NORTH MAHARASHTRA UNIVERSITY, JALGAON

SYLLABUS FOR

T.Y.B.COM.

(SEM. V & VI)

SEMESTER PATTERN

(WITH EFFECT FROM JUNE 2012)

North Maharashtra University, Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B**.COM** (W.E.F. June -2012)

Structure

SEMESTER – V & VI

Sub No	Subject Name
1.	Indian Economic Scenario
2.	Principles & Practice of Auditing
3.	Income Tax & Competitive Skills
4.	Human Resource Management
5.	Elective Paper (Any One)
	a) Modern Management Techniques
	b) Investment Management
	c) Import-Export Management
	d) Global Economics
6 & 7	Elective (Any one group)
	a) Advanced Accounting I & II
	b) Advanced Cost & Management Accounting I & II
	c) Advanced Banking I & II
	d) Business Administration I & II
Optional Project Report of 50 Marks for Paper No.7 Semester VI	

North Maharashtra University, Jalgaon

(NACC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

SEMESTER - V

Subject: 1: INDIAN ECONOMIC SCENARIO

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

Total lectures: 48

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1. State Of The Indian Economy **lectures:08**

a. Features Of Indian Economy as an Underdeveloped, an Emerging and Mixed Economy

b. Globalization Of the Indian Economy

c. Economic Growth After 1991

d. Global Development & the Indian Economy

e. Capital Formation And National Income Trends In India

2. Human Resources & Development **Lectures:12**

a. India's Population: Size & Growth Trends

b. Population &Economic Development :

c. Demographic Issues :The Sex Composition Of Indian Population-Age Structure & Its Demographic Dividends-Urbanization-Migration Of Population

d. Human Resource Development :Indicators-Importance Of Education, Health And Nutrition-Education Policy

e. Occupational Distribution Of Labor Force In India

f. Unemployment: Nature, Estimate, Causes And Policy Measures

g. Poverty In India-Incidence Of Poverty-Poverty Alleviation Programme

h. Income Inequalities In India: Nature Causes & Policy Measures

3. Scenario of Agricultural sector and Basic Issues In Agricultural **Lectures:14**

a. Indian Agriculture: Role Agriculture Production &Productivity Trends-Measures To Increase Production &Productivity

b. Agriculture Inputs & Green Revolution

c. **Agricultural Finance**: Need, Institutional Sources, R.R.B.S And NABARD-Distress In Agriculture Debt Waiver And Debt Relief

d. **Agricultural Marketing** :Organizational Set Up , Defects In It And Measures To Improve The Agricultural Marketing System

e. **Problems Of Agricultural Subsidies** And Prices Of Agricultural Produces-The Problems Of Food Security And Public Distribution System

f. **Agricultural Labor** &Problems Of Agricultural Labor-Measures For Improvement

g. **Global warming** and global climate change impact on the Indian economy

4. Scenario of Industrial and Service Sector **Lectures:14**

a. Pattern, Growth and Trends Of Industrial Development In India

b. Role, Performance & Problems Small Scale Industries In India

c. Role , Performance And Problems Of Public Sector Enterprises In India-The Problem Of Disinvestment In Public Sector Enterprises

d. Labor Relation In India- Industrial Disputes Causes and Disputes Settlement System

e. Service Sector: Meaning Performance Development, Problems and Policy

f. Energy ,Infrastructure And Communication-Overview Of Performance-Challenges

BOOKS RECOMMENDED

1. Indian Economy : R.Datta and K.P.M.Sunderam (61th Edition),S.Chand

2. Economic Survey :Government Of India's publication

3. Annual Report :Currency and finance : Reserve Bank Of India's publication

4. Indian Economy :Mishra & Puri, Himalaya Publication

5. Indian Economy :A.N.Agrawal ,Himalaya Publication

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FACULTY OF COMMERCE & MANAGEMENT

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SEMESTER - VI

Subject: 1: INDIAN ECONOMIC SCENARIO

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

Total lectures: 48

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5. Scenario of External Sector Of The Indian Economy **Lectures:14**

a. India's foreign trade: value, composition and direction

b. India's balance of payments since1991 and its management

c. Trade policy of the government : reform period

d. Special Economic Zones (S.E.Z.s):Concept and Arguments for and Against of S.E.Z.s, S.E.Z.s in India

e. Foreign capital, investment and aid: component, need and government policy

f. problem of foreign exchange reserves and management of India's foreign exchange rates

g. W.T.O. and Indian Economy

6. Scenario of Prices, Money And Banking **Lectures:10**

h. Price Trend ,Problems Of Inflation During The Planning Period And Anti Inflationary Policy Of The Government

i. Structure And Development Of Indian Money Market And Recent Reforms In It

j. Role And Structure Of Capital Market And Reform In It

k. S.E.B.I. And Capital Market Development

l. Development of banking sector and reforms in it

m. Lartet Monetary Policy Of The R.B.I.

7. Fiscal development and public finance **Lectures:14**

n. Salient features of Federal finance system in India

o. Problems and issues in centre –state financial relation in India

p. 12 th finance commission recommendations

q. Indian tax structure reforms in the tax system since 1991

r. Growth, composition, role and management of public expenditure

s. Role ,magnitudes and issues related with public debt in India

t. Current central budget related to Eco Policy

u. Objectives Of India's Fiscal Policy , Fiscal Responsibility and Fiscal Imbalances In India

8. Economic planning and policy **Lectures:10**

v. Economic planning in India: rationale, features and objectives

w. The strategy of planning

x. Resource allocation in plans: an overall view

y. Financing of the plans: critical appraisal

z. Assessment of the planning

aa. Salient features of 11 th five year plan

BOOKS RECOMMENDED

1. Indian Economy : R.Datta and K.P.M.Sunderam (61th Edition),S.Chand

2. Economic Survey :Government Of India's publication

3. Annual Report :Currency and finance : Reserve Bank Of India's publication

4. Indian Economy :Mishra & Puri, Himalaya Publication

5. Indian Economy :A.N.Agrawal ,Himalaya Publication

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

SEMESTER - V

Subject: 2: Principles & Practice of Auditing

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

Total lectures: 48

Objectives

- To understood objective & concept of auditing & gain working knowledge of generally accepted auditing procedures & of techniques & skills needed to apply then in audit.

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1. Introduction of Audit :- **lectures 08**

a. Meaning, Definition, nature, scope & objectives of audit. – Advantages & limitations of audit – Relationship of auditing with other subjects – Basic principles governing an audit – Planning of an audit.

b. Standards on Auditing (SAs) – meaning, scope, SAs and Auditor

c. Elementary study of SA 200 (Revised) "Overall objectives of the Independent Auditor and the conduct of an Audit in accordance with Standards on Auditing".

2. Types of Audit **lectures 10**

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

3. Auditing Engagement & Documentation :- **lectures 10**

a. Auditing engagement – Audit planning – Audit programme, Control of quality of Audit work – Delegation & supervision of audit work.

b. Documentation – Audit working papers - audit files- permanent and current audit files ownership and custody of working paper. Elementary study of SA 230 (Revised) "Audit Documentation".

4. Audit Evidence :- **lectures 08**

a. Need for audit evidence – audit procedures for obtaining evidence – physical verification – documentation – direct confirmation – re-computation – analytical review techniques – representation by management – obtaining certificate

b. Elementary study of SA 500 (Revised) "Audit Evidence".

5. Vouching, Verification and Valuation :- **lectures 12**

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

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

Recommended Books

1) Todon – Practical Auditing.

2) Kamal Gupta – Fundamentals of Auditing – TMH – New Delhi.

3) Saxena & Saravaravel – Practical Auditing – Himalaya Publishing House, Mumbai.

4) Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai.

5) Stettler Howord – Auditing Principles, PHI – New Delhi.

6) L. K. Shukla – Auditing – Principles & Practice – Taxmann law's New Delhi.

7) Taxmann – Students' guide to Standards on Auditing by D. S. Rawat.

8) Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A. S. Foundation, Pune.

