



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

Revised syllabus for

S.Y.B.Com

Choice Base Credit System Pattern (CBCS)

**Semester System
For Semester III & Semester IV**

**Syllabus
Form June -2019**

Under the Faculty of Commerce & Management

KavayitriBahinabaiChaudhari North Maharashtra University, Jalgaon

**Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III**

Paper: 301Business Skill

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

Required Lectures: 60

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

Course Outcomes

Student shall be able to –

- Understand the significance and essence of a wide range of soft skills
- Learn how to apply soft skills in a wide range of routine social and professional settings.
- Learn how to employ soft skills to improve interpersonal relationships.
- Learn how to employ soft skills to enhance employability and ensure workplace and career success.

UNIT .1 Soft Skills

[L-10][M-10]

- 1.1. Introduction – Meaning & Definition of Soft skills, Importance of Soft Skills, Types of Soft Skills, Soft skill development Process, Soft Skills Vs Hard Skills
- 1.2. Understanding yourself: Self-assessment through SWOT Analysis
- 1.3. Developing Positive Thinking and Attitude, Driving out Negativity; Self Confidence

UNIT .2 Etiquette and Manners

[L-10][M-10]

- 2.1. Meaning and Definition
- 2.2. Business etiquettes
- 2.3. Body Language
- 2.4. Relationship with the others
- 2.5. Basics of the table manner
- 2.6. Telephone/Mobile etiquettes; tone and pitch of the voice

UNIT .3 Time Management

[L-10][M-10]

- 3.1 Concept & Importance
- 3.2 Need of time management
- 3.3 Time Management Strategies and Tools
- 3.4 Activities Log, To-do lists, Action Programs, Multitasking
- 3.5 Planning in Advance: Prioritizing and Scheduling

UNIT .4 Basics of Communication

[L-10][M-10]

- 4.1 Meaning & Objectives of communication,
- 4.2 Process of communication, Importance of communication, Grapevines
- 4.3 Steps of Effective Communication
- 4.4 Methods of Communication
 - Verbal & Non verbal
 - Oral & Written
 - Internal & External

UNIT .5 Learning & Listening Skills

[L-10][M-10]

5.1 Listening Skills

- 5.1.1 Concept, Listening Vs Hearing
- 5.1.2 Advantages & Barriers of listening
- 5.1.3 Process of Listening,
- 5.1.4 Types of Listening
- 5.1.5 Techniques for effective listening

5.2 Learning Skills

- 5.2.1 Concept of learning
- 5.2.2 Memorizing Techniques
- 5.2.3 Mind mapping: Taking notes effectively
- 5.2.4 Using ICT for efficient learning

UNIT .6 Reading Skills

[L-10][M-10]

- 6.1 Introduction, Need for developing efficient reading skills,
- 6.2 benefits of effective reading, speed of reading,
- 6.3 basic steps to effective reading, overcoming common obstacles,
- 6.4 Types, Methods of reading
- 6.5 Approaches, Tips for effective reading

Reference Books:

1. Communication Skills 2nd Edition – Sanjay Kumar, Pushpalata – Oxford University press
2. *Personality Development and Soft Skills* - Mitra, Barun K. (Oxford University Press, 2011)
3. *Effective Communication and Soft Skills* - Bhatnagar, Nitin and MamtaBhatnagar(Pearson India, 2011)
4. *Soft Skills Training: A Workbook to Develop Skills for Employment* -Wentz, Frederick H. (Create Space Independent Publishing Platform, 2012)
5. *An Introduction to Professional English and Soft Skills* - Das, Bikram K.(Cambridge University Press, 2009)
6. *Soft Skills: Know Yourself & Know the World* - Alex, K. (S Chand & Company, 2012)
7. *Managing Soft Skills for Personality Development* – by B.N. Ghosh, McGraw Hill India, 2012.
8. *English and Soft Skills* – S.P. Dhanavel, Orient Blackswan India, 2010.
9. *Soft Skills Training* – A workbook to develop skills for employment by Fredrick H. Wentz.
10. *Personality Development and Soft Skills* – Oxford University Press by Barun K. Mitra.

---***---

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III

Paper: 302 Macro Economics

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

Required Lectures: 60

UNIT 1. Background of Macro Economics

[L-10][M-10]

- 1.1- Macro Economics,
 - a) Definition of Macro Economics
 - b) Nature of Macro Economics
 - c) Scope of Macro Economics
 - d) Importance of Macro Economics
 - e) Limitations of Macro Economics
- 1.2- Development in macro economics
- 1.3- Paradox of macro economics

UNIT 2. Basic concepts of National Income

[L-10][M-10]

- 2.1-Variou concepts of National Income
 - a) Meaning of National Income
 - b) Gross Domestic Product (GDP) at market price
 - c) Net National Product (NNP) at market price
 - d) Gross National product (GNP) at market price
 - e) Disposable Income (DI) at market price
- 2.2-Circular flow of Income
 - a) Meaning
 - b) Circular flow of Income in two sector economy
 - c) Circular flow of Income in three sector economy
 - d) Circular flow of Income in four sector open economy
- 2.3-Withdrawals & Injections in National Income

UNIT 3. The Classical Theory of employment & output

[L-10][M-10]

- 31- Say's law of market & its implications
- 32- Implications of the classical theory
- 3.3- Criticism by Keynes on Classical theory

UNIT 4. Modern Keynesian approach to the equilibrium of the economy.

[L-10][M-10]

- 4.1-Principle of effective demand
- 4.2- Full employment & unemployment equilibrium
- 4.3-Inflationary & deflationary gap

4.4-Saving-Investment approach in two sector economy

4.5-Paradox of thrift

UNIT 5. Consumption,& Saving Functions

[L-10][M-10]

5.1-Consumption function: meaning & importance

5.2- Determinants of consumption function

5.3- Concept of Average propensity to consume (APC), Marginal propensity to Consume (MPC), Average propensity to save (APS)& Marginal propensity to Save (MPS)

5.4- Keynes psychological law of consumption

5.5-Investment multiplier: Concept, Process of multiplier, Importance & Limitations

UNIT 6. Investment Function

[L-10][M-10]

6.1-Concept of Capital & Investment

6.2- Gross & Net investment, Autonomous & Induced investment

6.3- Marginal efficiency of Capital (MEC)

6.3.1Rate of Interest, Capital Accumulation

6.4- The acceleration theory of Investment

Reference Books

- 1)Economics – Samuelson and Nordhause, Tata McGraw Hill
 - 2) Macro Economics – N. Gregorymankiv, Thompson Press
 - 3) Monetary Economics – Suraj B. Gupta, S. Chand Publishers
 - 4) Principles of Economics – D.N. Dwivedi, Vikas Publishing
 - 5) Macro Economics – D.N.Dwevedi, Tata McGraw Hill
 - 6) Monetary Economics – M.L.Jingen
 - 7) Business Economics – Dr. Mukund Mahajan
 - 8) Positive Economics – Lipse, Oxford Press
 - 9) Reserve Bank of India's Bulletin
 - 10) Website – www.rbiorg.in
 - 11) Business Economics (macro) – VasudhaGarde and SunayniParchue, NarendraPrakashan, Pune
 - 12) Macro Economics – Dr. S.N. Kulkarni, Dr. Leela Kulkarni, Dr. Berad, VidyaPrakashan, Nagpur.
 - 13) SamagralakshiArthikSidhant – Prof. Dr. RajendraRasal, Success Publication, Pune
 - 14) SthulAdhunikArthshastra – Prof. Ram Deshmukh, VidyaPrakashan, Nagpur
 - 15) Macro Economics – Prof. Dange, PhadakePrakashan, Kolhapur
-

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)

FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER III

Paper: 303 Business and Tax Laws

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

Required Lectures: 60

Objectives:-

1. Learn The Law & Legal Principals of Contract Act 1872.
2. Draft legal documents including partnership deed & service tax returns.
3. Understand the basic structure, rules & powers of consumer protection act.
4. To know the provision regarding strikes and lock outs under industrial dispute act.
5. Be acquainted with development of patents and environment protection act.
6. Students to gain a better underrating of the negotiable instrument act.
7. Learn how to analysis the legal constraints on business.
8. Be able to face the problems on various sides of Business and Tax Law.

