

**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**

**Faculty of Commerce and Management**

**T.Y.B.Com (CBCS) –w.e.f.June 2020-21**

**Semester – V-Syllabus**

**Compulsory Paper- 501 - Indian Economic Scenario**

**60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum**

Total Marks - 100

Total Lectures: 60

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**Objectives:-**

- 1) To acquaint students with new concepts of Economics.
- 2) To update the students about new changes brought in Indian Economy.
- 3) To know the relevance Economic practices in modern competitive world.
- 4) To make students competent to become success in competitive examination.

**Outcomes / Utility:-**

- 1) Student will be able To Understand Present Economic Scenario of Indian Economy.
- 2) Student will be able To Understand Population & Economic Development.
- 3) Student will be able To Understand Human Resource Development.
- 4) Student will be able To Understand Agriculture, Industry, and services sector in India.

**1. Present Economic Scenario of Indian Economy**

**Lecture: 10**

- 1.1. India as a Developing Economy & its Characteristics
- 1.2. India as a Mixed Economy & its Characteristics.
- 1.3. India's Present Position In the world Economy.
- 1.4. Globalization & Its Impact on India.

**2. Population of India.**

**Lecture : 10**

- 2.1 Current population Scenario of India
- 2.2. Demographic issues of India's population
  - 2.2.1. Sex Composition.
  - 2.2.2. Age Structure and it's Demographic dividend.
- 2.3. Urbanisation - Definition, Nature & causes

**3. Human Resource Development.**

**Lecture 10**

- 3.1. Role of Human Resource in Economic Development.
- 3.2. Indicators of Human Resource Development.
- 3.3. Importance of Education, Health and Nutrition.
- 3.4. Current Unemployment in India – Nature, causes & policy measures.
- 3.5. Poverty in India – Poverty line, Causes and measures for alleviation of poverty.

**4. Agriculture Scenario in India.**

**Lecture : 10**

- 4.1. India's Agriculture

- 4.1.1. Role of Agriculture in Indian Economic Development.
- 4.1.2. Causes of low productivity of India's Agriculture.
- 4.1.3. Measures to increase production and productivity of India's agriculture.
- 4.2. Agriculture Finance
  - 4.2.1. Need & Important
  - 4.2.2. institutional sources Co-operative & commercial Banks, RRBs & NABARD
- 4.3. Agriculture Marketing
  - 4.3.1. Defects of Agricultural Marketing.
  - 4.3.2. Measures to improve the agricultural Marketing system.
  - 4.3.3. E-NAM e- National Agriculture Market.
- 4.4 Impacts of climatic changes on Indian Agriculture.

## **5. Industrial and Services Sectors in India**

**Lecture 10**

- 5.1. Role of Industrialization in Indian Economic Development.
- 5.2. Role and problems of small scale industries.
- 5.3. Public Sector Enterprises Roles & Problems
  - 5.3.1. Concept & Evaluation of disinvestment
  - 5.3.2. Concept- Make in India, Start up India, Stand up India.
- 5.4. Current Scenario of Services sector in Indian Economy.

## **6. Infrastructural Development in India.**

**Lecture: 10**

- 6.1. Significance of Transport system in India's Economic Development.
- 6.2. Communication system in India.
- 6.3. Sources of Energy - Traditional & Non Traditional

Books:-

- 1) Evolution of the Indian Economy by I.C. Dhingra, S.Chand & Sons (28th Edition) 2000
- 2) Indian Economy by Gaurav Datta and Ashwini Mahajan S. Chand & Sons Publication. (71Edition) 2015.
- 3) Indian Economy by Mishra and Puri, Himalaya Publication.
- 4) Indian Economy by A.N. Agrawal, Himalaya Publication, 40th Edition 2015.
- 5) Indian Economy by R.Datta and K.P.M. Sunadaram S.Chand & Sons Publication.
- 6) Annual Report - Reserve Bank of India's Publication.
- 7) Economic Survey, Govt. of India's Publication.
- 8) Indian Economy since 1980 , Dr.N.L.Chavan,Prashant Publication Jalgaon (Marathi Edition)
- 9) Indian Economic scenario Since 1980 – 81,Dr.D.R.Jagtap & Dr.D.G.Patil, Prashant Publication.

**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**  
**(NACC Accredited 'A' Grade University)**  
**FACULTY OF COMMERCE AND MANAGEMENT**  
**T Y B COM (under CBCS) – w.e.f. A Y 2020-21**  
**SEMESTER V -Syllabus**  
**Core competence Paper – 502- Principles of Auditing**

**60+ 40 Pattern : External Marks 60 + Internal Marks 40 = Maximum Total Marks :100**  
**Required Lectures hours = 60**

A) Title of the Paper	Principles of Auditing
B) Course Objectives	The objectives of this course are to enable the students to – a) understand the concept of Audit and its objectives, b) understand the various types of audit done by an auditor, and the principles of behind these audits, c) prepare an audit programme, collect the evidence supporting the recorded transactions, and maintain the necessary documentation in relation to the audit, and d) examine the transactions recorded in the books of accounts of an organisation and verify the assets and liabilities.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

**Detailed course contents**

Topics	No of lectures
<b>I – Introduction of Audit</b> a) Meaning, Definition, Nature, Scope, Basic Principles & objectives of Audit; Advantages and limitations of audit – Relationship of Auditing with other subjects b) Standards on Auditing (SAs) – Meaning, Scope of SAs. Elementary study of SA 200 (Revised) ‘Overall Objectives of the Independent Auditor and the conduct of an audit in accordance with Standards on Auditing’	10
<b>II – Errors , Frauds and Sampling -</b> a) Definition, Reasons & Circumstances of Errors & Frauds- Types of Errors – Types of Frauds; Risk of fraud & Errors in Audit-Auditors Duties & Responsibilities in respect of Errors and Frauds- b) Audit Sampling- Meaning, purpose & factors in determining sample size	10
<b>-III –. Types of Audit -</b> Features, principles, advantages & limitations of each of - Internal audit, Statutory audit, Continuous audit, Annual audit, Interim audit, Balance sheet audit, Tax audit, Cost audit, Efficiency audit, Government audit H.R. audit & Information system audit	10
<b>IV – Audit Programme and Documentation –</b>	10

a) Meaning, Nature, Scope & Objectives of Audit Programme- Control of quality of Audit work – Delegation & supervision of Audit work - Audit Planning-	
b) Documentation – Audit working papers - audit files- permanent and current audit files ownership and custody of working paper-	
c) Elementary study of SA 230 (Revised) “Audit Documentation”.	
<b>V – Audit Evidence –</b>	10
a) Need for audit evidence – audit procedures for obtaining evidence – physical verification – documentation –direct confirmation – re-computation – analytical review techniques – representation by management –obtaining certificate-	
b) Elementary study of SA 500 (Revised) “Audit Evidence”.	
<b>VI- Vouching, Verification and Valuation –</b>	10
a) Vouching – Meaning advantages & objectives of vouching – Points to be taken at the time of vouching –voucher – material defects that disqualify a voucher – difference between vouching & Verification.	
b) Verification and valuation of assets & liabilities –Meaning & objects of verification and valuation – difference between verification and valuation	
c) Procedure of verification and valuation of assets & liabilities.	
<b>Total</b>	<b>60</b>

G) Course Outcome / Skill development	By the end of the course the students will be able - 1) understand the concept of Audit and its various types, 2) prepare and implement an audit programme, 3) vouch the transactions recorded in the books of accounts of an organisation, 4) verify the assets and liabilities, and 5) maintain the necessary documentation in relation to the audit,
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### Reference Books :

### Reference Books :

- 1) A Handbook of Practical Auditing; By B. N. Tondon; S Sudharsanam; S Sundhara ; Publisher Chand & Company
- 2) Auditing; By Pankaj Kumar Roy ; Publisher -Oxford University Press (1 August 2017)
- 3) Auditing ; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2018)
- 4) Auditing ; By Vinod Kumar Agrawal, and Abhishek Porwal ; Publisher - A. S. Foundation, Pune.
- 5) Auditing- (University Edition);By Aruna Jha ; Publisher - Taxmann Publications Private Limited
- 6) Auditing and Assurance (Paperback); By Pankaj Kumar Roy ; Publisher - Oxford University Press; First edition (1 August 2019)
- 7) Auditing And Assurance ; By Ashish Kumar Sana, Swapan Sarkar, Bappaditya Biswas, Samyabrata Das ; Publisher -McGraw-Hill India
- 8) Auditing and Corporate Governance ; By Dr. T.R. Sharma and Dr. Gaurav Sankalp ; Publisher - Sahitya Bhawan Publications (2018)
- 9) Auditing For B.Com. III Year Paperback – 2019; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2019)
- 10) Auditing: (B.Com. IIIrd Year) ; By Aruna Jha ; Publisher -Taxmann Publications Private Limited
- 11) Auditing: Principles and Practice ;By Kumar R ; Publisher -Prentice Hall India Learning Private Limited;
- 12) Auditing: Principles and Practices; By Ashish Kumar Sana and other ; Publisher - McGraw Hill Education
- 13) CA - IPCC Auditing and Assurance (Group 2); By CA Pavan Kumar K. CH.; Publisher - S Chand & Company
- 14) Company Accounts & Auditing Practices by N.S Zad; By N.S Zad ; Publisher Taxmann Publications Private Limited
- 15) Company Accounts and Auditing Practices (CS –Executive); By N. S. Zad ; Publisher Taxmann Publications Pvt. Ltd.

- 16) Contemporary Audit For B.Com. Semester IV of Lucknow University ; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2019)
- 17) Essentials of Auditing ; By Saxena and Reddy ; Publisher Himalaya Publishing House, Mumbai.
- 18) Fundamentals of Auditing ;By Dr Kamal Gupta ; Publisher TMH – New Delhi.
- 19) Practical Auditing ;By Dr. L. Natrajan ; Publisher Margham Publications
- 20) Practical Auditing;By Saxena & Saravaravel ; Publisher Himalaya Publishing House, Mumbai.
- 21) Principles and Practice of Auditing; By Dinkar Pagare ; Publisher Sultan Chand and Sons, Educational Publishers New Delhi.
- 22) Principles and Practice of Auditing; By R. G. Saxena ; Publisher -Himalaya Publishing House. New Delhi.
- 23) Standards on Auditing- A Practitioner's Guide (Paperback – Jan 2020); By CA. Kamal Garg; Publisher Wolters Kluwer (India) Pvt. Ltd., New Delhi; 2 edition (1 January 2020)
- 24) Standards on Auditing for CA By Anshul Mittal ; Publisher -Arya Publishing Company
- 25) Standards on Auditing for CA Students; By CA Anshul Mittal ; Publisher Arya Publishing Company; 1st edition (2017)
- 26) Summary Book Standards of Auditing; By CA Nikhil Singhal ; Publisher Mukhaksh Publications , Delhi
- 27) Taxmann – Students' guide to Standards on Auditing; By D S Rawat ; Publisher Taxmann Publications Pvt. Ltd.

**KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON**  
**COMMERCE AND MANAGEMENT FACULTY**  
**CLASS: T. Y. B. COM. SEM. - V**  
**Syllabus**

**SUBJECT: 503 - Business Management**

**TOTAL MARKS: 100 [INTERNAL 40 + EXTERNAL 60]**

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**Objectives:**

1. To introduce the concept of management to the students.
2. To acquaint the student with modern management practices.
3. To develop leadership skills and communication skills.
4. To familiarize the students with the nature and scope of management.
5. To help the students to understand the concept of management. Also expose the students to latest trends in management.

**Course Outcomes**

Student shall be able to –

- Understand the significance and essence of management concepts, principles and skills.
  - Learn how to apply Management concepts, principles and skills in business setting and improving business environment.
  - Learn how to employ Management skills to enhance employability and ensure workplace and career success.
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**01: Introduction to Management**

**10**

- 1.1 Meaning, Concept, Definition,
- 1.2 Scope and Importance of management,
- 1.3 Functions of Management,
- 1.4 Process of Management,
- 1.5 Social Responsibilities of management.

**02: Planning**

**10**

- 2.1 Meaning and Definition of Planning,
- 2.2 Importance of Planning,
- 2.3 Process of Planning,
- 2.4 Types of Planning,
- 2.5 Components of Planning,
- 2.6 Features of a good Plan,
- 2.7 Advantages & Limitations of Planning.

### **03: Decision Making**

12

- 3.1 Meaning, Definition and Importance of Decision Making,
- 3.2 Types of Decisions,
- 3.3 Rational Decision Making Process,
- 3.4 Techniques of Decision Making,
- 3.5 Problems in Decision making,
- 3.6 Key to success in Decision making,
- 3.7 Information Technology and Decision Making,
- 3.8 Decision Support System.

### **04: Organizing**

10

- 4.1 Meaning and Definition of Organizing,
- 4.2 Forms of Organizations,
- 4.3 Factors affecting the organizational Structure,
- 4.4 Organizational Structure,
- 4.5 Formal and Informal Organization,
- 4.6 Line and Staff Authority, Project organization, Matrix organization, Networking

### **05: Motivation**

10

- 5.1 Meaning & Definition of Motivation,
- 5.2 Importance of Motivation,
- 5.3 Types of Motivations -financial and non-financial,
- 5.4 Theories of Motivation – a) Maslow's Need Hierarchy Theory, b) Fredrick Hertzberg's Two Factor Theory, c) Mc Gregor's Theory of X and Theory of Y.

### **06: Modern Management Approach**

08

- 1.1. Management Process Approach.
- 1.2. Human Behavioural Approach.
- 1.3. Scientific Management Approach.
- 1.4. System Management Approach.
- 1.5. Situational (Contingency) Approach
- 1.6. Empirical Approach.
- 1.7. Social System Approach.