Subject: 2: Principles & Practices of Auditing

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

Total lectures: 48

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6. Investigation :- **lectures 08**

a. Meaning, nature and objects of Investigation-Difference between Audi & Investigation.

b. Investigation at the time of

i. purchase of business

ii. admission of a new partner

iii. granting loan for detecting grants

iv. determination of tax liability

v. Statutory Investigation.

7. Evaluation of Internal Control :- **lectures 10**

a. Internal Control –Meaning & objectives of internal control – factors affecting internal control limitations of internal control – Evaluation of internal control system.

b. Internal check system, Test checking, Routine checking –Meaning, advantages & limitations of internal check system, Test checking & Routine checking. Elementary study of SA 265 "Communicating deficiencies in Internal Control to those charged with governance and management".

c. Introductory study of audit of bank, co-operative societies and nonbanking financial companies.

8. Company Auditor :- **lectures10**

Provisions regarding qualifications, disqualifications, appointment & removal of auditor as per the companies Act, 1956 – Rights/Powers, duties and liabilities and remuneration of company auditor – professional conduct and ethics.

9. Auditing in Computerized Information System (CIS) Environment :- **lectures10**

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

10. Audit Report :- **lectures 10**

Meaning, importance and contents of audit report – types of audit report – Qualifications, disclaimers, adverse opinion - Distinction between reports and certificates – notes on accounts - distinction between notes and qualification – detailed observations by the statutory auditor to the management vis-à-vis – Obligations of reporting to the members.

Recommended Books

1) Todon – Practical Auditing.

2) Kamal Gupta – Fundamentals of Auditing – TMH – New Delhi.

3) Saxena & Saravaravel – Practical Auditing – Himalaya Publishing House, Mumbai.

4) Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai.

5) Stettler Howord – Auditing Principles, PHI – New Delhi.

6) L. K. Shukla – Auditing – Principles & Practice – Taxmann law's New Delhi.

7) Taxmann – Students' guide to Standards on Auditing by D. S. Rawat.

8) Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A. S. Foundation, Pune.

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

SEMESTER - V

Subject: 3: Income Tax and Competitive Skills

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

Total lectures: 48

Objectives

1. To expose the students to the various provisions relating to Income Tax.
2. To introduce the basic concepts of the Income Tax Act 1961 and to impart elementary knowledge of scheme of taxation to the students.
3. To enable them to compute Income and Tax under the Act

Income Tax

1. Introduction of Income Tax Act 1961 **lectures 10**

a. Basic concepts : – Introduction of Income tax Act 1961, Finance Act, Concepts of - Agricultural income, Assesses, Assessment year, Average rate of tax, Income, Person, Gross total income, Previous year, Charge of income Tax; Capital and Revenue Receipts, capital or revenue expenditure, Head of Income, Exempted Incomes (concerned with salary only)

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

2. Income from Salary **lectures 12**

a. Income from Salary: Salary, Allowances, perquisites and retirement benefits, deductions, computation of salary income.

b. Allowances to be studied – HRA, Transport Allowance, Children Education Allowance, Medical allowance Perquisite to be studied – Rent-free Accommodation, Deduction on account of Professional Tax –Practical problems on computation of salary income,

3. Income from House Property and other Sources **lectures 10**

a. Meaning -:Annual Value, let out property, self-occupied properties, deductions, computation of house property income. – Practical problems on computation of income from house property.

b. Income from other sources: Specific income, deductions, computation of income from other sources, practical problems.

4. Income from Business & Profession: **lectures 10**

Meaning & Nature of Income from Business & Profession, Difference between Business & Profession – Allowable & Disallowable Expenses. Practical problems on computation of Income from Business, and Practical problems on computation of Income from profession of Doctors and Chartered Accountants.

5 Computation of Taxable Income of an Individual Assessee : **lectures 06**

Computation of Gross Total Income, Deductions under sections 80-C, 80-D, and 80-G, Computation of Total Income, and Total income to be rounded off.

Note: **1) This Subject Should be taught & write the Answers in English Medium only.**

2) The Academic Year of the examination shall be the Assessment Year for study of different provisions of the Act.

BOOKS RECOMMENDED

1. Vinod K. Singhania: Students' Guide To Income Tax, Taxmann Publications, Kapil Singhania New Delhi.
2. Mehrotra : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
3. Bhagavati Prasad: Law And Practice Of Income In India, New Age International Publishers, New Delhi.
4. Dr. Girish Ahuja & Ravi Gupta : Direct Taxes Bharat Publications
5. Shri. T.N. Manoharan : Direct Taxes, Snow White Publications.

Subject: 3: Income Tax and Competitive Skills

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

Total lectures: 48

Competitive skills based on Computer (Computer Base) T.Y.B.Com. Sem.VI.

- Students are expected to complete the practicals on following topics.

- Presentation: -
  1. Subject must be related to Commerce & Management. **(Lectures 12)**
  2. Practical must be in PPT format.
  3. Presentation time during examination will be 04 minutes.

- Group Discussion Report:-
  1. Practical must be in M.S.Word format **(Lectures 12)**
  2. Student should write the report of G.D. as a participant or observer.
  3. Subject teacher is expected to arrange G.D. every week.
  4. Viva-voce will be arranged on the concerned topic.

- Income Tax Return:-
  1. Practical must be in M.S. Excel. **(Lectures 12)**
  2. Students are expected to use max. functions & formulae for this practical.
  3. Practical must be related to Income tax return.
  4. Viva-voce will be arranged on the concerned topic.

- Visit Report:-
  1. Student can visit to any business organisation, shop, industry & observe business related general information. **(Lectures 12)**
  2. Students are supposed to write a visit report in M.S.Word.
  3. Viva-voce will be arranged on the concerned topic.

- Student should complete 04 practicals in this course by using computer.
- Student should submit CD or Soft Copy to the college before Feb. every year
- College should conduct practicals in Commerce Computer Lab.
- Max. 40 students may be assessed in one day in one batch.
- College should keep soft copy for 02 years from the date of Examination.
- No. need of printouts for any practical.
- No need of keeping Practical Journals.
- TA/DA & Remuneration of Examiners will be paid by the concerned college.
- Separate Examiners may appoint by college if more batches.

The practical will carry maximum 50 marks of which Internal Teacher shall award out of 10 marks on the basis of practicals done by the student as a continuous assessment. Remaining marks shall be awarded out of maximum 40 marks by examining the student during practical examination by the internal & external examinerequally.

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

SEMESTER - V

Subject: 4: Human Resource Management

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

Total lectures: 48

(Objectives)

1. To familiarize the students with basic concepts of Human Resource Management.
2. To provide recent trends in Human Resource Management.
3. To develop the total personality of students as future Human Resource of India.
4. To study the various dimensions of Human Resource Management.

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1. Introduction Human Resource Management **(Lectures 14)**

a. Meaning and Nature of Human Resource.
b. Distinguish between human resource and other factors of production.
c. Meaning, Definition, Characteristics, Scope of H.R.M.
d. Objectives, Functions, Importance of H.R.M.
e. Difference between H.R.M. and Personal Management.
f. Qualities and Role of Human Resource Manager.
g. Challenges to H.R.M.

2. Evolution and Development in H.R.M. **(Lectures 06)**

a. Introduction.
b. Ancient Views.
c. Ancient Indian Literature.
d. Human Resource Approach in Present Scenario.

3. **Human Resource Planning and Job Analysis** **(Lectures 14)**

a. Meaning, Definition, Objectives.
b. Growing Importance of H.R. Planning.
c. Types of H.R. Planning.
d. Process of H.R. Planning.
e. Limitations.
f. Job Design.
g. Job Analysis – Importance, Tools, Process of Job Analysis.

4. Recruitment, Selection, Placement and Induction **(Lectures 14)**

a. **Recruitment**

i. Meaning, Definition, Objectives Importance.

ii. Recruitment Policy, factors affecting recruitment, Centralized and Decentralized recruitment.

iii. Sources of Recruitment E-recruitment, walk-In Body–shopping, outsourcing.

b. **Selection**

i. Meaning, Definition, Importance.

ii. Selection Policy and Selection Procedure.

iii. Factors affecting on selection.

iv. Evaluation of Selection Procedure.

c. **Placement and Induction**

i. Meaning, Definition of Placement.

ii. Problems in Placement, Tools of effective placement.

iii. Meaning, Definition of Induction.

iv. Objectives, Nature, Importance of Induction.

