

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for T.Y.B.Com. [ with effect from July, 1999 ]  
(Compulsory Group)

[ Paper - 1 ]

SUBJECT : AUDITING & INCOME TAX

AUDITING [ Marks - 70 ]

1. Introduction to Auditing :

Definition of audit,  
Scope of audit,  
Distinction between Book-keeping, Accountancy,  
Auditing & Investigation,  
Objects of auditing,  
Detection of Accounting Errors & Frauds  
Limitations of Auditing,  
Criticisms on auditing.

2. Types of audit : [ Introductory Level ]

Introductory study of Statutory Audit, Interim  
Audit; internal audit, Concurrent Audit, Concept of  
Tax Audit & Cost Audit,

3. Internal Control system :

Definition, advantages & limitations of Internal Check  
system, Internal Control System & various internal control  
measures Characteristics of good internal check system,  
Auditor's responsibility and Internal Check System-Internal  
Check System for cash receipts, cash payments, cash sales,  
Petty cash-book wages, purchases and store department,  
Distinction between Internal Check and Internal Audit.

4. Tools of Audit :

- a) Meaning, importance, advantages of audit Note Book,  
working papers and audit programme.
- b) Meaning, importance, advantages of Test checking  
and Routine checking.
- c) Meaning, importance and characteristics of Audit  
Reports, contents of Clean Report & Concepts of  
Qualified audit report.

5. Vouching :-

Meaning of voucher, types of voucher, definition, objects  
and importance of vouching, factors to be determined at the  
time of vouching. Vouching procedure for various items of  
receipt side and payments side of cash-book,

6. Verification and Valuation of Assets & Liabilities:

Meaning and objects of Verification and Valuation of Assets  
and Liabilities, General principles of verification and  
valuation- distinction between verification and valuation,  
Procedure of verification and valuation of different items  
of assets and liabilities shown in the balance sheet of a  
joint stock company,

7. Company Auditor :

Qualifications, disqualifications, appointment, removal, duties, rights and liabilities of an auditors of Joint stock company.

8. Introduction to Auditing of computerised accounts :

Computer Accounting system and Role of Auditor, Computerised Accounting system and Traditional Accounting System, computer Accounting system and Audit Techniques. computer frauds, Application of Audit software, precautions to be taken while auditing computerised Accounts.

INCOME TAX

Marks - 30

1) Definitions under the provisions of Income tax Act 1961

Person, Income, Assessee, Agricultural Income, Residence, Exempted Income, Assessment year, Previous year, methods of Accounting u/s 145.

2) Computation of Taxable Income under [ Theory & Practical Problems]-

The head Salary - Profit and Gains from Business or Profession , Income from House Property.

3) Computation of total income & tax payable-

Gross Total Income - Net Income - Deduction u/s 80 G - 80 L Rebate u/s 88 - computation of tax.

Note - Academic Year of examination shall be the assessment year for study of different provisions.

BOOKS RECOMMENDED

- |  |                      |
|--|----------------------|
| 1) Practical Auditing                  | B.N.Tandon           |
| 2) Auditing                            | Dr.T.R.Sharma        |
| 3) Practical Auditing                  | S.V.Ghatatia         |
| 4) Auditing                            | Sexena               |
| 5) Auditing for inter C.A. examination | Kamal Gupta          |
| 6) Indian Income Tax Law & Practice.   | Sukumar.Bhattacharya |
| 7) Students Guide to Income Tax        | Vinod Singhaniya     |
| 8) Income Tax Law & Practice in India  | B.B.Bhattacharya     |
| 9) The Law & Practice of Income Tax    | Dinkar Pagare        |
| 10) Income Tax Law & Accounts          | H.C.Meharotra        |
| 11) Law & Practice of Income Tax       | R.N.Lakhotiya        |
| 12) Income Tax Law & Practice          | Gaur & Narang.       |

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I Paper = 2 I

SUB : INDIAN ECONOMIC PROBLEMS & POLICIES (Since 1980)

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**1.0 Nature of the Indian Economy.**

- 1.1. India : A mixed economy
- 1.2. India : A developing economy
- 1.3. India : Present Position in the world economy

**2.0 Human Resource in India**

- 2.1 Quantitative aspects of India's population.
  - (a) Size & Growth Rates.
  - (b) Density.
  - (c) Age & sexwise composition.
- 2.2 Qualitative aspects of India's population.
  - (a) Literacy rate
  - (b) Urbanisation.
  - (c) Life expectancy
  - (d) Occupational structure.
- 2.3 Population policy & its evaluation.

**3.0 National Income, unemployment & poverty in India**

- 3.1 National Income estimates in India.
  - (a) Methodology of NI estimation.
  - (b) Features of National Income.
  - (c) The Pattern of Income distribution & Income inequality.
  - (d) Govt. measures to reduce income inequality.
- 3.2 Problem of Unemployment.
  - (a) Nature & estimates of Urban & rural Unemployment.
  - (b) Causes of & remedies for unemployment.
  - (c) Govt. Policy for removing unemployment.
- 3.3 Poverty in India.
  - (a) Nature, estimates & Cause of poverty.
  - (b) Poverty alleviation programmes & its evaluation.

**4.0 Agricultural Sector In The Indian Economy**

- 4.1 Nature & its place in the Indian economy.
- 4.2 problem of the low Agricultural productivity.
  - (a) Nature of the problem.
  - (b) Remedies for the problem
  - (c) New Agricultural strategy-its Nature, achievements & weaknesses.
- 4.3 Problem of Institutional Reforms & remedies.
- 4.4 Organisation of Agri. Marketing & Finance.
  - (a) Defects of Agriculture marketing system & measures to remove them.
  - (b) Nature & Progress of Regulated & co-operative marketing system.
  - (c) Nature, need & sources of Agri. Finance.
  - (d) Opportunities for Indian Agri. Produce in International marketing.
  - (e) Co-operative sector, NABARD, RRBs & commercial banks & Agri. finance.
  - (f) Crop Insurance Policy.
  - (g) The Problem of Rural indebtedness & its measures.
- 4.5 Agri. Price & subsidy Policy.
  - (a) Need for agri. price policy.
  - (b) Evaluation of Govt.'s Agri. price policy.
  - (c) Nature & Issue of Agri. subsidy.

contd..2

5.0 Industrial Sector in India.

- 5.1 Importance of Industrialisation.
- 5.2 Change in the industrial pattern during the plan
- 5.3 Private Sector: Role- performance shortcoming.
- 5.4 Public Sector : Role-performance shortcoming - Disinvestment Policy.
- 5.5 SSIs : Role-performance-problem-remedies.
- 5.6 Industrial Policy of 1991 & onwards.

6.0 Infrastructural Development in India.

- 6.1 Irrigation- Importance for general public Agriculture and Industry development of Irrigation problems.
- 6.2 Transport- Importance-Development during the plans - Inadequacy and problems-Policy of the Government.
- 6.3 Communication- Importance- Development during the plans - problems- policy of the government.

