retail Life Cycle Theory.
- d) Conflict Theory
- e) Foreign Direct Investment in Retail in India.
- f) The MRP Regime in India.

4) Retail Format

Lectures - 16

Retail Format and Their Evolution.

- a) Store Format in Retail.
 - i) Store Format by Location.
 - ii) Store Format by Ownership.
 - iii) Store Format by Merchandise Categories.
 - iv) Store Format by Size etc.
- b) Non Store Format.
 - i) Electronic Retailing.
 - ii) Direct-Mail Retailing.
 - iii) Television Home Shopping.

Suggested References

- 1) Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
- 2) Gibson G. Vedamani Third Edition (2008)
- 3) Retail Management Functional Principles & Practices.
- 4) Jaico Publishing Housing.
- 5) Michael Levy. Barton A. Weitz. Retailing Management. (2007)
- 6) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
- 7) Suja Nair (2006) Retail Management, Himalaya Publishing House.
- 8) King's Retail Management – King Books Delhi.
- 9) Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House

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North Maharashtra University, Jalgaon
Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **7-C : RETAIL MANAGEMENT**

(Optional Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Objectives:

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

SEMESTER : IV

1) Retail Merchandising. Lectures – 16

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

2. Mall Management. Lectures - 10

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

3. Retail Franchising Lectures – 10

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

4. Application of Information Technology

Lectures – 12.

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

Suggested References

- 1 Swapna Pradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
 - 2 Gibson G. Vedamani Third Edition (2008)
 - 3 Retail Management Functional Principles & Practices.
 5. Jaico Publishing Housing.
 6. Michael Levy. Barton A. Weitz. Retailing Management. (2007)
 7. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
 8. Suja Nair (2006) Retail Management, Himalaya Publishing House.
 9. King's Retail Management – King Books Delhi.
 - 10 Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
-

North Maharashtra University, Jalgaon
Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 7 D – STATISTICS AND OPERATIONS RESEARCH

(Optional Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

SEMESTER III

1) Function

Lectures – 8

- a) Meaning of a Function, Methods of Representing A Function.
- b) Domain And Range of a Function, Value of a Function.
- c) Types of a Function.
 - i) Constant Function, Linear Function & Polynomial Function
 - ii) Even And Odd Functions, Symmetric Function
 - iii) One – One Function, Onto Function, Exponential Function.
- d) Simple Numerical Problems Illustrating Commercial Applications.

2) Matrices And Determinants

Lectures – 15

- a) Meaning & Order of a Matrix.
- b) Types of a Matrix
 - i) Square Matrix, Row Matrix, Column Matrix, Null Matrix
 - ii) Diagonal Matrix, Scalar Matrix, Symmetric Matrix
 - iii) Skew Symmetric Matrix, Transpose of a Matrix, Orthogonal Matrix.
- c) Operations on A Matrix
 - i) Scalar Multiplication of a Matrix
 - ii) Addition of Two Matrices & Subtraction of Two Matrices
 - iii) Equality of Two Matrices & Multiplication of Two Matrices
- d) Determinant
 - i) Meaning
 - ii) Distinction Between Matrix and Determinant
 - iii) Evaluation of Second And Third Order Determinants
- e) Minor And Cofactor of An Element.
- f) Meaning of Ad Joint Of A Matrix, Singular And Non – Singular Matrices
- g) Meaning of Inverse of a Matrix, Statement of Properties of Inverse of a Matrix

- h) Solution of System of Non Homogeneous Equations (Linear or Which can be Converted to Linear) Up to Three Variables By Using (A) Matrix Inversion Method
(B) Cramer's Rule

3) Binomial Distribution

Lectures – 6

- a) Statement of Probability Function of Binomial Distribution.
- b) Conditions For the Application of Binomial Distribution.
- c) Statement of Mean And Variance.
- d) Computation of Probabilities And Expected Values Based on Real Life Situations.
Use of Binomial Probabilities and Expected values Based on Real Life Situations.
Use of Binomial Probabilities Table is Expected.

4) Poisson Distribution.