Subject: 4: Human Resource Management

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

Total lectures: 48

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5. Employee Training and Management Development **(Lectures 14)**

a. **Training**

i. Meaning, Definition, Difference between Training Education and Development.

ii. Characteristics, objectives, need and Importance, Training Policy.

iii. On the job, off the job, Training methods.

iv. Types of Training.

b. **Management Development**

i. Meaning, Definition of Management Development.

ii. Objectives, Need of Importance.

iii. Methods of Management Development.

iv. Problems in Management Development Programmes.

v. Managerial Training and Development in Indian Context.

6. Employee Grievances and Discipline **(Lectures 12)**

a. **Grievance**

i. Meaning, Definition, Causes of Grievances.

ii. Importance of Grievance Handing.

iii. Principles of Grievance Handing.

iv. Grievance Redressal Machinery.

b. **Discipline**

i. Meaning, Definition, Features.

ii. Aims, Objectives and Importance.

iii. Principles for Maintaining Discipline.

iv. Disciplinary Procedure.

v. Role of Human Resource Manager in Maintaining Discipline.

7. **Employee Performance Appraisal** **(Lectures 10)**

a. Meaning, Definition, Features.

b. Objectives and Importance.

c. Methods and Process of Performance Appraisal.

d. Problems of Appraisal.

e. Measures for Making Effective Appraisal.

8. Recent Trends in H.R.M. **(Lectures 12)**

a. Human Resource Accounting.

b. H.R.D. Audit.

c. Quality of Work life.

d. Knowledge Management.

e. Entrepreneurial Development.

f. Developing Quality Consciousness.

g. Human Capital.

BOOKS

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

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

SEMESTER - V

Elective Subject: 5a: Modern Management Techniques

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

Total lectures: 48

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1. Management and Business **(Lectures 12)**

a. Management, society & Business
   i. Meaning, Concept, Scope and Aspects of Management
   ii. Management vis-à-vis Leadership
   iii. Social Responsibility of doing business in India
   iv. e-commerce vis-à-vis Management – Functions & Channels of Management, Key sucess factors, e-governance
   v. Building strong e-brands

b. Management & Environment
   i. Challenges to Management
   ii. Impact of Government's policy
   iii. Impact of Political system
   iv. Status of Pollution w.r.t. Management – Introduction of Environmental Quality, Economics of Environment & Socio-economic problems.

2. Corporates and Corporate culture **(Lectures 12)**

a. Meaning & Scope of Corporates as – Corporates & Community development
b. Dreaming Big & Achieving Big
c. Culture of recognition
d. Environmental concern
e. Technological Innovations & Office automation.

3. Global Management Perspective Patterns of Management analysis **(Lectures 12)**

a. TOWS matrix : A modern tool for analysis
b. Management and Society : Operating in Pluralistic society, The Technological, Ecological environment and Social perspectives
c. Diversity Management
   i. Diversity and Multiculturalism : Nature, Dimensions and its Effects
   ii. How to manage Diversity and Multiculturalism in the Organisation

4. **Japanese Management** **(Lectures 12)**

a. 5-S system: Overview, Meaning, Philosophy, Micro level techniques, Advantages, Limitations and Pre-requisites
b. Kai-Zen : Overview, Meaning, Philosophy, Micro level techniques, Advantages, Limitations and Pre-requisites

c. Poka-Yoke: Overview, Meaning, Philosophy, Micro level techniques, Advantages, Limitations and Pre-requisites
d. Zero Defect Program (ZDP) : Overview, Meaning, Philosophy, Micro level techniques, Advantages, Limitations and Pre-requisites
e. Waste Reduction : Overview, Meaning, Philosophy, Micro level techniques, Advantages, Limitations and Pre-requisites

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SEMESTER - VI

Elective Subject: 5a: Modern Management Techniques

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

Total lectures: 48

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5. **Business Management and Risk Sensitivity Management** **(Lectures 12)**

   a. Controls, Control and Management

   b. Managing Growth -

      i. The necessity and Need of Growth

      ii. Objectives of Growth

   c. Introduction of Risk -

      i. Definition, Characteristic, Nature and Types of Risk

      ii. Different Methods for the measurement vis-à-vis Evaluation of Risk

6. **Service Management** **(Lectures 12)**

   a. Service Quality dimension and 5-star of service quality

   b. Quality assurance in services and Return on service quality – Cost of quality and Profit linkage

   c. Measurement of service quality : SERVQUAL

   d. Introduction to : Time Management, Event Management and Hospitality Management

7. **Knowledge Management** **(Lectures 12)**

   a. Knowledge Management

      i. Introduction and Definition

      ii. Market value proposition and Prosperity of Knowledge management

   b. The CRM Life cycle

   c. Understanding Customer Value Knowledge Chain

   d. Phases of Customer Knowledge Cycle

8. **Indian Ethos & Management Practices** **(Lectures 12)**

   a. Indian Ethos: Meaning & Introduction

   b. Kautilyas Economics :- Monarchy to Democracy

   c. Management Practices in India

BOOKS

1. Global Management Solutions: Demystified by Seth- Thompson Learning ISBN-981-265-142-X
2. Management: Task, Responsibilities, Practices by Peter F. Druker – Allied Publishers Pvt. Ltd
3. Management: Value-Oriented Holistic Approach by S.A. Sherlekar – Himalaya Publishing House
4. Business Organizations & Management by Vasishth, Rajput – Kitab Mahal
5. Essentials of Business Environment by K. Ashwathappa – Himalaya Publishing House
6. Total Quality Management by K. Shridhar Bhat – Himalaya Publishing House
7. The Essential Guide to Knowledge Management by Amrit Tiwana – Pearson Education Asia
8. Business Process Outsourcing – Sarika Kulkarni – Jaico Publishing House
9. Management: Principles & Applications by Ricky Griffin – Cengage Learning
10. Management (2008 Edition)– Kreitner, Mohapatra- Biztantra (Willy India Pvt. Ltd.)
11. Management by Stoner, Freeman, Gilbert – Pearson/ Prentice Hall
12. Management – Text & Cases by V.S.P.Rao & V Hari Krishna– Excel Books
13. Management: A global and Entrepreneurial Perspective by Weihrich, Cannice, Koontz – TMH
14. Total Quality Management – by B. Senthil Arasu & J. Pravin Paul – Scitech Publications Pvt. Ltd.
15. Management by DBN Murthy, Deep & Deep Publications, New Delhi.
16. Principles of Management by S.K.Sarangi, Asian Books Pvt. Ltd.
17. Professional Management in India by Pylee, Sankaranarayan, S.Chand & Co. Ltd.

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

SEMESTER - V

Elective Subject: 5b: Investment Management

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

TOTAL LECTUIRES: 48

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1. Nature & Scope Of Investment Management **Lectures:9**

a. Meaning of Investment, Investment & Speculation, Investment & Gambling, importance of Investment, Factors Favourable for Investment, Investment Media and Features of Investment Programme. The Investment Process, Strategies For Successful Investing, Investment Attributes.

2. Financial Institutions & Market In India. **Lectures:9**

a. Development of the Financial System in India.

b. Structure of Financial Markets Financial Institution.

c. A Critique of the Indian Financial System.

d. Development in the Financial System.

3. **The Investment Alternatives** **Lectures:8**

a. Investment Classification - Corporate Bond - Bond Indenture - Features Of Bond - Types Classification, Convertible Bond- Evaluation - Analysis Of Preference Shares - Equity Shares Options Warrants.