7.0 Foreign Trade of India

- 7.1 Role of Foreign Trade in India's economic development
- 7.2 Direction of India's Foreign Trade.
- 7.3 India's Balance of Payment problem.
- 7.4 Problem of stability of External value of Rupee.
- 7.5 Post Liberlisation Exim Policy.
- 7.6 Role of Foriegn capital in India.
- 7.7 India & W.T.O.

8.0 The Fiscal System in India

- 8.1 Features of Indian Fiscal system.
- 8.2 Recommendations of the latest Finance Commission.
- 8.3 Nature of public debt of the centre Govt.
- 8.4 Problems and issues of public debt.
- 8.5 Concept of Deficit Finance , Deficit Finance & plans - Consequences of Deficit Financing.
- 8.6 Concept of P.E. & trends in Public Expenditure.
- 8.7 Growth of Public Expenditure - Composition of Public Expenditure & causes of rise in Public Expenditure.
- 8.8 Budget as an instrument of Govt. Policy.

9.0 Planning in India.

- 9.1 Nature & objectives of planning.
- 9.2 Achievements & failures of Planning.
- 9.3 Features of the Ninth plan.

Books

- 1) Indian Economy- Ruddar Datt & P.P.M. Sundharam.(latest ed.) S.Chand & company ltd. New Delhi.
- 2) Indian Economy- S.K. Mishra & V.K.Puri. Himalaya Publishing House.
- 3) Indian Economy- S.K.Ray (Prentice-Hall of India Pvt.Ltd.)
- 4) Indian Economy- A.N.Agarwal.

NORTH MAHARASHTRA UNIVERSITY, JALGAON.  
SYLLABUS FOR T.Y.B.COM. [With Effect From July 1999]

Optional Subject  
[ Paper - 3 (A) ]

SUBJECT - FINANCIAL SERVICES AND STOCK MARKETS

FINANCIAL SERVICES

1. Meaning-Scope-Types of Financial Services.  
Importance of Financial Services in Modern Business.
2. Leasing and Lease Financing-  
Introduction- Concept- Need - Types of Lease Financing  
Operating and Financial Lease  
Lease structuring and Lease Agreements  
Advantages and Limitations. Difference between  
Leasing and Hire Purchase.
3. Merchant Banking- Concept, Types, Role and Functions  
Discount and Finance Houses. Concept of Portfolio  
Management.
4. Factoring - Concept - Functions of a factoring Agency -  
Types - Merits and Limitations
5. Other Financial Services -  
Customer Finance - Housing finance - credit card  
Venture Capital - Meaning - Features - SEBI  
guidelines regarding Venture Capital Fund.

Stock Markets -

6. Salient features of Stock Markets in India, Regional Stock  
Exchange, National Stock Exchange Over The Counter Exchange  
of India [ OTCEI ]
7. S.E.B.I. guidelines for Listing of Securities  
[Provisions prior to one year]
8. Stock Exchange Services- On Line Trading  
- Credit Rating Services  
- Mutual Funds - Concepts and types of Mutual Funds -  
merits and limitations,  
- Depository - Concept - functions and working  
-dematerialisation of shares.
9. Financial Instruments -[ Concept onlt]  
Commercial Papers & their types - Derivatives -  
Certificate of Deposits,  
G.D.R., Options & Futures.

Books

- [1] Financial Services in India - By P(rof. M.A. Kohol
- [2] Management of Financial Services  
[ Deep & Deep Publishers] - Editor, B.S. Bhatia  
G.S. Batira
- [3] Contemporary issues on - by R.K. Dash  
Financial markets J. Panda
- [4] S.E.B.I. guidelines issued by SEBI.
- [5] Financial & Stock Market in India- Avdhane
- [6] NABHI - SEBI

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[ Optional Subject ]  
[ Paper - 2 (B) ]

Subject:- Production and Material Management

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1. Production Management :-

Meaning, 'Scope and Importance- Functions of Production . Department - History of Production Management - Modern Approach - Manufacturing System - Job, Batch, Contract, Continuous - Intermitant - Assembly.

2. Production Planning and Control :-

Production planning - Meaning, Objectives and importance of Production Planning - Production Control- Objects of Production Control - Break Even Analysis - Meaning & importance.

3. Plant Location and Plant Layout ;:-

Plant location - Factors influencing location - Weber's Theory of industrial location - Sargent Florance's Theory of industrial location. plant layout- Meaning and Objectives of Plant Layout - Factors affecting Plant Layout - Types of Plant Layout - Product or line layout - Functional or process Layout - Stationary or Static Layout.

4. Product Design and Development :-

Product Designs - Characteristics of a Good Design - Product Development - Factors responsible for Product Development.

5. Production Routing and Scheduling :-

Routing - Scheduling - Critical Path Method [ CPM ] - Programme Evaluation Review Technique [ PERT].

6. Materials Management :-

[ Theory & Practical Problems]

Meaning - Objectives and Importance of Material Management. Purchasing - Meaning - Objectives and Procedure - Centralised and Decentralised Purchasing - Organisation of Purchase Department. Material Handling. Store Keeping - Meaning - Objectives and Function of Store Keepers - Internal Organisation of Store. Issuing - Methods of Pricing the Materials issue - First in First Out Method [ FIFO] - Last in First out Method [ LIFO] - Average Cost Method - Market Price Method - Inflated Price Method - Standard Cost Method - Specific Price Method - Base Stock method. Standardisation & Codification of materials

7. Inventory Control :-  
[ Theory & Practical Problems]

Meaning- Objectives and importance  
 Various Stock Levels - Minimum Stock Level, Maximum Stock Level,  
 Reorder Level, Danger Level, Economic Order Quantity (EOQ)  
 Various Classifications -  
 ABC Analysis, High - Medium - Low Analysis [ HML]  
 Vital Essential Desirable Analysis [ VED]  
 Fast Slow & Non Moving Analysis [ PSN]  
 Perpetual Inventory System.

8. Productivity :-

Concept of Productivity- Importance of Productivity -  
 Factors affecting Productivity - Techniques to improve  
 productivity.  
 Measurement of Productivity - Work Study - Object and  
 Benefits of Work Study - Works Measurement, Concept of Total  
 Quality Management - Importance of Quality Circles.

Theory Questions	:	64 Marks
Practical Problems	:	16 Marks
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Total:		80 Marks

RECOMMENDED BOOKS

1. Production Operations Management	:	Dr. B.S. Goel.
2. Production Management	:	Dr. Varma & Agarwal.
3. Materials management	:	Prof A. Deb.
4. Business Organisation & Management	:	Singh & Chhabra.
5. Production and Operations management	:	Chunawalla & Patel
6. Production and operations Management	:	S.N. Chary
7. Modern Production/Operations Management	:	Elwood S. Buffa & Rakesh K. Sarin.
8. Inventory Control	:	Jhamb L.C.
9. Production Planning & Control	:	Jhamb L.C.
10. Purchasing & Inventory Control	:	K.S. Menon
11. Materials Management	:	S.S. Modi.

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[ Optional Subject ]

[ Paper - 3 (C) ]

Subject :- Office Management

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1. The Office and Office Management :-

Meaning, objectives, functions of office -  
Importance of Modern Office -

Office Management :- Definition, Elements of Office Management , Functions of Office Management - Office managers Position, Functions, Duties and Responsibilities of Office Manager.