Lectures – 6

- a) Statement of Probability Function of Poisson Distribution.
- b) Conditions for the Application of Poisson Distribution.
- c) Statement of Mean and Variance
- d) Computation of Probabilities and Expected Values Based On Real Life Situations.
Use of Poisson Probabilities Table is Expected.

5. Transportation Problem. (Lectures 14)

- a) Meaning of Transportation Problem.
- b) Meaning of Feasible Solution, Basic Feasible Solution, Optimum Solution.
- c) Balanced And Unbalanced Transportation Problems.
- d) Methods of Finding Initial Feasible Solution.
 - i) North – West Corner Rule, Least Cost Method
 - ii) Vogel's Approximation Method.
 - iii) U-V Method to test optimality of a Feasible Solution.
- e) Solution of Unbalanced Transportation Problem.
- f) Solution of Transportation Problem when the Objective is to Maximize a Measure of Effectiveness.
- g) Problems on Degeneracy and Prohibited Transportation Are not Expected.

North Maharashtra University, Jalgaon
Faculty of Commerce and Management

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 7 D – STATISTICS AND OPERATIONS RESEARCH

(Optional Paper) (40 + 10 Pattern)

Sem III : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

Sem IV : External Marks 40 + Internal Marks 10 = Max. Total Marks 50

SEMESTER IV

1) Normal Distribution

Lectures – 8

- a. Statement of Probability Functions of Normal Distribution.
- b. Statement of Properties of Normal Distribution.
- c. Statement of Properties of Normal Curve
- d. Standard Normal Aviate.
- e. Computation of Probabilities and Expected Values Based on Real Life Situations.

2) Linear Programming Problem.

Lectures – 12

- a. Meaning of Linear Programming Problem.
- b. Meaning of Objective Function.
 - i. Decision Variables, Feasible Solution, Basic Solution.
 - ii. Basic Feasible Solution, Optimum Solution.
 - iii. Formulation of Linear Programming Problem (Problems Involving At the Most Three Decision Variables Are Expected.)
- c. Graphical Method of Solving A Linear Programming Problem.
- d. Problems Having Unique Optimum Solution Are Expected.

3) Testing of Hypothesis

Lectures –15

- a. Meaning of Parameter, Statistic, Hypothesis, Statistical Hypothesis, Null Hypothesis, Alternate Hypothesis.
- b. Meaning of Two types of Error, Sizes of Two Types of Error.
 - i) Level of Significance, Critical Region, Acceptance Region, Critical Value
 - ii) Test of Significance, Test Statistic, One – Tailed Test, Two – Tailed Test.

- c. Large Sample and Small Sample Tests.
 - i) Single Population Mean
 - ii) Two Population Means
 - iii) Single Population Proportion and
 - iv) Two Population Proportions.

- d. Simple Numerical Problems Illustrating Commercial Applications.

4. Statistical Decision Theory

Lectures – 13

- a. Meaning of Statistical Decision Theory.
- b. Meaning of Strategy (Act), State of Nature, Payoff, Payoff Table, Regret & Regret Table.
- c. Expected Payoff & Expected Opportunity Loss
- d. Methods of Decision Making
 - i. Maximax Criterion, Maximum Criterion & Minimax Criterion,
 - ii. Laplace Criterion
 - iii. Hurwicz Criterion
 - iv. Expected Monetary Value (EMV) Criterion
 - v. Expected Opportunity Loss Criterion
- e) Expected Value of Perfect Information (EVPI).
- f) Numerical Problems Illustrating Commercial Applications.

List of Practicals for First Term

1. Application of Functions.
2. Application of Matrices
3. Application of Binomial Distribution. Use of Table of Binomial Probabilities is Expected.
4. Application of Poisson Distribution. Use of Table of Poisson Probabilities are Expected.
5. Transportation Problems.

List of Practicals for Second Term

1. Application of Normal Distribution.
1. Graphical Method To Solve Linear Programming Problems.
2. Tests of Significance for Testing Single Mean and Two Means.
3. Tests of Significance for Testing Single Proportion and Two Proportion.
4. Application of Statistical Decision Theory.