Utilities:

1.To Lay foundation for future studies.

Learning Outcomes:

By the end of this course, a students should be able to:

1. Describe the legal system and the legal environment of business.
2. Describe the relationship of ethics and law in business.
3. Define relevant legal terms in business.
4. Explain basic principles of law that apply to business and business transactions.
5. Describe business law in the Indian context.
6. Describe current law, rules, and regulations related to settling business disputes.
7. Understand different technical terminology used in this act
8. Discussed and consult businesses on related issues of business laws

UNIT 1. Indian Contract Act 1872

[L-10][M-10]

- 1.1 Meaning and Definitions (Offer, Acceptance, Consideration, Contract)
- 1.2 kinds Of Contract
- 1.3 Essential of Contract
- 1.4 Performance and Discharge of Contract
- 1.5 Breach of Contract

UNIT 2. Indian Sale of Goods Act, 1930

[L-10][M-10]

- 2.1 Introduction and Definition
- 2.2 Formation of Contracts of sale
- 2.3 Conditions and Warranties
- 2.4 Right of Unpaid Seller against the Goods
- 2.5 Performance of Contract of Sale

UNIT 3. Negotiable Instruments Act, 1881

[L-10][M-10]

- 3.1 Definition and Characteristics of Promissory Note, Bill of Exchange And Cheque.
- 3.2 Holder and Holder in Due course, Privileges of Holder in Due course
- 3.3 Crossing and Endorsement of Negotiable Instrument
- 3.4 Dishonor N.I., Notice Of Dishonor, Dishonor Of Cheque And Its Effects.
- 3.5 Highlights of Negotiable Instrument (Amendment) Bill 2017

UNIT 4. Foreign Trade (Regulation and Development Act: 1992**[L-10][M-10]**

- 4.1 Introduction of Act
- 4.2 Silent features of Act
- 4.3 Importance of Act
- 4.4 Present Scenario of Indian Foreign Trade policy
- 4.5 Elementary study of Indian Foreign Trade Policy 2015-2020

UNIT 5. Information Technology Act – 2000**[L-10][M-10]**

- 5.1 Meaning, Objective, Scope of The Act
- 5.2 Digital Signature & Electronic Governance.
- 5.3 Granting Digital Signature Certificate
- 5.4 Offences & Penalties, Adjudication
- 5.5 Cyber Crime and Cyber Security

UNIT 6. The Patent Act -2002**[L-10][M-10]**

- 6.1 Meaning, Objective & Important Definition
- 6.2 Invention, Not Patentable Invention
- 6.3 Application for Patents and Process
- 6.4 Grants of Patent and Rights of Patent Holder
- 6.5 Patent Office and Power of Controller

Reference Books

- 1 .Business Law &Mgt. By Bulchandani, Published By Himalaya Publication Bombay(2006).
- 2 .Business Regulatory FrameworkBy S.N. &S.K. Maheshwari, Published ByHimalaya Publication Bombay (2006).
- 3.Business Law –By KuchalM.C .-Published By VikasPublishing House ,New Delhi
- 4.Business Law –By Kapoor .N.D. -Published By Sultan Chand And Sons New Delhi
- 5 .Consumer Protection Act – By Niraj Kumar
- 6.Mercantile Law Including Industrial Law –By Jahangi r .M.J Sethana -Published ByLakhaniBook Depot – Mumbai
- 8 व्यवसाय नियामक कायदे -डॉ.पी.आर. कुलकर्णी, व हिवरेकर विद्या बुक्स – औरंगाबाद
- 9 व्यापार विषयकवऔधोगीककायदे– बी.डी.जोशी.-नरेंद्र प्रकाशन पुणे
- 10 भारतीय व्यापार आणि औधोगीककायदे– डॉ.भास्करदेशमुख,पेंढारकर– पिंपळापुरे प्रकाशन नागपूर

KavayitrBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III

Paper: 304 Corporate Accounting

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

Required Lectures: 60

Objectives:

1. To acquaint the students with modern updated computerized accounting system and software.
2. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
3. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities.
4. To provide working knowledge for preparing the corporate accounts and statements in accordance with the statutory requirements.

Utility: Students will be able to handle issues related to corporate accounting.

Unit 1. Computerized Accounting Procedure (Only Theory) [L-10][M-10]

Meaning, Objective, Significance, & Features of Computerized Accounting System-
Application of accounting software Packages- Prepackaged,
Customized & Enterprise Resource Planning (ERP) accounting software.

Unit 2. Underwriting of shares [L-10][M-10]

Meaning & Definition
Provisions regarding underwriting commission
Terms used in underwriting marked applications, unmarked applications, full underwriting, Partial underwriting, Sole underwriting, Joint underwriting, firm underwriting, Determination of Liability of underwriters.
Accounting treatment
Preparation of underwriter's statement, Accounting Entries & Relevant Ledgers

Unit . 3 Issue of Equity Shares [L-10][M-10]

- Provisions relating to issue of shares at par, at premium.
- Accounting for issue of shares, full subscription, Under subscription, over subscription, Calls in Advance/ Calls in Arrears. Forfeiture and Re issue of forfeited shares.
- Issue of shares in consideration other than cash.
- Accounting Entries

Unit 4. Issue of Bonus shares [L-10][M-10]

Meaning and Definition
Conditions for Bonus Issue
Accounting Entries
Conversion of partly paid shares into fully paid and Issue of fully paid Bonus shares.

Unit 5. Redemption of Preference shares [L-10][M-10]

Meaning, statutory requirements of Redemption of Preference Shares,
Procedure of redemption of Preference shares, Accounting Entries and disclosure in Balance Sheet.

Unit 6. Redemption of Debentures [L-10][M-10]

Accounting for Redemption
Sinking Fund (Debenture Redemption Fund Method only)
Accounting Entries and Relevant Ledgers

Reference Books

1. Advanced Accounting Volume 2 – Ashok Sehgal and Deepak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
2. Advanced Accountancy – Vol. II – R.L.Gupta& M. Radhaswamy, Sultan Chand & Sons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II –P.C.Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S.Chand& Co Ltd.
6. Advanced Accountancy Vol.II, Vol-2, Dr. S.N. Maheshwari& Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting –Dr. S.N. Maheshwari& Dr. S.K .Maheshwari, Vikash Publishing House Pvt.Ltd.