2. Office Accomodation, Lay- out and Environment :-

Importance of Accomodation, Location of Office, Office Buildings, Office lay out - Objectives, Importance and Principles, New Trends in Office Lay-out.

Environment - Importance of Good Environment, Office lighting, Ventilation and Temperature, Interior Decoration, Office Furniture - Factors, Principles for selecting Office Furniture - Standardisation of furniture, Noise and Cleanliness, Office Safety and Security, Secrecy.

3. Office Services -

Centralisation and De-centralisation of office Services, Departmentation of Office - Departments of Modern Office.

4. Record Management, Filing and Indexing :-

Meaning and significance of Record Management, Principles of Record Management, Record Management process.

Importance and Advantages of Filing, Essentials of good filing, Classification of Filing, Filing Equipment, Methods of Filing,

5. Office Forms and Stationery :-

Meaning, Importance and Advantages of Office Forms, Types of Forms - Forms Designing and Control, Classification & Codification, Management of Office Stationery, Need for control on stationery - Principles of Stationery Control, storing, and issuing the stationery.

6. Office Machines and Equipment -

Objectives of mechanisation, Advantages of mechanisation, choice of Office Machines and Equipments, Types of office machines and Equipments - Typewriters, Duplicator, photo-copying, Addressing, Computers and Fax-Machines.



7. Office System, Procedure and Flow of Work :-

Need of Office System, Types of office system - manual & computerised. Limitations of Office System, Planning of office system and their principles, Flow of Work - Importance, Principles of Flow of Work, Analysis of Flow of Work, Difficulties in Flow of Work.

08. Public Relations :-

Definition, Nature and Scope of Public Relations, Objectives and Importance of Public Relations, Structure of Public Relations, Department, Functions of Public- Relations - Officer, Types of Public- Relations.

BOOKS RECOMMENDED :-

1. Office Management - Lefingwell and Robinson.
2. Office Organisation and Management - R.K. Chopda  
Himalay Publishing House - Bombay.
3. Office Organisation and Management - Reddy & Apponnaiah  
Himalay Publishing House- Bombay.
4. Office Management - P.K. Ghosh  
Sultan Chand and Son's - New Delhi.
5. Office Organisation and Management - C.B. Gupta  
Sultan Chand and Son's - New Delhi.
6. Modern Office Management - I.M. Sahai  
Kitab - Mahal - Allahabad.

SUBJECT-ECONOMICS OF AGRO AND SMALL SCALE INDUSTRIES

Agro Industries

1. Role of Agrobased Industries

- 1.1 Meaning of agrobased industries
- 1.2 Need - Importance & role of agrobased industries in developing economics with special reference to India.
- 1.3 Rural Entrepreneurship - employment potential of rural industries.

2. Sugar and Allied industries

- 2.1 Background of sugar industries
- 2.2 Production - by products - Breweries, Confectioneries etc.
- 2.3 Specific problems of sugar industries in India.
- 2.4 Pattern of financing
- 2.5 Marketing of sugar and by products
- 2.6 Govt regulations & sugar industries - recent changes in Govt. policies for sugar industries.

3. Dairy Industries

- 3.1 Background of Dairy in India.
- 3.2 Dhawal Kranti (Operation Flood)
- 3.3 Organisation structure and management for Dairy co-operatives ( Primary Milk procurement societies to Mother Dairy.)
- 3.4 Problems of milk procurement, Preservation & marketing of dairy products.
- 3.5 A case study of Amul Dairy.

SMALL SCALE INDUSTRIES

4. Small Scale Industries

- 4.1 Meaning & definition. SSI & Cottage industries
- 4.2 Ownership pattern
- 4.3 Occupational structure
- 4.4 Rationale of small scale industries - case for and against
- 4.5 The role of S.S.I in Indian economy

5. Registration of S.S.I. unit

- 5.1 Provisional & Permanent registration - documents.
- 5.2 effects of registration - legal requirements.
- 5.3 Govt incentives & subsidies for industrial backward areas.
- 5.4 Role of District Industries Centre in SSI

6. Promotion and regulation of S.S.I.

- 6.1 Role of industrial estates in rural industrialisation
- 6.2 S.S.I. & regional balance
- 6.3 Promotional policies of Govt. for S.S.I.
- 6.4 Institutions for promoting S.S.I.
- 6.5 Regulatory measures by Govt. for S.S.I.
- 6.6 Liberalisation, Privatisation, Globalisation & S.S.I.

7. Financing of S.S.I.

- 7.1 Source of Finance  
7.2 Role of S.F.C., SIDBI and banks.

8. Problems of S.S.I.

- 8.1 Relating to - (a) finance (b) technology (c) raw materials  
(d) Transport (e) skilled labour (f) marketing  
(g) management
- 8.2 Competition with Medium Scale Unit, Large Scale Unit & M.N.Cs.

BOOKS

1. Small Scale Industries - by Uma Maheshwar Rao  
Popular Prakashan, Mumbai.
2. P.N. Dhas & H. F. Lydall - Role of Small enterprises in India:  
Economic development.
3. R. V. Rao - Cottage and Small Scale Industries  
and Planned Economy.
4. R. L. Sanghavi - Role of Industrial Estates in  
developing Economy.
5. Govt. of India - Report on Small Scale & Village  
Industries in India.
6. R. C. Arora - Development of Agriculture and  
allied Sectors.  
Publication - S. Chand and Co.
7. Dutta Sundaram - Indian Economy.

NORTH MAHARASHTRA UNIVERSITY, JALGAON.  
Syllabus for T.Y.B.Com. [With effect from July, 1999]

[ Paper - 4 ]

Subject :- Management of Human Resources

1. Concept of H.R.M. - Characteristics and scope - Importance - Role of Human Resources Manager.
2. Human factor in Business Organisations - Characteristics - Importance - Distinction between Human and other elements of production.
3. Evolution of Human Relations Approach - Robert Owen - Mary Parker Follet - Elton Mayo - Douglas M'Gregor - Abraham Maslow - Group Dynamics and Leadership Theories.
4. Process of Human Resources Management - Manpower Planning - Recruitment Policy - Selection Procedure - Scientific Training - Types and methods.
5. Wage and Salary Administration - Minimum - Fair - Living wages - Incentive plans
6. Motivation and Morale - Financial and Non-financial incentives - Employee Productivity Employee Appraisal - Need, Importance and Methods - Workers participation in Management.
7. Employee Welfare - Meaning - Need - Scope and Importance - Statutory and Non-Statutory Measures [ at elementary level]. Role of I.L.O. in Labour Welfare.
8. Human Resources Development - Need- Importance and scope Organisational Culture - Work Ethics and H.R.D. - Quality Circles, Self Appraisal and H.R.D. - Role of Govt. in H.R.D. [ Indian Context ]

BOOKS RECOMMENDED

1. Personnel Mgt & Industrial Management - Bhagolind
2. Personnel Management - C.B. Mammoria.
3. Personnel Administration - M.N. Rudrabasavaraj
4. Human Factor in Management - Chatterjee
5. H.R.M. - Subbarao
6. HRD in New Eco Environment - Ed.Rao, Srivastava  
[Tata McGraw Hill]
7. Industry and Labour - E.A. Ramaswamy -  
- Oxford Uni. Press.
8. Human Resource Management - Khanzade [ Ashit Publishing]