There will be internal practical examination consisting of 50 marks. Out of 50 marks, 10 marks are reserved for journal, 10 marks are reserved for oral examination and 30 marks for written examination. In written examination, four numerical problems, each carrying 15 marks, will be asked and the candidate will have to attempt any two questions. Finally marks out of 50 are to be converted to marks out of 10.

North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : **7. E : PRODUCTION AND OPERATIONS MANAGEMENT**

(Optional Paper) (40 + 10 Pattern)

Sem III : Ext. Marks 40 + Inter.Marks 10 = Max. Total Marks 50

Sem IV : Ext. Marks 40 + Inter. Marks 10 = Max. Total Marks 50

SEM – III PRODUCTION

Objective

1. To introduce The Concept of Production and Operations Management to the Students
2. To introduce The Production and Operations Management Techniques, Process & Tools.
3. To Make Them Conversant with the Quality Management Aspects in an Industrial Unit.

SEMESTER III

1. Introduction to Production & Operation Management (Lectures – 10)

- a) Nature of Production
- b) Production As A System
- c) Types Of Production System
 - i) Continuous, Mass, Process
 - ii) Assembly – Line
 - iii) Intermittent, Job, Batch, Contract
- d) Production & Scope Of Production & Operations Management
- e) Meaning & Scope Of Production & Operations Management
- f) Historical Evolution Of Production & Operation Management.

2. Production Planning & Control. (Lectures – 10)

- a) Nature of Production
 - i) Meaning & Objectives
 - ii) Factors Affecting Production – Planning
- b) Production Control
 - i) Meaning & Objectives
 - ii) Steps In Production Planning & Control
- d) Routing, Scheduling, Dispatching & Expediting
- e) Gantt Charts : Documentation
- f) Just in Time (JIT) Management.

3. Plant Location (Lectures – 10)

- a) Meaning & Factors Affecting Plant
- b) Waber's Theory Of Industrial Location
- c) Sargent Florence Theory Of Industrial Location
- d) Comparative Study of Weber's & Florence Theory.

4. Plant Layout (Lectures – 10)

- a) Meaning & Objective Of Plant Layout
- b) Factors Affecting Plant Layout
- c) Principles Of Plant Layout

- d) Types Of Plant Layout
 - i) Product Line Layout
 - ii) Process / Functional Layout
 - iii) Static / Fixed / Stationary Layout
 - iv) Comparative Study Of Plant Layout
- 5. **Product Desing & Development** (Lectures – 4)
 - a) Meaning & Objective Of Product Design & Development
 - b) Characteristics Of A Good Desing
 - c) Factors Responsible For Product Development.
- 6. **Network Analysis :** (Lectures – 4)
 - a) Meaning, Advantages & Limitations Of Network Analysis
 - b) Routing, Scheduling
 - c) Network Diagram
 - d) Critical Path Method (CPM)
 - e) Program Evaluation & Review Techbnique (Pert)

REFERENCE BOOKS

- 1) Production & Operation Management. S. A. Chunawalla & D. R. Patel, Himalaya Publishing House, Mumbai.
- 2) Production Management, Manoj Kumar Sarkar, Jaico Publishing House.
- 3) Production & Operations. P. Rama Murthy, Management, New Age Internation.
- 4) Industrial Management : L.L.C. Jhamb & & Savitri Jhamb. Everest Publishing House, Pune
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- 12) Purchasing & Materials Management. Dobler Donald W. & Lee Lamar, Mcgraw Hill, New Delhi.
- 13) Production & Operation Management, K. Aswathappa & K. Shridhara Bhat, Himalaya Publishing House, Mumbai.
- 14) Production & Operations Management, G. R. Basotiya & N.K. Sharma, Mangal Deep Publishing House, Jaipur.
- 15) Production & Operation Management, Nair, Benerjee & Agrawal, Pragati Prakashan, Meerut.
- 16) Production Operations Management, Dr. B. S. Goel.
- 17) Production Manamgnet. Dr. Verma & Agarwal, Delhi.