4. Alternative Forms of Investment **Lectures:12**

a. Govt. Security Types Prices & Yield. Life Insurance Investment in Unit - Objectives of Investment in Unit Difference Unit Scheme New Scheme of UTI, Provident Investment in Land Gold Silver, Diamonds, Stamps, Antiques. Stock Market in India. BSE, NSE, OTCEI, Advantages of Listing Shares in Stock Exchanges, Function of Stock Exchanges.

5. Investor & Interest Rates. **Lectures:10**

a. Kinds Of Interest, Determination Of Market Rate - Interest Rate Theories Financial Intermediates & Term Structure - Interest Rate In India.

b. Computation of Tax - Liability Other Taxes, Exemption, Deduction.

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SEMESTER - VI

Elective Subject: 5b: Investment Management

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

TOTAL LECTUIRES: 48

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6. **Non Résident Indian (NRI) Investment.** **Lectures:12**

   a. Why Is NRI? NRO Account - NRI Accounts FCNR (B) A/C. Encouragement to NRI Intersegment. Investment On Repatriation Basis Tax Benefit Other Benefit RBI Permission Ceiling On NRI Investment Personal Investment Avenues For NRI Investment NRIs Investment Direct Investment Without Repatriation Benefit Direct Investment With Repatriation Benefits.

   b. Foreign Financial Institution Who Are FFI's Foreign Institutional Investors Activities Allowed Portfolio Management. Preferential Allotment - FIIs

7. **The Debt Market & New Financial Instruments**. **Lectures:08**

   a. Introduction the Private Corporate Debt Market, the Public Sector Undertaking Bond Market, The Govt Securities Market.

   b. New Financial Instrument. - Introduction, New Financial Instruments, Key Terms.

8. **Disinvestment Of Public Sector Undertaking**. **Lectures:08**

   a. Introduction. Disinvestment Machinery. One PSU Self Off Methods Proceeds Realised From Disinvestment. Evaluating the Disinvestment Programme. Disinvestment of PSU In Different Country.

9. **Mutual Funds-** **Lectures:10**

   a. Introduction, History Of Mutual Funds Types Of Mutual Funds Scheme. Risk In Mutual Funds, Net Asset Value Mutual Funds Investors & Organisation & Mutual Funds SEBI Guide Line.

   b. Return From Mutual Fund The Associate Of Mutual Funds In India.

   c. Role Of Intermediaries In The India Mutual Funds Industries Unit Trust Of India.

   d. Private Company Growth & Performance Of Mutual Funds In India.

10. **Dividend Policiers & Port Folio Analysis.** **Lectures:10**

a. Kinds of Dividends - Dividend Policies, Factors Affecting Dividend Decisions of Firm - Limitations on Dividend Payments.

b. Dividend Theories.

c. Port Folio Analysis - Types Of Investors Finding Cut-Off Rate Efficient Frontier & Portfolio Sections, Borrowing & Lending Factors & Efficient Frontier Internationally Diversification.

Book Recommended :

1) Investment Management & Stock Market - Vaishisth. &Gupta,D.D.Publication

2) Investment & Securities In India. – Avadhani Himalaya

3) Investment Management: Priti Singh ,Himalaya

North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

Elective Subject: 5 C: Import Export Management

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

Total Lectures: 48

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1. Import Trade **lectures 12**

a. Definition , Meaning need & Importance of foreign Trade

b. Need for special procedure of Import & Export Trade

c. Import Trade Organization

d. Procedure of Import Trade

e. Documents required for Import

f. Licensing

g. Distinction between Home Trade & foreign Trade

2. Export Trade **lectures 12**

a. Definition meaning Need for export

b. Export promotion Difficulties & measures to overcome

c. Organization of export

d. Export Trade Procedure

e. Documents for export

f. Methods of financing foreign Trade

g. Institutional financing

3. India's Foreign Trade policy & Regulation **lectures 12**

a. Foreign Trade Policy 2004-2011, salient features

b. Regulation & Development of foreign Trade

c. Foreign Trade (Development & Regulation)Act

d. EOUS, EPZS, AND SEZS

e. International Trade financing

f. Institutional Finance for export

g. EXIM Bank

h. Export credit Risk Insurance

i. Balance of payment

4. Export promotion **lectures 12**

a. Export promotion measures and evaluation.

b. Export promotion councils, export incentives.

c. International agreements and agencies for promoting export – world tread organization, G.A.T.T., UNCTAD, S.T.C., I.I.F.T. – role & functions.

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-VI

Elective Subject: 5 C: Import Export Management

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

Total Lectures: 48

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5. Introduction to Export marketing **lectures 12**

a. Definition, concept need, Elements of Export Marketing

b. International marketing –meaning ,Objectives of international business, International marketing vs. domestic marketing,

c. International orientations, International marketing decision

6. International Marketing Environment & marketing Strategy **lectures 12**

a. Political & legal environment

b. Economic environment

c. Social & cultural environment

d. Other factors

e. Product market nexus & export development marketing environment & product strategies, product communication strategies, globalization Vs standardization.

f. Promotion strategies – marketing environment & promotion , strategies, influencing factors, trade fairs & exhibition, ITPO , ITC

7. **International Marketing Mix** **lectures 12**

a. International product policy and planning

b. Advertising and promotional management

c. International distribution and sales policy

8. Export Pricing **lectures 12**

a. Export pricing and cost factor

b. Export pricing & market imperatives

c. Export pricing & pricing objectives

d. Composition of export pricing

e. Price quotations

f. Export assistance its Relevance in Export pricing

g. Marginal costing & Export pricing

BOOK'S SUGGESTED

1 International Trade & Export management Francis Cherunilam
Himalaya Publishing house (sixteenth edition 2008)

2 International Trade & Payments Genaro c.da costa- Himalaya publishing
(First edition 2004)

3 Export Management : T.A.S Balagapal Himalaya Publishing House
(fourteenth revised edition 1999)

4 Export Import Procedures and Documentation Acharya & jain
Himalaya publishing (First edition jan. 2003)

5 International Trade (Policies & Prospective in developing economy) Dr. M.J Mathew
Prateeksha Publications Jaipur (First Edition)

6 Business Practices Dr. P.C Pardeshi Sheth Publishers pvt ltd. Pune

7 A Study of world Trade Organization: K.R Gupta Atlantic Publishers &
Distribution New Delhi

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

Elective Subject: 5 d: Global Economics

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

Total Lectures: 48

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1. Basics Of International Trade **Lectures 14**

a. Internal trade and international trade

b. Importance and Distinguish Features Of International Trade

c. Gains From Trade To Importing ,Exporting Countries & Overall World

d. Factors Influencing Gains from trade & Measurement Of the Gains

e. Trade strategies or development :export promotion verses import substitution

f. Trade pessimist and trade optimist arguments for international Trade

g. Concept Of Balance Of Trade & Balance Of Payments: Favourable and Unfavourable

h. Terms Of Trade & Factor Influencing Terms Of Trade

i. Concepts Of Tariffs & Quotas &Its Effects

2. **Theories Of International Trade** **Lectures 16**

a. Ricardain Theory :Theory Of Comparative Cost Advantages

b. Heckscher-Ohlin Theory Of International Trade

c. Samuelson Theory Of Internal Trade

d. The Liontif Paradox

e. The Terms Of Trade And Prebisch-Singer Thesis

3. Globalisation Forces **Lectures 09**

a. Meaning Of Globalisation

b. Steps Towards Globalisation

c. Requisite For Globalisation

d. Globalisation Model

e. Environmental Adaptation For Globalisation

4. The Changing World **Lectures 09**

a. International Trade

b. International Financial Flows

c. International Migration

d. Global Environmental Challenges

e. New Political Tendencies In Developing Countries

f. Emerging Sub National Dynamics

g. Urban Imperatives

h. Implication For Development Policy

Recommended Books & Periodicals

1. World Development Report:1999-2000,Oxford University Press,2000
2. International Economics: Dr S.S.M.Desai & Dr.Mirmala Bhlerao Himalaya Publishing House:2008
3. International Economics :Paul R.Kgrugman & Marice Obstfeld, Person Education (latest edition)
4. International Finance:V.A. Vadhani; Himalaya Publishing House:14th Edition:2000
5. India &The Global Financial Crisis : Y.V.Reddy,Orient Blackswan Private Limited,2011
6. Principles Of Economics: Lipsey+Chystal (Latest Edition),Oxford
7. Indian Economy : R.Datta and K.P.M.Sunderam (61th Edition)(2011),S.Chand
8. Indian Economy : Mishra &Puri , Himalaya Publishing House:2011
9. www.Rbi.Org.In
10. R.B.I. Bulletin & Annual Reports
11. Economic & Political Weekly
12. Southern Economists