NORTH MAHARASHTRA UNIVERSITY, JALGAON  
Revised Syllabus for T.Y.B.Com. [ with effect from July, 1999 ]  
[Compulsory Paper- 5]

Subject :- Computer Application and Competitive Skills

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- a) Computer Application- Theory part- 40 marks  
Practical exam 20 marks
- b) Competitive Skills 40 marks
- 2) The part of Computer Application shall consist of following:
- a) Windows 95 :- details as enclosed herewith.
- b) M.S. Office:- Word 97 - details as enclosed.
- c) Accounting Package - It shall include the study of Pre-develop Accounting. Such accounting package shall consist of cashbook, bankbook, Sales Register, Purchase Register, Ledger, Trial Balance, Final Accounts. It shall be a simple package developed in clipper [through Windows] The package can be used for the purpose of Account writing of small business of Proprietary and Partnership nature.
- 3) Financial package shall be developed on behalf of University by the team of teachers. The copywrite of the package shall be of University. The said team of Teachers shall developed a workbook-cum-Manual for the package which shall also be made available to the students. Each College shall get copies of packages free of cost from University and shall have right to further copy the same for student.

Detailing  
FIRST TERM

WINDOWS AND WORD  
WINDOWS 95 ( Part - a )

INTRODUCTION TO WINDOWS :-

Advantages of windows operating system. Using of a mouse. To start windows. To close windows. Meaning of desktop, window and dialog box, icon.

Operations on a window :- move, resize, minimize, maximize, restore and close.

To use controls :- check box, column heading, combo box, command button, list box, radio button, slider, spin box, tab, text box, scroll bars. Use of taskbar. To move and resize taskbar.

Menus :- To open a menu. To choose a menu option. To close menu.

Start menu :- run, help, settings, documents, programs, find  
Parts of windows and their uses :- my computer, recycle bin, control panel, clipboard.

FILE PROCESSING

Use of windows explorer.

Meaning of file and folder. File system in windows.

contd..2

To assign a name to folder and file. To create a folder. To open a file within a folder. To copy file within a folder. To copy a file from one folder to another folder. To move a file from one folder to another folder. To delete a file from a folder. To rename an existing file. To view the details of files within a folder. To rename an existing folder. To delete a folder.

#### OTHER OPERATIONS

To change the drive. To format a disk. To run a program. To change date and time. To personalise mouse. To select screen saver.

#### REFERENCE BOOKS:-

- [1] Windows 95 - Publisher :- techmedia
- [2] Mastering Windows 95 . By Cowart. BPB Publisher

#### SECOND TERM

#### WINDOWS 95 AND WORD 97

#### M.S. Office - WORD 97( Part - b)

1. INTRODUCTION TO WORD :-  
To start Word, To quit Word, Use of toolbars.  
Use of menus, customised tool bars.
2. DOCUMENT PROCESSING:-  
To Create a new document, To Open a new document, To Enter data in an open document, To Save a document, To preview a document, To Print a document, Use of auto recover facility, To set margins, To set tabs, To set line spacing, To align text, To set fonts, To use special effects, To insert special characters, To insert page break, To move between pages.
3. EDITING A DOCUMENT :-  
To select a text for editing purpose, To insert a text, To delete a text, To move a text from one place to another place within document, To move text from one document to another document, To copy text from one place to another place within a document, To copy text from one document to another document.
4. MAILMERGE :-  
Mailmerge facility to create and print form letters, mailing list and envelope.
5. TABLES :-  
To create simple tables, To add and delete rows and columns, To adjust column width, To align cell contents, To find sum of rows and columns, To use draw table feature, To print a table..
6. OTHER FEATURES OF WORD :-  
To find and correct spelling mistakes, To identify and correct grammatical errors, To use Thesaurus, To use find and replace facility, To use autotext facility, To use word art facility, To make newspaper columns, help and search.

#### REFERENCE BOOKS :-

- 1] ABCs of MS OFFICE 97 Professional . Publisher :- Techmedia
- 2] Mastering MS OFFICE 97 Professional . Publisher :- Techmedia
- 3] ABC of WORD 97 , Publisher :- Techmedia.

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for T.Y.B.Com [with effect from July, 1999 ]

SPECIAL SUBJECTS

[ Group - i ]  
Subject : ADVANCED ACCOUNTING- I  
(Paper VI)

Marks 80

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1. Branch Accounts - Dependent Branch - Debtors method - stock & Debtors system. Independent Branch - Departmental Accounts- Final Accounts.
  2. Valuation of Goodwill - Concept & methods  
Valuation of shares - Calculation by Intrinsic Value methods & Market Value of Shares.
  3. Insolvency Account - Statement of Affairs & Deficiency A/C of Individual Trader only.
  4. Fire claim - loss of stock, loss of profit
  5. Analysis & interpretation of financial statements, Ratio Analysis , Liquidity -Profitability & Solvency Ratio [ Simple Problems only]
  6. Preparation of funds flow statement.
  7. Accounting standards - regarding methods of Accounting, stock valuation and Depreciation.

24 Lectures for Practicals & Journals.

TOPICS FOR PRACTICALS.

1. Branch Account.
2. Study of Insurance claim.
3. Group discussion in Insolvency Procedures.
4. Valuation of shares & Goodwill from published reports.
5. Analysis of financial statements from published report,

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SPECIAL SUBJECTS  
[ Group - I ]

SUBJECT : ADVANCED ACCOUNTING - II  
(Paper VII)

Marks 80

- 
1. Business Purchase - Accounting entries, Collection of vendors', debtors, Payment to vendors' creditors.
  2. Amalgamation of Companies (Not more than two)  
Purchase consideration by different methods, Journal entries & ledger accounts in the books of Amalgamated Company & preparation of Balance Sheet.
  3. Absorption of Companies.  
Journal entries & ledger accounts in Absorbed company, opening entries & Preparation of Balance Sheet in Absorbing Company.
  4. External Reconstruction of Companies.  
Journal entries & ledger accounts in related Companies.  
Preparation of Balance Sheet.
  5. Internal Reconstruction - Journal entries - ledger Account  
Balance Sheet after reconstruction Scheme.
  6. Accounts of Holding Company - Preparation of consolidated Balance sheet with one subsidiary Company only.
  7. Liquidation - Preparation of Liquidators Final statement of Account.
  8. Accounts of Banking Companies - Final Accounts in prescribed form.

Paper II

24 Lectures for practicals & Journals.  
Topics for Practical.

1. Study of Amalgamation scheme.
2. Study of Absorption scheme.
3. Study of Reconstruction scheme.
4. Study of Liquidation scheme.
5. Study of Published Bank Report.
6. Collection & study of Bank documents.
7. Study of Mechanised Accounting.