### **Reference Books**

- 1. Principles of Management – P.C. Tripathi, P.N. Reddy –Tata McGraw Hill Publishing Company
- 2. Essential of Management – Harold Koontz & Heinz Weihrich – Tata McGraw Hill Publication
- 3. Management Principles & Practices – Dr.VivekKapure , Prof. Abdul Allim Khan – Thakur Publisher Bhopal
- 4. Business Organization & Management – NeeruVasishth, Namita Rajput- Kitab Mahal Publication, Allahabad.
- 5. Management of System – A.K. Gupta, J.K. Sharma – Mc Millan Publication
- 6. Principles of Management – T Ramasamy – Himalaya Publishing House

7. Management Concept & Practices – Dr. Manmohan Prasad – Himalaya Publishing House
8. Principles of Management – Dr. K. Natarajan, Dr. K. P. Ganeshan – Himalaya Publishing House
9. Principles of Management - Concept & Cases- Rajesh Viswanathan -Himalaya Publishing House
10. Principles & Practice of Management – Late Dr.P.C. Pardeshi, Prof. Hasinuddin, Nirali  
Publication
11. Business Organization & Management – C.B. Gupta, Sultan Chand & Sons, New Delhi



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accredited 'A' Grade University)  
FACULTY OF COMMERCE AND MANAGEMENT  
T.Y. B.Com – w.e.f. AY 2020-21  
SEMESTER V-Syllabus  
Paper: 504 - Income Tax**

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100  
Required Lectures: 60

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**Objectives:**

1. To know the various provisions relating to Computation of Income.
2. To understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India
3. To compute Income and Tax of an Individual assessee under the Act
4. To get elementary working knowledge with application skill.

**Course Outcome:**

1. Understand the various provisions relating to Income Tax
2. Determine the basic concepts of the Income Tax Act 1961
3. Describe the elementary knowledge of scheme of taxation in India
4. Compute Income and Tax of an Individual assessee under the Act
5. Utilize working knowledge with application skill.

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.
- d) The Academic Year of the examination shall be the Assessment Year for study of different provisions of the Act.

**1. Introduction of Income Tax Act 1961 (Theory Only)**

**Lectures - 8**

- 1.1 Study of basic concepts – Introduction of Income tax Act 1961, Finance Act; Concepts of - Agricultural income, Assessee, Assessment year, Previous year, Person, Income, Gross total income, Charge of income Tax; Average rate of tax, Capital and Revenue Receipts, capital or revenue expenditure, Heads of Income; Taxability of Agricultural Income.
- 1.2 Residential Status - Rules for determining residential status of Individual, HUF, Firm and Company, need to determine residential status, Incidence of tax

**2. Other Provisions and Amendments (Theory Only)**

**Lectures - 8**

- 2.1 Deductions under sections 80C, 80CCD, 80CCD(1B), 80D, 80E, 80G, 80U, 80TTA
- 2.2 Income Tax Slabs and Rates for the Assessment year under study, including Health and Education Cess, Surcharge (in case applicable for the assessment year)
- 2.3 Tax Rebate Under Section 87-A
- 2.4 Provisions for Advance Tax and T.D.S.

**3. Income from Salary (Theory and Problem)**

**Lectures - 12**

- 3.1 Income from Salary - Meaning of Salary, Characteristics of Salary, Basis of Charge, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. (Study of the sections relevant to the topic)
- 3.2 Allowances to be studied - HRA, Conveyance Allowance, Transport Allowance, Children Education Allowance, Children Hostel Allowance, Medical allowance.

3.3 Prerequisite to be studied – Rent-free Accommodation, Education Facilities, Medical Facilities

3.4 Deduction Under Section 16

3.5 Practical problems on computation of salary income

#### **4. Income from House Property (Theory and Problem)**

**Lectures - 12**

4.1 Income from House Property - Study of the concepts: Let-out property, Self-occupied properties, Gross Annual Value, Net Annual value – Deductions allowable while computing income from house property (Study of the sections relevant to the topic)

4.2 Interest attributable to period prior to construction/acquisition.

4.3 Computation of house-property income – Practical problems on computation of income from house property.

#### **5. Income from Business and Profession (Theory and Problem)**

**Lectures - 12**

5.1 Meaning & Nature of Income from Business & Profession, Difference between Business & Profession - Expenses allowable and Expenses not allowable while computing income from business and profession. (Study of the sections relevant to the topic)

5.2 Practical problems on computation of Income from Business

5.3 Practical problems on computation of Income from profession of Doctors and Chartered Accountants only

#### **6. Income from Other Sources (Theory and Problem)**

**Lectures - 8**

6.1 Income from other sources – Concept of Income from other sources - Sources to be covered - Interest on Bank Saving deposit, Bank Fixed Deposit, Accrued Interest on NSCs, Family Pension, Dividend Income

6.2 Computation of income from other sources - Practical problems on computation of income from other sources.

#### **Book Recommended:**

1. “Students Guide to Income Tax”- written by Vinod K. Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
2. “Systematic Approach to Taxation” - written by Dr Girish Gupta, Dr Ravi Ahuja- Publisher Bharat Publications
3. “Students Handbook on Income tax” - written by T. N. Manoharan and G. R. Hari, Publisher - Snow White Publications.
4. “Direct Tax Laws”, - written by T. N. Manoharan and G. R. Hari, Publisher - Snow White Publications.
5. “Students Guide to Income Tax” - written by Dr Monica Singhania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
6. “Students Guide to Income Tax with Problems and Solutions (Combo)”, - written by Dr Monica Singhania / Dr. Vinod K Singhania, Publisher: Taxmann Publications Pvt Ltd, New Delhi.
7. “Income Tax Law & Accounts”, - written by Mehrotra, Sahitya Bhavan, Agra.
8. “Law and Practice of Income-tax in India”, - written by Bhagavati Prasad, New Age International Publishers, New Delhi.
9. “Direct Tax Laws”, - written by Dr. Girish Ahuja & Ravi Gupta, Publisher – Bharat Publications
10. “Direct Taxes”, - written by Shri. T. N. Manoharan: Publisher - Snow White Publications.

**Objectives :**

- To introduce the concept, Principles and Practices of H. R. M. to the students.
- To familiarize students with concepts of Human Resource Planning, Job Analysis, Recruitment and selection procedures.
- To introduce the concept of placement, induction and tools of placement.

**Outcomes / Utility :**

- Students can know concepts , principles and practices of HRM.
- Familiar with concepts of HR Planning , job analysis, recruitment and selection.
- Development in total personality of students as future human resource of India.
- Acquaint the knowledge of recent trends in HRM.

**1. Introduction to Human Resource Management : Lectures: 10**

- 1.1 Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management.
- 1.2 Importance of Human Resource Management, Human Resource Practices.
- 1.3 Difference Between H. R. M. and Personal Management.
- 1.4 Qualities and Role of Human Resource Manager.
- 1.5 Challenges to H. R. M.

**2. Human Resource Planning : Lecture : 10**

- 2.1 Concept of Human Resource Planning (HRP), Factors in HRP.
- 2.2 Advantages and Limitations of HRP.
- 2.3 Process of HRP.
- 2.4 Growing Importance of H. R. Planning.
- 2.5 Types of H. R. Planning.

**3. Job Analysis and Design : Lecture : 10**

- 3.1 Job Analysis- Importance, Tools, Process of Job Analysis.
- 3.2 Job Description, Writing a Job Description.
- 3.3 Job Specification.
- 3.4 Job Design.

**4. Recruitment Lecture: 10**

- 4.1 Meaning, Definition, Objectives, Importance, Recruitment Policy.
- 4.2 Factors Affecting Recruitment.

- 4.3 Centralized and Decentralized Recruitment.
- 4.4 Sources of Recruitment.
- 4.5 Walk in Body-Shopping, Outsourcing, E-recruitment.

## **5. Selection**

**Lecture: 10**

- 5.1 Meaning, Definition, Importance.
- 5.2 Selection Policy and Selection Procedure.
- 5.3 factors Affecting on Selection.
- 5.4 Evaluation of Selection Procedure.
- 5.5 E-selection.

## **6. Placement and Induction**

**Lecture: 10**

- 6.1 Meaning, Definition of Placement, Problems in Placement.
- 6.2 Tools of effective placement.
- 6.3 E-placement. Meaning,
- 6.4 Verification before placement verification.
- 6.5 Definition of Induction, Objectives, Nature.
- 6.6 Importance of Induction.

### **References :**

1. Human Resource Management By – K. Ashwatghappa, Tata-Mc-Graw Hill
2. A Textbook of 'Human Resource Management', R.S. Dwivedi, Vikas Publishing House Pvt.Ltd.
3. 'Human Resource Management', Dr.Anjali Ghanekar, Everest Publishing House.
4. 'Human Resource Management' (Text and Cases) by – Appannaiah Reddy, Aparna Rao,Himalaya Publishing House.
5. 'Personal and Human Resource Management' (Text and Cases), by – P.Subba Rao,Himalaya Publishing House.
6. 'Human Resource Management and Organizational Behaviour', Dr.P.K.S. Menon.
7. 'Management Challenges in Twenty First Century', by Vivek Deolankar.
8. 'Manavi Sansadhananche Vyavasthapan', Prof.Dr.Prabhakar Deshmukh.

# **Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**

## **Faculty of Commerce and Management T.Y.B.Com (CBCS) –**

**w.e.f.June 2020-21**

### **Semester – V-Syllabus**

**Elective Subject: 505 b - Introduction to Business Research**

60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum

Total Marks - 100

Total Lectures: 60

#### **COURSE OBJECTIVES:**

- Students will develop a research plan including a problem statement, hypotheses, related literature and methodology.
- Students will understand the scientific method of research.
- Students will demonstrate the ability to use appropriate primary and secondary data to solve problems.

#### **Course Outcome and Utility**

1. Students will be able to understand and appreciate importance of Business Research
2. Student will be able to conduct Business Research
3. Student will be able to suggest solutions to business related problems

#### **Chapter 1 – Introduction to Business Research**

- 1.1 Meaning, Objectives and Significance of research.
- 1.2 Characteristics of good Business research,
- 1.3 Defining Research Problems
- 1.4 Types of Research,
- 1.5 Steps in the Research Process.

#### **Chapter 2 - Research Design:**

- 2.1 Introduction, Meaning of Research Design,
- 2.2 Characteristics of Good Research Design,
- 2.3 Types of Research Design
- 2.4 Formulating a Research Problem, Techniques for Formulating a Research

#### **Chapter 3 – Sample Design**

- 3.1 Introduction, Importance and Advantages of Sampling,
- 3.2 Characteristics of Good Sample,
- 3.3 Sample Size
- 3.4 Sampling Techniques (Types),
- 3.5 Criteria for Selection of a Sampling Technique

#### **Chapter 4 – Data Collection**

- 4.1 Introduction, importance of data collection,
- 4.2 Sources of Data- Primary Data Collection Techniques, Secondary Data Collection Techniques,
- 4.3 Pilot Study and its importance
- 4.4 Guidelines for constructing questionnaire

#### **Chapter 5 – Measurement, Scaling techniques & Data Analysis**

5.1 Definition attitude, Measurement Scales: Nominal, Ordinal, Interval, Ratio

5.2 Tests of Sound Measurement: Validity, Reliability, Practicality

5.3 Scaling Techniques: Rating Scales, Ranking Scales.

## **Chapter 6 - Research Paper & Report Writing**

6.1 Layout of a Research Paper and its Publications.

6.2 Ethical issues related to publishing, Plagiarism

6.3 Significance, types of reports, Layout of SIP report,

6.4 Appendix norms for using Index and Bibliography

## **Reference Books**

1. Research Methodology (Methods & Techniques) – C. R. Kothari 3<sup>rd</sup> Edn.– New Age International, New Delhi
2. Research Methodology – Shrivastava – TMH, New Delhi
3. Business Research Methodology – J.K. Sachdeva- Himalaya Publishing House, New Delhi
4. Methodology and Techniques Of Social Research- Wilkinson & Bhandarkar-Himalaya Publishing House
5. Business Research Methods- William G Zikmund, Thomson.
6. Research Methods- William M C Trochim, Biztantra.
7. Marketing Research- A Parasuraman, Dhruv Grewal, Biztantra
8. Methodology of Research in Social Sciences- O R Krishnaswami, M Ranganatham, HPH.

**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**

**Faculty of Commerce and  
Management T.Y.B.Com (CBCS) –**

**w.e.f.June 2020-21**

**Semester – V-Syllabus**

**Elective Subject: 505 C - Economic of Global Trade and Finance**

60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum

Total Marks - 100

Total Lectures: 60

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**Objective :**

1. To acquaint Student with new concept of International Economics, International Trade, International Movements of Capital etc.
2. To Know the functions of World Bank and IMF.
3. To Update the Students about the concept of terms of trade, BOT and BOP, Foreign Exchange Rate, Exchange Control etc.
4. To develop student's for MPSC and UPSC examinations.

**Outcomes / Utility:-**

- 1) Student will be able To Understand International Trade & Economic Development.
- 2) Student will be able To Understand Terms of Trade, BOT and BOP.
- 3) Student will be able To Understand Foreign Exchange Rate.
- 4) Student will be able To Understand Exchange Control.