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER III

Paper: 305 Computing Management

60+40 Pattern: External Marks 40, Marks External Practical 20 Internal Marks 40. Maximum Total Marks: 100

Required Lectures: 60

Objective

1. To Understand the Objectives of Computerized Accounting.
2. To Know the Principles Of Tally Software.
3. To acquire Computing Skills.
4. To Study various features of Tally.
5. To Acquaint with Modern Technology In Accounting.
6. To study of Goods and Services Tax Act
7. To use Tally with GST

Outcomes

- Demonstrate a basic understanding of computer hardware and software.
- Demonstrate problem-solving skills.
- Apply logical skills to programming in a variety of languages.
- Utilize web technologies.
- Present conclusions effectively, orally, and in writing.
- Demonstrate basic understanding of network principles.
- Working effectively in teams.
- Apply the skills that are the focus of this program to business scenarios.

Utilities of the Course – After studying this course -

1. Students will be able to get the Job as an accountant in GST
2. Students may get the job as an assistant in GST Tax consultancy firm
3. Students may get the job of GST Practical Instructor in Educational Computer Institute

UNIT 1. Accounting using Tally ERP 9

[L-10][M-05]

- 1.1 New features in Tally ERP 9
- 1.2 Tally user classification
 - a) Tally Silver for Single User
 - b) Tally Gold for Multi User
- 1.3 Accounting Using Inventory with Tally
- 1.4 Creation of Unit of Measures
- 1.5 Creating Godowns
- 1.6 Invoicing
- 1.7 Entering Opening Stock Quantity & Amount
- 1.8 Inventory Vouchers

UNIT 2. Tally with GST

[L-10][M-05]

- 2.1 What is GST
- 2.2 Benefits of GST
- 2.3 Salient Features of GST
- 2.4 Meaning of Interstate Purchase and Sales of Goods and services
- 2.5 Meaning of Intra state Purchase and Sales of Goods and Services
- 2.6 Registration under GST – Procedure and Documents required

UNIT 3. Accounting with GST

[L-10][M-05]

- 3.1 Activating GST in Tally
- 3.2 Creating GST Classification
- 3.3 Creating Stock Groups with GST details

- 3.4 Creating Stock items with GST details
- 3.5 Creating Suppliers ledger with GST details
- 3.6 Creating Customers Ledger with GST details
- 3.7 Creating Purchase Ledger without defining GST rates
- 3.8 Creating Sales Ledger without defining GST rates

4. Creation of Tax Ledgers with GST

[L-10][M-10]

- 4.1 Creating Central Tax Ledger (CGST- Input)
- 4.2 Creating State Tax Ledger (SGST- Input)
- 4.3 Creating Integrated Tax Ledger (ICGST- Input)
- 4.4 Creating Central Tax Ledger (CGST- Output)
- 4.5 Creating State Tax Ledger (SGST- Output)
- 4.6 Creating Integrated Tax Ledger (ICGST- Output)

UNIT 5. Voucher Entries with GST – Steps

[L-10][M-10]

- 5.1 To enter Taxable Intra state(Local) Purchases
- 5.2 To enter Taxable Interstate Purchases
- 5.3 To enter Purchases from Unregistered dealer
- 5.4 To enter Taxable Intra state(Local) Sales
- 5.5 To enter Taxable Interstate Sales
- 5.6 To enter Sales to Unregistered dealer
- 5.7 To enter Purchase Return with GST
- 5.8 To enter Sales return with GST

UNIT 6. GST Reports

[L-10][M-05]

- 6.1 To Display Tax Analysis Report
- 6.2 GST Payable account Creation
- 6.3 Display GST Payable account
- 6.4 To enter GST paid
- 6.5 GSTR – 1 - Meaning and Use
- 6.6 GSTR – 2 - Meaning and Use
- 6.7 GSTR – 3 - Meaning and Use

Reference Books

1. A Complete Self Learning Manual on Tally 9 (Vol-I) Prompt Computers & Services, Dhule.
2. Implementing Tally 9 ;Comprehensive Guide for Tally 9 & 8.1 by A.K. & K.K. Nadhani; BPB Publishers
3. Simplified Tally 9 by A.K. & K.K. Nadhani; BPB Publishers
4. Practical Approach towards Tally 8.1 & 9.0 by S. H. Sharma – SindhantPrakashan, Aurangabad.
5. Insysi Tap, 2005, Tally 7.2, Insis Tally Solutions, Chennai
6. Palanivel.S, 2007, Tally Accounting Software, Margham Publication, Chennai - 17
7. Tally Graduate, 2006, Tally Solutions Private Limited, Chennai
8. Tally.ERP 9 with GST by Parag Joshi DnyansankulPrakashan, Pune
9. Tally.ERP 9 with GST by K.K.Nadhani ; BPB Publishers
10. www.cbec.gov.in
11. www.cbec-gst.gov.in

Compulsory Paper: Computing Management
SYB.Com Semester – III
List of Practicals

1. How to activate GST for your company in Tally.ERP 9
2. How to create Stock items and Stock Groups for GST Compliance
3. How to create Inter State Purchases and Sales Ledgers
4. How to create Intra State Purchases and Sales Ledgers
5. How to create Tax Legers for CGST,SGST,IGST in Tally.ERP 9
6. How to create Suppliers Ledgers with GST details
7. How to Create Customers Ledgers with GST details
8. How to enter Intra-state purchases and Sales
9. How to enter Inter-state purchases and Sales
- 10.How to enter Purchases from Unregistered dealer or Sales to URD
- 11.How to Display Trial balance, Profit & Loss Account and Balance sheet for GST Payable
- 12.To Display tax analysis statement
- 13.To solve problem of ten transactions which includes Purchases and Sales of Goods with GST in Tally ERP having imaginary details.
14. To solve problem of ten transactions of services taken and services provided with GST in Tally ERP 9 having imaginary details.
15. How to make Voucher entry for GST Payable
- 16.How to Prepare GSTR – 1
- 17.How to Prepare GSTR – 2
- 18.How to Prepare GSTR - 3

Note – This is an illustrative list of practicals, Subject teacher may conduct practicals based on syllabus. However at least Six Practicals(Practical No 13 and 14 are compulsory) are essential to certify the File

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III

Paper: 306 (a) – Business Entrepreneurship

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

Required Lectures: 60

Objectives

1. To improve the knowledge, skills & competencies of the potential & existing entrepreneurs in various sector.
2. To improve life management skills of children and youth.
3. To provide intellectual resources to youth for their best future.
4. To improve social and economic skills.
5. To provide diverse opportunities for participation.
6. To empower to people to create business opportunities.
7. To boost the Entrepreneurship Development Programme.
8. To boost women and rural entrepreneurship.

