

Structure  
B. Com. Programme  
**T.Y.B.Com.(W.e.f. June 2016)**

Sr. No	Objective	Third Year B.Com Semester (V) (W.e.f. June-2016-17)	
I	LANGUAGE COMPETENCE		
	International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Indian Economic Scenario
		2	Principles & Practices of Auditing
		3	Income Tax
		4	Human Resource Management
		5	<u>Elective</u> (Any One) - *
			a) Modern Management Techniques
			b) Import-Export Management
		c) Economics of Global Trade and Finance	
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	6) & 7) <u>Elective</u> (Any One Group) ** a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advanced Banking I & II	

Sr. No	Objective	Third Year B.Com Semester (VI) (W.e.f. June-2016-17)	
I	LANGUAGE COMPETENCE		
	International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Indian Economic Scenario
		2	Principles & Practices of Auditing
		3	Soft Skills Development.
		4	Human Resource Management
		5	<u>Elective</u> (Any One) - *
			a) Modern Management Techniques
			b) Import-Export Management
		c) Economics of Global Trade and Finance	
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	6) & 7) <u>Elective</u> (Any One Group) ** a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advanced Banking I & II	

( \*\* Optional Project Report of 50 Marks for Paper No.7 Sem VI

# North Maharashtra University, Jalgaon

## Notes to Structure B.Com Programme

1. English & Marathi are allowed medium of Instruction.
2. FYBCOM SEMISTER Pattern
  - a. Except paper No -5, 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
  - b. For paper No-5 (QT & CS) sem-I CS, 30 marks theory University Exam. 10 marks internal Exam + 10 marks University Practical Exam.& Sem-II QT 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
3. SYBCOM SEMISTER Pattern
  - a. Except paper No -5, 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
  - b. For paper No-5 (BC & CM) sem-III CM, 30 marks theory University Exam. 10 marks internal Exam + 10 marks University Practical Exam. Sem-IV Business Communication 40 marks theory University Exam & 10 marks Internal Exam pattern is applicable.
4. TYBCOM SEMISTER Pattern
  - a. Except paper No -3 Sem -VI, 40marks theory University Exam & 10 marks Internal Exam pattern is applicable.
  - b. For paper No-3 (IT & Soft Skills Development.) Income Tax Sem - V, 40 marks theory University Exam, 10 marks. Internal Exam. & for Soft Skills Development Sem -VI. 40 Marks University Practical Exam and, 10 marks internal marks.
  - c. For paper No-7 Sem - VI Student can choose the Project Report of 50 Marks or theory paper. There shall be external Examination (Viva-Voce) for project report.
5. The options for paper no-7at FYBCOM & SYBCOM and T Y BCOM Paper No 6 &7 are not in progression.

6. The syllabus of each paper shall be taught in 4 lectures per week during the academic year.

**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
**T.Y.B.Com : Sem-V (2016-2017)**  
**Compulsory Paper :- Indian Economic Scenario**  
**(Since 1980-81)**

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

Total Lectures : 48

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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.

**1. Present position of Indian Economy.** Lecture : 08

- 1.1. India – A developing Economy.
- 1.2. India – a Mixed Economy.
- 1.3. Changing share of various sectors in India's National Income.
- 1.4. Globalization & Its Impact on India.

**2. Population in India.** Lecture : 08

- 2.1. Size and Growth of India's population.
- 2.2. Demographic issues of India's population.
  - 2.2.1. Sex Composition.
  - 2.2.2. Age Structure and it's Demographic dividend.
  - 2.2.3. Urbanisation.
- 2.3. Occupational Distribution of labour force.

**3. Human Resource Development.** Lecture : 08

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

**4. Agriculture Sector in India.** Lecture : 08

- 4.1. India's Agriculture
  - 4.1.1. Role of Agriculture in Indian Economic Development.
  - 4.1.2. Trends in India's Agricultural Production.
  - 4.1.3. Causes of low productivity of India's Agriculture.
  - 4.1.4. Measures to increase production and productivity of India's agriculture.
- 4.2. Agricultural Finance.

- 4.2.1. Need.
- 4.2.2. Institutional Sources (R.R.B.s and NABARD)
- 4.3. Agricultural Marketing.
  - 4.3.1. Defects of Agricultural Marketing.
  - 4.3.2. Measures to improve the agricultural Marketing system.
- 4.4. Food Security.
  - 4.4.1. Concept.
  - 4.4.2. Public Distribution System.
- 4.5. Impacts of climatic changes on Indian Agriculture.

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

Lecture : 08

- 5.1. Role of Industrialization in Indian Economic Development.
- 5.2. Role and problems of small scale industries.
- 5.3. Public Sector Enterprises.
  - 5.3.1. Role and Problems.
  - 5.3.2. Concept of disinvestment
  - 5.3.3. Rationale of disinvestment.
- 5.4. Growth and Contribution of Services sector in Indian Economy.

**6. Infrastructural Development in India.**

Lecture : 08

- 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 (28<sup>th</sup> Edition) 2000.
- 2) Indian Economy by Gaurav Datta and Ashwini Mahajan S. Chand & Sons Publication. (71<sup>st</sup> Edition) 2015.
- 3) Indian Economy by Mishra and Puri, Himalaya Publication.
- 4) Indian Economy by A.N. Agrawal, Himalaya Publication, 40<sup>th</sup> 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.

**North Maharashtra University, Jalgaon**  
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■ **Objectives : -**

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- 3) To know the relevance Economic practices in modern competitive world.
- 4) To make students competent to become success in competitive examination

**1. India's Foreign Trade.** Lecture : 08

- 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. New Trade Policy 2015-20

**2. Foreign Capital and Foreign Exchange Reserves.** Lecture : 08

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

**3. Price Trends and Inflation.** Lecture : 08

- 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 : 08

- 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 : 08

- 5.1. Silent features of Federal Finance System in India.
- 5.2. Problems and issues in centre state financial relations in India.
- 5.3. 14<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 : 08

- 6.1. Features of Economic Planning in India.
- 6.2. Achievements and Failures of the five year plans.
- 6.3. NITI Aayog.
  - 6.3.1. Origin and formation.
  - 6.3.2. Members.
  - 6.3.3. Difference between NITI Aayog and Planning Commission.

■ **Books :-**

- 1) Evolution of the Indian Economy by I.C. Dhingra, S.Chand & Sons (28<sup>th</sup> Edition) 2000.
- 2) Indian Economy by Gaurav Datta and Ashwini Mahajan,S.Chand & Sons Publication. (71<sup>st</sup> Edition) 2015.
- 3) Indian Economy by Mishra and Puri, Himalaya Publication.
- 4) Indian Economy by A.N. Agrawal, Himalaya Publication, 40<sup>th</sup> 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.

**North Maharashtra University, Jalgaon**  
**(NACC Accredited 'A' Grade University)**  
**FACULTY OF COMMERCE & MANAGEMENT**

New Syllabus: T.Y.B.COM (W.E.F. June -2016)

**SEMESTER – V Subject: 2: Principles & Practices of Auditing**  
**Semester Pattern: Internal Marks 40 +External Marks 60 = Total marks: 100**  
**Total lectures: 48**

**1. Introduction of Audit :-**

**Lectures 08**

Meaning, Definition, Nature, Scope, Basic Principles & objectives of Audit. – Advantages & limitations of audit – Relationship of Auditing with other subjects - Standards on Auditing (SAs) – Meaning, Scope of SAs.

**2 Errors , Frauds and Sampling**

**Lectures 08**

Definition, Reasons & Circumstances of Errors & Frauds- Types of Errors –Commission, Omission, Principle & Compensating- Types of Frauds, Risk of fraud & Errors in Audit-Auditors Duties & Responsibilities in respect of Errors &Frauds- Audit Sampling-Meaning, purpose & factors in determining sample size

**3. Types of Audit**

**Lectures 08**

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

**4. Audit Program& Documentation :-**

**Lectures 08**

Meaning, Nature, Scope & Objectives of Audit Program- Control of quality of Audit work – Delegation & supervision of Audit work- Audit Planning-Documentation – Audit working papers - audit files- permanent and current audit files ownership and custody of working paper- Elementary study of SA 230 (Revised) “Audit Documentation”.

**5. Audit Evidence :-**

**Lectures 08**

Need for audit evidence – audit procedures for obtaining evidence – physical verification – documentation –direct confirmation – re-computation – analytical review techniques – representation by management –obtaining certificate-Elementary study of SA 500 (Revised) “Audit Evidence”.

**6. Vouching, Verification and Valuation :-**

**Lectures 08**

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

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

**Recommended Books**



- 1) Tondon – Practical Auditing.
- 2) Kamal Gupta – Fundamentals of Auditing – TMH – New Delhi.
- 3) Saxena & Saravavel – Practical Auditing – Himalaya Publishing House, Mumbai.
- 4) Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai.
- 5) Stettler Howord – Auditing Principles, PHI – New Delhi.
- 6) L. K. Shukla – Auditing – Principles & Practice – Taxmann law's New Delhi.
- 7) Taxmann – Students' guide to Standards on Auditing by D. S. Rawat.
- 8) Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A. S. Foundation, Pune.