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SPECIAL SUBJECTS

I Group - ii I

SUBJECT : ADVANCED COSTING - I

PAPER - VI

Mark 80

- 
- 1) Study of Concepts.
- A) Material
- 1) Perpetual Inventory System & Continuous Stock taking.
  - 2) A.B.C Analysis.
  - 3) Treatment of Waste, scrap, spoilage & defective work.
- B) Labour
- 1) Labour turnover.
  - 2) Group Bonus System.
  - 3) Work study, Method Study, Job Evaluation, Merit Rating.
  - 4) Treatment of nightshift allowance overtime
- C) Overheads
- 1) Research & Development overhead.
  - 2) Treatment of over & under absorbed overheads.
- 2) Method of Costing - Need & Types.
- 3) Job Costing
- a) Preparation of Job Costsheets & quotations.
  - b) Batch Costing-Economic Batch Size.
- 4) Contract Costing
- a) Profit on incomplete contracts.
  - b) Valuation of work in process
  - c) Escalation Clause-retention money.
  - d) Presentation of relevant items in balance sheet

contd..2

- 5) Process Costing
  - a) Normal loss-abnormal loss & abnormal gain.
  - b) preparation of process account
  - c) Equivalent Units, FIFO Method
  
- 6) Operating Costing
  - a) Preparation of operating cost-sheet for transport unit, Hospital,
  
- 7) Joint Products
  - a) Meaning - Objectives of joint cost analysis & difficulties therein.
  - b) Co-products, By-Products Accounting treatment
  - c) Division of joint costs
  
- 8) Reconciliation of Profit as per Cost & Financial Accounts.

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for T.Y.B.Com [ with effect from July, 1999 ]

SPECIAL SUBJECTS

( Group - ii )

SUBJECT : ADVANCED COSTING - II  
PAPER - VII

Mark 80

- 
- 1) Cost Control & Cost Reduction :-
    - a) Meaning-difference & Tools
    - b) Productivity-functional Productivity, its measurement
  - 2) Value Analysis & Responsibility Accounting :-
  - 3) Budgetary Control :-
    - a) Meaning -Objectives, Advantages & Limitations
    - b) Budget Period, Principal Budget Factor, Budget Committee, Budget Manual, concept of Zero-Base-Budgeting, Responsibility Accounting.
    - c) Preparation of Sales Budget, Production Budget, Purchase Budget, Cash Budget & Flexible Budget.
  - 4) Standard Costing :-
    - a) Meaning-Objective-Advantages & Limitations
    - b) Types of standards & Procedure of setting of standard cost.
  - 5)
    - a) Variance Analysis-Material, Labour & overhead variances [ only]
    - b) Relationship between Budgetary Control & Standard Costing.
  - 6) Marginal & Absorption costing :-
    - a) Meaning-Utility-Limitation & Comparison.
    - b) Break even analysis -Chart
    - c) Decision Making with Marginal Costing Technique Make or buy-close or continue-Price discrimination - export order Pricing in depression -Optimum Product Mix
  - 7) Uniform costing & Inter-firm Comparq :-
    - a) Meaning-Need-Utility & limitations
    - b) Areas where uniform costing is required
  - 8) Ratio Analysis related to interfirm comparison.

BOOKS RECOMMENDED

- |                    |                          |
|--------------------|--------------------------|
| 1) B.K.Bhar.       | 2) N.K.Prasad.           |
| 3) Nigam Sharma.   | 4) Ratnam.               |
| 5) Jain and Narang | 6) Khanna, Pande, Ahuja. |
| 7) Swaminathan.    | 8) Jawaharlal.           |
| 9) R.R.Gupta.      | 10) Maheshwari.          |

NORTH MAHARASHTRA UNIVERSITY, JALGAON  
Syllabus for I.Y.B.Com. [With effect from July 1999]  
[ Special Subject ]  
[ Group - iii ]

SUBJECT : ADVANCED BANKING

Paper 6 : Banking Practice & Financial Services in India

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- 1.00 Banking Laws in India
- 1.01 The RBI ACT 1934 and The Banking Regulation Act, 1949.  
a) Need & objectives of Act, b) Important provisions of the Act with recent amendments .
- 2.00 Banker and customer.
- 2.01 Defination of the terms "Banker & customer"
- 2.02 General & special features of relationship between banker & customer in all aspects. of banking transactions & banking business.
- 2.03 Special relationship involved in mandates & powers of attorney.
- 2.04 Appropriation of payments-set off secrecy opinions indemnities granted to & by the banker.
- 3.00 Pass-Book, Payments & Closing of Accounts.
- 3.01 Rules regarding current, saving, recurring & fixed deposit accounts.
- 3.02 Procedure & practice in regard to closing of accounts by customers & by Bankers.
- 3.03 Statement of accounts .
- 3.04 Stop Payments instructions - standing instructions mandate & power of attorney.
- 4.00 Banking Operations.
- 4.01 Nature of Banking Business-Negotiable instruments & their characteristics.
- 4.02 Payments of cheques & protection to the paying Bankers .
- 4.03 Collection of cheques & other instruments & protections to the collecting Banks.
- 4.04 Endorsement of cheques - Bill of exchange  
Different types of endorsement- forge endorsement & protection to the Banker.
- 5.00 Securities for Bank advances
- 5.01 Securities ---  
(a) Different Types (b) Suitability (c) Valuation Method.  
(d) Different Methods of Charging.
- 5.02 Precautionary measures to ensure good title.
- 5.03 Release on repayments & realisation on default.
- 5.04 Precautions to be taken for advances against stock & share, life insurance policy, land & building, debenture, garantees, produce & commodities & other titles.

- 6.00 Services to Customers
- 6.01 Importance & Nature of Bank's subsidiary services.
- 6.02 Nature of agency service - Duties & responsibilities of Bank in respect of agency services.
- 6.03 Nature and importance of General Utilities.
- 6.04 Recommendations of the Goiporia Committee.
- 6.05 Nature of Banking Ombudsman Scheme.
- 
- 7.00 Financial Services in India - I
- 7.01 Factoring Services --
- (a) Meaning (b) Mechanism of Factoring (c) Types  
(d) Advantages & Disadvantages (e) Development of Factoring & Services in India.
- 7.02 VENTURE CAPITAL :
- (a) Meaning, (b) Difference between Development capital & Venture capital, (c) Functions of Ventures capital,  
(d) SEBI's Guide lines for venture capital.
- 
- 8.00 Financial Services in India -- II
- 8.01 Credit rating services
- (a) Definition (b) Need (c) Importance of Credit rating in India. (d) Benefits of credit rating to investors, company & others, (e) Advent of Credit rating in India.
- 8.02 Depository system in India.
- (a) concept (b) Parties to the depository system  
(c) Functions & procedures (d) Benefits of the system.