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-VI

Elective Subject: 5 d: Global Economics

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

Total Lectures: 48

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5. The World Trading System **Lectures 12**

a. Developing Countries & Global Trading System

b. Role &Functioning Of I.M.F. & W.B. in World Economic & Trade Development

c. W.T.O. Mechanisms For Promoting & Maintaining Liberal Trade Regimes

d. Sustaining The Momentum For Trade Reform

e. International Trade & Development Policy

6. Developing Countries & Global Financial System **Lectures 12**

a. The Gathering Pace Of International Integration

b. Toward A More Robust & Diversified Banking System

c. The Orderly Sequencing Of Capital Account Liberalisation

d. Attracting Foreign Investment

e. Revitalising International Macroeconomic Cooperation

7. Protection Global Commons **Lectures 12**

a. The Link Between National & Global Environmental Issues

b. Moving From National To International Action

c. The Ozone Treaties

d. Climate Change

e. Biodiversity

f. Exploring The Links Between Global Environmental Problems

8. Indian Economy In The Global Scenario **Lectures 12**

a. India & The Global Economy

b. Changing Face Of International Trade Of India

c. The Foreign Trade Policy Of India

d. Banking Sector & Financial Sector Reforms In India

e. Globalisation Of Monetary Policy: Indian Experience

f. The Global Financial Crisis & Indian Economy

Recommended Books & Periodicals

1. World Development Report:1999-2000,Oxford University Press,2000
2. International Economics: Dr S.S.M.Desai & Dr.Mirmala Bhlerao Himalaya Publishing House:2008
3. International Economics :Paul R.Kgrugman & Marice Obstfeld, Person Education (latest edition)
4. International Finance:V.A. Vadhani; Himalaya Publishing House:14th Edition:2000
5. India &The Global Financial Crisis : Y.V.Reddy,Orient Blackswan Private Limited,2011
6. Principles Of Economics: Lipsey+Chystal (Latest Edition),Oxford
7. Indian Economy : R.Datta and K.P.M.Sunderam (61th Edition)(2011),S.Chand
8. Indain Economy : Mishra &Puri , Himalaya Publishing House:2011
9. www.Rbi.Org.In
10. R.B.I. Bulletin & Annual Reports
11. Economic & Political Weekly
12. Southern Economists

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

Elective Subject: 6 a: Advanced Accounting – I

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

Total Lectures: 48

Objective

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

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1. Accounting for Independent Branches - (Theory & Practical Problems) lectures 12

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

2. Valuation of Goodwill - (Theory & Practical Problems) lectures 10

Meaning & Nature of Goodwill – Need for valuation of Goodwill – Methods of valuing Goodwill –Calculation of Goodwill - Number of Years purchase of average profits method, Capitalization method – Annuity method – Super profits method.

3. Valuation of Shares - (Theory & Practical Problems) lectures 10

Meaning & Nature of Shares – Need for valuation of shares – Methods of valuation of shares – Net Assets method, Yield method and Fair value method – Calculation the Valuation of Shares.

4. Insolvency - (Theory & Practical Problems) lectures 08

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

5. Recent Trends in Accounting- (Only Theory) lectures 08

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

Elective Subject: 6 a: Advanced Accounting – I

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

Total Lectures: 48

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6. Liquidation of Companies – (Theory & Practical Problems) lectures 08

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

7. Holding company Accounts - (Theory & Practical Problems) lectures 12

Meaning of Holding Company and Subsidiary Company – Preparation of the consolidated balance sheet of the Holding company along with its subsidiary company – analysis of profit of subsidiary company on consolidation, cost of control or goodwill on consolidation. Inter-company debts, unrealized profit, - (one subsidiary only) [Refer to the relevant provisions of the Companies Act, 1956, and AS-13 on Accounting for Investment.]

8. Farm Accounting – (Theory & Practical Problems) lectures 10

Introduction, Meaning, Objectives & Significance of Farm Accounting – prepare Final Accounts of Farm Accounting.

9. Underwriters Accounts – (Theory & Practical Problems) lectures 10

Introduction & Meaning of Underwriters Account – Meaning of Underwriters & Sub Underwriters – Underwriters Liability – Joint Underwriting – Firm Underwriting – Prepare Underwriters & Sub-Underwriters Account.

10. Introduction to Government Accounts – (Only Theory) lectures 08

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

Books Recommended (For Sem.V & VI)

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 Accounts, M.C. Shukla, T.S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
5. Fund. of Accounting, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikas Publishing House, New Delhi
6. Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
7. Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
8. Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
9. Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw Hill
10. Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
11. Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi.

North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

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

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

Total Lectures: 48

Objectives

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

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1. **Management Accounting - (Only Theory)** **lectures 08**

   a. Emergence of management accounting, meaning & definition, characteristics, objectives, functions of management Accounting.

   b. Advantages & limitations of management Accounting.

   c. Functions duties & responsibilities of management accountant.

   d. Cost accounting & management accounting.

2. **Analysis of Financial Statements - (Theory & Practical Problems)** **lectures 10**

   a. Objectives of financial statement.

   b. Analysis Nature & limitations of financial statements.

   c. Common size statement and trend analysis.

   d. Preparation of Comparative income & Balance Sheet Statement.

3. **Ratio Analysis - (Theory & Practical Problems)** **lectures 10**

   a. Meaning of ratio analysis – Classification of ratios – Advantages and limitations of ratio analysis

   b. Computation and interpretation of different accounting ratios - Liquidity, Profitability, Turnover ratios and Solvency ratios.

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

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

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

   Concept of Cash Flow statements, comparison between Funds Flow and Cash Flow statements, uses and of CFS, Preparation of Cash Flow statement.

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

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

Total Lectures: 48

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6. **Working capital Management** :-**(Theory & Practical Problems)** **lectures 10**

Meaning , Objectives, Advantages & Significance of Working Capital – Gross & Net Working Capital – Preparation Of Working Capital Statement.

7. **Methods of Cost Accounting (Theory & Practical Problems)** **lectures 08**

a. Need of different methods of Cost Accounting.

b. Job Costing – meaning, suitability of job costing.

c. Preparation of job cost sheet and quotations.

8. **Contract Costing (Theory & Practical Problems)** **lectures 12**

a. Meaning, profit on incomplete contracts.

b. Work certified, work uncertified.

c. Retention money.

d. Escalation clause.

e. Preparation of contract account.

9. **Process Costing (Theory & Practical Problems)** **lectures 12**

a. Meaning normal – abnormal loss, abnormal gain WIP.

b. Preparation of process Account.

c. Equivalent units FIFO methods.