**1. International Economics and International Trade**

**Lectures 10**

- 1.1. Meaning, Nature, Scope of International Economics
- 1.2. Importance of International Economics
- 1.3. Difference between Internal and International Trade
- 1.4. Is There Need for a Separate Theory of International Trade

**2. International Trade and Economic Development**

**Lectures 10**

- 2.1.Direct & Indirect Benefits of International Trade
- 2.2. Disadvantages from International Trade
- 2.3. Problems related International Trade of Developing Countries
- 2.4. Backward Effect of International Trade on Economic Development

**3. Terms of Trade**

**Lectures10**

- 3.1.Meaning & Concept of Terms of Trade
- 3.2. Factors influencing Terms of Trade.
- 3.3. Reasons of the Unfavorable terms of trade of Developing Countries
- 3.4. Measures to improve the terms of trade of Developing Countries

**4. Balance of Trade (BOT) and Balance of Payment (BOP )**

**Lectures 10**

- 4.1. Meaning of BOT and BOP
- 4.2. Difference between BOT and BOP
- 4.3. Position of India's BOP
- 4.4. Importance of BOP
- 4.5. Causes of Disequilibrium in BOP
- 4.6. Measures to correct Disequilibrium in BOP

**5. Foreign Exchange Rate**

**Lectures 10**

- 5.1. Meaning of Foreign Exchange Rate

- 5.2. Fixed Exchange Rate – Meaning
- 5.3. Merits and demerits of Fixed Exchange Rate
- 5.4. Flexible Exchange Rate - Meaning
- 5.5. Merits and Demerits of Flexible Exchange Rate
- 5.6. Factors Affecting foreign Exchange Rate

## **6. Exchange Control**

## **Lectures 10**

- 6.1. Meaning of Exchange Control
- 6.2. Objectives of Exchange Control
- 6.3. Characteristics of Exchange Control
- 6.4. Methods of Exchange Control –
  - 6.4.1. Direct Methods of Exchange Control,
  - 6.4.2. Indirect Methods of Exchange Control
- 6.5. Defects of Exchange Control

## **Reference Books**

1. Mithani D. M., International Economics, Himalaya Publishing House, Mumbai, 2004
2. Sinha, Sinha, Sinha, International Economics, National Publishing House, New Delhi
3. V.A. Vadhani, International Finance, Himalaya Publishing House, 14th Ed., 2004
4. Y.V. Reddy, Indian and the Global Financial Crisis, Orient Blackswan Private Ltd., 2011
5. World Development Report, 1999-2000, Oxford University Press, 2000
6. Dr. S. M. Desai, Nrimala Bhalerao, International Economics, Himalaya Publishing House, 2008
7. [www.rbi.org.in](http://www.rbi.org.in)
8. RBI Bulletin and Annual Reports
9. Economic and Political Weekly
10. International Economics Prof.N.L.Chavan Prashant Publication, Jalgaon.



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**T.Y. B.Com – w.e.f. AY 2020-21**  
**SEMESTER V-**  
**Syllabus**

**Paper: 506 a - Advanced Accounting - I**

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100  
Required Lectures: 60

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**Objectives:**

1. To impart the students, knowledge about accounting treatment of functional aspects of Corporate and Non-corporate undertakings.
2. To appraise the students about the application of accounting knowledge in preparation of financial Statements of Bank Accounts and Farm Activities.
3. To develop competence among the students regarding advanced accounting.

**Course Outcome:**

1. Understand the various concepts of Advanced Accounting
2. Utilize working knowledge with application skill of Advanced Accounting.
3. Preparing the Bank Companies Statements in accordance with the statutory requirements.
4. Prepare Statements regarding Royalty Accounts and Insolvency Accounts.
5. Understanding knowledge of Hire Purchase, Banking Companies and Farm Accounting.

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

**1. Recent Trends in Accounting (Theory)**

**Lectures - 6**

- 1.1 Human Resources Accounting
- 1.2 Inflation Accounting
- 1.3 Value Added Statement
- 1.4 Interim Financial Reporting

**2. Royalty Accounts (Theory & Practical Problems)**

**Lectures - 10**

- 2.1 Meaning and Nature of Royalty [Excluding Sub-Lease]
- 2.2 Difference between Royalty and Rent
- 2.3 Minimum Rent, Short-workings, Recover and lapse of Short-workings
- 2.4 Journal Entries and Ledger accounts in the Books of Landlord

**3. Insolvency Accounts (Theory & Practical Problems)**

**Lectures - 12**

- 2.1 Meaning & Procedure of Insolvency
- 2.2 Insolvency of Sole Trader
- 2.3 Prepare Statement of Affairs & Deficiency Account.

**4. Accounting for Hire Purchase (Theory & Practical Problems)**

**Lectures - 10**

- 4.1 Meaning of Hire Purchase System
- 4.2 Termed used in Hire Purchase Agreement
- 4.3 Ascertainment of Interest, Cash Price and Hire Purchase Price
- 4.4 Journal Entries and Ledger A/c's in the books of Hire Purchaser

**5. Banking Companies Final Accounts (Theory & Practical Problems) Lectures - 12**

- 5.1 Relevant provisions of Banking Regulation Act, 1949
- 5.2 Meaning of banking (Sec.5(b)), Capital & Reserve (Sec.11), Reserve Funds (Sec.17)
- 5.3 Main characteristics of a bank's book-keeping, slip system
- 5.4 Prepare Balance Sheet and Profit and Loss Account.(Schedule-wise) in Vertical Form under Banking Regulation Act.

**6. Farm Accounting (Theory & Practical Problems) Lectures - 10**

- 6.1 Introduction and Meaning
- 6.2 Objectives & Significance of Farm Accounting
- 6.3 Prepare Final Accounts of Farms.

**Books Recommended:**

- 1. Advanced Accountancy - R.L.Gupta & M.Radhaswamy - Sultan Chand & Sons
- 2. Advanced Accounts - M.C.Shukla, T.S.Grewal & S.C.Gupta - S Chand & Sons.
- 3. Advanced Accounting - II, S.N.Maheshwari & S.K.Maheshwari - Vikas Publishing House
- 4. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
- 5. Advanced Accounting- J.R.Batliboi
- 6. Accounting Theory - R.K.Lele and Jawaharlal - Himalaya Publishers
- 7. Accounting Theory - L. S. Porwal - Tata McGraw Hill.
- 8. Corporate Accounting - S.N.Maheshwari - Vikas Publishing House
- 9. Advanced Accounting -.Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi
- 10. Fundamentals of Accounting - T.P. Ghosh - Sultan Chand & Sons
- 11. Advanced Accountancy - Hanif and Mukharjee

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SEMESTER V**

**Paper: 507 a - Advanced Accounting - II**

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

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**Objectives:**

1. To understand accounting knowledge in reading and Interpreting the financial statements of corporate entities.
2. To study the need and importance of Accounting Standard and its Functional Aspects.
3. To develop competence among the students regarding advanced accounting.
4. To apprise the students about the application of accounting knowledge of amalgamation, absorption, external reconstructions and internal reconstructions.

**Course Outcome:**

1. Understand the various concepts of Corporate Sector Accounting.
2. Developing techniques of reconstruction of Companies financial statement.
3. Preparing the Reconstructed Financial Statements.
4. Understanding knowledge of Liquidation of Companies

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

**1. Introduction to Lease Accounting (Theory)**

**Lectures - 6**

- 1.1 Concept of Leasing
- 1.2 Important steps in Leasing
- 1.3 Merits and Demerits of Leasing
- 1.4 Type of Leasing - Finance Lease and Operating Lease
- 1.5 AS-19 Accounting for Leases

**2. Amalgamation of Companies (Theory & Practical Problems)**

**Lectures - 10**

- 2.1 Concepts of Amalgamation
- 2.2 Reconstruction of companies
- 2.3 Types of Amalgamation, Amalgamation in the nature of Merger
- 2.4 Amalgamation in the Nature of Purchase
- 2.5 Accounting for Amalgamation
  - a) Pooling of Interest Method
  - b) Purchase Method- Purchase consideration
- 2.6 Closing the books of the vendor company and opening the books of the purchasing company
- 2.7 Preparation of balance sheet of the new company.

**3. Absorption of Companies (Theory & Practical Problems)**

**Lectures - 10**

- 3.1 Meaning and Concepts of Absorption
- 3.2 Accounting for Absorption- Purchase consideration Method
- 3.3 Closing the books of the vendor company
- 3.4 Recording the transaction in the books of the purchasing company
- 3.5 Preparation of balance sheet after the absorption of the company.

**4. External Reconstruction (Theory & Practical Problems) Lectures - 12**

- 4.1 Concepts of External Reconstruction of Companies
- 4.2 Accounting for External reconstruction – Purchase Consideration Method
- 4.3 Closing the books of the vendor company
- 4.4 Opening the books of the purchasing company
- 4.5 Preparation of balance sheet of the new company.

**5. Internal Reconstruction (Theory & Practical Problems) Lectures - 12**

- 5.1 Concepts of Internal Reconstruction of Companies
- 5.2 Forms of Internal reconstruction
  - a) Re-organization or Alteration of Share Capital
  - b) Reduction of Share Capital & other liabilities.
- 5.3 Accounting for Internal Reconstruction
- 5.4 Preparation of balance sheet of the company after the internal reconstruction.
- 5.5 Sub-division of shares, Surrender of shares.

**6. Liquidation of Companies (Theory & Practical Problems) Lectures - 10**

- 6.1 Meaning and Concept
- 6.2 Modes of Winding-up of Company
- 6.3 Preparation of liquidator's final statement of account.

**Books Recommended:**

- 1. Advanced Accountancy - R.L.Gupta & M.Radhaswamy - Sultan Chand & Sons
- 2. Advanced Accounts - M.C.Shukla, T.S.Grewal & S.C.Gupta - S Chand & Sons.
- 3. Advanced Accounting - II, S.N.Maheshwari & S.K.Maheshwari - Vikas Publishing House
- 4. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
- 5. Advanced Accounting- J.R.Batliboi
- 6. Accounting Theory - R.K.Lele and Jawaharlal - Himalaya Publishers
- 7. Accounting Theory - L. S. Porwal - Tata McGraw Hill.
- 8. Corporate Accounting - S.N.Maheshwari - Vikas Publishing House
- 9. Advanced Accounting -.Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi
- 10. Fundamentals of Accounting - T.P. Ghosh - Sultan Chand & Sons
- 11. Advanced Accountancy - Hanif and Mukharjee

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**T.Y. B.Com – w.e.f. AY 2020-21**  
**SEMESTER V**

**Paper: 506 b - Advanced Cost and Management Accounting - I**  
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100  
Required Lectures: 60

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**Objectives:**

1. To acknowledge the students with the management accounting concepts and techniques.
2. To enable the students to apply analytical tools & techniques of Management accounting.
3. To develop competence among the students regarding working capital management.
4. To acquire skills regarding Internal Management Reporting.
5. To understand the management of accounts receivables.

**Course Outcome:**

1. Understand the various concepts of Management Accounting
2. Describe the elementary knowledge of Working Capital Statement.
3. Utilize working knowledge with application skill of Management Accounting.
4. Compute Working Capital and BEP
5. Prepare Internal Management Reports and Revising Credit Policy

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

**1. Recent Trends in Management Accounting (Theory) Lectures - 8**

- 1.1 Throughput Accounting: Meaning & Comparison with Marginal Costing
- 1.2 Resource Consumption Accounting: Meaning and Concept
- 1.3 Lean Accounting: Meaning & Benefits
- 1.4 Divestitures of a Business: Concept and Financial Assessment
- 1.5 Essential Tools for Management Accountants
- 1.6 Top Technology Trends for Management Accountants

**2. Working Capital Management-I (Theory & Practical Problems) Lectures - 12**

- 2.1 Meaning of Working Capital Management
- 2.2 Importance of Working Capital Management
- 2.3 Techniques of Forecasting Working Capital
  - 2.3.1 Cash Forecasting Method
  - 2.3.2 Balance Sheet Method
  - 2.3.3 Adjusted Profit & Loss Method
  - 2.3.4 Operating Cycle Method
- 2.4 Preparation of Statement of Working Capital Requirement (Only Operating Cycle Method Expected)

**3. Working Capital Management-II (Theory & Practical Problems) Lectures - 12**

- 3.1 Working Capital Leverage: Meaning & Formula (Simple Problems only)
- 3.2 Cash Management
  - 3.2.1 Importance of Cash Management

3.2.2 Preparation of Cash Budget

3.2.3 Cash Management Models Meaning & Formula (Simple Problems only)

- Baumol Model and Miller & Orr Model

**4. Marginal Costing Technique (Theory & Practical Problems)**

**Lectures - 10**

4.1 Marginal Costing - Meaning and Concept

4.2 Advantages of Marginal Costing

4.3 Utility of Marginal Costing

4.4 Limitations of Marginal Costing

4.5 Concepts and computation of Marginal Cost, P/V Ratio, Contribution, BEP, Margin of Safety and Key Factor

4.6 Application of BEP.

**5. Reporting to Management (Theory & Practical Problems)**

**Lectures - 10**

5.1 Meaning and Definition of Management Reporting

5.2 Objectives of Management Reporting

5.3 Essentials of Good Reporting System

5.4 Classification of Management Reporting

5.4.1 According to Objects

5.4.2 According to Period

5.4.3 According to Functions

5.5 Preparation of Internal Management Reports

5.5.1 Cash Reports

5.5.2 Status Reports

5.5.3 Payroll Reports

5.5.4 Sales and Expense Reports

5.5.5 Margin Reports

5.5.6 Capacity Reports

**6. Management of Account Receivable (Theory & Practical Problems)**

**Lectures - 8**

6.1 Meaning of Account Receivable Management

6.2 Implication of Revising Credit Policy

(Effects of Changes in Policies Relating Bad debts Expenses, Average Collection Period, Sales Volume & Collection Cost Only)

**Reference Books:**

1. Financial Management - Arun Kumar & Rachana Sharma

2. Introduction to Management Accounting - L.N. Chopde and Others

3. Cost Accounting - P.T. Pattanshetty & D. R. Palekar

4. Cost Accounting - B.K.Bhar

5. Principles of Management Accounting - S.N. Maheshwari

6. Management Accounting - J Bethi

7. Management Accounting - J Made, Gowder - Himalaya Publication

8. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney - Pearson Edu.

9. Management Accounting - Manmohan Goyal

10. Cost and Management Accounting - M.E. Thukaram Rao - New Age International

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SEMESTER V**

**Paper: 507 b - Advanced Cost and Management Accounting - II**  
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100  
Required Lectures: 60

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**Objectives:**

1. To acknowledge the students with the cost accounting concepts and techniques.
2. To enable the students to apply analytical tools & techniques of cost accounting.
3. To develop competence among the students regarding cost accounting.
4. To acquire skills regarding Process, Job, Batch and Contract Costing
5. To understand the Joint and By Product Costing/

**Course Outcome:**

1. Understand the various concepts of Cost Accounting.
2. Describe the elementary knowledge of Process, Job, Batch and Contract Costing.
3. Utilize working knowledge with application skill of Cost Accounting.
4. Compute and prepare various Costing Statements.