RECOMMENDED BOOKS

1. Banking Law & Practice in India.  
By - M.L.Tannan.
2. Banking Theory & Practice.  
By - K.I.Shekhar.
3. Innovations in Banking Services.  
By - H.R.Suneja.
4. Indian Financial Systems.  
By - Vasant Desai.
5. Periodicals (i) Economic Times  
(ii) Chartered Secretary  
(iii) Economic & Political Weekly .  
(iv) RBI's Bulletin.  
(v) Facts for you

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for T.Y.B.Com. (With effect from July, 1999)  
( Special Subject )  
( Group - iii )

SUBJECT- ADVANCED BANKING

Paper 7 : Reforms in Indian Banking & Financial System

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- 1.0 Banking Sector Reforms in India.
  - 1.1 Rationale & Relevance of the reforms.
  - 1.2 Elements of reforms - their pre-reforms Status-reforms measures - their current status - & outlook of the reforms.
  - 1.3 Banks Performance after reforms
  - 1.4 Criticisms
  
- 2.0 Indian Money Market Reforms
  - 2.1 Defects in Indian Money Market
  - 2.2 Elements of reforms - their pre-reforms status - reforms measures - their current status - outlook of the reforms
  - 2.3 Recommendations of the Vaghule committees report.
  - 2.4 Recommendations of the study group on money market & mutual funds.
  - 2.5 Criticisms
  
- 3.0 Reforms in Debt markets of India.
  - 3.1 Role of significance and classification of the debt markets.
  - 3.2 Elements of reforms - Their pre-reforms status - reform measures & outlook of the reforms of Govt. & non Govt. Debt Markets.
  - 3.3 Monetary & credit policy implications for Debt Market.
  - 3.4 Agenda for future reform.
  - 3.5 Recommendations of Dis-investment Commission.
  
- 4.0 Reforms in India's Foreign Exchange Market.
  - 4.1 Elements of reforms - Pre-reform status - Policy measures to current status of foreign exchange market of India.
  - 4.2 Recommendations of Tarapore Committee on capital account convertibility - capital account convertibility timing & sequencing of measures.
  - 4.3 Criticisms.

- 5.0 Reforms in The Insurance Sector.
- 5.1 Perspective of Indian Insurance Industry
- 5.2 Need of restructuring the Insurance Industry.
- 5.3 Recommendations of the Malhotra Committee in respect of (i) L.I.C. (ii) G.I.Cs
- 5.4 Investment Issues of Insurance Sector.
- 5.5 Regulation of Insurance Business
- 5.6 The Insurance Reegulatory Authority Bill December, 1996.
- 5.7. Criticisms
  
- 6.0 Banking Reforms & Financial Crises in The Asian Countries.
- 6.1 Account of The reforms & financial crises in the Asian Countries.
- 6.2 Nature - causes - impacts of The financial crises in the South East Asian Countries in 1990 & its implication for India.
- 6.3 The Security Scam in India -: Nature - causes & impacts of the scam of 1992.
- 6.4 The Jankiram Committees' findings & recommendations

#### BOOKS RECOMMENDED

- 1. Banking & Financial Sector Reforms in India.  
ed. by Raj Kapila & Uma Kapila.  
(Academic foundation)  
( Vol. 1 to 6)
- 2. Innovations in Banking Services  
H.R. Suneja.
- 3. Economics & Political weekly
- 4. Vikalpa
- 5. RBI's Bulletin (Annual issue)
- 6. IBA's Bulletin.

NORTH MAHARASHTRA UNIVERSITY, JALGAON  
Syllabus for T.Y.B.Com. [With effect from July, 1999]  
( Special Subject )  
( Group - IV )

Subject - Business Entrepreneurship - I

-----  
Title - Theory of Entrepreneurship

1. Meaning & concept of Entrepreneurship -  
Traditional and Modern Approaches - Distinctive Role of  
Entrepreneur, Organiser, Manager, Qualities of an Ideal -  
Entrepreneur, Inherited and acquired qualities - Role of  
training in the growth and development of entrepreneurship.
2. Functions of an entrepreneurs - evolutionary approach -  
Perception, Risk - Taking, Innovation, Building up one  
organisation - Resource Mobilisation Leadership.  
Entrepreneur as a business leader.
3. Types of Entrepreneur - Classification on different basis -  
single & collective, Innovative & Imitative, Pabian and  
Drone and their verpective characteristics.
4. Role of Entrepreneur in economic growth and development -  
With reference to stage of economic development -  
Entrepreneurship in Developed, Underdeveloped and  
Developing economies. Entrepreneurship for Third World  
countries, Impact of Globalisation, Liberalisation and  
privatisation on entrepreneurship.
5. Factors affecting Entrepreneurial Development - Internal  
and External factors - Personal factors, family background,  
Economic, Social, Cultural, Political, Psychological,  
Technological, Educational and International factors.
- b. Entrepreneurial Development Model  
Psychological Model, Social Model, Economic Model and  
Integrated Model.
7. Entrepreneurship Development in India, Pre-Independence  
period, 1947 to 1991 and onwards.  
Role of Central and State Govts in entrepreneurship  
development and Evaluation thereof ( With Special reference  
to India).



NORTH MAHARASHTRA UNIVERSITY, JALGAON  
Syllabus for T.Y.B.Com. [ With effect from July, 1999 ]  
( Special Subject )  
( Group - IV )

Subject-S - Business Entrepreneurship-II

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Title - Entrepreneurship Practice

1. Identification of Project - Stages involved in Identification of a project - Feasibility testing - Identification of potentials in various sectors - Manufacturing, Agrobased Industries, Trade, Services. Concept of Formal and Informal Sector.
2. Project Report - Meaning, Importance - Contents, Estimation of earnings - B.E.P., Cash-Flow Statement - Estimation of Working Capital - Sources of Finance.
3. Registration of procedure for Business Unit, stages involved and documents required for registration - Legal framework for registration of business unit, renewal of registration - special concessions for registration.
4. Institutional set - up for supporting small & medium scale entrepreneurs/business units,  
- DIC, MIDC, MSFC, MSSIDC, MITCON, MCED, SICOM, SIDBI, KVIC and others.
5. Marketing Management of a small and medium scale business unit -  
Meaning, concept and scope of Marketing Management, Concept of Marketing Mix - Selection of Marketing Mix - Market Survey and Marketing Research, Developing Marketing Information System - Deciding Marketing Strategy in a Competitive Market - Marketing Promotion Mix.
6. Financial Management of a Small and Medium Scale Unit -  
-Meaning - Importance and Scope - Essentials of Financial Management - Management of Fixed and Working Capital.
7. Innovation - Principles of purposeful Innovation - Theories of Innovation - Seven sources of Innovation - Continuous Improvement through Innovation - A success story of an Innovative Entrepreneurs such as, Seth Walchand Hirachand, Shantanurao Kirloskar, Aabasaheb Garware, Nilkanthrao Kalyani, Rahul Bajaj, B.G. Shirke.
8. Problems of Entrepreneurship.

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Revised syllabus for T.Y.B.Com. [ with effect from July, 1999 ]  
Special Subjects

[ Group - V ]

SUBJECT - BUSINESS LAW AND TAXATION- I

PAPER - VI

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1. BOMBAY PUBLIC TRUST ACT - 1950
  - 1.1 Definitions
  - 1.2 Registration
  - 1.3 Rights of Trustees
  - 1.4 Duties of Trustees
  - 1.5 Liabilities of Trustees
  - 1.6 Accounting Returns under B.P. Act
  - 1.7 Change Report
  - 1.8 Audit
  
2. BOMBAY SHOP AND ESTABLISHMENT ACT - 1948.
  - 2.1 Definitions
  - 2.2 Applicability
  - 2.3 Registration & Renewal
  - 2.4 Responsibility & liabilities of a shopkeeper
  - 2.5 Penalties under shop Act.
  