Outcomes

- to understand different methods to assess the attractiveness of business opportunities
- to understand what characterizes an attractive business opportunity and common pitfalls during the entrepreneurial process
- to products or services to market
- to understand different methods that can be used to minimize uncertainties at different stages of the entrepreneurial process
- to understand the dynamics of how teams develop and function as well as the various types of conflicts that can arise during teamwork

Utilities

1. Increases agility of firm
2. Increases innovation capital of the firm
3. Strategies emerge from all sides and dependence on top management is reduced.
4. New ideas emerge in-house and can be incorporated without spillage of plans to competitors.
5. Increasing confidence and outlook of the company

UNIT 1. Business Entrepreneurship

[L-10][M-10]

- 1.1 Introduction, meaning, concepts, definition, Nature, Importance of Business Entrepreneurship
- 1.2 Characteristics of Business Entrepreneurship
- 1.3 Function of Business Entrepreneurship
- 1.4 Qualities of Business Entrepreneur
- 1.5 Distinction between an Entrepreneur and a manager

UNIT 2. Types of Entrepreneur

[L-10][M-10]

- 2.1 Classification of entrepreneurship on different basis
 - 2.1.1 Based on the types of business
 - 2.1.2 Based on ownership
 - 2.1.3 Based on Gender
 - 2.1.4 Based on the size of enterprise
 - 2.1.5 Other categories of Entrepreneurs
 - 2.1.6 Based on Clarence danhof classification
 - Innovative entrepreneurs
 - Imitative entrepreneurs
 - Fabian entrepreneurs
 - Drone entrepreneurs

UNIT 3. Identification of Business Opportunity**[L-10][M-10]**

- 3.1 Steps for generating new Business Opportunity
- 3.2 Factors for evaluation business idea and opportunity
- 3.3 Sources of business product idea
- 3.4 Market Survey

UNIT 4. Entrepreneurship Development programmes**[L-10][M-10]**

- 4.1 Meaning of Entrepreneurship Development programmes
- 4.3 Objectives of EDP
- 4.4 Phases of EDP
- 4.5 Process of EDP
- 4.6 lesser known schemes for rural entrepreneurs
- 4.7 Importance of EDP
- 4.8 Methods of Training programme

UNIT 5. Startup India**[L-10][M-10]**

- 5.1 Introduction
- 5.2 Benefits to startups by Indian Government
- 5.3 Action plan key points of startup India
- 5.4 Features of Startup India Campaign
- 5.5 Challenges for Indian Startup
- 5.6 Opportunity for Indian Startup
- 5.7 Characteristic of Startups Entrepreneurship
- 5.8 Popular types of Startup companies from 2014
- 5.9 Exciting plans for Startups

UNIT 6. Stand up India**[L-10][M-10]**

- 6.1 Introduction
- 6.2 Stand up India key features/ Objectives / Aims
- 6.3 Eligibility criteria under stand up India loan scheme
- 6.4 Important facts about standup India scheme
- 6.5 Required documents under stand up India
- 6.6 Process for submission of loan applications
- 6.7 Ways the stand up India scheme could benefit aspiring women and SC/ST entrepreneurs
- 6.8 Stand up India Drawbacks /Disadvantages/ Issues/Challenges
- 6.9 Eligibility criteria under stand up India loan scheme

Reference Books

1. Entrepreneurship Development VOL-I,II,III - Vasant Desai
2. Fundamentals of Entrepreneurship - SangramK.Mohanty, PHI
3. Entrepreneurship Development - S.Anil Kumar, S.C.Poornima, New Age International Publishers
4. Entrepreneurship Development In India - Dr.C.B.Gupta&Dr.N.P. Shrinivasan, Sultan Chan & Co.
5. Entrepreneurship Development - Kuratko&Harloetts, Thompsons Press
6. Business Environment & Entrepreneurship - C.G.Vaidya&P.M.Bhagwat, NarendraPrakashan.
7. Business Environment & Entrepreneurship - Pratibha Joshi &A.G.Gosavi, SuvicharPrakashan.
8. Innovation and Entrepreneurship - Peter F Drucker
9. Entrepreneurship - Donald F Kuratke Thomson Press
10. Entrepreneurship Development - Lall&Sahai :Excell Books
11. Entrepreneurship & Small Scale Business - Dr. M.V. Despande
12. Dynamics For Entrepreneurs - Vasant Desai
13. Entrepreneurship Development - S.S.Khanka ,S.Chand& Co.
14. Entrepreneurial Development - Manish Nora, Anmol Publications

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III

Paper: 306 (b) – Consumer Protection & Business Ethics
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives –

1. To know the Consumer Movement.
2. To understand the Role of Voluntary Consumer Organisation.
3. To review the Consumer Protection Act.
4. To know the Standard of Weight and Measures Act.

Outcomes

1. Identify causes for complaint
2. Apply legislation
3. Present oral or written complaint File and record details
4. Carry out simple research into consumer products.

Utilities

1. To stop business malpractices
2. To improve customers confidences
3. To survive businesses
4. To safeguard consumers rights
5. To protect stakeholders

Unit 1. Introduction to Consumer

[L-10][M-10]

- 1.1 Consumer: Meaning & Concept, Features
- 1.2 Consumerism: Meaning, Objectives, Benefits - Consumerism in India
- 1.3 Three Dimensional Concept of Consumer.
 - a) Consumer as a King
 - b) Consumer as a King-pin of democracy
 - c) Consumer as a Capital
- 1.4 Rights and Responsibilities of Consumers

Unit 2. Consumer Movement

[L-10][M-10]

- 2.1 Consumer Movement: Meaning, Importance, Scope, Features, Need, Objectives
- 2.2 Role of Consumer Movement, Government and Consumer Movement
- 2.3 Barriers in Development of Consumer Movement in India
- 2.4 Future of Consumer Movement in India

Unit 3. Voluntary Consumer Organization

[L-10][M-10]

- 3.1 Origin and Importance
- 3.2 Functions of VCO's
- 3.3 Limitations of Voluntary Consumer Organization.
- 3.4 Role of Voluntary Consumer Organization in Controlling Objectionable Advertisement
- 3.5 Challenges before VCO's

Unit 4. Problems of Consumer

[L-10][M-10]

- 4.1 Causes and Nature of Consumers Problem
- 4.2 Problems of Rural and Urban Consumers
- 4.3 Individual and Collective Problems
- 4.4 Problems Related to Goods and Deficiencies in Services
- 4.5 Problem Solving through VCO's and Legal Procedure

Unit 5. Consumer Protection Act 1986**[L-10][M-10]**

- 5.1 Background, Need, Scope and Features
- 5.2 Consumer Protection Councils, Composition
- 5.3 Working and Role
 - a) District Consumer Protection Council
 - b) State Consumer Protection Council
 - c) National Consumer Protection Council
- 5.4 Methods of Filing Complaints.
- 5.5 Mechanism of Redressal Forum

Unit 6. Standards of Weight & Measures Act 1976**[L-10][M-10]**

- 6.1 Provisions of the Act and Importance.
- 6.2 Rights of Consumers as regards Weights and Measures.
- 6.3 Offences and Penalties
- 6.4 The Standards of Weights & Measures (Packaged Commodities) Rules, Contents.

Reference Books

1. Consumer Grievance Redressal under CPA by Deepa Sharma.
2. Consumer Protection Act in India by Niraj Kumar.
3. Consumer Protection Act in India by V.K.Agarwal.
4. Commentery of Consumer Protection Act by Dugar S.M.
5. Consumer Protection Administration by Gambhir Cheena
6. Consumer Protection and Satisfaction by Gulshan S.S.
7. Law of Consumer Protection by Reddy G.B.

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III

Paper: 306 (c) – Financial Services and Stock Market
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives

1. To provide the students basic knowledge of financial services.
2. To provide adequate information about the roles of intermediaries and its regulating bodies.
3. To provide information about the prevailing system in India.
4. To provide conceptual framework and functioning of financial services.

Outcomes

1. to obtain conceptual and functional skills
2. practical applicability
3. employability
4. to support for competitive exams
5. research potential

Utilities

1. Enables a country to improve its economic condition whereby there is more production in all the sectors leading to economic growth.
2. Extends various types of investment opportunities.
3. Enables the user to obtain any asset on credit, according to his convenience and at a reasonable interest rate.

Financial Services

Unit 1: Introduction to Financial Services

[L-10][M-10]

- 1.1 Meaning, Definition and Objectives
- 1.2 Features of financial services-
- 1.3 Importance of financial services-
- 1.4 Classification of financial services-
- 1.5 Scope of financial services-
- 1.6 Challenges facing the financial services.