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

**1. An Introduction to Cost Accounting (Theory)**

**Lectures - 6**

- 1.1 Objectives of Cost Accounting
- 1.2 Advantages of Cost Accounting
- 1.3 Scope of Cost Accounting
- 1.4 Limitations of Cost Accounting

**2. Process Costing (Theory & Practical Problems)**

**Lectures - 12**

- 2.1 Process Costing: Meaning
- 2.2 Normal Loss, Abnormal Loss, Abnormal Gain & Work-In-Progress
- 2.3 Preparation of Process Account
- 2.4 Equivalent Units, FIFO Method

**3. Joint and By Product Costing (Theory & Practical Problems)**

**Lectures - 10**

- 3.1 Joint Product Cost Analysis - Meaning and Concept
- 3.2 Objectives of Joint Product Cost Analysis
- 3.3 Difficulties in Joint Product Cost Analysis
- 3.4 Preparation of Statement of Division of Joint Costs
- 3.5 By-Product Costing - Co-Products & By-Products
- 3.6 Accounting Treatment for By-Products

**4. Job and Batch Costing (Theory & Practical Problems)**

**Lectures - 10**

- 4.1 Job Costing - Meaning and Concept
- 4.2 Suitability of Job Costing
- 4.3 Preparation of Job Cost Sheet & Quotations
- 4.4 Batch Costing - Meaning and Concept

- 4.5 Need for Determining Economic Lot Size
- 4.6 Types of Costs in Batch Costing
- 4.7 Determining Economic Batch Size
- 4.8 Difference between Job Costing and Batch Costing

**5. Contract Costing (Theory & Practical Problems)**

**Lectures - 12**

- 5.1 Meaning of Contract Costing
- 5.2 Profits on Incomplete Contracts
- 5.3 Valuation of Work In Process
- 5.4 Escalation Clause-Retention Money
- 5.5 Preparation of Contract Account
- 5.6 Presentation of Relevant Items in Balance Sheet

**6. Non-Integrated Cost Accounts (Theory & Practical Problems)**

**Lectures - 10**

- 6.1 Non-Integrated Cost Accounting System
- 6.2 Ledgers under Non-Integrated Cost Accounts
- 6.3 Accounting for Material, Wages & Overheads
- 6.4 Journal Entries and Preparation of Control Accounts in Cost Ledgers

**Reference Books:**

1. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
2. Cost Accounting - B.K.Bhar
3. Cost and Management Accounting - M.E. Thukaram Rao - New Age International
4. Cost Accounting - S.P.Jain, K.L. Narang
5. Cost Accounting - S.N. Maheshwari
6. Cost Accounting - Jawahar Lal, Seema Srivastava
7. Practical Costing - Khanna, Pande, Ahuja, Arora
8. Cost Accounting - N.K.Prasad
9. Cost Accounting - L.N. Chopde and others - Sheth Publishers Pvt. Ltd. Mumbai
10. Cost Accounting - Nigam Sharma



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Faculty of Commerce and Management  
T.Y.B.Com :(CBCS) –w.e.f. June 2020-21  
Semister -V**

**Elective Paper: 506 c - Advanced Banking- I  
(Practical Banking)**

**60+40 Pattern - External Marks 60 + Internal 40 =Maximum Total Marks- 100**

**Total Lectures: 60**

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▪ **Objective :-**

- 1) To make students Familiar with the basic concepts of Practical Banking.
- 2) To update the students about new changes in Banking.
- 3) To know the relevance Banking Practices in modern competitive world.

▪ **Outcomes / Utility.**

- 1) This Course will Provide Proper knowledge to the students for understanding real – life problems of money Laundering.
- 2) The will get preference in Banking job market.
- 3) The financial literacy of students will enhance.

**1. Money Laundering.**

**Lecture : 12**

- 1.1. Definition and meaning.
- 1.2. Money laundering and it's impact on banks and on the economy.
- 1.3. Money laundering –a global problems.
- 1.4. Steps in money laundering and difficulties in regulation.
- 1.5. Methods for money laundering.
- 1.6. Common source of Money Laundering.
- 1.7. Alternative remittance system.
- 1.8. Sources of money laundering involvement of markets, institutional and individuals.

**2. Money Laundering – Legislation and international co-operation.**

**Lecture : 12**

- 2.1. Legislation in the United Kingdom.
- 2.2. Legislation in the United States.
- 2.3. Recommendations of the financial action task force on anti money laundering and anti terrorist financing.
- 2.4. Anti money laundering measures in India.
- 2.5. RBI guidelines.
- 2.6. Money launderings.

**3. Know Your Customer : K. Y. C. –I.**

**Lecture : 09**

- 3.1 Introduction.
- 3.2 Customer profile.
- 3.3 Some basic concepts.
  - 3.3.1 Banking.
  - 3.3.2 Customer.
  - 3.3.3 Banker – Customer relationship.

**4. Know Your Customer : K. Y. C. –II.**

**Lecture : 09**

- 4.1. Initiatives taken by RBI.

- 4.2. RBI's Approaches and objectives.
- 4.3. K. Y. C. Policies.
- 4.4. Organizational Structure.

**5. Threats in the new technology products.**

**Lecture : 08**

- 5.1. Guidelines for operating Accounts of Companies, Trusts, Firms and Intermediaries.
- 5.2. Fiduciary Account.
- 5.3. K. Y. C. FOR Low income group customers.

**6. K. Y. C. Operating guidelines for monitoring.**

**Lecture :10**

- 6.1. Customer Research.
- 6.2. Compendium guidelines.
- 6.3. N. R. I. Account Monitoring.
- 6.4. Suspicious Transactions.
- 6.5. Anti- Terrorism Finance.
- 6.6. Financial intelligence unit.

▪ **Reference Books :-**

- 1) Merchant Banking by Suneja H. R. ,Himalaya Publishing House, Mumbai, 2000.
- 2) Anti Money Laundering & know your customers- Indian Institute of Banking & Finance, Macmillan, 2008.
- 3) The Indian Financial System and Development by Vasant Sesai, Himalaya Publishing House 2011.
- 4) The Indian Financial System by Dr. G. Ramesh Babu, Himalaya House 2005.
- 5) The Indian Financial System by Bharati R. Pathak, Pearson Education, 2008.
- 6) Indian Economy by R. Datta and Sundharam (61<sup>st</sup> Edition) (2011), S. Chand Publication.
- 7) Indian Economy by Mishra and Puri, Himalaya Publishing House, 2011.
- 8) [www.rbi.org.in](http://www.rbi.org.in).
- 9) R. B. I. Bulletin and Annual Reports.
- 10) Financial Markets and services by E. Gordan and K. Natarajan, Himalaya Publishing House , 9<sup>th</sup> Edition, 2014.
- 11) Investment and Securities Markets in India by V. A. Avadhani, Himalaya Publishing House ,Mumbai. 4<sup>th</sup> Revised Edition Oct. 1998.

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T.Y.B.Com : (CBCS) w.e.f. June 2020-21  
Semister -V**

**Elective Paper :- 507 C - Advanced Banking- II  
(Indian Financial Markets )**

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

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- **Objective:-**

- 1) To acquaint student with new concept of Banking.
- 2) To update the students about new change in Banking.
- 3) To know the relevance Banking practices in modern competitive world.
- 4) To make understandable of Banking operations.

- **Outcomes / Utility.**

- 1) Students will set job opportunities in Indian Capital market, Financial market.
- 2) The will get preference in Banking job market.
- 3) The financial literacy of students will enhance.

## **1. Financial Markets**

**Lecture :10**

- 1.1. Definition, Location and Role.
- 1.2. Functions and Constituents.
- 1.3. Financial Instruments.
- 1.4. Indian Financial Markets.
- 1.5. Global Financial Markets.

## **2. Capital Markets**

**Lecture :12**

- 2.1. Indian Capital Market –Evolution and Growth.
- 2.2. Constituents of Indian Capital Market.
- 2.3. New Financial Institutions and Financial Instruments.
- 2.4. Capital Market Doldrums.
- 2.5. Measures of Reactivation and Measures of Investor Protection.
- 2.6. Recent Initiatives in the Indian Capital Market.
- 2.7. Rebound in Indian Capital Market.

## **3. Capital Market Instruments.**

**Lecture : 12**

- 3.1. Meaning.
- 3.2. Types.
  - 3.1.1. Preference Shares.
  - 3.1.2. Equity Shares.
  - 3.1.3. Non- Voting Equity Shares.
  - 3.1.4. Convertible Cumulative Preference Shares.(CCPS)
  - 3.1.5. Company Fixed Deposits.
  - 3.1.6. Warrants.
  - 3.1.7. Debentures and Bonds.
- 3.3. Global Debt Instruments.

#### **4. Regulation of Indian Capital Market.**

**Lecture : 08**

- 4.1. Genesis.
- 4.2. Factors.
- 4.3. Regulatory Framework.
- 4.4. Committees on Regulatory Framework.

#### **5. SEBI – Function and Working.**

**Lecture : 10**

- 5.1. Genesis.
- 5.2. Features of the SEBI Bill.
- 5.3. Objective
- 5.4. Management
- 5.5. Powers and Functions.
- 5.6. Regulatory Role.
- 5.7. Role and Relevance.

#### **6. Investor Protection.**

**Lecture : 08**

- 6.1. Loss of Confidence of Small Investor – Causes.
- 6.2. Rights of Investors
- 6.3. Facilities by BSE.
- 6.4. Ombudsman.

- **Reference Books-**

- 1) Management of India Financial Institutions by R.M. Shrivastav. Himalaya Publishing House.
- 2) Advanced Bank Management, Indian Institute of Banking and Finance, Mac Millan Publication.
- 3) Banking Various Aspects- Indian Institute of Banking and Finance, Taxman.
- 4) Banking Theory and Practice by Shekhar K. C., Lekhmy Shekhar, Vikas Publishing House.
- 5) Banking Law and Practice by Tannan.
- 6) Banking Management by James B Bexley, Gulf Publishing Company.

**North Maharashtra University, Jalgaon**  
**FACULTY OF COMMERCE & MANAGEMENT**  
**New Proposed Syllabus: T.Y.B.COM Semester-V**  
**Elective Subject: 506 d: Business Administration -I**  
**Semester Pattern**

**External Marks 60 +Internal Marks 40 = Maximum Total marks: 100**

**Total Lectures: 48**

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

**1. Concepts and Nature**

**Lectures: 08**

- a Business- Definition, Characteristics, Scope  
b. Commerce- Meaning, Concept, Trade & Aids to Trade- Meaning & i. Definition, Administration, Management and Organization.  
c. Functions of Administration

**2. Business Unit- Promotion**

**Lectures: 08**

- a. Concept of Promotion, Stages of business Promotion, Factors affecting, Business Promotion  
b. Location, Present trends in location, Size of business unit, factors affecting the size  
c. Role of Government.

**3. Forms of Business Organisation**

**Lectures : 08**

- a. Sole Proprietorship Firm, Joint Ventures, Joint Stock Company, Co-Operative Society: Characteristics, Features, Merits, Limitations.  
b. Suitability of a form of Organization- factors determination the suitability.

**4.Business and Environment**

**Lectures:08**

- a. Meaning, Constituents of business environment  
b. Economic, International, Social, Legal, Cultural, Educational, Political, Technological & Natural. c. Interaction of Business & Environmental Factors d. Objectives of Business- Economic, Human & Social Objectives-Social Responsibilities.

**5. Corporate Governance**

**Lectures: 08**

- a. Meaning, Concept  
b. Board of Directors: Objectives, Training and Development  
c. Performance evaluation of Boards

**6. Business Ethics**

**Lectures: 08**

- a. Concept, Definition, Nature , Objectives, Need and Importance  
b. Business and Ethical Responsibility  
c. Various Ethical Issues Around the Globe

**Recommended Books**

- 1-Moderns Business Organization - N. Mishra Allied Publishers-Bombay
- 2-Essentials of Business Administration - K. Aswathappa-Himalaya Publications
- 3- Business Administration - S.C.Saxena- Sahitya Bhavan Agra
- 4-The Administrative Process - Stephen Robbins
- 5- Business Organization & Management- Sinha A Mugali
- 6- Industrial Administration & Management - J. Batty McDonald
- 7-Business Administration - M.D. Lawrence - Sheth Publisher
- 8-Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
- 9- Business Administration - Dr.Kadweker – Gaj Publication
- 10- Business Ethics and Corporate Governance - C S Murthy - Himalaya Publications
- 11- Human Resource Management- Dr. Harkal, Prof. Chaudhari - Vidya Books Publications
- 12- Javadekar, w.s “ Management Information System”, Tata Mac Graw Publication 2003. ISBN 0-707-2822256-2

**North Maharashtra University, Jalgaon**  
**FACULTY OF COMMERCE & MANAGEMENT**  
**New Proposed Syllabus: T.Y.B.COM Semester-V**  
**Elective Subject: 507 d - Business Administration -II**  
**Semester Pattern**

**Total Marks: External Marks 60 + Internal Marks 40 = Total Marks 100 Total Lectures: 48**

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Objectives:

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

**1. Scientific Management**

**Lectures:08**

- a. Nature of Scientific Management, Principles
- b. Rationalization- Meaning, Theory, Benefits,
- c. Automation- Definition, Benefits, Problems
- d. Computerization.