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**FACULTY OF COMMERCE & MANAGEMENT**

New Syllabus: T.Y.B.COM (W.E.F. June -2016)

**SEMESTER – VI Subject: 2: Principles & Practices of Auditing**  
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**1. Investigation :-**

**Lectures 08**

Meaning, nature and objectives of Investigation-Difference between Audit & Investigation- Investigation at the time of purchase of business , admission of a new partner , granting loan for detecting grants & Statutory Investigation.

**2. Evaluation of Internal Control & Internal Check :-**

**Lectures 08**

**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- Elementary study of SA 265 “Communicating deficiencies in Internal Control to those charged with governance and management”.

**3. Company Auditor :-**

**Lectures 08**

Provisions regarding qualifications, disqualifications, appointment & removal of auditor as per the companies Act, 2013 – Rights/Powers, duties and liabilities and remuneration of company auditor – professional conduct and ethics- Auditor’s role in corporate governance and evolution of Audit Committee

**4. Audit of Limited Companies :-**

**Lectures 08**

Preliminaries to the Audit work of a Limited Company- Audit of share capital, Forfeiture Shares & Bonus Shares- Buy Back of own shares by Companies – Audit of Debentures.

**5. Auditing in Computerized Information System (CIS) Environment**

**Lectures 08**

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

**6. Audit Report :-**

**Lectures 08**

Meaning, importance and contents of audit report – types of audit report – Qualifications, disclaimers, adverse opinion - Distinction between reports and certificates – notes on accounts - distinction between notes and qualification ,

**Recommended Books**

- 1) Todon – Practical Auditing.
- 2) Kamal Gupta – Fundamentals of Auditing – TMH – New Delhi.
- 3) Saxena & Saravaravel – Practical Auditing – Himalaya Publishing House, Mumbai.
- 4) Saxena & Reddy – Essentials of Auditing - Himalaya Publishing House, Mumbai.
- 5) Stettler Howord – Auditing Principles, PHI – New Delhi.
- 6) L. K. Shukla – Auditing – Principles & Practice – Taxmann law’s New Delhi.
- 7) Taxmann – Students’ guide to Standards on Auditing by D. S. Rawat.
- 8) Auditing by Vinod Kumar Agrawal & Abhishek Porwal – A. S. Foundation, Pune.



## North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

### FACULTY OF COMMERCE AND MANAGEMENT

New Syllabus: T.Y.B.COM (W.E.F. June -2016)

### T.Y. B.COM. SEMESTER V

### Core competence Paper – Income Tax

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

[ Total Lectures: 48 ]

#### *A] Title of Paper – Computation of Income of an Individual*

#### *B] Course Objectives*

After studying this paper the student will be able to –

1. know the various provisions relating to Income and Incomes tax computation
2. understand the basic concepts of the Income Tax Act 1961 and get the elementary knowledge of scheme of taxation in India
3. compute Income and Tax of an Individual assessee under the Act

#### *C] Level of Knowledge – Elementary working knowledge with application skill*

#### *D] Medium of Instructions – English*

#### *E] Instructions as to study and examinations*

- 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, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems.

#### *F] Course contents -*

### UNIT 1

#### **Introduction of Income Tax Act 1961 and basic concepts - Lectures - 8**

- a. **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.

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

## **UNIT 2**

### **Computation of Income from Salary**

**Lectures – 10**

- a. Income from Salary - Salary, Allowances, perquisites and retirement benefits, exemptions and deductions, computation of salary income. (Study of the sections relevant to the topic)
- b. Allowances to be studied – HRA, Transport Allowance, Children Education Allowance, Medical allowance –
- c. Perquisite to be studied – Rent-free Accommodation
- d. Deduction on account of Professional Tax
- e. Practical problems on computation of salary income

## **UNIT 3**

### **Computation of Income from House Property**

**Lectures - 8**

- a. **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)
- b. **Computation of house-property income** – Practical problems on computation of income from house property

## **UNIT 4**

### **Computation of Income from Other Sources**

**Lectures - 4**

- a. **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
- b. **Computation of income from other sources** - Practical problems on computation of income from other sources

## **UNIT 5**

### **Income from Profits and Gains of Business and Profession**

**Lectures 10**

- a. 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)
- b. Practical problems on computation of Income from Business
- c. Practical problems on computation of Income from profession of Doctors and Chartered Accountants only

## **UNIT 6**

## **Computation of Taxable Income and Income tax of an Individual Assessee -**

### **Lectures 08**

- a. Computation of Gross Total Income, Deductions under sections 80-C, 80-CCC, 80-CCD, 80CCD(1B), 80-D, 80-E, 80-G, 80-TTA
- b. Income tax slabs and rates for the Assessment year under study, including Education cess, Higher education cess, surcharge (in case applicable for the assessment year)
- c. Tax rebate under section 87-A
- d. Computation of Total Income and Income Tax of an Individual assessee.

### **Important Note:**

1. **The Academic Year of the examination shall be the Assessment Year for study of different provisions of the Act.**

### ***G) Employability / Employment Opportunities –***

After studying this course, a student will have the following avenues of employment –

- As an Income-tax Consultant for Individual assessee
- As an employee in a business unit handling the income tax matters of the unit
- As an Investment advisor to the Individual assessee
- As a coach imparting knowledge in the field of Income-tax
- As a candidate to be considered for employment in banks, government offices, private establishment, coaching classes etc

### **BOOKS 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. Mehrotra : Income Tax Law & Accounts, Sahitya Bhavan, Agra.
8. Bhagavati Prasad: “Law and Practice of Income-tax in India”, 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.

# North Maharashtra University, Jalgaon

Faculty of Commerce and Management

Syllabus for

T.Y. B. Com. Semester – V

## Subject: 4. Human Resource Management

w.e.f. 2016-17

Total Lectures: 48

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

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### 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.

### 1. Introduction to Human Resource Management:

Lectures: 08

Definition and Concept, Features, Objectives, Functions, Scope and Development of Human Resource Management, Importance of Human Resource Management, Human Resource Practices, Difference between H.R.M. and Personal Management, Qualities and Role of Human Resource Manager, Challenges to H.R.M.

### 2. Human Resource Planning:

Lectures: 08

Concept of Human Resource Planning (HRP), Factors in HRP, Advantages and limitations of HRP, Process of HRP, Growing Importance of H.R. Planning, Types of H.R. Planning.

### 3. Job Analysis and Design:

Lectures: 08

Job Analysis- Importance, Tools, Process of Job Analysis.

Job Description, Writing a Job Description, Job Specification, Job Design.

### 4. Recruitment

Lectures: 08

Meaning, Definition, Objectives, Importance, Recruitment Policy, factors affecting recruitment, Centralized and Decentralized recruitment, Sources of Recruitment E-recruitment, walk-In Body-shopping, outsourcing, E-recruitment

### 5. Selection

Lectures: 08

Meaning, Definition, Importance, Selection Policy and Selection Procedure, Factors affecting on selection, Evaluation of Selection Procedure, E-selection



## **6. Placement and Induction**

**Lectures: 08**

Meaning, Definition of Placement, Problems in Placement, Tools of effective placement, Meaning, Definition of Induction, Objectives, Nature, Importance of Induction, E-placement.

### **REFERENCE BOOKS:**

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 Ghannekar, 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.

# North Maharashtra University, Jalgaon

Faculty of Commerce and Management

Syllabus for

T.Y.B.Com. Semester – VI

## Subject: 4. Human Resource Management

w.e.f. 2016-17

Total Lectures: 48

[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.

### 1. Employee Training

(Lectures 8)

- a. Meaning, Definition, Difference between Training Education and Development.
- b. Characteristics, objectives, need and Importance, Training Policy.
- c. On the job, off the job, Training methods.
- d. Types of Training

### 2. Management Development

- a. Meaning, Definition of Management Development.
- b. Objectives, Need, Importance.
- c. Methods of Management Development.
- d. Problems in Management Development Programmes.
- e. Managerial Training and Development in Indian Context

### 3. Employee Grievances

(Lectures 8)

- a. Meaning, Definition, Causes of Grievances.
- b. Importance of Grievance Handling.
- c. Principles of Grievance Handling.
- d. Grievance Redressal Machinery.

### 4. Employee Discipline

(Lectures 8)

- a. Meaning, Definition, Features.

- b. Aims, Objectives and Importance.
- c. Principles for Maintaining Discipline.
- d. Disciplinary Procedure. v. Role of Human Resource Manager in Maintaining Discipline.