Unit 2: Lease and Hire Purchase

[L-10][M-10]

- 2.1 Concept of leasing-steps involved in leasing transaction-
- 2.2 Types of lease,
- 2.3 Advantages and disadvantages of leasing-
- 2.4 Leasing services in India.
- 2.5 Hire Purchase- Meaning, definition,
- 2.6 Features of Hire Purchase,
- 2.7 Hire Purchase agreement,
- 2.8 Advantages of Hire Purchase

Unit 3: Venture Capital

[L-10][M-10]

- 3.1 Introduction of venture capital
- 3.2 Features of venture Capital
- 3.3 Scope of venture Capital
- 3.4 Importance of venture capital
- 3.5 Legal Aspects and guidelines for venture capital,
- 3.6 Venture capital financing agencies in India.

Unit 4: Mutual Funds

[L-10][M-10]

- 4.1 Introduction, Definition
- 4.2 Scope of mutual funds

- 4.3 Structure of Mutual Funds in India,
- 4.4 Types of mutual funds
- 4.5 Terminologies of mutual funds
- 4.6 Advantages and limitations of Mutual Fund -SIP [Systematic Investment plan].

Unit 5: Credit Rating

[L-10][M-10]

- 5.1 Meaning, Definition,
- 5.2 Process of Credit Rating
- 5.3 Functions
- 5.4 Advantages and limitation of Credit Rating
- 5.5 Credit Rating instruments-
- 5.6 Credit rating agencies in India- CRISIL-ICRA, CARE.

Unit 6: Factoring

[L-10][M-10]

- 6.1 Introduction to Factoring
- 6.2 Meaning, Definition
- 6.3 Features of factoring
- 6.4 Functions of factoring
- 6.5 Types of factoring
- 6.6 Advantages and Disadvantages of factoring
- 6.7 Factoring services in India

Reference Book

1. Financial markets and services-by EGardon, K.Natrajan, and Himalaya Publishing House.
2. Financial markets, Institutions & Financial services-Dr.Vinodkumar, Atul Gupta, mameetkaur, Tax mannis.
3. Investment Management, by, Dr. V.A. Avadhani, (7th Revised Edition), 2008, Himalaya Publishing House Pvt. Ltd. Mumbai.

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER III

Paper: 307 (a) – Modern Banking & Financial System

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

Required Lectures: 60

Objective

1. To acquaint students with the 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

Outcomes

1. Explain the various functions of money, and how money has evolved over time.
2. Show that modern banking systems include both privately owned commercial banks and government-owned central banks.
3. Explain how commercial banks create money through the process of taking deposits and making loans.
4. List what is included in the various measures of the money supply

Utilities

1. Capital formation and Providing loan
2. Establishment of social security and Development of standard of living.
3. Creating medium of exchange
4. Helping international trade
5. Role as agent as well as advisor
6. Implementation of government financial policy

UNIT 1. Commercial Banks in India.

[L-10][M-10]

- 1.1. Introduction
- 1.2. Types of Commercial Banks.
- 1.3. Distinction between Commercial Banks and Financial Institutions.
- 1.4. Phases of Development- 1951-1990 and Since 1991.
- 1.5. Regional Rural Bank- objectives, functions.

UNIT 2. Co-operative Banks in India

[L-10][M-10]

- 2.1. Introduction.
- 2.1. Structure of Co-operative Banks.
- 2.3. Urban Co-operative Banks - objectives, functions.
- 2.4. Rural Co-operative Banks - objectives, functions.
- 2.5. Problems of Co-operative Banks.
- 2.6. Measures to solve these problems.

UNIT 3. Problem of Non- performing Assets.

[L-10][M-10]

- 3.1. Definition of NPA
- 3.2. Impact of NPA and Consequences of NPA.
- 3.3. Identification of NPAs.
- 3.4. Early warning signals of NPAs.
- 3.5. Recovery and Write off of NPAs.
- 3.6. NPA and credit Cycles in India.

UNIT 4. Basel Accord.**[L-10][M-10]**

- 4.1. Introduction.
- 4.2. Basel ' I ' Accord.
- 4.3. Basel ' II ' Accord.
- 4.4. The first Pillar- minimum capital requirement.
- 4.5. The second Pillar- supervisory review process.
- 4.6. The third Pillar- market discipline.
- 4.7. Bank recapitalization.
- 4.8. In solvency and Bankruptcy code, 2016

UNIT 5. Retail Banking, wholesale Banking, International Banking, And Universal Banking.**[L-10][M-10]**

- 5.1 Retail Banking- Introduction to Retail Banking in India, Concept of Retail Banking, Retail products, Drivers of Retail Business in India , opportunities of Retail Banking in India.
- 5.2 Wholesale Banking- What is wholesale Banking, products.
- 5.3 International Banking – Introduction, Needs of Exporters, Requirements of Importers, Remittance Services.
- 5.4 Universal Banking- Meaning, progress of Universal Banking in India.

UNIT 6. Reserve Bank of India.**[L-10][M-10]**

- 6.1. Establishment
- 6.2. Objective and Administration.
- 6.3. Functions of RBI.

Reference Books:

1. Introduction to Banking-By G. VijayaragavanIyengar (Reprint 2009)Excel Books, A-45, Naraina Phase- 1 New Delhi-110028
2. The Indian Financial System- Markets , Institutions and Services-3rd Edition. byBharati V. Pathak.
3. Dynamics of Indian Financial System-Markets, Institutions and Services. Ane's Student Edition- by Preeti Singh. Ane books Pvt. Ltd.,New Delhi.
4. Financial Markets and Institutions- 3rd Edition. by Dr. S. Gurusamy. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.
5. Management of Banking and Financial Services-2nd Edition- by Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.
6. Principles Practices of Banking- Macmillan. (Indian Institution of Banking and Finance.)
7. RBI - Report on Trend and Progress of Banking in India- 2006-17. (Supplement to RBI Bulletin - January 2018.)
8. Yajona- (English).

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III

Paper: 307 (b) – Corporate Regulatory Frame Work

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

Required Lectures: 60

Objective

1. To understand the meaning of different corporate laws
2. To acquire the basic knowledge about the rules and regulation of various corporate laws.
3. To aware the student regarding latest changes which has been taken place in corporate system in our country.
4. To emphasis on understanding the logic and reasoning behind the various legal provisions of corporate laws.

Outcomes

1. It is able to interpret the macroeconomic context in which firms operate.
2. Understands the structure and operation of businesses and their diverse managerial aspects.
3. Knows how accounting and financial data are constructed, and is able to interpret such data appropriately.
4. it is able to autonomously make a state-of-the art overview of the knowledge base for topics with international business management relevance, and is able to assess research outcomes, using relevant methods and draw sound conclusions.