**2. Decision Making and Operation Research**

**Lectures:08**

- a. Decisions Making- Meaning , Objectives ( Nature of Decision Making)
- b. Types of Decisions Making, Method of Decision Making,
- c. Operation Research-Meaning, Characteristics of Operation Research
- d. Principles, Techniques Or Tools of Operation Research

**3. Operation Research and Risk Management**

**Lectures:08**

- a. Meaning, Definition and Characteristics of Operation Research
- b. Principles, Techniques or Tools of Operation Research
- c. Risk Management: Introduction, Objectives, Process d. Role of Insurance

**4.Capitalization**

**Lectures:08**

- a. Under & Over Capitalization
- b. Capital Structure- Capital Gearing, Important element of
- c. Capital Structure, Types of Capital & Way of capital build
- d. Control Over Capital Issues-Scope & Objectives

**5. Sources of Finance**

**Lectures:10**

- a. Classification
- b. Security Financing: Shares and Debentures
- c. Internal Financing: Owners Capital, Company Deposits
- d. Loan Financing: Loan from Commercial Banks and Financial Institutions
- e. International Financing
- f. Other Sources

**6. Enterprise Resource planning**

**Lectures:06**

- a Definition and Need for an ERP system.
- b Benefits of ERP system .
- c. Reasons for the Growth of ERP market .
- d. Overview of ERP software – ERP, BAAN.

- Recommended Books**
1. Moderns Business Organization & Management - N. Mishra Allied Publishers  
Bombay
  2. Essentials of Business Administration - K. Aswathappa- Himalaya Publications
  3. Business Administration - S.C.Saxena- Sahitya Bhavan Agra
  4. The Administrative Process - Stephen Robbins

5. Business Organization & Management - Sinha A Mugali
6. Industrial Administration & Management - J. Batty McDonald
7. Business Administration - M.D. Lawrence - Sheth Publisher
8. Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
9. Business Administration - Dr.Kadweker – Gaj Publication
10. Business Administration - Dr. Shailja Cholkar, Nirali Prakashan (Marathi)
11. Financial Management - Dr. S P Gupta - Sahitya Bhavan Publications
12. Risk Management, Insurance and Deviations- Dr. G. Kotereshwar - Himalaya Publications
13. Basics of Financial Management- V K Saxena and C D Vashist- Sultan Chand & Sons Educational Publishers- New Delhi
14. Enterprise Resource Planning- Alexis Leon Tata Mac Graw Hill Publication

**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**

**Faculty of Commerce and Management**

**T.Y.B.Com (CBCS) –w.e.f.June 2020-21**

**Semester – VI-Syllabus**

**Compulsory Paper: - 601 - Indian Economic Scenario**

60+40 Pattern -External Marks 60 +Internal Marks 40 = Maximum Total

Marks - 100

Total Lectures: 60

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**Objectives: -**

- 1) To acquaint students with new concepts of Economics.
- 2) To update the students about new changes brought in Indian Economy.
- 3) To know the relevance Economic practices in modern competitive world.
- 4) To make students competent to become success in competitive examination

**Outcomes/Utility**

- 1) Student will be able To Understand India's Foreign Trade Capital & Foreign Exchange Reserve.
- 2) Student will be able To Understand Price Trends & Inflation.
- 3) Student will be able To Understand Concept of Public Finance, Federal Finance & Fiscal Development.
- 4 Student will be able To Understand Economics Planning & NITI Aayog.

**1. India's Foreign Trade.**

**Lecture :10**

- 1.1. Composition of foreign trade.
- 1.2. Direction of foreign trade.
- 1.3. India's balance of payment since 1991.
- 1.4. Measures to correct the adverse balance of payment.
- 1.5. Recent Trade Policy

**2. Foreign Capital and Foreign Exchange Reserves.**

**Lecture : 10**

- 2.1. Foreign Capital Components and need.
- 2.2. Sources of Foreign Aid to India.
- 2.3. India's Foreign Exchange Reserves.
- 2.4. W.T.O Impact of W.T.O. on various aspects of Indian Economy.

**3. Price Trends and Inflation.**

**Lecture: 10**

- 3.1. Price Trends in India.
- 3.2. Causes of price rise in India.
- 3.3. Consequence of the price rise.
- 3.4. Anti inflationary policy of the government,

**4. Public Finance.**

**Lecture : 10**

- 4.1. Indian Tax Structure reforms in the tax system since 1991.
- 4.2. Public Expenditure.
  - 4.2.1. Role of public expenditure.



- 4.2.2. Causes of rise in public expenditure.
- 4.2.3. Management of public expenditure.
- 4.3. Public debt.
  - 4.3.1. Role of public debt.
  - 4.3.2. Problems related to public debt.
- 4.4. Features of current central budget related to economic policy.

## **5. Federal Finance and Fiscal Development.**

**Lecture: 10**

- 5.1. Silent features of Federal Finance System in India.
- 5.2. Problems and issues in centre state financial relations in India.
- 5.3. 15<sup>th</sup> Finance Commission Recommendations.
- 5.4. Fiscal development.
  - 5.4.1. Objectives of Fiscal Policy in India.
  - 5.4.2. Fiscal imbalances in India.
  - 5.4.3. Fiscal responsibility in India.

## **6. Economic Planning and NITI Aayog.**

**Lecture: 10**

- 6.1. Achievements and Failures of the five year plans.
- 6.2. NITI Aayog.
  - 6.2.1. Origin and formation.
  - 6.2.2. Members.
  - 6.2.3. Function of NITI Aayog
  - 6.2.4. Critical Appraisal of NITI Aayog.

Books:

- 2) Evolution of the Indian Economy by I.C. Dhingra, S.Chand & Sons (28th Edition) 2000.
- 3) Indian Economy by Gaurav Datta and Ashwini Mahajan,S.Chand & SonsPublication.(71<sup>st</sup> Edition) 2015.
- 4) Indian Economy by Mishra and Puri, Himalaya Publication.
- 5) Indian Economy by A.N. Agrawal, Himalaya Publication, 40th Edition 2015.
- 6) Indian Economy by R.Datta and K.P.M. Sunadaram S.Chand & Sons Publication.
- 7) Annual Report - Reserve Bank of India's Publication.
- 8) Economic Survey, Govt. of India's Publication.

**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**  
(NACC Accredited 'A' Grade University)

**FACULTY OF COMMERCE & MANAGEMENT**

T Y B COM (under CBCS) – w.e.f. A Y 2020-21

**SEMESTER VI**

**Core competence Paper – 602- Principles of Auditing**

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

**Required Lectures hours = 60**

A) Title of the Paper	Principles of Auditing
B) Course Objectives	The objectives of this course are to enable the students to – a) understand the concept of Investigation, and the systems of internal check and internal control used in the processing of transactions, b) understand the various provisions of the Companies Act, 2013 in relation to the appointment of auditors, and their powers, duties and liabilities, c) understand the provisions of the Companies Act, 2013, and the procedure of auditing the capital and borrowing raised by a limited company, d) understand the concept of and the contents of an audit report
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English and Marathi
E) Instructions as to study and examinations	a) This subject shall be studied in English & Marathi medium. b) The question paper shall be set in both English & Marathi, and students shall answer the English and Marathi.
F) Course content	Covering 6 Units as detailed below

**Detailed course contents**

Topics	No of lectures
<b>I - Investigation -</b> a) Meaning, nature and objectives of Investigation-Difference between Audit and Investigation- b) Investigation at the time of (i) purchase of business; (ii) admission of a new partner; (iii) granting loan (iv) detecting frauds, and (v) Statutory Investigation.	10
<b>II – Evaluation of Internal Control &amp; Internal Check -</b> a) Internal Control –Meaning & objectives of Internal control – Factors affecting Internal control- Limitations of Internal control – Evaluation of Internal control system, COSO model of Internal control b) Internal check system, Test checking, Routine checking –Meaning, advantages & limitations of Internal check system, Test checking & Routine checking- c) Elementary study of SA 265 “Communicating deficiencies in Internal Control to those charged with governance and management”.	10
<b>III – Company Auditor -</b> a) Provisions regarding qualifications, disqualifications, appointment and removal of auditor as per the companies Act, 2013 b) Rights/Powers, duties and liabilities and remuneration of company auditor –	10

c) Professional conduct and ethics- Auditor's role in corporate governance and evolution of Audit Committee	
<b>IV – Audit of Limited Companies -</b> a) Preliminaries to the Audit work of a Limited Company- b) Audit of Share capital, Forfeiture Shares & Bonus Shares- Buy Back of own shares by companies – c) Audit of Debentures issued by companies	10
<b>V – Auditing in Computerized Information System (CIS) Environment -</b> a) Meaning of CIS – Approaches to computer auditing – distinction between manual accounting audit and computerized accounting audit – Characteristics of CIS Environment – b) Computer frauds and computer virus – Concept of audit Software	10
<b>VI - Audit Report -</b> a) Meaning, importance and contents of audit report – types of audit report – Qualifications, disclaimers, adverse opinion – b) Distinction between reports and certificates – notes on accounts - distinction between notes and qualification ,	10
<b>Total</b>	<b>60</b>

G) Course Outcome / Skill development	By the end of the course the students will be able - 1) understand the concept of Investigation, internal check and internal control, 2) understand the various provisions of the Companies Act, 2013 in relation to the appointment of auditors, and their powers, duties and liabilities, 3) understand the manner of auditing the capital and borrowing raised by a limited company, 4) understand the contents of an audit report
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### Reference Books :

- 1) A Handbook of Practical Auditing; By B. N. Tondon; S Sudharsanam; S Sundhara ; Publisher Chand & Company
- 2) Auditing; By Pankaj Kumar Roy ; Publisher -Oxford University Press (1 August 2017)
- 3) Auditing ; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2018)
- 4) Auditing; By Vinod Kumar Agrawal, and Abhishek Porwal ; Publisher - A. S. Foundation, Pune.
- 5) Auditing- (University Edition);By Aruna Jha ; Publisher - Taxmann Publications Private Limited
- 6) Auditing and Assurance (Paperback); By Pankaj Kumar Roy ; Publisher - Oxford University Press; First edition (1 August 2019)
- 7) Auditing And Assurance ; By Ashish Kumar Sana, Swapan Sarkar, Bappaditya Biswas, Samyabrata Das ; Publisher -McGraw-Hill India
- 8) Auditing and Corporate Governance ; By Dr. T.R. Sharma and Dr. Gaurav Sankalp ; Publisher - Sahitya Bhawan Publications (2018)
- 9) Auditing For B.Com. III Year Paperback – 2019; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2019)
- 10) Auditing: (B.Com. IIIrd Year) ; By Aruna Jha ; Publisher -Taxmann Publications Private Limited
- 11) Auditing: Principles and Practice ;By Kumar R ; Publisher -Prentice Hall India Learning Private Limited;
- 12) Auditing: Principles and Practices; By Ashish Kumar Sana and other ; Publisher - McGraw Hill Education
- 13) CA - IPCC Auditing and Assurance (Group 2); By CA Pavan Kumar K. CH.; Publisher - S Chand & Company
- 14) Company Accounts & Auditing Practices by N.S Zad; By N.S Zad ; Publisher Taxmann Publications Private Limited

- 15) Company Accounts and Auditing Practices (CS –Executive); By N. S. Zad ; Publisher Taxmann Publications Pvt. Ltd.
- 16) Contemporary Audit For B.Com. Semester IV of Lucknow University ; By Dr. T.R. Sharma ; Publisher - Sahitya Bhawan Publications (2019)
- 17) Essentials of Auditing ; By Saxena and Reddy ; Publisher Himalaya Publishing House, Mumbai.
- 18) Fundamentals of Auditing ;By Dr Kamal Gupta ; Publisher TMH – New Delhi.
- 19) Practical Auditing ;By Dr. L. Natrajan ; Publisher Margham Publications
- 20) Practical Auditing;By Saxena & Saravaravel ; Publisher Himalaya Publishing House, Mumbai.
- 21) Principles and Practice of Auditing; By Dinkar Pagare ; Publisher Sultan Chand and Sons, Educational Publishers New Delhi.
- 22) Principles and Practice of Auditing; By R. G. Saxena ; Publisher -Himalaya Publishing House. New Delhi.
- 23) Standards on Auditing- A Practitioner’s Guide (Paperback – Jan 2020); By CA. Kamal Garg; Publisher Wolters Kluwer (India) Pvt. Ltd., New Delhi; 2 edition (1 January 2020)
- 24) Standards on Auditing for CA By Anshul Mittal ; Publisher -Arya Publishing Company
- 25) Standards on Auditing for CA Students; By CA Anshul Mittal ; Publisher Arya Publishing Company; 1st edition (2017)
- 26) Summary Book Standards of Auditing; By CA Nikhil Singhal ; Publisher Mukhaksh Publications , Delhi
- 27) Taxmann – Students’ guide to Standards on Auditing; By D S Rawat ; Publisher Taxmann Publications Pvt. Ltd.

**KAVAYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY, JALGAON  
COMMERCE AND MANAGEMENT FACULTY**

**CLASS: T. Y. B. COM. SEM. VI**

Proposed Syllabus

**SUBJECT: 603 - Business Management**

**TOTAL MARKS: 100 [INTERNAL 40 + EXTERNAL 60]**

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**Objectives:**

1. To introduce the concept of management to the students.
2. To acquaint the student with modern management practices.
3. To develop leadership skills and communication skills.
4. To familiarize the students with the nature and scope of management.
5. To help the students to understand the concept of management. Also expose the students to latest trends in management.

**Course Outcomes**

Student shall be able to –

- Understand the significance and essence of management concepts, principles and skills.
  - Learn how to apply management concepts, principles and skills in business setting and improving business environment.
  - Learn how to employ Management skills to enhance employability and ensure workplace and career success.
- 

**1: Leadership**

**10**

- 1.1 Meaning, Definition,
- 1.2 Importance of Leadership,
- 1.3 Qualities and Functions of Leaders,
- 1.4 Types Leadership,
- 1.5 Theories of Leadership – i) Behavioral Theory ii) Likert's Theory, iii) Path –Goal Theory,

**02: Directing**

**10**

- 2.1 Meaning, Definition,
- 2.2 Principles of Directing,
- 2.3 Importance & Characteristics of Direction,
- 2.4 Issuing order or Instruction,
- 2.5 Characteristics of Good order,
- 2.6 Techniques of Directing.

**03: Co-ordination**

**10**

- 3.1 Meaning and Definition of co-ordination,
- 3.2 Features of co-ordination,
- 3.3 Need of Co-ordination,
- 3.4 Principles of Coordination,
- 3.5 Techniques of Co-ordination.