### **5. Employee Performance Appraisal**

**(Lectures 8)**

- a. Meaning, Definition, Features.
- b. Objectives and Importance.
- c. Methods and Process of Performance Appraisal.
- d. Problems of Appraisal.
- e. Measures for Making Effective Appraisal.

### **6. Recent Trends in H.R.M.**

**(Lectures 8)**

- a. Human Resource Accounting.
- b. H.R.D. Audit.
- c. Quality of Work life.
- d. Knowledge Management.
- e. Entrepreneurial Development.
- f. Developing Quality Consciousness.
- g. Human Capital

### **References:**

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.

# NORTH MAHARASHTRA UNIVERSITY, JALGAON

## Faculty of Commerce & Management

### TYBCOM SEMISTER- V

#### SUBJECT: 5 a) MODERN MANAGEMENT TECHNIQUE- I

### SYLLABUS

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#### **Chapter-I Introduction: Modern Management Technique**

- a) Meaning & Definition
- b) Nature, Scope, Importance & Application Of Modern Management Technique.
- c) Benefits of Modern Management Technique to Industry, Society & Government

#### **Chapter- II Corporate Environment**

- a) Meaning, Concept, Scope & Significance of Corporate environment
- b) Elements of corporate environment:- Legal, Social, Political, Demographical, International, Technological, Economical, Educational, cultural, Natural & Physical Environment
- c) Opportunities of Modern Management Technique in Corporate Environment.

#### **Chapter-III Modern Management in various sector**

- a) Business & Modern Management
- b) Industry & Modern Management: Agro-based Industry, IT sector, Automobile sector, Higher Education, Banking sector, Tourism sector

#### **Chapter- IV Manager & Modern Management Technique**

- a) Qualities, Duties & Responsibilities of a Manager in respect of Modern Management Technique
- b) Challenges of Globalization Before Manager
- c) Risk & Decision making for Competitive advantage
- d) Modern management& Computerization functioning of Modern Management

#### **Chapter-V E- Customer Relationship Management (E-CRM)**

- a) Concept of E- Customer relationship management
- b) Need of E- CRM in Modern Management
- c) Merits & Demerits of E- Customer relationship management in Modern Management
- d) Information & communication Technology&E- customer Relation management

## Chapter- VI Modern Management Practices

- a) Indian Ethos- Introduction ,objectives , need, use/purpose
- b) Japanese techniques- Introduction ,objectives , need, use/purpose
- c) European Techniques- Introduction ,objectives , need, use/purpose
- d) Chinese Technique - Introduction ,objectives , need, use/purpose

### References:

1. A Handbook of Management Techniques: The Best-selling Guide to Modern ... By Michael Armstrong [Kogan Page Publishers](#), London UK & Sterling, USA
  2. Public Sector Management By Norman Flynn, Sage Publication London UK
  3. Indian Ethos And Values In Management by R, Nandagopal & Ajith Sankar R, N, Publisher: Mcgraw Hill Education Pvt, Ltd,
  4. Chinese Management Studies, ISSN: 1750-614X  
Online from: 2007
  5. Taylor, Frederick Winslow, 1911, 'The Principles of Scientific Management', in Scientific Management (Westport, Connecticut: Greenwood Press).
  6. Andrew, Ed, 1981, Closing the Iron Cage: The scientific management of work and leisure(Montréal: Black Rose Books)
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# T Y B Com Semester VI

## **Subject: Modern Management Techniques-II**

### Syllabus

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#### **Chapter-I Techniques of Modern Management**

- a) Needs of Techniques in Modern Management
- b) Role of Techniques in Industry & Economy
- c) Impact of Techniques on Development and Growth ratio of business
- d) Types of Techniques used in Modern Management

#### **Chapter-II Modern Management Technique Skills & Knowledge**

- a) Knowledge & Skills required for modern techniques
- b) e-governance through modern management technique
- c) Knowledge management and knowledge enhancement techniques:
  - i) After Action Review
  - ii) Exit Interview
  - iii) Knowledge Planning & Harvesting
  - iv) Community of Practices (CoP)
  - v) Peer Assist
- d) Personal Information Management (PIM): Concept & tools

#### **Chapter-III Modern Management Techniques in Functional Areas-I**

- a) Finance: Foreign Direct Investment (FDI), Foreign Institutional Investment (FII), Merger-Valuation and Internal Rate of Return (IRR)
- b) Marketing & Sales: Matrix Management & Supply Chain Logistics

#### **Chapter: IV Modern Management Techniques in Functional Areas-II**

- a) HRM & HRD: Downsizing, Talent Management
- b) Training, Evaluation, Participation,
- c) Third Party Verification
- d) Project Evaluation & Review Technique

#### **Chapter-V Production, Operation & Services**

- a) Statistical tools in Production & Operation, CPM
- b) Quality Circles, Melons Theory
- c) Cervical Model
- d) Value of Added P's (Process, Product, Place & Price) in Modern Management

#### **Chapter-VI Challenges before Corporate Sector**

- a) Challenges & Problems of Globalization
- b) Challenges of Diversity & Multiculturalism
- c) Challenges of Innovations
- d) Challenges of e-commerce

**References:**

1. **Chapter IV & V a& b: Management Techniques Principles & Practices** (Second Revised & Enlarged Edition) (2007) by S. L. Goel & Shalini Rajneesh, Deep & Deep Publication, New Delhi
2. [https://books.google.co.in/books?id=5XSpwfSs5dUC&pg=PR19&lpg=PR19&dq=modern+management+techniques+books&source=bl&ots=LMVTNGNyIw&sig=JWIaSL78Pqoq-EbORpMeWuNT\\_Cc&hl=en&sa=X&ved=0ahUKEwin4JvN7KnKAhVQWI4KHcq8AbcQ6AEIUDAJ#v=onepage&q=modern%20management%20techniques%20books&f=false](https://books.google.co.in/books?id=5XSpwfSs5dUC&pg=PR19&lpg=PR19&dq=modern+management+techniques+books&source=bl&ots=LMVTNGNyIw&sig=JWIaSL78Pqoq-EbORpMeWuNT_Cc&hl=en&sa=X&ved=0ahUKEwin4JvN7KnKAhVQWI4KHcq8AbcQ6AEIUDAJ#v=onepage&q=modern%20management%20techniques%20books&f=false)
3. **A Handbook of Management Techniques: The Best-selling Guide to Modern ...**  
By Michael Armstrong [Kogan Page Publishers](#), London UK & Sterling, USA
4. **Public Sector Management** By Norman Flynn, Sage Publication London UK

**North Maharashtra University, Jalgaon**  
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**Faculty of Commerce and Management**  
**T.Y.B.Com. (W.E.F.: June – 2016)**  
**Elective Paper No.5: (b): Import- Export Management**  
**Semester-V**

Semester Pattern: External Marks 60 +Internal Marks 40= Maximum Total marks: 100  
Total Lectures: 48

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**Objectives:**

1. To familiarize the student to understand the international environment and policies
  2. To enable the students to acquire necessary skills to deal in international market
  3. To understand the Concept of Import and Export Management.
  4. To acquire skilled of Import and Export Management.
  5. To develop the Interest in Modern Methods and Procedures of Management.
  6. To know the Import and Export Trade
  7. To understand Import and Export Marketing Management
  8. To acquire the Basic Knowledge of Import and Export Management
  9. To understand India's Foreign Trade policy & Regulation
  10. To acquire knowledge of International Marketing Environment & marketing Strategy
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**1. Management of Imports:**

**Lectures 06**

- 1.1. Process and Procedure of Quality Control and Pre-Shipment Inspection
- 1.2. Excise and Customs Clearance Regulations, Procedures and Documentations
- 1.3. Procedure for Procurement through Imports, Customs Clearance of Imports
- 1.4. Introduction to Risks Involved in Importing- Transit Risk, Credit Risk and Exchange Risk

**2. Import Export Management**

**Lectures 08**

- 2.1. Introduction to Import and Export Management
- 2.2. The Import Process- Determining Market Demand and Purchase Motivation
- 2.3. Locating and Negotiating with Sources of Supply, Physical Distribution, Documentation, Developing a Plan for Resale or Reuse.
- 2.4. Type of Importers
- 2.5. Facilitating Agencies- Clearing Agents, Bonded Warehouse, Indian Customs, Customs Procedure and Rules

**3. Import Trade**

**Lectures 08**

- 3.1. Meaning and Definition, Need & Importance of Foreign Trade
- 3.2. Procedure of Import Trade
- 3.3. Import Trade Organization
- 3.4. Documents Required for Import Trade
- 3.5. Licensing



### 3.6. Distinction between Home Trade & Foreign Trade

#### **4. Export Trade**

**Lectures 10**

- 4.1. Meaning and Definition, Need for Export
- 4.2. Export Promotion Difficulties & Measures to Overcome
- 4.3. Organization of Export
- 4.4. Export Trade Procedure
- 4.5. Documents for Export
- 4.6. Methods of Financing Foreign Trade