10. **Management Audit – (Only Theory)** **lectures 06**

Meaning, Definition, Objectives, Merits, Limitations, Significance of Management Audit - Role of Management Audit in Cost Accounting

Recommended Books (For Sem. V & VI)

1. Cost Accounting - B K Bhar
2. Principles of Management Accounting - S N Maheswari
3. Management Accounting - Manmohan Goyal
4 Cost Accounting - Nigam Sharma
5 Management Accounting - J Bethi
6 Management Accounting J Made, Gowder Himalaya Publishing

Semester-V

Elective Subject: 6 c: Advanced Banking –I [Practical Banking]

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

Total Lectures: 48

1. Money laundering **lectures: 12**

a. Definition and meaning

b. Money laundering and its impacts on banks and on then economy

c. Money laundering :a global problems*

d. Steps in Money laundering and difficulties in regulation

e. Methods for Money laundering

f. Common source of money laundering

g. Alternative remittance systems

h. sources of Money laundering involvement of markets, institutions and individuals

2. Money Laundering : Legislation And International Co-Operation **lectures: 12**

a. Legislation in the United Kingdom

b. Legislation in the United States

c. Recommendations of The financial action task force on anti Money laundering and anti terrorist financing

d. anti Money laundering measures in India

e. RBI's guidelines

f. Money laundering and correspondent banking

3. Know Your Customer: K.Y.C. **lectures: 12**

a. Introduction

b. Customer profile

c. Some basic definition

i. banking

ii. customer

iii. banker –customer relationship

d. Initiatives By The R.B.I.

e. R.B.I.'s approaches and objectives

f. K.Y.C. policies

g. Transaction profile

h. Organizational structure

i. Threats in the new technology products

4. K.Y.C.: Operating Guidelines **lectures: 12**

a. Guidelines For Operating Accounts Of Companies , Trust, Firms, and Intermediaries

b. Fiduciary Accounts

c. K.Y.C. For Low Income Group Customers

d. Monitoring Of Accounts

i. Customer Research

ii. Compendium Of Guidelines

iii. N.R.I. Account Monitoring

iv. Suspicious Transactions

v. Anti-Terrorism Finance

vi. Financial Intelligence Unit

Books

1. Anti Money Laundering & Know Your Customer ';Indian Institute Of Banking And Finance, Macmillan,2008
2. The Indian Financial System And Development :Vasant Desai,Himalaya,2011
3. The Indian Financial System :Dr.G.Ramesh Babu , Hamalaya Publishing House,2005
4. The Indian Financial System: Bharati V. Pathak Person Education,2008
5. Indian Economy : R.Datta and K.P.M.Sunderam (61th Edition)(2011),S.Chand
6. Indain Economy : Mishra &Puri , Himalaya Publishing House:2011
7. www.Rbi.Org.In
8. R.B.I. Bulletin & Annual Reports
9. Economic & Political Weekly
10. Southern Economists

Semester-VI

Elective Subject: 6 c: Advanced Banking –I [: Financial Services]

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

Total Lectures: 48

5. Financial Services **lectures: 14**

a. Meaning Of Financial Services

b. Constituents Of Financial Markets

c. Evolution Of Financial Services In India

d. Financial Services And Problems

e. Management F Risks In Financial Services

i. Internal Risks

ii. External Risks

iii. Types Of Risks

iv. Regulatory Framework For Financial Services

6. **Mutual funds** **lectures: 14**

a. Definition and Meaning

b. Importance of mutual funds

c. Mutual funds in India

d. Types of mutual funds

i. Mutual funds by category

ii. Mutual funds by schemes

iii. Organizational structure of Mutual funds

e. Regulatory framework of Mutual funds

f. R.B.I.Guidelines

g. Performance valuation of Mutual funds

7. Housing Finance **lectures: 12**

a. Definition of dwelling in Indian context

b. Housing and development

c. Functioning of the housing market

d. Institutions in housing finance

i. Public sector banks

ii. Private sector banks

iii. Specialized financial institution

1. H.D.F.C &Housing Finance
2. National Housing Bank

e. Regulation of H.F.C.s

f. Problems & Prospectus

8. **Venture capital** **lectures: 8**

a. Origin of Venture capital

b. Meaning and importance of Venture capital

c. Forms and functions of Venture capital

d. Venture capital industry in India

Books

1. Anti Money Laundering & Know Your Customer ';Indian Institute Of Banking And Finance, Macmillan,2008
2. The Indian Financial System And Development :Vasant Desai,Himalaya,2011
3. The Indian Financial System :Dr.G.Ramesh Babu , Hamalaya Publishing House,2005
4. The Indian Financial System: Bharati V. Pathak Person Education,2008
5. Indian Economy : R.Datta and K.P.M.Sunderam (61th Edition)(2011),S.Chand
6. Indain Economy : Mishra &Puri , Himalaya Publishing House:2011
7. Www.Rbi.Org.In
8. R.B.I. Bulletin & Annual Reports
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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

Elective Subject: 6 d: Business Administration -I

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

Total Lectures: 48

Objectives

1-To acquaint the students with the concepts & issues in Business Administration.

2- To enable the students to understand the nature & scope of Business Administration.

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1. Concepts and Nature **Lectures:12**

a. Business- Definition, Characteristics, Scope

b. Commerce- Meaning, Concept, Trade & Aids to Trade- Meaning &

i. Definition, Administration, Management and Organization.

c. Functions of Administration

2. Business Unit- Promotion **Lectures:12**

a. Concept of Promotion, Stages of business Promotion, Factors affecting, Business Promotion

b. Location, Present trends in location, Size of business unit, factors affecting the size

c. Role of Government.

3. Forms of Business Organization **Lectures:12**

a. Sole Proprietorship, Partnership Firm, Join Ventures, Joint Stock Company.

b. Cooperative Society- Characteristics, Features, Merits, Limitations.

c. Suitability of a form of Organization- factors determination the suitability.

4. Business and Environment **Lectures:12**

a. Meaning, Constituents of business environment

b. Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural.

c. Interaction of Business & Environmental Factors

d. Objectives of Business- Economic, Human & Social objectives-Social Responsibilities.

Semester-VI

Elective Subject: 6 d: Business Administration -I

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

Total Lectures: 48

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5. Employee Morale **Lectures:12**

a. Employee Morale- Definition, Importance of Morale,

b. Appraisal of Morale

c. Improvement of Morale

6. Working Conditions and Employee Relationship **Lectures:12**

a. Working Conditions

b. Employee Relationship

7. Business and Government **Lectures: 12**

a. Business & Government- Meaning, Scope

b. Government Policy & Business

i. Industrial Policy 1948,

ii. Industrial Policy 1977,

iii. Industrial Policy 1991.

c. Industrial Licensing Policy- Taxation Policy, Banking & Credit Policy

d. Governmental Business Policy & Facilities

e. Governmental Interference in Business

f. Government's Control Over Indian economy & Business

g. Monopolies & Restrictive Trade Practices in India

8. Job Analysis **Lectures:12**

a. Merit Rating-Difference between Merit Rating & Performance Appraisal, Importance of Merit Rating.

b. Promotion- Nature & Significance of Promotion, Promotion Systems.

c. Transfers – Types

d. Job Enlargement

e. Job Description

f. Job Analysis

g. Job Rotation

h. Job Enrichment

Recommended Books

1-Moderns Business Organization - N. Mishra Allied Publishers-Bombay

2-Essenials of Business Administration - K. Aswathappa-Himalaya Publications

3- Business Administration - S.C.Saxena- Sahitya Bhavan Agra

4-The Administrative Process - Stephen Robbins

5- Business Organization & Management- Sinha A Mugali

6- Industrial Administration & Management - J. Batty McDonald

7-Business Administration - M.D. Lawrence - Sheth Publisher

8-Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications

9- Business Administration - Dr.Kadweker – Gaj Publication

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

Elective Subject: 7 a: Advanced Accounting – II

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

Total Lectures: 48

Objective

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

Advanced Accounting – II

1. Introduction to Lease Accounting (Theory only) – lectures 04

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

2. Amalgamation and Absorption of Companies – (Refer AS-14) (Theory & Practical Problems) lectures 12

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

b. Accounting for Absorption –Purchase consideration - Closing the books of the vendor company and recording the transaction in the books of the purchasing company and preparation of balance sheet after the absorption of the company.

3. External Reconstruction- (Theory & Practical Problems) lectures 10

Concepts of External reconstruction and Internal reconstruction of companies – Accounting for External reconstruction – Purchase consideration - Closing the books of the vendor company and opening the books of the purchasing company and preparation of balance sheet of the new company –[Refer AS 14]

4. Internal reconstruction- (Theory & Practical Problems) lectures 10

Forms of Internal reconstruction – (a) Re-organization or Alteration of Share Capital, (b)Reduction of Share Capital & other liabilities. Accounting for internal reconstruction, and preparation of balance sheet of the company after the internal reconstruction. Sub-division of shares, surrender of shares.