Utility of the Course – After studying this course

- 1) Student will get help in to pass exams of different regulatory bodies and liable for employment
- 2) Students can try to become stamp vendor or Accounts (Bank) clerk in any organisation.
- 3) Students will be familiar with different Government schemes and Acts for the employees

UNIT1. Company Law 2013

[L-10][M-10]

- a. Evolution of Company Law 2013 in India
- b. Companies bill 2013
- c. Highlights of companies act 2013
- d. New concepts introduced

UNIT 2. Company vis a vis other forms of Business

[L-10][M-10]

- a. Distinction between company and partnership
- b. Distinction between company and Hindu Undivided Family
- c. Distinction between company and limited liability partnership
- d. Citizenship of Company
- e. Nationality and Residence of company
- f. Illegal association

UNIT 3. Negotiable Instrument Act 1981

[L-10][M-10]

- a. Introduction
- b. Definition of Negotiable Instruments Sec 13
- c. Main Features of Negotiable Instruments Act
- d. Presumptions as to negotiable instruments sec 118-119
- e. Promissory Note – Concept and Definition
- f. Essentials or characteristics of promissory notes
- g. Bill of exchange – Concept and Definition
- h. Features of Bill of exchange

UNIT 4. Cheque

[L-10][M-10]

- a. Definition and Meaning of cheque
- b. Features of a Cheque
- c. Holder and holder in due course

- d. Meaning and Privileges Of A Holder in Due Course
- e. Capacity Of Parties Involved In Negotiable Instruments

UNIT 5. Law relating to Stamps

[L-10][M-10]

- a. Methods of Stamping
- b. Consequences of Non-Stamping and Under-Stamping
- c. Impounding of Instruments
- d. Construction of Instruments for Determination of Stamp Duty
- e. Payable
- f. Adjudication
- g. Allowance and Refund
- h. Penal Provisions
- i. Concept of E-Stamping

UNIT6. The Employees Provident Funds and Miscellaneous Provisions Act 1952

[L-10][M-10]

- a. Extent and objectives of Act
- b. Applicability of Act
- c. Features of Employees Provident Fund Scheme
- d. Contribution of Employer and Employee to the fund
- e. Features of Employees Deposit Linked Insurance Scheme

Reference Books

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

**KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon**

(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER III

Paper: 307 (c) – Retail Management

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

Required Lectures: 60

Objectives:

1. To Introduce Basic Retailing Management Concepts.
2. Empowering Students with the Most Modern Techniques and Practices of Retailing as Seen and Experienced around the Globe.
3. Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Modern Organized Retail Trade.
4. To understand analysis of store location, merchandising, products and pricing.
5. The learner will be able to determine a level of interest in pursuing a career in retail management.

Learning Outcomes:

On successful completion of Retail Management, students should be able to:

1. Explain the central role of retail in industrialised societies, and the impact of key market/retail trends upon this sector in the local and global contexts.
2. Identify the key stakeholders and the roles/responsibilities of retail towards these stakeholders
3. Understand and apply appropriate frameworks to develop high level retail marketing strategy, and identify the role of marketing strategies in the building of brand equity and shareholder value in the retail industry
4. Evaluate the implementation of marketing strategy through the retail mix – including product and merchandise mix, pricing, location and store- design, promotions, and store management - to improve the total customer experience and retailer market competitiveness.
5. Interpret retail problems and be capable of critically evaluating and applying appropriate retail management models and theories to generate strategic and tactical solutions
6. Analyse how retail managers can make informed strategic choices in relation to managing channel partners, retail form (online vs. bricks and mortar), global sourcing, and managing staff to improve strategic outcomes.

Utilities

- Business location is a unique factor which the competitors cannot imitate. Hence, it can give a strong competitive advantage.
- Selection of retail location is a long-term decision.
- It requires long-term capital investment.
- Good location is the key element for attracting customers to the outlet.
- A well-located store makes supply and distribution easier.
- Locations can help to change customers' buying habits.

UNIT 1. Introduction to Retailing

[L-10][M-10]

- 1.1 Meaning and definition of Retail and Retailing.
- 1.2 Types of Retailers
- 1.3 Function of Retailing.
- 1.4 Importance of Retailers.
- 1.5 Role of Retailers in Distribution channel.

UNIT 2. Retail Framework

[L-10][M-10]

- 2.1 Steps in starting Retail business.
- 2.2 Retail store location.
- 2.3 Legal Procedure.
- 2.4 Store Design & Lay out.
- 2.5 Responsibilities of store managers

UNIT 3. Trends of Retail**[L-10][M-10]**

- 3.1 The Evolution of Retail in India.
- 3.2 Retailing Scenario: Global.
- 3.3 Retailing Scenario: India.
- 3.4 Prospects of Retailing in India.
- 3.5 Challenges to Retail Development in India

UNIT 4. Traditional Retail Format**[L-10][M-10]**

- 4.1 Organized retail sector
- 4.2 Unorganized retail sector
- 4.3 Retail format in India : Meaning ,importance and functions of -
 - 4.3.1 Small shops
 - 4.3.2 Supermarkets
 - 4.3.3 Shopping Malls
 - 4.3.4 Departmental Stores
 - 4.3.5 Convenience stores

UNIT 5. Modern Retail format**[L-10][M-10]**

- 5.1 Modern retail format: Meaning, importance and functions of -
 - 5.1.1 E-Business
 - 5.1.2 Mobile marketing,
 - 5.1.3 E- shopping,
 - 5.1.4 E-retailing
 - 5.1.5 Online store
- 5.2 Difference between Modern retail & traditional retail

UNIT 6. Economics of Retailing**[L-10][M-10]**

- 6.1 Retail Environment.
 - 6.1.1 Environmental Theory.
 - 6.1.2 Cyclical Theories: The Wheel of Retailing.
- 6.2 Retail Accordion Theory.
- 6.3 Retail Life Cycle Theory.
- 6.4 Conflict Theory

Reference Books

1. SwapnaPradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
2. Retail Management Functional Principles & Practices. Jaico Publishing Housing.
3. Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
4. Suja Nair (2006) Retail Management, Himalaya Publishing House.
5. King's Retail Management – King Books Delhi.
6. Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
7. Consumer behavior by Jim Blythe, Published by Thomson Learning.
8. Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvlepublishedby Tata-McGraw Hill Edition pvt.Ltd.
9. George H, Lucas Jr., Robert P. Bush, Larry G Greshan- Retailing J. Lamba- The Art of Retailing

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)

FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER III

Paper: 307 (d) – - Business Statistics & Operations Research

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

Required Lectures: 60

Objectives:-

- To develop interest in the subject and motivate the students to pursue data analysis as a career.
- To introduce the subject as a branch of Business Statistics in light of its growing importance in business analytics.
- To acquaint the students with the basic concepts of Business Statistics and Operations Research.
- To empower the students for business analytics.
- To understand and Master the concepts, techniques & applications of Statistical Methods and Operations Research.
- To develop the skills of solving real life problems using Statistical Methods.
- To make students to understand the art of applying statistical techniques to solve some real life problems.
- To gain knowledge of Statistical Computations.

.....

UNIT 1.	Random variable and expected value	[L-10][M-10]
1.1	Meaning of random variable.	
1.2	Types of random variable:- discrete and continuous random variables.	
1.3	Probability mass function, probability distribution and distribution function of a discrete random variable.	
1.4	Expected value, variance and standard deviation of a discrete random variable	
1.5	Statement of properties of expected value and variance	
1.6	Median and mode of a discrete random variable	
1.7	Numerical problems.	
UNIT 2.	Binomial distribution	[L-10][M-10]
2.1	Statement of probability mass function of binomial distribution.	
2.2	Conditions for the application of binomial distribution and real life situations of binomial distribution.	
2.3	Statement of mean and variance.	
2.4	Recurrence relation for binomial probabilities.	
2.5	Computation of probabilities and expected values.	
2.6	Use of binomial probabilities table.	
2.7	Numerical problems.	
UNIT 3.	Poisson distribution	[L-10][M-10]
3.1	Statement of probability mass function of Poisson distribution.	