<b>04: Controlling</b>	<b>10</b>
4.1 Meaning, Definition,	
4.2 Nature and Importance of control,	
4.3 Characteristics of an ideal control System,	
4.4 Techniques of control,	
4.5 Relationship between Planning & Control.	
<b>05: Management By Objectives (MBO)</b>	<b>10</b>
5.1 Meaning, Definition,	
5.2 Process of MBO,	
5.3 Benefits and Limitations of MBO,	
5.4 Suggestion for making MBO Effective.	
<b>06: New Trends in Management.</b>	<b>10</b>
6.1. Knowledge Management,	
6.2. Corporate Governance,	
6.3. Management of Change,	
6.4. Management of Conflict,	
6.5. Management by Values,	
6.6. Event Management,	
6.7. Stress Management.	

### **Reference Books**

1. Principles of Management – P.C. Tripathi, P.N. Reddy –Tata McGraw Hill Publishing Company
2. Essential of Management – Harold Koontz & Heinz Weihrich – Tata McGraw Hill Publication
3. Management Principles & Practices – Dr.VivekKapure , Prof. Abdul Allim Khan – Thakur  
Publisher Bhopal
4. Business Organization & Management – NeeruVasishth, Namita Rajput- Kitab Mahal  
Publication, Allahabad.
5. Management of System – A.K. Gupta, J.K. Sharma – Mc Millan Publication

6. Principles of Management – T Ramasamy – Himalaya Publishing House
7. Management Concept & Practices – Dr. Manmohan Prasad – Himalaya Publishing House
8. Principles of Management – Dr. K. Natarajan, Dr. K. P. Ganeshan – Himalaya Publishing House
9. Principles of Management - Concept & Cases- Rajesh Viswanathan -Himalaya Publishing House
10. Principles & Practice of Management – Late Dr. P.C. Pardeshi, Prof. Hasinuddin, Nirali  
Publication
11. Business Organization & Management – C.B. Gupta, Su Itan Chand & Sons, New Delhi



**KAVAYITRI BAHINABAI CHAUDHARI  
NORTH MAHARASHTRA UNIVERSITY, JALGAON**  
(NAAC Re-accredited 'A' Grade University)  
**FACULTY OF COMMERCE AND MANAGEMENT**  
**T.Y.B. Com (With effect from AY 2020-21) Semester -VI**  
**Subject: 604 - Goods & Services Tax (GST)**  
**[TOTAL MARKS: 60 EXTERNALS + 40 INTERNAL =100 MARKS]**  
**TOTAL HOURS: 60**

**Note – For the purpose of examination provisions of Central Goods & Services Tax Act, 2017 amended up to six months prior to the date of examination, shall be applicable.**

**Objectives:**

1. To develop basic understanding of procedural aspects of Goods & Service Tax Law.
2. To provide overview of various provisions under GST Law.

**1 Basics Framework of GST and Important Definitions under CGST Act (10)**

- 1.1 History of Goods and Services Tax in World and in India
- 1.2 Merits and Demerits of GST
- 1.3 Types of GST
- 1.4 Role of GST Council
- 1.5 Important Definitions:  
Aggregate Turnover, Business, Capital Goods, Goods, Service, Input Tax Credit, Inter-State and Intra-State Supply of Goods and Services, Invoice and Tax Invoice, Taxable Supply and Non-Taxable Supply

**2 Time & Value of Supply and levy of GST (10)**

- 2.1 Meaning and Scope of supply (Section 7)
- 2.2 Time of Supply of Goods and Services (Basic Concepts)
- 2.3 Value of Supply of Goods and Services (Basic Concepts)
- 2.4 Composition levy (Section 10)
- 2.5 Exemption from Tax

**3 Registration under GST (10)**

- 3.1 Persons liable for Registration, Persons not liable for registration
- 3.2 Compulsory Registration, Exemption
- 3.3 Procedure for Registration, Deemed Registration
- 3.4 Cancellation of Registration

**4 Maintenance of Records and Input Tax Credit (10)**

- 4.1 Tax Invoice, time of issue of tax invoice (Rule 46 to 55)
- 4.2 Issue of debit note, issue of credit note
- 4.3 Types of Electronic Ledgers
- 4.4 E-way Bill- Concept, forms and E-way bill Generation
- 4.5 Input Tax Credit –Concept and Set off of Input Tax against Output Tax on Supply

**5 Returns and Payments under GST (10)**

- 5.1 Types of Returns and Furnishing of Returns



- 5.2 Annual Return
- 5.3 Payment of Tax, Interest and Penalty
- 5.4 Interest on delayed payment of tax

## **6 Offences and Penalties**

**(10)**

- 6.1 General Principles for imposing /not imposing penalties
- 6.2 Penalties for Offences under Section 122 of CGST Act.
- 6.3 General Penalties

### **References & Recommended Books:**

1. Central Goods & Services Tax Act,2017
2. Integrated Goods & Services Tax Act,2017
3. Maharashtra Goods & Services Tax Act,2017
4. Central Goods & Services Tax Rules,2017
5. Maharashtra Goods & Services Tax Rules,2017
6. India GST for beginners (2<sup>nd</sup> Edition, June 2017) (Paper pack ) by Jayaram Hiregange and Deepak Rao, White Falcon Publishing
7. GST made easy-answer to all your queries on GST (Paper pack) TAXMAN Publication.
8. GST Manual, 4<sup>th</sup> Edition 2017, publisher Taxman.
9. GST- How to make your business GST ready, by V.S. Date, publisher TAXMAN
10. Goods & Services Tax (Act with Rules), publisher: Bharat Law House Pvt. Ltd.
11. CA IPCC GST Study Material.
12. CS Executive Level GST Study Material
13. ICAI Intermediate Level GST Study Material
14. <https://www.gstn.org>
15. [www.cbec.gov.in](http://www.cbec.gov.in)
16. [www.gst.gov.in](http://www.gst.gov.in)

**KAVYITRI BAHINABAI CHAUDHARI NORTH MAHARASHTRA UNIVERSITY,  
JALGAON**

**Faculty of Commerce and Management Syllabus for  
T. Y. B. Com. Semester- VI**

**Subject: 605 a - Human Resource Management**  
w.e.f. 2020-21

**Total Lectures : 60**

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

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**Objectives :**

- To introduce the concept Training and Management Development of H. R. M. to the students.
- To Provide recent trends in Human Resource Management.
- To develop the total personality of students as future Human Resource of India.
- To study the various dimensions of Human Resource Management.

**Outcomes / Utility :**

- Students have the knowledge of management development and training procedure to Human Resource.
- Students are familiar to the recent trends in Human Resource Management.
- Total Personality of students can be develop as a future Human Resource of India.
- Acquaint the knowledge of various dimensions of Human Resource Management.
- Familiar with work culture and discipline.

**1. Employee Training**

**(Lecture 10)**

- 1.1 Meaning, Definition, Difference Between Training Education and Development.
- 1.2 Characteristics, Objectives, need and Importance, Training Policy.
- 1.3 On the job, off the job, Training Methods.
- 1.4 Types of Training.
- 1.5 e Training.

**2. Management Development**

**(Lecture 10)**

- 2.1 Meaning, Definition of Management Development.
- 2.2 Objectives, Need, Importance.
- 2.3 Methods of Management Development.
- 2.4 Problems in Management Development Programmes.
- 2.5 Managerial Training and Development in Indian Context.

**3. Employee Grievances**

**(Lecture 10)**

- 3.1 Meaning, Definition, Causes of Grievances.
- 3.2 Importance of Grievances Heading.
- 3.3 Principles of Grievance Handling.
- 3.4 Grievance Redressal Machinery.

**4. Employee Discipline**

**(Lecture 10)**

- 4.1 Meaning, Definition, Features.

4.2 Aims, Objectives and Importance.

4.3 Principles for Maintaining Discipline.

4.4 Disciplinary Procedure. v. Role of Human Resource Manager in Maintaining Discipline.

**5. Employee Performance Appraisal (Lecture 10)**

5.1 Meaning, Definition, Features.

5.2 Objectives and Importance.

5.3 Methods and Process of Performance Appraisal.

5.4 Problems of Appraisal.

5.5 Measures for Making Effective Appraisal

5.6 Types of Appraisal.

**6. Recent Trends in H. R. M. (Lecture 10)**

6.1 Human Resource Accounting.

6.2 Human Resource Audit.

6.3 Green Human Resource Management.

6.4 Downsizing

6.5 Exit Policy of Human Resource Management.

6.6 Voluntary Retirement Scheme (VRS)

6.7 Employee Empowerment.

6.8 Work Force Diversity.

**Reference :**

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

**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
**T.Y.B. Com Semester VI**

**Subject: 605 b - Introduction to Business Research (Project)**

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**Objective: To make students well acquainted with Business Research Skills and experience Business Research application in real life and prepare detail report based on the study.**

**Methodology:** A group of 2 students may form a group for conducting Business Research Project under the guidance of teacher. Teacher will suggest suitable topic to students.

Students will select local industry / enterprise / business including cooperative society, insurance company, bank, super shop , production unit etc.

The study may be focused on various aspects of commerce and management like accounting, finance, sales, marketing, advertising , e-commerce, m-commerce, HRM , IT etc.

The study will include introduction, review of literature, research methodology, data analysis and findings, conclusion and recommendation, references and annexure which includes questionnaire etc.

Development of Questionnaire for primary data collection or development of structured questionnaire is expected.

The detail study only based on secondary data analysis will also work.

The project report may be prepared either in English or Marathi.

Use of Tables, Graphs etc. is expected. For analysis MS-Excel or PSPP may be used.

The project work will carry maximum 100 marks, of which internal teacher shall award out of maximum 40 marks on the basis of project work done by the student as an internal assessment. Viva voce of 60 marks will be conducted for external assessment.

**Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon**

**Faculty of Commerce and  
Management T.Y.B.Com (CBCS) –**

**w.e.f.June 2020-21**

**Semester – VI**

**Elective Subject: - 605 c - Economic of Global Trade and Finance**

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

Total Lectures: 60

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**Objective:-**

1. To acquaint Student with new concept of India's foreign Trade Policy
2. To Know the Foreign Direct Investment (FDI) Policy in india.
3. To Update the Students about the concept of IMF & World Bank.
4. To develop student's for MPSC and UPSC examinations.

**Outcome/ Utility:-**

- 1) Student will be able To Understand Indian's Foreign Trade Policy.
- 2) Student will be able To Understand International Movement of Capital.
- 3) Student will be able To Understand Concept of India's foreign trade policy.
- 4) Student will be able To Understand Globalisation & Indian Economy.

**1. India's foreign Trade Policy**

**Lectures 10**

- 1.1. Free Trade Policy – Meaning
- 1.2. Arguments in favour of and disfavour of Free Trade
- 1.3. Policy of Protection - Meaning
- 1.4. Arguments in favour of and Disfavour of Policy of Protection

**2. International Movements of Capital**

**Lectures 10**

- 2.1. Meaning of International Movements of Capital
- 2.2. Factors governing International Movements of Capital
- 2.3. Foreign Direct Investment (FDI) – Meaning
- 2.4. Merits and demerits of Foreign Direct Investment

**3. Institutions of International Co-operation**

**Lectures 10**

- 3.1. International Monetary Fund (IMF) - Objectives
- 3.2. Achievements of IMF
- 3.3. Shortcomings in IMF Working
- 3.4. International Bank for Reconstruction and Development (IBRD / World Bank) -Objectives
- 3.5. Functions of World Bank
- 3.6. Criticisms of World Bank working

**4. India's Foreign Trade**

**Lectures 10**

- 4.1 Importance of Foreign Trade for a developing economy
- 4.2 Composition of India's Foreign Trade –
  - 4.2.1 Compositional Change in India's Import
  - 4.2.2 Compositional Change in India's Export
- 4.3. Directions of India's Foreign Trade –
  - 4.3.1. Directional Change in India's Import
  - 4.3.2. Directional Change in India's Export

**5. India's Foreign Trade Policy**

**Lectures10**

- 5.1. Meaning of Foreign Trade Policy

- 5.2. Import Substitution
- 5.3. Shortcomings in Import Substitution
- 5.4. Export promotion policy- Objective, Need & Importance
- 5.5. Importance of Export Promotion
- 5.6. Government Measures for Export Promotion

## **6. Globalisation and Indian Economy**

**Lectures 10**

- 6.1. Meaning of Globalisation
- 6.2. Advantages of Globalisation
- 6.3. Globalisation and Indian Economy
- 6.4. India's Steps towards Globalisation
- 6.5. Effects of Globalisation on Indian Economy

### **Reference Books**

- 2. Mithani D. M., International Economics, Himalaya Publishing House, Mumbai, 2004
- 3. Sinha, Sinha, Sinha, International Economics, National Publishing House, New Delhi
- 4. V.A. Vadhani, International Finance, Himalaya Publishing House, 14th Ed., 2004
- 5. Y.V. Reddy, Indian and the Global Financial Crisis, Orient Blackswan Private Ltd., 2011
- 6. World Development Report, 1999-2000, Oxford University Press, 2000
- 7. Dr. S. M. Desai, Nrimala Bhalerao, International Economics, Himalaya Publishing House, 2008
- 8. [www.rbi.org.in](http://www.rbi.org.in)
- 9. RBI Bulletin and Annual Reports.
- 10. Economic and Political Weekly.
- 11. International Economics Prof.N.L.Chavan Prashant Publication, Jalgaon.

**Kavayitri Bahinabai Chaudhari  
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FACULTY OF COMMERCE AND MANAGEMENT  
T.Y. B.Com – w.e.f. AY 2020-21  
SEMESTER VI**

**Paper: 606 a - Advanced Accounting - I**

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

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**Objectives:**

1. To appraise the students about need and importance of Management Accounting.
2. To develop an understanding of the rules of Analysis & Interpretation of Financial Statements.
3. To introduce different methods of Ratio Analysis, cash flow, fund flow analysis.
4. To understand the concept of budget and budgetary control.