#### **5. India's Foreign Trade Policy & Regulation**

**Lectures 10**

- 5.1. Foreign Trade Policy 2004-2011, Salient features
- 5.2. Regulation & Development of Foreign Trade
- 5.3. Foreign Trade (Development & Regulation) Act-1992
- 5.4. EOUs, EPZs and SEZ
- 5.6. International Trade financing
- 5.7. Institutional Finance for export
- 5.8. EXIM Bank
- 5.9. Export credit Risk Insurance
- 5.10. Balance of payment

#### **6. Export Marketing Management**

**Lectures 06**

- 6.1. Export Management, Objectives and Nature
- 6.2. Modern Export Policy in India, Import Policy, Export Agreement, Export Pricing,
- 6.3. Terms & Method of Payment in export Marketing
- 6.4. Sources Supply of Export Credit finance, Export Documents and Stages in the Export Procedure

#### **BOOK'S SUGGESTED**

- 1 International Trade & Export management- Francis Cherunilam, Himalaya Publishing House (sixteenth edition 2008)
2. Export-Import Policy- Ministry of Commerce, New Delhi.
3. Handbook of Export-Import Policy Procedure- Ministry of Commerce New Delhi.
- 4.Export and Import Management- Aseem Kumar, Excel Books, New Delhi.
- 5.Export Import Procedures- Documentation and Logistics by C.Rama Gopal, New Age International Publishers, New Delhi.
6. International Trade & Payments- Genaro C. Da Costa- Himalaya publishing (First edition 2004)
7. Export Management- T.A.S Balagopal Himalaya Publishing House (fourteenth revised edition 1999)
8. Export Import Procedures and Documentation- Acharya & jain Himalaya publishing (First edition January 2003)

- 9.** International Trade (Policies & Prospective in Developing Economy)- Dr. M.J.Mathew, Prateeksha Publications Jaipur (First Edition)
- 10.** Business Practices- P.C Pardeshi, Sheth Publishers pvt ltd. Pune
- 11.** A Study of world Trade Organization- K.R Gupta, Atlantic Publishers & Distribution, New Delhi.

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**Faculty of Commerce and Management**  
**T.Y.B.Com. (W.E.F.: June – 2016)**

**Elective Paper No.5: (b): Import- Export Management**  
**Semester-VI**

Semester Pattern: External Marks 60 +Internal Marks 40= Maximum Total marks: 100  
Total Lectures: 48

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- 1. Introduction to Export Marketing** **Lectures 10**
- 1.1. Definition, Concept, Need, Elements of Export Marketing
  - 1.2. International marketing– Meaning, Objectives of International Business,
  - 1.3. International Marketing vs. Domestic Marketing
  - 1.4. International Orientations, International Marketing Decision
- 2. Export Promotion** **Lectures 10**
- 2.1. Export Promotion Measures and Evaluation.
  - 2.2. Export Promotion Councils, Export Incentives.
  - 2.3. International Agreements and Agencies for Promoting Export– WTO, GATT, UNCTAD, STC, IIFT– Role & Functions.
- 3. International Marketing Environment & Marketing Strategy** **Lectures 08**
- 3.1. Political & Legal Environment
  - 3.2. Economic Environment
  - 3.3. Social & Cultural Environment
  - 3.4. Product Market Nexus & Export Development Marketing Environment & Product Strategies, Product Communication Strategies, Globalization Vs standardization.
  - 3.5. Promotion Strategies– Marketing Environment & Promotion, Strategies, Influencing Factors, Trade Fairs & Exhibition, ITPO, ITC
  - 3.6. Problems in International promotion
- 4. International Marketing** **Lectures 06**
- 4.1. Planning, Organising and Control: Issues in International marketing planning
  - 4.2. International Marketing Information System
  - 4.3. Organising and Controlling of International Marketing Operations
- 5. Emerging Issues and Developments in International Marketing****Lectures 06**
- 5.1. Ethical and Social issues
  - 5.2. International Marketing of Services
  - 5.3. Information Technology and International Marketing
  - 5.4. Impact of Globalization
- 6. Export Pricing** **Lectures 08**
- 6.1. Export Pricing and Cost Factor

- 6.2. Export Pricing & Market Imperatives
- 6.3. Export Pricing & Pricing Objectives
- 6.4. Composition of Export Pricing
- 6.5. Price Quotations
- 6.6. Export Assistance its Relevance in Export Pricing
- 6.7. Marginal Costing & Export Pricing

### **BOOK'S SUGGESTED**

- 1** International Trade & Export management- Francis Cherunilam, Himalaya Publishing House (sixteenth edition 2008)
- 2.** Export-Import Policy- Ministry of Commerce, New Delhi.
- 3.** Handbook of Export-Import Policy Prodedure- Ministry of Commerce New Delhi.
- 4.**Export and Import Management- Aseem Kumar, Excel Books, New Delhi.
- 5.**Export Import Procedures- Documentation and Logistics by C.Rama Gopal, New Age International Publishers, New Delhi.
- 6.** International Trade & Payments- Genaro C. Da Costa- Himalaya publishing (First edition 2004)
- 7.** Export Management- T.A.S Balagopal Himalaya Publishing House (fourteenth revised edition 1999)
- 8.** Export Import Procedures and Documentation- Acharya & jain Himalaya publishing (First edition January 2003)
- 9.** International Trade (Policies & Prospective in Developing Economy)- Dr. M.J.Mathew, Prateeksha Publications Jaipur (First Edition)
- 10.** Business Practices- P.C Pardeshi, Sheth Publishers pvt ltd. Pune
- 11.** A Study of world Trade Organization- K.R Gupta, Atlantic Publishers & Distribution, New Delhi.

# North Maharashtra University, Jalgaon

(NAAC Reaccredited 'A' Grade University)

FACULTY OF COMMERCE AND MANAGEMENT

**T.Y.B.COM. (SEM - V & VI)**

**Elective Subject : 5c ECONOMICS OF GLOBAL TRADE & FINANCE**

**New Syllabus (W.e.f. June 2016)**

**Semester Pattern**

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

**Total Lectures = 48**

**Objective :**

1. Students will be able to understand the International Economics, International Trade, International Movements of Capital etc.
2. Students will be able to understand the functions of World Bank and IMF.
3. Students will be able to understand the concept of terms of trade, BOT and BOP, Foreign Exchange Rate, Exchange Control
4. Students will be able to understand India's Foreign Trade policy and various aspects in it.
5. Students will be able to understand the Concept of Globalisation and its effect on Indian Economy.
6. To develop student's for MPSC and UPSC examinations.

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## Semester V

1. **International Economics and International Trade** Lectures (08)
  - a) Meaning of International Economics
  - b) Nature of International Economics
  - c) Scope of International Economics
  - d) Importance of International Economics
  - e) Difference between Internal and International Trade
2. **International Trade and Economic Development** (08)
  - a) Direct Benefits of International Trade
  - b) Indirect Benefits of International Trade
  - c) Disadvantages from International Trade
  - d) Problems related International Trade of developing countries
3. **Terms of Trade** Lectures (08)
  - a) Meaning of Terms of Trade
  - b) Factors influencing Terms of Trade
  - c) Reasons of the unfavourable terms of trade of developing countries

- d) Measures to improve the terms of trade of developing countries
- 4. Balance of Trade (BOT) and Balance of Payment (BOP)      Lectures (08)**
- a) Meaning of BOT and BOP  
 b) Difference between BOT and BOP  
 c) Importance of BOP  
 d) Causes of disequilibrium in BOP  
 e) Measures to correct disequilibrium in BOP
- 5. Foreign Exchange Rate      Lectures (08)**
- a) Meaning of Foreign Exchange Rate  
 b) Fixed Exchange Rate - Meaning  
 c) Merits and demerits of Fixed Exchange Rate  
 d) Flexible Exchange Rate - Meaning  
 e) Merits and Demerits of Flexible Exchange Rate
- 6. Exchange Control      Lectures (08)**
- a) Meaning of Exchange Control  
 b) Objectives of Exchange Control  
 c) Methods of Exchange Control - 1) Direct Methods of Exchange Control, 2) Indirect  
     Methods of Exchange Control  
 d) Defects of Exchange Control

## **Semester VI**

- 7. International Trade Policy      Lectures (08)**
- a) Free Trade Policy - Meaning  
 b) Arguments in favour of and disfavour of Free Trade  
 c) Policy of Protection - Meaning  
 d) Arguments in favour of and disfavour of Policy of Protection
- 8. International Movements of Capital      Lectures (08)**
- a) Meaning of International Movements of Capital  
 b) Factors governing International Movements of Capital  
 c) Foreign Direct Investment (FDI) - Meaning  
 d) Merits and demerits of Foreign Direct Investment
- 9. Institutions of International Co-operation      Lectures (08)**
- a) International Monetary Fund (IMF) - Objectives  
 b) Achievements of IMF  
 c) Shortcomings in IMF Working  
 d) International Bank for Reconstruction and Development (IBRD / World Bank) - Objectives  
 e) Functions of World Bank  
 f) Criticisms of World Bank working
- 10. India's Foreign Trade      Lectures (08)**
- a) Importance of Foreign Trade for a developing economy  
 b) Composition of India's Foreign Trade - (1) Compositional Change in India's