- 3.2 Conditions for the application of Poisson distribution and real life situations.
- 3.3 Statement of mean and variance.
- 3.4 Recurrence relation for Poisson probabilities.
- 3.5 Computation of probabilities and expected values.
- 3.6 Statement of Poisson approximation to binomial distribution.
- 3.7 Use of Poisson probabilities table.
- 3.8 Numerical problems.

UNIT 4. Linear Programming Problem – I [L-10][M-10]

- 4.1 Meaning of Linear Programming Problem.
- 4.2 Meaning of Objective function, Decision Variables, Constraints, Non-negativity Restrictions, Feasible Solution, Basic Solution, Basic Feasible Solution and Optimum Solution.
- 4.3 Formulation of Linear Programming Problem (Problems involving at the most three decision variables are expected.)
- 4.4 Graphical Method of solving a Linear Programming Problem with maximization objective and minimization objective.
- 4.5 Special cases in LPP: i) Alternate optimal solution, ii) unbounded solution and iii) infeasible solution in Linear Programming Problem.
- 4.6 Numerical problems.

UNIT 5. Linear Programming Problem – II [L-10][M-10]

- 5.1 Standard form and Canonical form
- 5.2 Simplex Method:- Introduction.
- 5.3 Solution by Simplex method involving \leq constraints only.
- 5.4 Duality:- Writing a dual of the given Linear Programming Problem.
- 5.5 Numerical problems.

UNIT 6. Simulation [L-10][M-10]

- 6.1 Definition and scope of simulation.
- 6.2 Advantages and disadvantages of simulation.
- 6.3 Monte – Carlo simulation.
- 6.4 Numerical problems.

Reference books:

1. Fundamentals of Mathematical Statistics by Gupta, Kapoor V.K.
2. Fundamentals of Statistics by S.C. Gupta.
3. Fundamentals of Statistics by D.N. Elhance.
4. Business Statistics by S.C. Gupta and Indra Gupta.
5. Statistical Methods by S.P. Gupta.
6. Comprehensive Statistical Method by P. N. Arora, Sumeet Arora, S. Arora
7. Statistics for Business and Economics by J.S Chandran.
8. Statistics for business and economics by Hood R.P
9. Statistics for management by Levin Richard I and David S. Rubin
10. Statistics for Management by T. N. Shrivastav
11. Complete Business Statistics by Amir D Aczel, JayavelSunderpandian.
12. Quantitative Techniques for Business by Dr. A.B. Rao.
13. Operations Research by V. K. Kapoor.
14. Operations Research by KantiSwarup, P. K. Gupta &Manmohan.
15. Operations Research by Harmdy, Taha.

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER III

Paper: 307 (e) – Production Management

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

Required Lectures: 60

Objectives

1. To Introduce the Production, Production Management and types of Productions.
2. To know the importance of plant location, plant layout
3. To know the importance of production planning , control and production process.
4. To Understand the concept of production technology, automation and maintenance management in competitive environment

Outcomes

- Support manufacturing decisions based upon data derived from leading edge information technology systems.
- Create a basic energy management plan in compliance with the ISO 50001 Energy Management System Standard.
- Conform to applicable legislation, regulations and guidelines based upon an assessment of the environmental, legal and safety implications of manufacturing practice.
- Evaluate cost effectiveness of manufacturing products, processes and operations.

Utilities

1. It helps to introduce new products.
2. Expansion of the firm and accomplishment of its objectives.
- 3.it helps to face competition.
4. optimal use of resources.

Unit 1- Introduction to production and productionManagement

[L-10][M-10]

- a. Meaning – Production and Production Management
- b. Nature and objective - Production and Production Management
- c. Types of production –
 1. Continuous production – Large Scale Production, Process Production, Assembly Production.
 2. Intermittent production – Batch Production, Job Production, Contract Production
- d. Qualities of Production Manager
- e. Responsibilities of Production Manager.

Unit 2- Plant Location and Plant Layout

[L-10][M-10]

- a. Meaning of Factory Location, Factors affecting plant Location
- b. Meaning & Objectives of Plant Layout
- c. Principles of Plant Layout
- d. Factors Affecting Plant Layout
- e. Types of Plant Layout – Product Line Plant Layout, Process or Functional Plant Layout, Fix/Stationary Plant Layout, Mix Plant Layout

Unit 3- Production planning and production control

[L-10][M-10]

- a. Meaning, Objectives and Needs of production planning and control.
- b. Functions of production planning.
- c. Factors affecting production planning
- d. Concept – Material requirement planning, Enterprise resource planning.
- e. Techniques of production control – Routing, Scheduling, Dispatching, Follow up.
- f. Limitations of production planning and control.

Unit 4- Product Design And Product Development**[L-10][M-10]**

- a. Product design, Process design and Production design.
- b. Factors influencing product design.
- c. Meaning and Objectives of Product Development
- d. Factors responsible for Product Development
- e. Product Life Cycle

Unit 5- Production Technology and Technology Management**[L-10][M-10]**

- a. Meaning, Role and Choice of technology
- b. Classification of technology
- c. Automation – definition and needs, Automation hierarchy – Mechanization, Numerical control, Digital computer control.
- d. Types of Automation – Continuous, Segmented (Intermittent), and Non manufacturing,
- e. Advantages and problems of Automation technology
- f. Management of technology

Unit 6- Maintenance Management**[L-10][M-10]**

- a. Meaning, Objectives and Needs of maintenance.
- b. Types of maintenance – Breakdown, Preventive and Planned maintenance.
- c. Maintenance and productivity
- d. Maintenance Program- Advantages and Disadvantages
- e. Measuring Effectiveness of Maintenance Programs.

Reference Books

1. Total Quality Management- K.ShridharaBhat, Himalaya Publication, Mumbai.
2. Production Management and Material Management- Prof. S.K.Sarangi, Asian Books Pvt. Ltd. New Delhi
3. AudhyogicWyvasthan – Dr. M.G.Patkar& Dr. N.B.Bhagwat, FadkePrakashan, Kolhapur
4. Production Management – Ram Chandra, IVY Publishing House, New Delhi
5. Production and Operation Management – C.S.Murthy., Himalaya Publication, Mumbai.
6. Production &Operatiopn Management – K Aswasthapa& K. ShridharaBhat, Himalaya Publication, Mumbai.
7. Production Operation Management – S.A. Chunawalla&D.R.Patel, Himalaya Publication, New Delhi.

SEM-IV

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 401 Business Skill

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

Required Lectures: 60

CBCS 60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100 [Total Lectures: 60]

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

Course Outcomes

Student shall be able to –

- Understand the significance and essence of a wide range of soft skills
 - Learn how to apply soft skills in a wide range of routine social and professional settings.
 - Learn how to employ soft skills to improve interpersonal relationships.
 - Learn how to employ soft skills to enhance employability and ensure workplace and career success.
-

UNIT 1. Oral Communication

[L-10][M-10]

- 1.1 Meaning Importance, Advantages & Disadvantages of Oral Communication
- 1.2 Qualities of Good Speaker, Using Voice effectively in Oral communication

UNIT 2. Written Communication

[L-10][M-10]

- 2.1 Meaning, Distinction with Oral Communication, Merits & Limitations of Written communication.
- 2.2 Letter writing: Layout of Business letter, types & Styles of layouts, Essentials of Good Business letters
- 2.3 Purpose of letters: Resume, Application, Appointment.
- 2.4 Complaint Letter, Sales Letters, Status enquiries, Collection letter
- 2.5 E-mail – Drafting & Sending Emails
- 2.6 Report Writing: Meaning & Nature of Report, Formats of Reports – Formal, Informal reports,
- 2.7 Writing Reports - Data collection, organizing, presentation of the Report.