3. SOCIETIES REGISTRATION ACT - 1860
  - 3.1 Scope
  - 3.2 Definitions
  - 3.3 Applicability
  
4. MAHARASHTRA STATE CO-OPERATIVES SOCIETIES ACT - 1960
  - 4.1 Definitions
  - 4.2 Registration
  - 4.3 Authorities
  - 4.4 Types of Societies
  - 4.5 Account Books
  - 4.6 Audit
  
5. PROVIDENT FUND ACT - 1952
  - 5.1 Definitions & Applicability
  - 5.2 Liabilities of Employers
  - 5.3 Exemptions

cont..2

6. MAHARASHTRA STATE TAX ON PROFESSION TRADE CALLINGS AND EMPLOYMENT ACT - 1975.

- 6.1 Definitions
- 6.2 Registration
- 6.3 Enrolement
- 6.4 Liability of Employer
- 6.5 Penalties

7. BOMBAY SALES TAX ACT - 1961.

- 7.1 Important Definitions
- 7.2 Registration
- 7.3 Licence
- 7.4 Authorisation
- 7.5 Computation of Taxable Sales (Simple Problems Only)

8. CENTRAL SALES TAX ACT - 1959

- 8.1 Important Definitions
- 8.2 Registration
- 8.3 Computation of Taxable Sales (Simple problems only)

9. SERVICE TAX ACT

- 9.1 Scope & applicability
- 9.2 Definitions

BOOKS REECOMMENDED

- I . . . . . Bombay Public Trust Act.1950
- II . . . . . Bombay shop and Establishment Act 1948.
- III. . . . . Societies Registration Act 1860.
- IV . . . . . Mah.State Co-operative Societies Act 1960
- V . . . . . Provident Fund Act 1952.
- VI . . . . . Mah.state Tax on profession, Trade Callary & Employment Act - 1975
- VII. . . . . Bombay Sales Tax Act 1961.
- IX. . . . . Service Tax Act.

NORTH MAHARASHTRA UNIVERSITY, JALGAON  
Revised syllabus for T.Y.B.COM. [ with effect from July, 1999 ]

Special Subjects

I Group - V I

SUBJECT : BUSINESS LAW AND TAXATION- II

PAPER - VII

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INCOME TAX ACT 1961 - (Applicable to the academic year as assesment year) - study of the Income Tax legislation so as to give a reasonably good knowledge about - scope, objectives, Applicability - of the Income Tax Act 1961.

1.00 DEFINITION :- Assessee, Assessment year, Previous year, Income, Agricultural Income, Residential Status, Person.

2.01 Income & Deductions

2.02 Types of Income - Sec - 14

2.03 Exempted income - Sec - 10

3.00 Computation Of Taxable Income Under The Following Heads-  
(THEORY & PROBLEMS)

3.01 Income from Salary

3.02 Income from House Property

3.03 Income from Business & Profession

3.04 Income from Capital Gain

3.05 Income from Other Sources

3.06 Computation of Total Taxable Income of an individual

3.07 Deductions under - Sec - 80

3.08 Relief u/s 88

4. INCOME TAX AUTHORITIES AND THEIR POWERS :

CBDT , Chief Commissioner of I.Tax, Commissioner of Income Tax, Addl. Commissioner of I.Tax, Dy. Commissioner of I.Tax, Asstt. Commissioner of I.Tax, Income Tax Officer, Tax Recovery Officer, I.Tax, Inspector.

5. ASSESSMENT PROCEDURE AND RETURN OF INCOME :

Voluntary Return of Income, Related Return, Revised Return, Defective or Incomplete Return, Return by whom to be signed u/s 140, Permanent Account Number u/s 139 [A] , Self Assessment, Summary Assessment without calling the Assesseees. Best Judgement Assessment, Re-assessment.

RECOMMENDED BOOKS

1. Income Tax Act 1961 (Govt.Publication)
2. Income Tax Rules (Govt.Publication)
3. Indian Income Law and Practice by Sukumar Bhattacharya
4. Students Guide to Income tax by Vinod Singhaniya
5. Income Tax Law & Practice in India by B.Bhattacharya
6. The Law & Practice of Income Tax by Dinkar Pagare
7. Income Tax Law & Accounts by H.C.Mehrotra
8. Law & Practice of Income Tax by R.N.Lokhotiya
9. Income Tax Law & Practice by Gaur & Narang.

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for T.Y.B.Com. [ with effect from July, 1999 ]

SPECIAL SUBJECT

(GROUP - vi)

[ Paper = 6 ]

SUBJECT - COMPUTER APPLICATION & MIS- Paper-I

Fox Pro Programming

1. Introduction to Database
  - 1.1 Meaning of database, manual and computerised database, advantages and disadvantages of database.  
Types of database :- Elementary and Compound database , meaning of entity, field, record and file.
2. Introduction to Foxpro
  - 2.1 Brief introduction to Foxpro menu system :-  
Menu bar, Menu pad, Command Window.  
Controls:- Selection of a menu pad and its options, loading Foxpro, exit Foxpro.
3. Foxpro Fields, Memory Variables and Operators
  - 3.1 Types of fields:- Numeric, Character, Float, Date, Memo, Logical.
  - 3.2 Types of memory variables :- Numeric, Character, Date and Logical.
  - 3.3 Arithmetic Operators :- plus ( + ), minus ( - ), multiplication ( x ), division ( / ), exponentiation ( ^ ), modulus (%),
  - 3.4 Relational operators :- > , >= , < , <= , = , <> , or # , \$ , =
  - 3.5 Logical operators :- .AND. , .OR. , .NOT.
  - 3.6 Expression :- Meaning of expression.  
Types of expression:- Numeric, character, date, relational, logical.
4. Foxpro Commands
  - 4.1 CREATE, MODIFY STRUCTURE, USE, APPEND, APPEND FROM, COPY, DELETE, BROWSE ( Options:- FOR, WHILE, FIELDS, NOFOLLOW, PARTITION), SORT, INDEX, LOCATE, SEEK, GOTO, GO TOP, GO BOTTOM, SKIP, SET DATE, SET FILTER TO, SET TALK, SET RELATION TO ,CALCULATE ( Options:- FOR, WHILE, TO < MEMORY VARIABLE LIST >, Functions to be covered :- AVG ( ), CNT ( ), MAX ( ), MIN ( ),SOM ( ),SAY (Options:- PICTURE ), GET ( Options:- PICTURE, WHEN, VALID), ?, ??, replace, SQL Commands :- SELECT (Options:- INTO, TO FILE, TO PRINTER, WHERE, GROUP BY, HAVING, ORDER BY ), INSERT INTO, CREATE TABLE.
5. BUILT - IN FUNCTIONS  
DATE ( ) , DAY ( ) , MONTH ( ) , YEAR ( ) , DTOS ( ) , CTOD ( ) , DTOC ( ) , VAL ( ) , STR ( ) , ALLTRIM ( ) , ABS ( ) , INT ( ) , REPLICATE ( ) , EOF ( ) , FOUND ( ) , SUBSTR ( ) , CHR ( ) , GOMONTH ( ) , UPPER ( ) , LOWER ( ) , RECNO ( ) , LEN ( )

6. CONTROL STRUCTURES AND LOOPING
- 6.1 IF-ELSE - ENDIF, DO CASE ---- ENDCASE, FOR --- ENDFOR, DO WHILE ---- ENDDO.
- 6.2 Procedures and user - defined functions.
- 6.3 Screen builder and report generation facilities.