5. Accounts of Banking companies (Theory & Practical Problems) **lectures 12**

a. Some relevant provisions of Banking Regulation Act, 1949 - Meaning of banking (Sec. 5(b)), Capital & Reserve (Sec. 11), Reserve Funds (Sec. 17), Accounts and Audit (Sec. 29 to 34-A)

b. Main characteristics of a bank's book-keeping, slip system and prepare Balance Sheet and Profit and Loss Account.(Schedule-wise) in Vertical Form under BRA.

c. Income recognition; Classification of Bank Advances on the basis of asset-performance for determining loss provisions;

Books Recommended:

a. Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
b. Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
c. Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
d. Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
e. Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
f. Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
g. Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
h. Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw Hill
i. Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
j. Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi.

North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-VI

Elective Subject: 7 a: Advanced Accounting – II

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

Total Lectures: 48

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6. Introduction of Management Accountancy – (Only Theory) lectures 06

Meaning ,Nature , Advantages & Limitations and Functions of Management Accountancy – Distinction between Financial Accountancy, Management Accountancy & Cost Accountancy – Role of Management Accountant in business.

7. Analysis and Interpretation of Financial Statements (Theory & Practical problems) lectures 12

a. Financial Statement Analysis: Meaning of Analysis and Interpretation of Financial Statements, Advantages, and Limitations.

b. Different types of financial statements – Comparative Statements and Common-size Statements and Trend Analysis. Preparation of Comparative Income Statements and Balance sheet - Preparation of Common-size Statements

8. Ratio Analysis (Theory & Practical Problems) lectures 10

a. Meaning of ratio analysis – Classification of ratios – Advantages and limitations of ratio analysis

b. Computation and interpretation of different accounting ratios - Liquidity, Profitability, Turnover ratios and Solvency ratios.

9. Fund Flow Analysis (Theory & Practical Problems) lectures 10

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

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

Concept of Cash Flow statements, comparison between Funds Flow and Cash Flow statements, uses and significance of CFS, Preparation of Cash Flow statement as per AS 3 " Cash Flow Statement".

Books Recommended:

k. Advanced Accountancy – Vol. II , R. L. Gupta & M. Radhaswamy, Sultan Chand & Sons
l. Advanced Accounts, M. C. Shukla, T. S. Grewal & S.C. Gupta, S. Chand & Co Ltd.
m. Advanced Accounting – II, Dr. S. N. Maheshwari & Dr. S. K. Maheshwari, Vikas Publishing House, New Delhi
n. Advanced Accounts - Jain and Narang - Kalyani Publishers, Ludhiana
o. Accountancy, Volume-I and II, Sr. K. Paul , New Central Book Agency, Kolkata
p. Accounting Theory, R. K. Lele and Jawaharlal, Himalaya Publishers
q. Accounting Theory, Dr. L. S. Porwal, Tata McGraw Hill.
r. Accounting Text & Cases, Robert Anthony, D. F. Hawkins & K. A. Merchant- Tata McGraw Hill

s. Corporate Accounting, Dr. S. N. Maheshwari, Viakas Publishing House Pvt. Ltd. New Delhi
t. Advanced Accounting, Dr. Ashok Sehgal & Dr. Deepak Sehgal: Taxmann, New Delhi.

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

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

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

Total Lectures: 48

Objectives

1) To understand cost and management accounting tools & Technique.
2) To know the analytical skills.
3) To know application of cost and management accounting Tool technique.

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1. Marginal Costing – (Theory & Practical Problems) lectures 12

Meaning, Advantages, utility & limitations of marginal costing - Concepts in marginal costing - Break even analysis meaning and application of marginal costing - computation of marginal cost, p/v ratio, contribution, BEP, Margine of Safety - Application of BEP.

2. Standard Costing – (Only Theory) lectures 06

Meaning, objectives, advantage , utility and limitations of Standard Coasting - Setting of standards - Types of Standards.

3. Variance Analysis – (Theory & Practical Problems) lectures 12

a) Meaning, Nature, Advantages & Limitations of Variance Analysis.

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

c) computation of Labour Cost variances –Labour Rate Variance, Labour Efficiency Variance, Labour Mix Variance and Idle Time Variance.

4. Overhead variances – (Theory & Practical Problems) lectures 10

Meaning & Nature of Overhead Variances – computation of fixed and Variable Overhead Variances.

5. Batch Costing – (Theory & Practical Problems) lectures 08

Meaning & Nature of Batch Coasting – Setting up Costs – Carrying Cost – Calculation of Economic Batch Quantity.

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

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

Total Lectures: 48

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6. Budgetary control – (Theory & Practical Problems) **lectures 16**

a) Meaning objectives advantages and limitations of budgetary Control - budget manual – Types of Budgets –

b) Preparation of Cash Budget & Flexible Budget,

c) Preparation of Master budget, Purchase & Sales budget, production budget.

7. Operating Coasting – (Theory & Practical Problems) **lectures 10**

Meaning, Features, Merits & Demerits of Operating Coasting – cost Unit- Classification of Expenses- Preparation of Operating Cost Sheet related to Passenger Transport.

8. Reconciliation of Cost and Financial Accounts (Theory & Practical Problems) **lectures 08**

Need for reconciliation, reasons for difference between cost and financial profit, preparation of reconciliation statement.

9. Cost Control, Cost Reduction & Productivity– (Only Theory) **lectures 08**

a) Meaning, areas covered by cost reduction, tools essential for successful cost control, distinction between cost control and cost reduction.

b) Meaning & measurement of productivity, improving productivity, benefits from increase the

Productivity.

10. Uniform – Costing and inter firm Comparison – (Only Theory) **lectures 06**

Nature, scope features of Uniform Costing - Uniform cost manual – Meaning, Advantages and Disadvantages of inter firm comparison.

Reference Book :- (For Sem. V & VI)

1) Cost Accounting B. K. Bhar
2) Principals of management Accounting S.N. Maheshwari
3) Management Accounting Manmohan singh
4) Cost Accounting Nigam Shrama
5) Cost Accounting R .R. Gupta
6) Management Accounting J. Made Gowde Himalaya Publishers

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

Elective Subject: 7 c: Advanced Banking –II (Policies and Practice in Banking)

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

Total Lectures: 48

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1. Organizational And Management Set-Up Of The Indian Banks **lectures:13**

a. An Overview Of The Structure Of Banking In India

b. Organizational Set-Up In

i. Private And Public Sector Commercial Banks

ii. Co-Operative Banks

iii. Other Banks

c. Reorganization Of The Public Sect Banks

i. Need

ii. Suggestions

iii. Problems &Progress Towards

d. Management And Internal Organization Of

i. Statutory Provision Of The Board Of Directors

ii. Responsibilities And Liabilities Of The Board Of Directors

iii. Management Responsibility To The Board

2. The Liquidity Management Of Commercial Banks **lectures:10**

a. Meaning, Importance Of Liquidity

b. Measurement And Determination Of Liquidity Needs

c. Theories Of Bank Liquidity Management

d. Sources Of Bank Liquidity

e. Priorities And Restrictions On Employment Of Bank Funds

3. The Asset Management Policy Of Commercial Banks :I **lectures:13**

a. Meaning And Importance Of Asset Management

b. Commercial Bank Asset: Types

i. The Pool Of Funds Approach

ii. The Asset Allocation Approach

iii. The Management Science Approach

c. Non Performing Assets : Meaning, Types And Causes Of N.P.A.S

d. Cash Assets Reserve

i. Nature ,Type And Function Of Various Reserves

ii. Factors Influencing The Level Of Reserve

iii. Reserve Requirement Position In India

4. The Asset Management Policy Of Commercial Banks: Loan Policy: I lectures:12

a. Bank Loans

b. Commercial Loans In India

c. Cardinal Principles Of Sound Loaning

d. Formulation On Bank Loan Policies

e. Factors Influencing Bank Loan Policies

f. Contents Of Bank Loaning

g. Regulation On Bank Lending In India

Books and Periodicals

1. Banking: Various Aspects: Indian Institute Of Banking Anfd Finance,Taxmann
2. Banking Theory And Practice: Shekhar K.C.,Vikas
3. Banking Law And Practice: Tannan
4. Management Of Indian Financial Institutions :R.M.Shrivastavas, Himalayas Publishing House
5. Economics Of The Business Firm :J.D.Coppode
6. Banking Management: James B.Bexley,Gulf Publishing Company
7. Innovation In Banking Services :H.R.Suneja, Himalayas Publishing House