- Import and (2) Compositional Change in India's Export
- c) Directions of India's Foreign Trade - (1) Directional change in India's Import  
(2) Directional Change in India's Export

**11. India's Foreign Trade Policy Lectures (08)**

- a) Meaning of Foreign Trade Policy
- b) Import Substitution
- c) Shortcomings in Import Substitution
- d) Export promotion policy
- e) Importance of Export Promotion
- f) Government Measures for Export Promotion

**12. Globalisation and Indian Economy Lectures (08)**

- a) Meaning of Globalisation
- b) Advantages of Globalisation
- c) Globalisation and Indian Economy
- d) India's Steps towards Globalisation
- e) Effects of Globalisation on Indian Economy

**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
8. RBI Bulletin and Annual Reports
9. Economic and Political Weekly
10. <sup>o</sup>ãã¹ã» Ë. Øã., ,ããâ|ãÀãÓ»Èãè¾ã ,ã©ãÃîãÔ"ã, Ñããè  
½ããØãñîã ¹ãÆ‡ãŠãîã¶ã, ¶ããØã¹ãîÀ
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12. ½ããñ|‡ãŠ îãâ. ‡ãñŠ., ,ããâ|ãÀãÓ»Èãè¾ã ,ã©ãÃîãÔ"ã,  
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# North Maharashtra University, Jalgaon

(NACC Accredited 'A' Grade University)

## FACULTY OF COMMERCE & MANAGEMENT

### T.Y.BCom. Semester –VI

### 3. Soft Skills Development

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

[ Total Lectures: 48 ]

#### Objectives:

1. To equip students with the necessary soft skills to enhance their competitive edge in the job market
2. To imbibe in students positive attitude towards life and work
3. To help students excel in their individual and professional lives using the soft skills

<b>Unit-1</b>	<b>Soft Skills</b>	<b>08</b>
1.1	Meaning and importance	
1.2	Types of soft skills	
1.3	Understanding yourself: Self assessment through SWOT Analysis	
1.4	Motivation: Need and Sources	
1.5	Business Ethics and Etiquettes	
1.6	Mobile phone etiquettes	
<b>Unit-2</b>	<b>Time Management</b>	<b>08</b>
2.1	Time management and its significance	
2.2	Assessing your time management	
2.3	Time Management Strategies and Tools	
2.4	Activities Log, To-do lists, Action Programs, Multitasking, Efficient File Management	
2.5	Planning in Advance: Prioritizing and Scheduling	
<b>Unit-3</b>	<b>Stress Management</b>	<b>08</b>
3.1	Concept of Stress	
3.2	Causes of Stress	
3.3	Symptoms of Stress	
3.4	Strategies for Managing and Overcoming Stress	
<b>Unit-4</b>	<b>Problem Solving and Decision Making</b>	<b>08</b>

4.1	Identifying and defining problems	
4.2	Solving the problem	
	Brainstorming	
4.3	Thinking critically and creatively	
4.4	Group decision making and problem solving	
4.5	Negotiation Skills	
<b>Unit-5</b>	<b>Teamwork and Team Building</b>	<b>08</b>
5.1	Concept of team, need and significance of team work	
5.2	Team Management: Strategies and Tools	
5.3	Conflict Resolution	
5.4	Understanding the role of teams in organization	
5.5	Leadership Skills: Concept, Types, Qualities and Functions	
5.6	Professional Networking: Establishing, grooming and maintaining relationships	
<b>Unit-6</b>	<b>Learning Skills</b>	<b>08</b>
6.1	Concept of learning	
6.2	Learning theories and models	
6.4	Memorizing Techniques	
6.5	Mind mapping: Taking notes effectively	
6.6	Journaling (Writing Diary) for Professional development	
6.7	Using ICT for efficient learning	

### Reference Books:

1. *Personality Development and Soft Skills* - Mitra, Barun K. (Oxford University Press, 2011)
2. *Effective Communication and Soft Skills* - Bhatnagar, Nitin and Mamta Bhatnagar (Pearson India, 2011)
3. *The Ace of Soft Skills* - Ramesh, Gopalswamy and Mahadevan Ramesh (Cactus Game Design, 2014)
4. *Successful Career Soft Skills and Business English: Personality Development and Career Path* - Bhaskara Rao, Varanasi and Y Kameswari (BSP Books Pvt. Ltd-Hyderabad, 2010)
5. *Soft Skills Training: A Workbook to Develop Skills for Employment* - Wentz, Frederick H. (CreateSpace Independent Publishing Platform, 2012)

6. *An Introduction to Professional English and Soft Skills* - Das, Bikram K.  
(Cambridge University Press, 2009)
7. *Soft Skills* - Hariharan, Sundararajan and Shanmugapriya (MJp Publishers, 2013)
8. *Soft Skills: Know Yourself & Know the World* - Alex, K. (S Chand & Company, 2012)
9. *Soft Skills & Life Skills : The Dynamics of Success* - Reddi, Nishitesh Bhaskara  
(BSC Publishers & Distributors, 2012)
10. Website: <https://www.mindtools.com>

# North Maharashtra University, Jalgaon

NACC Accredited 'A' Grade University  
FACULTY OF COMMERCE AND MANAGEMENT  
New Syllabus: T.Y.B.COM ( W.E.F.June 2016)  
Semester V

**Elective Subject: 6a: Advanced Accounting–I**

**Semester Pattern: External Marks60+Internal Marks40 = Maximum**

**Totalmarks:100**

**TotalLectures:48**

## 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 need and importance of Accounting Standards concerning the Functional aspects accounting
3. To appraise the students about the application of accounting knowledge in preparation of financial Statements of Farm Activities, and Corporate Sector units.

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### **1. Computerised Accounting Procedure (Only Theory)      Lectures 06**

Meaning, Objective, Significance, and Features of Computerised Accounting System-Application of Accounting Software Packages- Prepackaged, Customized and Enterprise Resource Planning (ERP) Accounting Software

### **2. Recent Trends in Accounting-(Only Theory)      Lectures 06**

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

### **3. Insolvency-(Theory & Practical Problems)      Lectures 06**

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

### **4. Accounting for Independent Branches -(Theory & Practical Problems)      Lectures 10**

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

### **5. Valuation of Goodwill-(Theory & Practical Problems)      Lectures 10**

Meaning & Nature of Goodwill–Need for Valuation of Goodwill–Methods of Valuing Goodwill–Calculation of Goodwill-Number of Years Purchase of Average Profits Method, Capitalization Method–Annuity Method–Superprofits Method.

## 6. Valuation of Shares-(Theory & Practical Problems)

Lectures10

Meaning&NatureofShares–NeedforValuationofShares–MethodsofvaluationofShares–  
NetAssetsmethod,Yield method and Fair value method–Calculation Of Valuation of  
Shares

*Note:-Weightage in Question Paper will be – 60% Practical Problems & 40% Theory*

### **Books Recommended:**

1. AdvancedAccountancy–Vol.II,R.L.Gupta&M.Radhaswamy,SultanChand&Sons
2. Advanced Accounts, M.C.Shukla, T.S.Grewal & S.C.Gupta,S. Chand & CoLtd.
3. AdvancedAccounting–II,Dr.S.N.Maheshwari&Dr.S.K.Maheshwari,VikasPublishi  
ngHouse,New Delhi
4. Advanced Accounts-Jainand Narang-Kalyani Publishers, Ludhiana
5. Accountancy,Volume-IandII,Sr.K.Paul,NewCentralBookAgency,Kolkata
6. Accounting Theory, R.K.Lele and Jawaharlal, Himalaya Publishers
7. Accounting Theory, Dr. L. S.Porwal, Tata McGrawHill.
8. Accounting Text & Cases, Robert Anthony, D.F.Hawkins & K.A.Merchant –Tata  
McGrawHill
9. CorporateAccounting,Dr.S.N.Maheshwari,ViakasPublishingHousePvt.Ltd.New  
Delhi
- 10.AdvancedAccounting,Dr.AshokSehgal&Dr.DeepakSehgal:Taxmann,NewDelhi.

# North Maharashtra University, Jalgaon

NACC Accredited 'A' Grade University  
FACULTY OF COMMERCE AND MANAGEMENT  
New Syllabus: T.Y.B.COM ( W.E.F.June 2016)

Semester VI

**Elective Subject: 6a: Advanced Accounting-I**

**Semester Pattern: External Marks 60+Internal Marks 40 =**

**Maximum Total marks: 100**

**Total Lectures: 48**

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## **1. Responsibility Accounting (Only Theory) Lectures 05**

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

## **2. Introduction to Government Accounts-(Only Theory) Lectures 05**

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

3.