North Maharashtra University, Jalgaon

New Syllabus : S.Y.B.Com. (W.E.F. June 2011)

Subject : 7. E - PRODUCTION AND OPERATIONS MANAGEMENT

(Optional Paper) (40 + 10 Pattern)

Sem III : Exter.Marks 40 + Inter. Marks 10 = Max. Total Marks 50

Sem IV : Exter.Marks 40 + Inter. Marks 10 = Max. Total Marks 50

OPERATIONS MANAGEMENT

Objective

- i) To introduce The Concept of Production and Operations Management to the Students
- ii) To introduce The Production and Operations Management Techniques, Process & Tools.
- iii) To Make Them Conversant with the Quality Management Aspects in an Industrial Unit.

SEMESTER IV

1. Introduction to Material Management (Lectures – 10)

- a) Meaning, Objective Importance & Scope Of Material Management.
- b) Purchasing Function – Meaning, Objective & Importance Of Purchasing Function
- c) Purchasing Organization
 - i) Centralized & Decentralized Purchasing
 - ii) Responsibilities Of Purchasing Manager
 - iii) Purchase Procedure
- d) Methods Of Purchasing
 - i) Market Purchasing
 - ii) Purchasing Small Items In Groups
 - iii) Speculative Purchasing
 - iv) Purchasing For A Specified Future Period.
 - v) Scheduled Purchasing
 - vi) Purchasing Strictly By Requirement
 - vii) Contract Purchasing
 - viii) International Purchasing\
 - i) Meaning, Need & Benefits
 - ii) Problems associated with International purchasing\
- e) Material Handlings
 - i) Meaning, Objectives, Scope & Functions Of Material Handling
 - ii) Material Handling Equipments.

2. Store Management (Lectures – 10)

- a) Meaning & Objectives Of Store Management
- b) Functions Of Store Keeping
- c) Factors Affecting Location Of Stores
- d) Standardization Classification & Conditioning Of Materials.
- e) Methods Of Valuation Of Stock
 - i) First In First Out (FIFO)
 - ii) Last In First Out (LIFO)
 - iii) Simple Average & Weighted Average

- iv) Replacement Price Standard Price
- v) Inflated Price, Actual Price & Base Stock Method.

3. Inventory Management (Lectures – 10)

- a) Meaning, Nature & Importance Of Inventory
- b) Classification Of Inventories
- c) Abc Analysis, X-Y-Z Analysis, Vital – Essential – Desirable Analysis.
- d) Government
 - i) Open Market – Local Market – Foreign Market Analysis
 - ii) Inventory Control Techniques
 - iii) Various Stock Levels.
 - 1) Medium Stock Level
 - 2) Maximum Stock Level
 - 3) Average Stock Level
 - 4) Reorder Level
 - 5) Danger Level
 - 6) Perpetual Inventory System

4. Productivity (Lectures – 8)

- a) Meaning, Nature & Importance Of Inventory
- b) Productivity Improvement Techniques
- c) Productivity Indexes
- d) Productivity Measurement System
- e) Work Study – Meaning, Objective & Benefits Of Work – Study
- f) Work Measurement – Meaning, Objectives, Functions Of Work Measurement
- g) Nature, Meaning & Objective Of Motion Study.

5. Quality Circles & Total Quality Management (Lectures – 10)

- a) Concepts Of Quality, Quality Control & Quality Assurance
- b) Steps For Quality Assurance
 - i) Specify Quality Norms
 - ii) Procedure & Methods
 - iii) Inspecting & Testing Of Quality
- c) Meaning & Importance Of Total Quality Management
 - i) Quality Principles
 - ii) Quality Defined
 - iii) Costs Of Quality
 - iv) Organizational Wide Quality Management (TQM)
 - v) Contribution By Deming, Juran, Crosby, Ishikawa, Taguchi
- d) Concepts Of ISO 9000 – 9004, ISO Vis – A – Vis TQM
- e) Meaning & Objectives Of Quality Circles
- f) Process Of Designing Quality Circles
- g) Limitations Of Quality Circles

REFERENCE BOOKS

- 1) Production & Operation Management. S. A. Chunawalla & D. R. Patel, Himalaya Publishing House, Mumbai.
- 2) Production Management, Manoj Kumar Sarkar, Jaico Publishing House.
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