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-VI

Elective Subject: 7 c: Advanced Banking –II (Policies and Practice in Banking)

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

Total Lectures: 48

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5. **Analysis Of Credit And Financial Statements**: **lectures:12**
   a. Credit Analysis: Objective And Needs
   b. Factors Considered In Credit Analysis
   c. Source S Of Credit Information
   d. Analysis Of Financial Statements
   e. The Credit Analysis Techniques
      i. Financial structure analysis
      ii. Return a analysis and income statement
      iii. The cash flow analysis
      iv. Co-ordination of financial statement
      v. Credit decision
      vi. Supervision of loans :tendon committee's recommendations
6. **Deposits and Funds Of Commercial Banks** **lectures:12**
   a. Deposits mobilization: types of deposits
   b. Strategy of deposits mobilization
   c. Regulation of interest paid on deposits
7. **Capital Funds Management** **lectures:12**
   a. Necessity Of Adequate Capital Funds
   b. Functions and Sources Of Bank Capital
   c. Standard To Measures Capital Adequacy
   d. Capital Adequacy Norms In India
   e. Basel Norms
8. **Information System In Commercial Banks** **Lectures:12**
   a. Importance Of Information and Communication System in a Bank
   b. Features and Nature Of Information System in a Bank
   c. Information Technology and Commercial Banking System In India

Books and Periodicals

1. Banking: Various Aspects: Indian Institute Of Banking Anfd Finance,Taxmann
2. Banking Theory And Practice: Shekhar K.C.,Vikas
3. Banking Law And Practice: Tannan
4. Management Of Indian Financial Institutions :R.M.Shrivastavas, Himalayas Publishing House
5. Economics Of The Business Firm :J.D.Coppode
6. Banking Management: James B.Bexley,Gulf Publishing Company
7. Innovation In Banking Services :H.R.Suneja, Himalayas Publishing House

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-V

Elective Subject: 7 d: Business Administration -II

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

Total Lectures: 48

Objectives

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

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1. **Scientific Management** **Lectures:12**

   a. Nature of Scientific Management, Principals

   b. Rationalization- Meaning, Theory, Benefits,

   c. Automation- Definition, Benefits, Problems

   d. Computerization.

2. **Decision Making and Operation Research** **Lectures:12**

   a. Decisions Making- Meaning , Objectives (Nature of Decision Making)

   b. Types of Decisions Making, Method of Decision Making,

   c. Operation Research-Meaning, Characteristics of Operation Research

   d. Principles, Techniques Or Tools of Operation Research

3. **Capitalization** **Lectures:12**

   a. Under & Over Capitalization

   b. Capital Structure- Capital Gearing, Important element of

   c. Capital Structure, Types of Capital & Way of capital build

   d. Control Over Capital Issues-Scope & Objectives

4. **Fixed and Working Capital** **Lectures:12**

   a. Fixed Capital – Nature, Importance, Factors determining

   b. Working Capital - Nature, Importance, Factors determining

   c. Other Way of capital build.

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-VI

Elective Subject: 7 d: Business Administration -II

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

Total Lectures: 48

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5. Legal Environment of Business **Lectures:12**

a. Compliance of legal requirements in Promoting business under Licenses,

b. Registration, Filling returns and other documents, Importance,

c. legal provision governing the Promotion and establishment of unit.

6. New Trends in Business **Lectures:12**

a. Globalization- Meaning, Concept, Implications & Consequences,

b. Privatization- Meaning, Concept, Implications & Consequences,

c. Liberalization- Meaning, Concept, Implications & Consequences

d. SEZ (Special Economic Zone), BPO (Business Process

e. Outsourcing), KPO (Know Process Outsourcing)

7. Industrial Sickness **Lectures:12**

a. Meaning, definition & Symptoms of Industrial sickness, causes of I.S

b. Consequences of Industrial sickness.

c. Role of Government prevention of Industrial sickness.

8. Productivity **Lectures:12**

a. Meaning, Importance & measurement of Productivity.

b. Factor affecting productivity, Measures to boost productivity, Role.

c. National Productivity Council-

d. Product Quality Control ISO-9000:14000, Quality Circles QCFI.

Recommended Books

1. Moderns Business Organization & Management - N. Mishra Allied Publishers Bombay
2. Essentials of Business Administration - K. Aswathappa- Himalaya Publications
3. Business Administration - S.C.Saxena- Sahitya Bhavan Agra
4. The Administrative Process - Stephen Robbins
5. Business Organization & Management - Sinha A Mugali
6. Industrial Administration & Management - J. Batty McDonald
7. Business Administration - M.D. Lawrence - Sheth Publisher
8. Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
9. Business Administration - Dr.Kadweker – Gaj Publication

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FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2012)

Semester-VI

Only for Sem.VI

Optional Subject: 7 : Project Report & Viva-Voce (Based on Curriculum)

External Marks 40 +Internal Marks 10 = Maximum Total marks: 50

Total Lectures: 48

- Each student shall have to undergo a practical training for a period of not less than 3 weeks during vacation falling after the end of second year/during winter vacation of the year.
- In the sixth semester examination student were to do "Project Work" individually on the basis of Curriculum. No group work is allowed in this. The topic should be decided with consultation and guidance of internal teacher of the college at the end of the second year, so that the student can take up the training during the vacations. The Project should be necessarily innovative and /or Problem solving. No teacher shall be entrusted with more than 15 students for guidance and supervision.
- The college shall submit the detailed list of candidate with Project Titles, name of the organization, internal guide & elective subject to the university on or before 31st Dec. of the year.
- The student has to write a report based on the actual training undergone during the vacations at the specific selected enterprise, get it certified by the concerned teacher that the Project report has been satisfactorily completed and submit TWO typed copies of the same to the college.
- One copy of the report submitted by the student shall be forwarded to the University by the college before 31st January.
- The project work will carry maximum 50 marks, of which internal teacher shall award marks out of maximum 10 marks on the basis of project work done by the student as a continuous assessment. Remaining marks shall be awarded out of maximum 40 marks by examining the student during Viva-voce, by the panel of the internal & external examiners equally.
- No students will be permitted to appear for Viva-voce and Semester VI examinations, unless and until (s) he submits the project report before the stipulated time.

Question Paper Pattern: For Semester V & VI (w.e.f. June 2012)

Subject:

1) Indian Economic Scenario

2) Principles Practices of Auditing

4) Human Resource Management

5) a. Modern Management Techniques

b. Investment Management

c. Import Export Management

d. Global Economics

6&7) c. Advanced Banking-I & II

6&7) d. Business Administration-I & II

Maximum Marks – 40 **Time Allowed – Two Hours**

Q.1 Long Answer Question (Based on any topic from the syllabus) **12 Marks**

Q.2 Attempt Any four of the following **16 Marks**

a)

b)

c)

d)

e)

f)

Q.3 Write Short Notes on [Any Three] **12 Marks**

a)

b)

c)

d)

e)

Question Paper Pattern: For Semester V & VI (w.e.f. June 2012)

Subject:

3) Income Tax (Sem-V)

6&7 c. Advanced Accounting -I & II (Sem-V / VI)

6&7 d. Advanced Cost & Management Accounting-I & II (Sem-V / VI)

Maximum Marks – 40 **Time Allowed – Two Hours**

Q.1 Practical Problem **12 Marks**

Q.2 Practical Problems (Any Two) **16 Marks**

a)

b)

c)

Q.3 Write Short Notes on [Any Three] **12 Marks**

a)

b)

c)

d)

e)

Note: Weightage of Marks – Practical Problems 70% & Theory 30%.