## **Loyalty Accounts – [Excluding Sub-Lease] (Theory & Practical Problems) Lecture 10**

Meaning and nature of Royalty, Minimum Rent, Short-workings, Recover and lapse of Short-workings,  
Journal Entries and Ledger accounts in the Books of Landlord

## **4. Liquidation of Companies-(Theory & Practical Problems) Lectures 08**

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

## **5. Holding Company Accounts-(Theory & Practical Problems) Lectures 10**

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

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

Introduction, Meaning, Objectives & Significance of Farm Accounting – prepare

Final Accounts of Farms.

**Note:-Weightage in Question Paper will be – 60% Practical Problems & 40% Theory**

***Books Recommended:***

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

# North Maharashtra University, Jalgaon

NACC Accredited 'A' Grade University  
FACULTY OF COMMERCE AND MANAGEMENT

New Syllabus: T.Y.B.COM ( W.E.F. June 2016)

Semester V

Elective Subject: 7 a: Advanced Accounting – II

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

Total Lectures: 48

## Objectives

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

### 1. Indian Accounting Standard (Only Theory)

Lectures 05

Meaning, Objectives and Applicability of Accounting Standard AS-2 (Valuation of Inventories), AS-13

( Accounting for Investment), AS-19 ( Accounting for Leases), and AS-26 (Intangible Assets)

### 2. Introduction to Lease Accounting (Theory only) –

Lectures 05

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

### 3. Amalgamation and Absorption of Companies – (Refer AS-14) (Theory & Practical Problems)

Lectures 10

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



**4. External Reconstruction-(Theory&PracticalProblems) Lectures10**

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

**5. Internal Reconstruction- (Theory&PracticalProblems) Lectures08**

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

**6. Banking companies Final Accounts (Theory&PracticalProblems) Lectures10**

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

**Note:- Weightage in Question Paper will be – 60% Practical Problems & 40% Theory**

**Books Recommended:**

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

# North Maharashtra University, Jalgaon

NACC Accredited 'A' Grade University  
FACULTY OF COMMERCE AND MANAGEMENT

New Syllabus: T.Y.B.COM ( W.E.F. June 2016)

Semester VI

**Elective Subject: 7 a: Advanced Accounting – II**

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

**Total Lectures: 48**

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**1. Introduction of Management Accountancy – (Only Theory) Lectures 05**

Meaning, Nature, Advantages & Limitations and Functions of Management Accountancy

– Distinction between Financial Accountancy, Management Accountancy & Cost Accountancy – Role of Management Accountant in business.

**2. Analysis and Interpretation of Financial Statements (Only Theory) Lectures 05**

Financial Statement Analysis: Meaning of Analysis and Interpretation of Financial Statements, Advantages, and Limitations. Different types of financial statements – Comparative Statements and Common-size Statements and Trend Analysis.

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

Meaning, Objectives, Advantages and Limitations of ratio analysis - Types of Ratios -

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

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

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

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

Concept of Cash Flow statements, comparison between Funds Flow and Cash Flow statements, uses and significance of CFS, Preparation of Cash Flow statement Under Indirect Method as per AS 3 “Cash Flow Statement”.

**6. Working Capital Management (Theory & Practical Problems) Lectures 08**

Meaning, and Objectives of Working Capital Management – Gross and Net Working Capital – Factors determining Working Capital Requirement – Operating Cycle Concept - Problems on Estimation / Projection of Working Capital Requirement in case of Manufacturing Organization by Operating Cycle

Method

**Note:-Weightage in Question Paper will be – 60% Practical Problems & 40% Theory**

***BooksRecommended:***

1. AdvancedAccountancy–Vol.II,R.L.Gupta&M.Radhaswamy,SultanChand&Sons
2. AdvancedAccounts,M.C.Shukla,T.S.Grewal&S.C.Gupta,S. Chand&CoLtd.
3. AdvancedAccounting–II,Dr.S.N.Maheshwari&Dr.S.K.Maheshwari,VikasPublishingHouse,New Delhi
4. AdvancedAccounts-JainandNarang-KalyaniPublishers,Ludhiana
5. Accountancy,Volume-IandII,Sr.K.Paul,NewCentralBookAgency,Kolkata
6. AccountingTheory,R.K.LeleandJawaharlal,HimalayaPublishers
7. AccountingTheory,Dr. L. S.Porwal,TataMcGrawHill.
8. AccountingText& Cases,RobertAnthony,D.F.Hawkins&K.A.Merchant-TataMcGrawHill
9. CorporateAccounting,Dr.S.N.Maheshwari,ViakasPublishingHousePvt.Ltd.NewDelhi
- 10.AdvancedAccounting,Dr.AshokSehgal&Dr.DeepakSehgal:Taxmann,NewDelhi.
- 11.Management Accounting,Dr.A.D.Yeole,Prof.Saindane,Prof.Palve;PrashantPub.Jalgaon

# North Maharashtra University, Jalgaon

(NAAC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.Com (W.E.F. June -2016)

**Elective Subject: 6 b: Advanced Cost & Management Accounting-I  
Semester-V**

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

**Total Lectures: 48**

## Learning 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.

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**1) An introduction to Management Accounting (Theory Only) Lectures: 06**

- 1.1 Definitions of Management Accounting
- 1.2 Nature of Management Accounting
- 1.3 Objectives of Management Accounting
- 1.4 Essential Tools for Management Accountants
- 1.5 Top Technology Trends for Management Accountants
- 1.6 Role of Management Accountant in Decision Making
- 1.7 Limitations of Management Accounting

**2) Analysis of Financial statements (Theory & Practical Problems) Lectures: 06**

- 2.1 Financial Statements: Objectives, Importance, Limitations
- 2.1 Recent Trends in Presenting Financial Statements
- 2.3 Financial Statements Analysis: Types, Methods, Objectives, Limitations
  - 2.3.1 Preparation of Common Size Statements
  - 2.3.2 Preparation of Statements of Trend Analysis
  - 2.3.3 Preparation of Comparative Statements (Interpretation is not expected)

**3) Financial Ratio Analysis (Theory & Practical Problems) Lectures: 08**

- 3.1 Introduction to financial Ratio analysis
- 3.2 Use of Financial Ratios
- 3.3 Precaution in Using Ratio Analysis
- 3.4 Classification & Types of Ratios
- 3.5 Computation of Financial Ratios
- 3.6 Preparation of Profit & Loss A/c or Balance Sheet from Given Ratios

**4) Fund Flow Statement (Theory & Practical Problems) Lectures: 10**

- 4.1 Meaning & Definitions of Funds Flow Statement
- 4.2 Objectives of Funds Flow Statement
- 4.3 Limitations of Funds Flow Statement
- 4.4 Preparation of Statement of Changes in Working Capital & Funds Flow Statement

**5) Cash Flow Statement (Theory & Practical Problems) Lectures: 10**

- 5.1 Meaning of Cash Flow Statement
- 5.2 Purpose and Uses of Cash Flow Statement
- 5.3 Limitations of Cash Flow Statement
- 5.4 Comparison between Cash Flow Statement and Funds Flow Statement
- 5.6 Preparation of Cash Flow Statement through Direct and Indirect Methods

**6) Management of Account Receivable (Theory & Practical Problems) Lectures: 08**

- 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)

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# North Maharashtra University, Jalgaon

(NAAC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.Com (W.E.F. June -2016)

Elective Subject: 6 b: Advanced Cost & Management Accounting-II

Semester-VI

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

100

Total Lectures: 48

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**1) Working Capital Management-I** (Theory & Practical Problems)

Lectures: 08

*1.1 Meaning of Working Capital Management*

*1.2 Importance of Working Capital Management*

*1.3 Techniques of Forecasting Working Capital*

*1.3.1 Cash Forecasting Method*

*1.3.2 Balance Sheet Method*

*1.3.3 Adjusted Profit & Loss Method*

*1.3.4 Operating Cycle Method*

*1.3.5 Preparation of Statement of Working Capital Requirement (Only Operating Cycle Method Expected)*