#### REFERENCE BOOKS

1. Foxpro 2.5 Made Simple ,By R.K. Taxali
2. Mastering FOXPRO 2.5/2.6 , By C. Seigal
3. The FOXPRO 2.6 code book , By Y. Griver.

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for T.Y.B.Com. [ with effect from July, 1999 ]

SPECIAL SUBJECT

(GROUP - vi)

PAPER - 7

SUBJECT - COMPUTER APPLICATION & M.I.S. [Paper - II]

System Analysis and Design & M.I.S.

1. Introduction to Data & Information.
2. System Concept :  
Definition, Open System, close System, Sub System, Interfaces, Modules.
3. Structured System Analysis :  
System Definition, Feasibility Study, Design Phase, Implementation & Maintenance Phase.
4. Fact Finding Techniques :  
Interviewing, Observations, Questionnaires, Record review.
5. Input-Output Form designing.
6. Code Designing :  
Characteristics, Types of Codes, Examples.
7. Charting Techniques :  
Data Flow Diagram, E-R. Diagram, System Flow Charts.
8. Decision Tables :  
Types, Advantages.

M.I.S. :

Organisation Structure, Information, Decision Making, Role of Application Systems in Organisational Management, Implementation & Evaluation of M.I.S.

BOOKS:

1. Introduction to SAD - J.D. Lee Vol. I & II.
2. System Analysis & Design - Khalkar.
3. Introduction to SAD - James Senn.
4. M.I.S. - Jordon Devis
5. M.I.S. - Jawadekar.

Syllabus in Excel 97 and Pagemaker 6

EXCEL 97

Introduction to Excel

1. To loading Excel Programme, To exit Excel Programme. A brief description of Excel Window, Meaning of Workbook and Worksheet, To create a new workbook, To save and name a workbook, To close a workbook, To select a worksheet, To insert a worksheet, To delete a worksheet, To move and copy worksheets.

contd..2

2. Worksheet Basic
3. Rows, columns and cells, Active Cell, Types of data used in worksheet:- text, numbers, dates, entering data into a worksheet, use of autofill, Meaning of Range.
4. Editing Data in Worksheet
5. Selecting cells for editing data, Editing data in a cell, editing data in a group of cells [ Range] . To move data from one location to another location within a worksheet, To copy data from one location to another location within worksheet, To create and delete a range, To move and copy data between worksheet, Formatting numbers and text.
6. Working with formulas and functions
7. To enter a formula in worksheet, To edit a formula, To copy formula, To enter a function.
8. Operations with Rows and Columns  
Inserting rows and columns, Deleting rows and columns, To change a column width, To change a row height, hide / unhide columns, sorting.

#### PRINTING A WORKSHEET

To adjust page setup, To adjust page breaks, To preview a worksheet. To print a worksheet and workbook.

#### REFERENCE BOOKS :

1. Mastering MS Office 97 Professional, Publisher:-Techmedia.
2. ABCs of MS Office 97 Professional, Publisher :- Techmedia.
3. Learn MS Excel 7 for Win 95 in a day, Publisher :- Techmedia.

#### Pagemaker-6

#### Pagemaker Basics

To start pagemaker, To close pagemaker, Pagemaker Window Floating palettes, To open an existing publication , To view a page, To create a new publication, To create master pages, To use horizontal and vertical guides, To add columns, To add , select, copy, move, resize a line, To change line style, To import graphics , To copy and move a graphics, To resize a graphics, To save a new publication, To select a text block , To copy and move a text block, To resize a text block , To change allignment, To import a document, To format a document, To insert, replace and delete a text, To draw, select and move box , To print a publication.

#### REFERENCE BOOKS :-

1. Mastering Pagemaker 6 for Win 95, Publisher :- Techmedia
2. Pagemaker in easy steps, Publisher :- Comdex.



NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for T.Y.B.Com. [ with effect from July, 1999 ]

SPECIAL PAPER

(GROUP - vii)

SUBJECT - IMPORT - EXPORT MANAGEMENT [Paper - I]

1. Nature of Foreign Trade - Basis of International Trade, Difference between home trade and Foreign Trade - Foreign Trade and economic development - Balance of trade and Balance of Payment.
2. Import Trade - Need of Imports - Sourcing from International Market - Imports by private sector and by Government - Public sector units - Licensing for imports - Procedure of import Trade - Import Trade organization - documents related to import trade - Methods of Payment - Agencies / Organizations in import trade.
3. Need of Export - Licensing for Exports - Organization of Exports - Export trade procedure - Documents for Export - Agencies related with Export trade - Methods of Payment - terms used in imports - exports trade.
4. International Economic Relations - Bilateral and multilateral Trade - Institutions involved in international trade - origin, objectives and functions of GATT - World trade of Organization - IMF - IBRD - EEC - SAARC - OPEC - Practices and problems of international Marketing.
5. India's Foreign Trade - Trade control in India - India's Foreign Trade after 1980 - Foreign trade and stages of India's economic development - Major changes in foreign trade policies 1992 onwards - Foreign exchange control - Agencies and authorities related to India's foreign trade - Trade Development Authority, Export Promotion Council, Commodity Board, S.T.C., I.I.F.I., ECGC.

NORTH MAHARASHTRA UNIVERSITY, JALGAON

Syllabus for T.Y.B.Com. [ with effect from July, 1999 ]

SPECIAL SUBJECT

(GROUP - vii)

SUBJECT - IMPORT - EXPORT MANAGEMENT [Paper - II]

1. Introduction to Export Marketing - concept - Need - Elements of Export Marketing - Export of Perish - International Marketing - Nature - dynamics .
2. Export Marketing Management :- Product planning and Development - Export Marketing - Channels - Pricing for Export - Promotion of Export - Total Quality Management and Exports.
3. Export Promotion Efforts in India :- Export houses - Tax concessions - free trade zones - Development of related infrastructural facilities for exports - multinationals and exports - Export oriented units - Star trading houses - Super star trading houses .
4. Export of Services :- Project and consultancy services - Changing pattern of India's export trade, potentials of India's export.
5. Training of development of personnel involved in Foreign trade - Need of Market Revolution - Motivation - Various Govt. Schemes - Awards, folicitation, recognition to successful exports.

BOOKS SUGGESTED

1. Export Marketing - T.A.S. Balgopal - Himalaya Publishing.
2. International Marketing Management - Varshney Bhattacharya [ Sultan Chand ]
3. Management of Export Marketing - Dr. M.J. Mathews. [ R.B.S.A. Publications ]
4. Foreign Trade Management in India - M.L. Varma. [Vikas Publishing house pvt.Ltd]
5. Export Marketing - R.S. Rathore, J.S. Rathore [ Himalaya Publishing ]