**Course Outcome:**

1. Understand the various concepts of Management Accounting
2. Describe the elementary knowledge of Financial Statement Analysis and Interpretation.
3. Utilize working knowledge with application skill of Management Accounting.
4. Compute Ratio Analysis and Prepare Fund Flow and Cash Flow Statements.
5. Understanding knowledge of Budget and Budgetary Control.

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

**1. Introduction of Management Accountancy (Theory)**

**Lectures - 8**

- 1.1 Meaning, Nature, Advantages and Limitations
- 1.2 Functions of Management Accountancy
- 1.3 Distinction between Financial Accountancy, Management Accountancy & Cost Accountancy
- 1.4 Role of Management Accountant in business.

**2. Analysis and Interpretation of Financial Statements (Theory & Practical) Lectures - 8**

- 2.1 Meaning of Analysis and Interpretation of Financial Statements.
- 2.2 Advantages and Limitations.
- 2.3 Different types of financial statements.
- 2.4 Comparative Statements and Common, Size Statements.

**3. Ratio Analysis (Theory & Practical Problems)**

**Lectures - 10**

- 3.1 Meaning, Objectives, Advantages and Limitations of ratio analysis
- 3.2 Types of Ratios (Liquidity, Profitability, Turnover and Solvency Ratios)
- 3.3 Computation and Interpretation of different accounting ratios.

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

**Lectures - 12**

- 4.1 Concept of fund and Funds flow statement
- 4.2 Uses and significance of funds flow statement
- 4.3 Procedure for preparing FFS- Schedule of changes in working capital
- 4.4 Statement of sources and application of funds (In Accounts Forms)

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

**Lectures - 12**

- 5.1 Concept of Cash Flow statements,

- 5.2 Comparison between Funds Flow and Cash Flow statements,
- 5.3 Uses and significance of Cash Flow Statements
- 5.4 Preparation of Cash Flow statement Under Indirect Method as per AS3

## **6. Budget and Budgetary Control (Theory & Practical Problems)**

**Lectures - 10**

- 6.1 Meaning and Objectives
- 6.2 Types of Budget (Purchase, Sales, Production)
- 6.3 Preparation of Budget Statement

### **Reference Books:**

1. Financial Management - Arun Kumar & Rachana Sharma
2. Introduction to Management Accounting - L.N. Chopde
3. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
4. Cost Accounting - B.K.Bhar
5. Principles of Management Accounting - S.N. Maheshwari
6. Management Accounting - J Bethi
7. Management Accounting - J Made, Gowder - Himalaya Publication
8. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney - Pearson Edu.
9. Management Accounting - Manmohan Goyal
10. Cost and Management Accounting - M.E. Thukaram Rao - New Age International



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**FACULTY OF COMMERCE AND MANAGEMENT**  
**T.Y. B.Com – w.e.f. AY 2020-21**  
**SEMESTER VI**

**Paper: 607 a - Advanced Accounting - II**

60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

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**Objectives:**

1. To impart the students, knowledge about Accounting of Educational Institutions and Service Sectors.
2. To lay a foundation for understanding the Government Accounting procedure.
3. To appraise the students about the application of accounting knowledge in preparation of financial Statements of Independent Branches.
4. To develop competence among the students regarding insurance claim.

**Course Outcome:**

1. Utilize working knowledge with application skill of Advanced Accounting.
2. Understand the various concepts of Advanced Accounting
3. Preparing the Government Accounts in accordance with the statutory requirements.
4. Prepare Statements regarding Service Sector and Independent Branch.
5. Understanding knowledge of Accounting of Educational Institution and Insurance Claim.

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

**1. Responsibility Accounting (Theory)**

**Lectures - 6**

- 1.1 Meaning, Features, Advantages and Limitations of Responsibility Accounting
- 1.2 Steps and difficulties in Responsibility Accounting
- 1.3 Types of Responsibility Centers

**2. Insurance Claim (Theory & Practical Problems)**

**Lectures - 10**

- 2.1 Basic Concepts - Insurance, Fire Claims, Insured, Insurer, Salvage
- 2.2 Valuation of Salvaged Stock and Loss of Stock
- 2.3 Loss of Profit (Consequential Loss)
- 2.4 Valuation and Computation of Claim

**3. Accounting for Independent Branches (Theory & Practical Problems)**

**Lectures - 12**

- 3.1 Accounting at Head office
- 3.2 Incorporation of Branch Trial balance in the books of the Head office
- 3.3 Incorporation Entries for preparing branch Trading and Profit & Loss Account, Branch Assets and Liabilities.

**4. Holding Company Accounts (Theory & Practical Problems)**

**Lectures - 12**

- 4.1 Meaning of Holding Company and Subsidiary Company
- 4.2 Preparation of the consolidated Balance Sheet of the Holding company along with its subsidiary company

4.3 Analysis of profit of subsidiary company on consolidation.

4.4 Cost of Control or Goodwill on consolidation.

**4.5** Inter- company debts, unrealized profit (**One Subsidiary only**)

(Refer to the relevant provisions of the Companies Act, 1956)

**5. Accounting for Professional (Theory & Practical Problems)**

**Lectures - 10**

5.1 Meaning, Objectives of Professionals Accounting

5.2 Major Types of Professionals - Doctors, Engineers, Solicitors, Auditors.

5.3 Receipts and Payment Account of Professionals

5.4 Preparation of Final Accounts

**6. Accounting for Educational Institutions (Theory & Practical Problems)**

**Lectures - 10**

6.1 Organisational Pattern and Salient Features of an Educational Institution

6.2 Sources of Finance for Running the Educational Institution

6.3 Techniques of Maintaining Funds Accounts (Building Fund)

6.4 Journal Entries of Building Fund

**Books Recommended:**

1. Advanced Accountancy - R.L.Gupta & M.Radhaswamy - Sultan Chand & Sons
2. Advanced Accounts - M.C.Shukla, T.S.Grewal & S.C.Gupta - S Chand & Sons.
3. Advanced Accounting - II, S.N.Maheshwari & S.K.Maheshwari - Vikas Publishing House
4. Advanced Accountancy - S.P.Jain and K.L.Narang - Kalyani Publishers
5. Advanced Accounting- J.R.Batliboi
6. Accounting Theory - R.K.Lele and Jawaharlal - Himalaya Publishers
7. Accounting Theory - L. S. Porwal - Tata McGraw Hill.
8. Corporate Accounting - S.N.Maheshwari - Vikas Publishing House
9. Advanced Accounting -.Ashok Sehgal & Deepak Sehgal - Taxmann, New Delhi
10. Fundamentals of Accounting - T.P. Ghosh - Sultan Chand & Sons
11. Advanced Accountancy - Hanif and Mukharjee

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T.Y. B.Com – w.e.f. AY 2020-21  
SEMESTER VI**

**Paper: 606 b - Advanced Cost and Management Accounting - I**  
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100  
Required Lectures: 60

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**Objectives:**

1. To appraise the students about need and importance of Management Accounting.
2. To develop an understanding of the rules of Analysis & Interpretation of Financial Statements.
3. To introduce different methods of Ratio Analysis, cash flow, fund flow analysis.
4. To understand the concept of budget and budgetary control.

**Course Outcome:**

1. Understand the various concepts of Management Accounting
2. Describe the elementary knowledge of Financial Statement Analysis and Interpretation.
3. Utilize working knowledge with application skill of Management Accounting.
4. Compute Ratio Analysis and Prepare Fund Flow and Cash Flow Statements.
5. Understanding knowledge of Budget and Budgetary Control.

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

**1. Introduction of Management Accountancy (Theory)**

**Lectures - 8**

- 1.1 Meaning, Nature, Advantages and Limitations
- 1.2 Functions of Management Accountancy
- 1.3 Distinction between Financial Accountancy, Management Accountancy & Cost Accountancy
- 1.4 Role of Management Accountant in business.

**2. Analysis and Interpretation of Financial Statements (Theory & Practical) Lectures - 8**

- 2.1 Meaning of Analysis and Interpretation of Financial Statements.
- 2.2 Advantages and Limitations.
- 2.3 Different types of financial statements.
- 2.4 Comparative Statements and Common- Size Statements and Trend Analysis.

**3. Ratio Analysis (Theory & Practical Problems)**

**Lectures - 10**

- 3.1 Meaning, Objectives, Advantages and Limitations of ratio analysis
- 3.2 Types of Ratios (Liquidity, Profitability, Turnover and Solvency Ratios)
- 3.3 Computation and Interpretation of different accounting ratios.

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

**Lectures - 12**

- 4.1 Concept of fund and Funds flow statement
- 4.2 Uses and significance of funds flow statement
- 4.3 Procedure for preparing FFS- Schedule of changes in working capital
- 4.4 Statement of sources and application of funds (In Accounts Forms)

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

**Lectures - 12**

- 5.1 Concept of Cash Flow statements,

- 5.2 Comparison between Funds Flow and Cash Flow statements,
- 5.3 Uses and significance of Cash Flow Statements
- 5.4 Preparation of Cash Flow statement Under Indirect Method as per AS3

## **6. Budget and Budgetary Control (Theory & Practical Problems)**

**Lectures - 10**

- 6.1 Meaning and Objectives
- 6.2 Types of Budget (Purchase, Sales, Production)
- 6.3 Preparation of Budget Statement

### **Reference Books:**

1. Financial Management - Arun Kumar & Rachana Sharma
2. Introduction to Management Accounting - L.N. Chopde and Others
3. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
4. Cost Accounting - B.K.Bhar
5. Principles of Management Accounting - S.N. Maheshwari
6. Management Accounting - J Bethi
7. Management Accounting - J Made, Gowder - Himalaya Publication
8. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney - Pearson Edu.
9. Management Accounting - Manmohan Goyal
10. Cost and Management Accounting - M.E. Thukaram Rao - New Age International

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SEMESTER V**

**Paper: 607 b - Advanced Cost and Management Accounting - II**  
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100  
Required Lectures: 60

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**Objectives:**

1. To acknowledge the students with the cost accounting concepts, process and techniques.
2. To enable the students to apply analytical tools & techniques of cost accounting.
3. To develop competence among the students regarding cost accounting.
4. To acquire skills regarding Operating, Uniform, Target and Standard Costing
5. To understand the Reconciliation of Profit.

**Course Outcome:**

1. Understand the various concepts of Cost Accounting.
2. Describe the elementary knowledge of Operating, Uniform, Target and Standard Costing.
3. Utilize working knowledge with application skill of Cost Accounting.
4. Compute and prepare various Costing Statements.

**Important Note:**

- a) This subject shall be studied in English medium.
- b) The question paper shall be set in English, and the students shall answer the paper in English medium only.
- c) Out of the total marks in question paper, 30% marks will be allotted for theory questions and 70% marks will be for the practical problems.

- |   |                      |
|---|----------------------|
| <b>1. Output and Operating Costing (Theory &amp; Practical Problems)</b>          | <b>Lectures - 8</b>  |
| 1.1 Output or Single Unit Costing - Meaning and Concept                           |                      |
| 1.2 Preparation of Cost Sheet &/or Production A/c                                 |                      |
| 1.3 Operating Costing or Service Costing - Meaning and Concept                    |                      |
| 1.4 Preparation of Cost Sheet Related to Passenger Transport                      |                      |
| <b>2. Uniform Costing &amp; Inter-Firm Comparison (Theory &amp; Practical)</b>    | <b>Lectures - 8</b>  |
| 2.1 Uniform Costing - Meaning & Nature  |                      |
| 2.2 Scope and Features of Uniform Costing   |                      |
| 2.3 Inter-Firm Comparison - Meaning, Advantages and Disadvantages                 |                      |
| 2.4 Ratio Analysis Related to Inter-Firm Comparison (Simple Problems)             |                      |
| <b>3. Target Costing (Theory &amp; Practical Problems)</b>                        | <b>Lectures - 12</b> |
| 3.1 Target Costing - Meaning and Concept  |                      |
| 3.2 Steps in Implementation of Target Costing Process                             |                      |
| 3.3 Benefits of Target Costing  |                      |
| 3.4 Calculation of Expected Cost, Target Cost and Size of Cost Gap                |                      |
| 3.5 Calculation of Value Index for Components of Product                          |                      |
| 3.6 Indication of Action Implied By Value Index and Revised Cost Reduction Target |                      |
| <b>4. Standard Costing Technique (Theory &amp; Practical Problems)</b>            | <b>Lectures - 12</b> |
| 4.1 Standard Costing - Meaning and Definitions                                    |                      |
| 4.2 Advantages of Standard Cost Systems   |                      |
| 4.3 Types of Standards  |                      |
| 4.4 Consideration in Establishing Standard  |                      |

- 4.5 Variance Analysis- Meaning, Nature, Advantages & Limitations
- 4.6 Computation of Material Cost Variances - Material Price Variance, Material Usage Variance, Material Mix Variance and Material Yield Variance.
- 4.7 Computation of Labour Cost Variances - Labour Rate Variance, Labour Efficiency Variance, Labour Mix Variance and Idle Time Variance.
- 4.8 Computation of Fixed and Variable Overhead Variances

## **5. Reconciliation of Profit (Theory & Practical Problems)**

**Lectures - 12**

- 5.1 Reconciliation of Profit - Meaning and Concept
- 5.2 Reasons for the Difference
- 5.3 Need for Reconciliation
- 5.4 Methods of Reconciliation - Reconciliation Statement and Memorandum Reconciliation A/c
- 5.5 Preparation of Statement of Reconciliation of Profits

## **6. Recent Trends in Cost Accounting (Theory Only)**

**Lectures - 8**

- 6.1 Life Cycle Costing: Concept & Examples of Costs at Different Production Stages
- 6.2 Quality Costing: Concept
- 6.3 Just-in-Time (JIT) Approach to Inventory Management: Concept & Advantages
- 6.4 Kaizen Costing: Concept & Suitability

### **Reference Books:**

1. Cost Accounting - P.T. Pattanshetty & D. R. Palekar
2. Cost Accounting - B.K.Bhar
3. Cost and Management Accounting - M.E. Thukaram Rao - New Age International
4. Cost Accounting - S.P.Jain, K.L. Narang
5. Cost Accounting - S.N. Maheshwari
6. Cost Accounting - Jawahar Lal, Seema Srivastava
7. Practical Costing - Khanna, Pande, Ahuja, Arora
8. Cost Accounting - N.K.Prasad
9. Cost Accounting - L.N. Chopde and others - Sheth Publishers Pvt. Ltd. Mumbai
10. Cost Accounting - Nigam Sharma

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Faculty of Commerce and Management  
T.Y.B.Com :(CBCS) –w.e.f. June 2020-21  
Semister -VI**

**Elective Paper :- 606 c - Advanced Banking- I  
( Practical Banking )**

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

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▪ **Objective :-**

- 1) To make students Familiar with the basic concepts of Practical Banking.
- 2) To update the students about new changes in Banking.
- 3) To know the relevance Banking Practices in modern competitive world.