**2) Working Capital Management-II** (Theory & Practical Problems)

Lectures: 08

2.1 Working Capital Leverage: Meaning & Formula (Simple Problems only)

2.2 Cash Management

2.2.1 Importance of Cash Management

2.2.2 Preparation of Cash Budget

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

2.2.3.1 Baumol Model

2.2.3.2 Miller & Orr Model

**3) Marginal Costing Technique** (Theory & Practical Problems)

Lectures: 10

3.1 Marginal Costing

3.1.1 Meaning of Marginal Costing

3.1.2 Advantages of Marginal Costing

3.1.3 Utility of Marginal Costing

3.1.4 Limitations of Marginal Costing

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

3.3 Application of BEP.

#### **4) Budgetary Control**

(Theory & Practical

Problems) Lectures: 10

4.1 Definition of Budget

4.2 Objectives of Budgetary Control

4.3 Advantages and Limitations of Budgetary Control

4.4 Types of Budgets

4.5 Preparation of Following Budgets

4.5.1 Flexible Budget

4.5.2 Purchase Budget

4.5.3 Sales Budget

4.5.4 Production Budget

#### **5) Reporting to Management**

(Theory & Practical Problems)

Lectures: 08

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) Recent Trends in Management Accounting**

(Theory Only)

Lectures: 04

6.1 Throughput Accounting: Meaning & Comparison with Marginal Costing

6.2 Resource Consumption Accounting: Concept

6.3 Lean Accounting: Meaning & Benefits

6.4 Divestitures of a Business: Concept and Financial Assessment

**Reference Books: (For Sem V & VI)**

1. Financial Management: Arun Kumar & Rachana Sharma
2. Introduction to Management Accounting: L.N. Chopde etc..
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
8. Management Accounting for Decision Maker- Peter Atrill & Eddie Mclaney- Pearson Education
9. Management Accounting - Manmohan Goyal
10. Cost and Management Accounting M.E Thukaram Rao New age International (p) Limited, publishers New Delhi
11. Advanced accounting (II) – Dr. N. B. Gosavi and Dr. A. D. Yeole, Prashant Publications, Jalgaon

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North Maharashtra University, Jalgoan  
**Faculty of Commerce and Management**  
**T.Y.B.Com : Sem-V**  
Elective Paper :- **Advance Banking – I**  
**(Practical Banking)**

60+40 Pattern –External Marks 60 +Internal 40 = Maximum Total Marks – 100  
Total Lectures : 48

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■ **Objectives :-**

- 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.

**1. Money Laundering.**

Lectures : 12

- 1.1. Definition and Meaning.
- 1.2. Money laundering and it's impacts 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.**

Lectures : 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 laundering and corresponding banking.

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

Lectures : 06

- 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** Lectures : 06

- 4.1. Initiatives taken by RBI
- 4.2. RBI's Approaches and Objectives.
- 4.3. K.Y.C. Policies
- 4.4. Organisational Structure.

**5. Threats in the new technology products.** Lectures : 06

- 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.** Lectures : 06

- 6.1. Customer Research.
- 6.2. Compendium of 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) Anti Money Laundering & know your customers – Indian Institute of Banking & Finance, Macmillan, 2008.
- 2) The Indian Financial System and Development by Vasant Desai, Himalya Publishing House 2011.
- 3) The Indian Financial System by Dr.G. Ramesh Babu, Himalaya Publishing House 2005.
- 4) The Indian Financial System by Bharati R Pathak, Pearson Education,2008.
- 5) Indian Economy by R.Datta and K.P.M. Sundharam (61<sup>st</sup> Edition) (2011), S.Chand Publication.
- 6) Indian Economy by Mishra and Puri, Himalaya Publishing House, 2011.
- 7) [www.rbi.org.in](http://www.rbi.org.in).
- 8) R.B.I. Bulletin and Annual Reports.
- 9) Financial Markets and services by E.Gordan and K.Natarajan, Himalaya Publishing House, 9<sup>th</sup> Edition, 2014.

North Maharashtra University, Jalgoan  
**Faculty of Commerce and Management**  
**T.Y.B.Com : Sem-VI**  
Elective Paper :- **Advance Banking – I**  
**(Financial Services)**

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

Total Lectures : 48

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■ **Objectives :-**

- 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.

- 1. Financial Services.** Lecture : 08
  - 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 risks in financial services.
    - 1.5.1. Internal risks.
    - 1.5.2. External risks.
    - 1.5.3. Types of risks.
  - 1.6. Regulatory Framework for financial services.
- 2. Mutual Funds.** Lecture : 08
  - 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. Organisational Structure of Mutual Funds.
- 3. Regulation and performance valuation of Mutual Funds.** Lecture : 08
  - 3.1. Regulatory framework of Mutual Funds.
  - 3.2. RBI Guidelines.
  - 3.3. Performance valuation of Mutual Funds.
- 4. Housing Finance.** Lecture : 08
  - 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. Specialized Financial Institutions.

4.4. Regulation of Housing Finance companies.

**5. Leasing.**

Lecture : 08

5.1. Meaning

5.2. Steps involved in leasing transactions.

5.3. Types of lease.

5.4. Advantages and disadvantages of lease.

5.5. Problems of lease.

**6. Venture Capital.**

Lecture : 08

6.1. Meaning

6.2. Importance of Venture capital.

6.3. Forms and function of venture capital.

6.4. Venture capital industry in India.

■ **Reference Books : -**

- 1) Anti Money Laundering & know your customers – Indian Institute of Banking & Finance, Macmillan, 2008.
- 2) The Indian Financial System and Development by Vasant Desai, Himalya Publishing House 2011.
- 3) The Indian Financial System by Dr.G. Ramesh Babu, Himalaya Publishing House 2005.
- 4) The Indian Financial System by Bharati R Pathak, Pearson Education,2008.
- 5) Indian Economy by R.Datta and K.P.M. Sundharam (61<sup>st</sup> Edition) (2011), S.Chand Publication.
- 6) Indian Economy by Mishra and Puri, Himalaya Publishing House, 2011.
- 7) [www.rbi.org.in](http://www.rbi.org.in).
- 8) R.B.I. Bulletin and Annual Reports.
- 9) Financial Markets and services by E.Gordan and K.Natarajan, Himalaya Publishing House, 9<sup>th</sup> Edition, 2014.

North Maharashtra University, Jalgoan  
**Faculty of Commerce and Management**  
**T.Y.B.Com : Sem-V**

Elective Paper :- **Advance Banking – II**  
**(Policies and Practice in Banking)**

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

Total Lectures : 48

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■ **Objectives : -**

- 5) To acquaint students with new concepts of Banking.
- 6) To update the students about new changes in Banking.
- 7) To know the relevance Banking practices in modern competitive world.
- 8) To make understandable of banking operations.

**1. Organisational set up of the Indian Banks.**

Lecture : 10

- 1.1. An overview of the structure of banking in India.
- 1.2. organizational set up in
  - 1.2.1. Private and Public sectors commercial Banks.
  - 1.2.2. Co-operative Banks.
- 1.3. Recognition of the public sector Banks.
  - 1.3.1. Need
  - 1.3.2. Suggestions
  - 1.3.3. Problems & Progress Towards

**2. Management and Internal Organisation of Banks.**

Lecture : 06

- 2.1. Statutory provisions of the Board of Directors.
- 2.2. Responsibilities and Liabilities of the Board of Directors.
- 2.3. Management Responsibilities to the Board.

**3. The Liquidity Management of Commercial Banks.**

Lecture : 08

- 3.1. Meaning and importance of Liquidity.
- 3.2. Determination of Liquidity needs.
- 3.3. Theories of Bank Liquidity Management.
- 3.4. Sources of Bank Liquidity.

**4. The Asset Management Policy of commercial Banks.**

Lecture : 08

- 4.1. Meaning and importance of Asset Management.

- 4.2. Commercial Banks Asset – Types.
  - 4.2.1. The pool of Funds Approach.
  - 4.2.2. The Asset Allocation Approach.
  - 4.2.3. The Management Science Approach.
- 4.3. Non Performing Assets :- Meaning, Types and Causes of N.P.A.s

**5. Reserves of Commercial Banks.**

Lecture : 08

- 5.1. Nature, Types and Functions of Various Reserves.
- 5.2. Factors influencing the level of Reserves.
- 5.3. Reserve Requirement position in India.

**6. The Loan Policy of the Commercial Banks.**

Lecture : 08

- 6.1. Banks Loans.
- 6.2. Commercial Loans in India.
- 6.3. Cardinal Principles of Sound Lending.
- 6.4. Formulation of Bank Loan Policy.
- 6.5. Factors influencing on Bank Loan Policy.
- 6.6. Contents of Bank Loan Policy.
- 6.7. Regulation of Bank Lending in India.

■ **Reference Books –**

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

North Maharashtra University, Jalgoan  
**Faculty of Commerce and Management**  
**T.Y.B.Com : Sem-VI**  
Elective Paper :- **Advance Banking – II**  
**(Policies and Practice in Banking)**

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

Total Lectures : 48

---

■ **Objectives : -**

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

- 1. Analysis of Credit and Financial statements.** Lectures : 08
  - 1.1. Credit Analysis : objectives and needs.
  - 1.2. Factors considered in credit analysis.
  - 1.3. Sources of credit information.
  - 1.4. Analysis of Financial statements.
  
- 2. The Credit Analysis Techniques.** Lectures : 08
  - 2.1. Financial Structure Analysis.
  - 2.2. Return a analysis and income statement.
  - 2.3. The cash flow analysis.
  - 2.4. Credit decision.
  - 2.5. Supervision of loans : Tendon Committee's recommendations.
  
- 3. Deposits and Funds of Commercial Banks.** Lectures : 08
  - 3.1. Deposits mobilization – Types of deposits.
  - 3.2. Strategy of deposits mobilization.
  - 3.3. Regulation of interest paid on deposits.
  
- 4. Capital Funds Management.** Lectures : 08
  - 4.1. Necessity of Adequate Capital Funds.
  - 4.2. Functions and Sources of Bank Capital.
  - 4.3. Standards to measure capital Adequacy.
  - 4.4. Basel Norms.
  
- 5. Performance Budgeting in Commercial Banks.** Lectures : 08
  - 5.1. Meaning.

- 5.2. Need for performance budgeting.
- 5.3. Mechanism of performance budgeting.

**6. Information System in Commercial Banks.**

Lectures : 08

- 6.1. Importance of information and communication system in bank.
- 6.2. Features and Nature of information system in bank.
- 6.3. Information Technology and Commercial Banking System in India.

■ **Reference Books :-**

- 1) Management of Indian Financial Institutions by R.M. Shrivastav, Himalaya Publishing House.
- 2) Advanced Bank Management, Indian Institute of Banking and Finance, Macmillan.
- 3) Banking Various Aspects – Indian Institute of Banking and Finance, Taxman.
- 4) Banking Theory and practice by Shekhar K.C., Lekshmy 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

(NAAC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.Com (W.E.F. June -2016)

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

Semester-V

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

100

Total Lectures: 48

## Learning 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.

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### 1) An Introduction to Cost Accounting (Theory Only) Lectures: 04

- 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: 08

- 3.1 Joint Product Cost Analysis
  - 3.1.1 Meaning, Objectives & Joint Product Cost Analysis
  - 3.1.2 Difficulties in Joint Product Cost Analysis
  - 3.1.3 Preparation of Statement of Division of Joint Costs
- 3.2 By-Product Costing
  - 3.2.1 Co-Products & By-Products
  - 3.2.2 Accounting Treatment for By-Products

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

Lectures: 06

4.1 Job Costing

4.1.1 Meaning and Suitability of Job Costing

4.1.2 Preparation of Job Cost Sheet & Quotations

4.2 Batch Costing

4.2.1 Meaning of Batch Costing

4.2.2 Need for Determining Economic Lot Size

4.2.3 Types of Costs in Batch Costing

4.2.4 Determining Economic Batch Size

4.2.5 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: 06

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

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# North Maharashtra University, Jalgaon

(NAAC Accredited 'B' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

New Syllabus: T.Y.B.Com (W.E.F. June -2016)

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

Semester-VI

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

100

Total Lectures: 48

- .....
- 1) **Output and operating costing** (Theory & Practical Problems) Lectures: 06
    - 1.1 Output or Single Unit Costing
      - 1.1.1 Meaning of Output Costing
      - 1.1.2 Preparation of Cost Sheet &/or Production A/c
    - 1.2 Operating Costing:
      - 1.2.1 Meaning of Operating (Service) Costing;
      - 1.2.2 Preparation of Cost Sheet Related to Passenger Transport
  - 2) **Uniform Costing Technique & Inter-Firm Comparison** Lectures: 06  
(Theory & Practical Problems)
    - 2.1 Uniform Costing (Theory Only)
      - 2.1.1 Meaning & Nature of Uniform Costing
      - 2.1.2 Scope and Features of Uniform Costing
    - 2.2 Inter-Firm Comparison
      - 2.2.1 Meaning, Advantages and Disadvantages of Inter-Firm Comparison
      - 2.2.2 Ratio Analysis Related to Inter-Firm Comparison (Theory & Practical Problems)
  - 3) **Target Costing** (Theory & Practical Problems) Lectures: 09
    - 3.1 Explain the Concept of Target Costing
    - 3.2 Describe the Steps in Implementation of Target Costing Process
    - 3.3 Describe the 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
  - 4) **Standard Costing Technique** (Theory & Practical Problems) Lectures: 11
    - 4.1 Standard Costing
      - 4.1.1 Definitions of Standard Cost & Standard Costing
      - 4.1.2 Advantages of Standard Cost Systems
      - 4.1.3 Types of Standards

4.1.4 Consideration in Establishing Standard

4.2 Variance Analysis

4.2.1 Meaning, Nature, Advantages & Limitations of Variance Analysis.

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

4.2.3 Computation of Labour Cost variances –Labour Rate Variance, Labour Efficiency Variance, Labour Mix Variance and Idle Time Variance.

4.2.4 Computation of fixed and Variable Overhead Variances

**5) Reconciliation of Profit as per Cost & Financial Accounting** Lectures: 11

(Theory & Practical Problems)

5.1 Meaning

5.2 Reasons for the Difference

5.3 Need for Reconciliation

5.4 Methods of Reconciliation

5.4.1 By preparing a Reconciliation Statement or

5.4.2 By preparation a Memorandum Reconciliation Account.

5.5 Preparation of Statement of Reconciliation of Profits

**6) Recent Trends in Cost Accounting** (Theory Only) Lectures: 05

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: (For Semester V & VI)**

1. Cost Accounting: P.T. Pattanshetty & D. R. Palekar
2. Cost Accounting-B.K.Bhar-Academic Publishers-Calcutta
3. Cost Accounting-Nigam Sharma
4. Cost Accounting – L.N. Chopde and others – Sheth Publishers Pvt. Ltd. Mumbai
5. Cost Accounting & Financial Management- ICAI
6. Cost Accounting – N. K. Prasad

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

**Semester-V Elective**

**Subject: 6 d: Business Administration -I**

**Semester Pattern:**

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

**Total Lectures: 48**

**Objectives:**

- 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.
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**1. Concepts and Nature**

**Lectures: 08**

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

**North Maharashtra University, Jalgaon**  
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<b>7. Employee Morale</b>	<b>Lectures: 08</b>
a. Employee Morale- Definition, Importance of Morale,	
b. Appraisal of Morale	
c. Improvement of Morale	
<b>8. Working Conditions and Employee Relationship</b>	<b>Lectures: 08</b>
a. Working Conditions	
b. Employee Relationship	
<b>9. Business and Government</b>	<b>Lectures: 08</b>
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	
<b>10. Job Analysis</b>	<b>Lectures: 08</b>
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	
<b>11. Industrial Relations</b>	<b>Lectures: 08</b>
a. Introduction, Definition, Objectives	
b. Characteristics, Types	
c. Factors Influencing Industrial Relations	
d. Importance of Sound Industrial Relations	
<b>12. New Trends in H. R.</b>	<b>Lectures 08</b>
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 Pulications
- 11- Human Resource Management- Dr. Harkal, Prof. Chaudhari - Vidya Books Publications

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

**Semester-V Elective**

**Subject: 7 d: Business Administration -II**

**Semester Pattern**

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

**Total Lectures: 48**

**Objectives:**

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

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<b>Scientific Management</b>	<b>Lectures:08</b>
a. Nature of Scientific Management, Principles	
b. Rationalization- Meaning, Theory, Benefits,	
c. Automation- Definition, Benefits, Problems	
d. Computerization.	
<b>2. Decision Making and Operation Research</b>	<b>Lectures:08</b>
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	
<b>3. Operation Research and Risk Management</b>	<b>Lectures:08</b>
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	
<b>4.Capitalization</b>	<b>Lectures:08</b>
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	
<b>5. Fixed and Working Capital</b>	<b>Lectures:06</b>
a. Fixed Capital – Nature, Importance, Factors determining	
b. Working Capital - Nature, Importance, Factors determining	
<b>6. Sources of Finance</b>	<b>Lectures:10</b>
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	



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**New Proposed Syllabus: T.Y.B.COM**

**Semester-VI Elective**

**Subject: 7 d: Business Administration -II**  
**Semester Pattern**

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

**Total Lectures: 48**

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**5. Legal Environment of Business**

**Lectures: 08**

- a. Compliance of legal requirements in Promoting business under Licenses,
- b. Registration, Filling returns and other documents, Importance
- c. legal provision governing the Promotion and establishment of unit.

**6. New Trends in Business**

**Lectures: 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)

**7. 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.

**8. Production Control**

**Lectures: 08**

- a. Introduction: Meaning, Definition, Importance
- b. Production Planning and Control: Procedure, Routing, Scheduling, Dispatching and Follow up

**9. Industrial Engineering**

**Lectures: 08**

- a. Work Study: Meaning, Objectives, Benefits
- b. Time and Motion Study: Benefits, Stages
- c. Fatigue Study: Meaning, Reasons, Measures

**10. 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**

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
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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