▪ **Outcomes / Utility.**

- This Course will Provide Proper knowledge to the students for understanding real – life problems of money Laundering.
- The will get preference in Banking job market.
- The financial literacy of students will enhance.

**1. Financial Services.**

**Lecture :12**

- 1.1. Meaning of Financial Services.
- 1.2. Constituents of Financial Markets.
- 1.3. Evolution of Financial Services in India.
- 1.4. Financial Services and Problems.
- 1.5. Management risk in Financial services.
  - 1.5.1. Internal risk.
  - 1.5.2. External risk.
  - 1.5.3. Types of risk.
- 1.6. Regulatory Framework for financial services.

**2. Mutual Funds.**

**Lecture : 10**

- 2.1. Definition and Meaning.
- 2.2. Importance of Mutual Funds.
- 2.3. Mutual Funds in India.
- 2.4. Types of Mutual Funds.
  - 2.4.1. Mutual Funds by category.
  - 2.4.2. Mutual Funds by schemes.
- 2.5. Organization Structure of Mutual Funds.

**3. Regulation and Performance valuation of Mutual Funds.**

**Lecture :08**

- 3.1. Regulatory framework of Mutual Funds.
- 3.2. RBI. Guideline.
- 3.3. Performance valuation of Mutual Funds.

**4. Housing Finance.**

**Lecture : 10**

- 4.1. Definition of dwelling in Indian context.
- 4.2. Functioning of Housing Market.
- 4.3. Institutions in Housing.
  - 4.3.1. Public sector Banks.
  - 4.3.2. Private sector Banks.
  - 4.3.3. Specialization Financial Institutions.
- 4.4. Regulation of Housing Finance companies.

**5. Factoring.**

**Lecture :12**

- 5.1. Introduction.
- 5.2. Types of Factoring Services.
- 5.3. Process of Factoring.
- 5.4. Introduction of Factoring in India.
- 5.5. Evaluation of Factoring Proposals.
- 5.6. Factoring Agreement.
- 5.7. Benefits of and Constraints in Factoring.
- 5.8. International Factoring and Forfaiting.

**6. Venture Capital .**

**Lecture : 08**

- 6.1. Meaning.
- 6.2. Importance of Venture capital.
- 6.3. Form and function of venture capital.
- 6.4. Venture capital industry in India.

• **Reference Books :-**

- 1) Merchant Banking by Suneja H. R. ,Himalaya Publishing House, Mumbai, 2000.
- 2) Anti Money Laundering & know your customers- Indian Institute of Banking & Finance, Macmillan, 2008.
- 3) The Indian Financial System and Development by Vasant Sesai, Himalaya Publishing House 2011.
- 4) The Indian Financial System by Dr. G. Ramesh Babu, Himalaya House 2005.
- 5) The Indian Financial System by Bharati R. Pathak, Pearson Education, 2008.
- 6) Indian Economy by R. Datta and Sundharam (61<sup>st</sup> Edition) (2011), S. Chand Publication.
- 7) Indian Economy by Mishra and Puri, Himalaya Publishing House, 2011.
- 8) [www.rbi.org.in](http://www.rbi.org.in).
- 9) R. B. I. Bulletin and Annual Reports.
- 10) Financial Markets and services by E. Gordan and K. Natarajan, Himalaya Publishing House  
House  
, 9<sup>th</sup> Edition, 2014.
- 11) Investment and Securities Markets in India by V. A. Avadhani, Himalaya Publishing House  
House  
,Mumbai. 4<sup>th</sup> Revised Edition Oct. 1998.



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Management T.Y.B.Com : (CBCS)  
w.e.f. June 2020-21  
Semister -VI**

**Elective Paper: - 607 c - Advanced Banking- II  
(Indian Financial Markets)**

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

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▪ **Objective:-**

- 1 To acquaint student with new concept of Banking.
- 2 To update the students about new change in Banking.
- 3 To know the relevance Banking practices in modern competitive world.
- 4 To make understandable of Banking operations.

▪ **Outcomes / Utility.**

- 1) Students will set job opportunities in Indian Capital market, Financial market.
- 2) The will get preference in Banking job market.
- 3) The financial literacy of students will enhance.

**1. Insider Trading**

**Lectures : 12**

- 1.1. Rationale.
- 1.2. Insiders- Categories.
- 1.3. Insider Information.
- 1.4. Connected Persons.
- 1.5. Need for Control.
- 1.6. Prohibition of Insider Trading.
- 1.7. Investigation by SEBI.
- 1.8. Action by Corporates.

**2. Stock Exchange**

**Lectures : 12**

- 2.1. History of Stock Exchanges.
  - 2.1.1. Meaning.
  - 2.1.2. Definition.
  - 2.1.3. Function / Services / Features / Role.
- 2.2. Stock Exchange and Commodity Exchange Distinguished.
- 2.3. World Stock Exchange.
  - 2.2.1. Organization Structure.
  - 2.2.2. Mode of Organization.
  - 2.2.3. Stock Exchange Traders.
  - 2.2.4. Jobbers and Brokers.
  - 2.2.5. Jobbers v/s Brokers.
  - 2.2.6. Weaknesses.
- 2.3. Regulation of Stock Exchanges.
  - 2.3.1. Steps in Stock Trading.

- 2.3.2. Mechanics of Settlements.
  - 2.3.3. Systems of Stock Trading.
  - 2.3.4. Specialists.
  - 2.3.5. Recent Developments.
  - 2.4. Interconnected Stock Exchange of India (ISE)
  - 2.5. Indonext.
- 3. Indian Stock Exchange Lectures : 10**
- 3.1. The Bombay Stock Exchange. (BSE)
    - 3.1.1. For New Companies.
    - 3.1.2. For Companies Listed on Other Stock Exchanges.
    - 3.1.3. For Companies Delisted Already and Seeking Relisting of this Exchange.
  - 3.2. Safety of Markets.
  - 3.3. Opportunities for Foreign Investors.
  - 3.4. Shortages and Objections.
  - 3.5. Derivatives Trading.
  - 3.6. Calcutta Stock Exchange.
  - 3.7. The National Stock Exchange of India Limited (NSE)
- 4. Primary Market Lectures 08**
- 4.1. NIM and Secondary Markets- An Interface.
  - 4.2. Services of NIM.
  - 4.3. NIM v/s Secondary Market.
- 5. Methods of New Issue. Lectures :08**
- 5.1. Methods of Marketing Securities.
  - 5.2. Stock Option or Employees Stock.
  - 5.2. Option Scheme (ESOP)
  - 5.3. Bought- out Deals v/s Private Placements.
- 6. Intermediaries in New Issues Market Lectures : 10**
- 6.1. Intermediaries in NIM.
  - 6.2. Merchant Bankers / Lead Managers.
  - 6.3. Underwriters.
  - 6.4. Bankers to An Issues.
  - 6.5. Brokers to An Issues.
  - 6.6. Registrars to an Issues and Share Transfer Agents.
  - 6.7. Debenture Trustees.
- **Reference Books-**
    - 1) Management of India Financial Institutions by R.M. Shrivastav. Himalaya Publishing House.
    - 2) Advanced Bank Management, Indian Institute of Banking and Finance, Mac Millan Publication.
    - 3) Banking Various Aspects- Indian Institute of Banking and Finance, Taxman.
    - 4) Banking Theory and Practice by Shekhar K. C., Lekhmy Shekhar, Vikas Publishing House.
    - 5) Banking Law and Practice by Tannan.
    - 6) Banking Management by James B Bexley, Gulf Publishing Company.

**North Maharashtra University, Jalgaon**  
**FACULTY OF COMMERCE & MANAGEMENT**  
**New Proposed Syllabus: T.Y.B.COM Semester-VI**

**Elective Subject: 606 d - Business Administration -I**

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

**Total Lectures: 48**

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**1. Employee Morale**

**Lectures: 08**

- a. Employee Morale- Definition, Importance of Morale,
- b. Appraisal of Morale
- c. Improvement of Morale

**2. Working Conditions and Employee Relationship**

**Lectures: 08**

- a. Working Conditions
- b. Employee Relationship

**3. Business and Government**

**Lectures: 08**

- a. Business & Government- Meaning, Scope
- b. Government Policy & Business
  - i. Industrial Policy 1948,
  - ii. Industrial Policy 1951,
  - iii. Industrial Policy 1977.
  - iv. Industrial Policy 1991.
- c. Governmental Interference in Business d. Government's Control Over Indian economy & Business

**4. Job Analysis**

**Lectures: 08**

- a. Merit Rating-Difference between Merit Rating & Performance Appraisal, Importance of Merit Rating.
- b. Promotion- Nature & Significance of Promotion, Promotion Systems.
- c. Transfers – Types d. Job Enlargement e. Job Description
- d. Job Enlargement
- e. Job Analysis
- f. Job Rotation
- g. Job Enrichment

**5. Management Information System**

**Lecture 08**

- a. Definition Purpose ,Objectives of MIS.
- b. Role of MIS in Business organization with Particular reference to management Levels.
- C. Recent developments in the field of MIS.
- d. Importance of Sound Industrial Relations

**6. New Trends in H. R.**

**Lectures 08**

- a. Downsizing: Concept, Options for employers, Reasons
- b. Exit Policy and H R M
- c. V R S (Voluntary Retirement Scheme
- d. Employee Empowerment: Concept, Definition, Approaches, Process

**Recommended Books**

- 1-Moderns Business Organization - N. Mishra Allied Publishers-Bombay
- 2-Essenials of Business Administration - K. Aswathappa-Himalaya Publications
- 3- Business Administration - S.C.Saxena- Sahitya Bhavan Agra

- 4-The Administrative Process - Stephen Robbins
- 5- Business Organization & Management- Sinha A Mugali
- 6- Industrial Administration & Management - J. Batty McDonald
- 7-Business Administration - M.D. Lawrence - Sheth Publisher
- 8-Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
- 9- Business Administration - Dr.Kadweker – Gaj Publication
- 10- Business Ethics and Corporate Governance - C S Murthy - Himalaya Publications
- 11- Human Resource Management- Dr. Harkal, Prof. Chaudhari - Vidya Books Publications
- 12- Javadekar ,w.s “ Management Information System”, Tata Mac Graw Publication 2003. ISBN 0-707-2822256-2

**North Maharashtra University, Jalgaon**  
**FACULTY OF COMMERCE & MANAGEMENT**  
**New Proposed Syllabus: T.Y.B.COM Semester-VI**  
**Elective Subject: 607 d - Business Administration -II**  
**Semester Pattern**

**Total Marks: External Marks 60 + Internal Marks 40 = Total Marks 100**  
**Total Lectures: 48**

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- 1. Legal Environment of Business** **Lectures: 08**  
a. Compliance of legal requirements in Promoting business under Licenses,  
b. Registration, Filing returns and other documents, Importance  
c. legal provision governing the Promotion and establishment of unit.
- 2. New Trends in Business** **Lectures: 08**  
a. Globalization- Meaning, Concept, Implications & Consequences,  
b. Privatization- Meaning, Concept, Implications & Consequences,  
c. Liberalization- Meaning, Concept, Implications & Consequences  
d. Collaboration, Transformation- Meaning, Concept d. SEZ (Special Economic Zone), BPO (Business Process e. Outsourcing), KPO (Know Process Outsourcing)
- 3. Productivity** **Lectures: 08**  
a. Meaning, Importance & measurement of Productivity.  
b. Factor affecting productivity, Measures to boost productivity, Role.  
c. National Productivity Council  
d. Product Quality Control ISO-9000:14000, Quality Circles QCFL.
- 4. Production Control** **Lectures: 08**  
a. Introduction: Meaning, Definition, Importance  
b. Production Planning and Control: Procedure, Routing, Scheduling, Dispatching and Follow up
- 5. Industrial Engineering** **Lectures: 08**  
a. Work Study: Meaning, Objectives, Benefits  
b. Time and Motion Study: Benefits, Stages  
c. Fatigue Study: Meaning, Reasons, Measures
- 6. Industrial Sickness** **Lectures: 08**  
a. Meaning, definition & Symptoms of Industrial sickness, causes of I.S  
b. Consequences of Industrial sickness.  
c. Role of Government prevention of Industrial sickness.

- Recommended Books**
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  2. Essentials of Business Administration - K. Aswathappa- Himalaya Publications
  3. Business Administration - S.C.Saxena- Sahitya Bhavan Agra
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  7. Business Administration - M.D. Lawrence - Sheth Publisher
  8. Business Administration & Management - Chandurkar & Pundlik - Himalaya Publications
  9. Business Administration - Dr.Kadweker – Gaj Publication

10. Business Administration - Dr. Shailja Cholkar, Nirali Prakashan (Marathi)
11. Financial Management - Dr. S P Gupta - Sahitya Bhavan Publications
12. Risk Management, Insurance and Deviations- Dr. G. Kotereshwar - Himalaya Publications
13. Basics of Financial Management- V K Saxena and C D Vashist- Sultan Chand & Sons Educational Publishers- New Delhi
14. Enterprise Resource Planning- Alexis Leon Tata Mac Graw Hill Publication