UNIT 3. Organizational Correspondence

[L-10][M-10]

- 3.1 Job Applications: Covering Letter-Resume – Appointment Letter
- 3.2 Meaning & Importance of Organizational Communication
- 3.3 Internal communication: Notice, Circular, Memo.
- 3.4 External Communication – Enquiries, Quotations

UNIT 4. Presentation Skills

[L-10][M-10]

- 4.1 Meaning and Importance of Presentation
- 4.2 Types, Content, Audience Analysis, Evaluation/Feedback
- 4.3 Effective ways to deliver the Presentation.
- 4.4 Use of ICT for effective Presentations

UNIT 5. Group Discussion & Interview Technique

[L-10][M-10]

- 5.1 Group Discussion – Meaning Importance, Do's & Don'ts for GD
- 5.2 Taking Interviews – Types of Interviews
- 5.3 Preparation for interview - Process of interview, Pre, During and Post interview
- 5.4 Guidelines for successful interview taking – Personal interview.
- 5.5 Interview Techniques – Manners and etiquettes to be maintained during an Interview.

UNIT 6. Business meetings and Negotiation

[L-10][M-10]

6.1 Meaning and types

6.2 Key attributes of a productive meeting

6.3 Meeting Etiquettes, Do's and Don'ts in a meeting

6.4 Handling Disruption in meetings

6.5 The Agenda and Minutes of Meetings

6.6 Negotiation, Meaning, Approaches to negotiation, Barriers to negotiation

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. *Managing Soft Skills for Personality Development* – by B.N. Ghosh, McGraw Hill India, 2012.
11. *English and Soft Skills* – S.P. Dhanavel, Orient Blackswan India, 2010.
12. Peggy Klaus, *The Hard Truth about Soft Skills*.
13. Wendy Palmer and Janet Crawford *Leadership Embodiment*.
14. *Soft Skills Training – A workbook to develop skills for employment* by Fredrick H. Wentz.
15. *Personality Development and Soft Skills* – Oxford University Press by Barun K. Mitra.

---***---

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 402 Macro Economics

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

Required Lectures: 60

UNIT 1. Supply of Money **[L-10][M-10]**

1.1-Meaning & functions of money

1.2- Measures of money supply

1.3-The liquidity measures in India & explanation of their components

L-1, L-2 & L-3

1.4-Money supply & role of commercial Banks:

a) Process of credit creation & credit Multiplier

b) Limitation of credit creation

1.5-Money supply & Central Bank

a) Role of Central Bank

b) Objectives of credit control

c) Tools of credit control & liquidity management

UNIT 2. Demand for Money **[L-10][M-10]**

2.1- Determinant's of demand for money

2.2- Motives of demand for money

2.3- Theories of demand for money

a) Fisher's Quantity Theory of money

b) Keynes Liquidity Preference Theory

UNIT 3. Macro Economics Problems **[L-10][M-10]**

3.1- Inflation

a) Meaning

b) Demand pull inflation

c) Cost push inflation

d) Inertial inflation & expectation

3.2- Effects of inflation: Positive & Negative

3.3- Trade off between inflation & unemployment

(Philips curve Analysis short run and long run)

3.4- Business cycle: meaning, features & various phases

UNIT 4. Macro-Economic Policies**[L-10][M-10]**

- 4.1- Meaning & Objectives of macro-economic policies.
- 4.2- Supply side economics
 - a) The Central Theme
 - b) Tax cuts aggregate supply
- 4.3- The Laffer curve
- 4.4- Critical evaluation

UNIT 5. International Trade**[L-10][M-10]**

- 5.1- Difference between Internal & International trade
- 5.2-Concept of Balance of Payment & Balance of Trade
- 5.3- Structure of Balance of Payment
- 5.4- Meaning of disequilibrium of Balance of Payment
- 5.5- Causes of disequilibrium of Balance of Payment
- 5.6-Measures to correct adverse Balance of Payment
- 5.7 Argument for & against free trade & Protectionism

UNIT 6. Foreign Exchange Rate**[L-10][M-10]**

- 6.1-Meaning of exchange rate
 - a) Merits & demerits of fixed & flexible exchange rate
- 6.2- Factors affecting foreign exchange rate
- 6.3- Exchange control: Meaning & Objectives.

Reference Books

- 1) Economics – Samuelson and Nordhause, Tata McGraw Hill
 - 2) Macro Economics – N. Gregorymankiv, Thompson Press
 - 3) Monetary Economics – Suraj B. Gupta, S. Chand Publishers
 - 4) Principles of Economics – D.N. Dwivedi, Vikas Publishing
 - 5) Macro Economics – D.N.Dwevedi, Tata McGraw Hill
 - 6) Monetary Economics – M.L.Jingen
 - 7) Business Economics – Dr. Mukund Mahajan
 - 8) Positive Economics – Lipse, Oxford Press
 - 9) Reserve Bank of India's Bulletin
 - 10) Website – www.rbiorg.in
 - 11) Business Economics (macro) – VasudhaGarde and SunayniParchue, NarendraPrakashan, Pune
 - 12) Macro Economics – Dr. S.N. Kulkarni, Dr. Leela Kulkarni, Dr. Berad, VidyaPrakashan, Nagpur.
 - 13) Macro Economics Analysis – Prof. D.G. Patil, Prof. Jagtap, Prashant Publication, Jalgaon
 - 14) SamagralakshiArthikSidhant – Prof. Dr. RajendraRasal, Success Publication, Pune
 - 15) SthulAdhunikArthshastra – Prof. Ram Deshmukh, VidyaPrakashan, Nagpur
 - 16) Macro Economics – Dr. SumitraPawar, Prashant Publication, Jalgaon
 - 17) Macro Economics – Prof. Dange, PhadakePrakashan, Kolhapur
- Syllabus framing committee
-

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 403 Business and Tax Laws

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

Required Lectures: 60

Objectives:-

1. To understand the essential terminologies used in the Indian Partnership Act and the structure of legal document
2. To acquire the knowledge of various terms included in the Factories Act and Industrial dispute Act
3. To understand the basic structure, rules & powers of the Consumer Protection Act.
4. To be acquainted with the Environment Protection Act.
5. To be acquainted with the Goods and Services tax Act.

Learning Outcomes:

By the end of this course, a students should be able to:

1. Describe the legal system and the legal environment of business.
2. Describe the relationship of ethics and law in business.
3. Define relevant legal terms in business.
4. Explain basic principles of law that apply to business and business transactions.
5. Describe business law in the Indian context.
6. Describe current law, rules, and regulations related to settling business disputes.
7. Understand different technical terminology used in this act
8. Discussed and consult businesses on related issues of business laws

Utilities

1. Lowering the amount of taxable income
2. Reducing the tax rate
3. Allowing greater control of when taxes get paid
4. Maximizing tax relief/ tax credits available

UNIT 1. The Indian Partnership Act, 1932.

[L-10][M-10]

- 1.1 Introduction, Important Definition
- 1.2 Preparation of Partnership Deed
- 1.3 Effects of Non-Registration
- 1.4 Rights, Duties and Responsibilities Of Partners
- 1.5 Dissolution of A Partnership

UNIT 2. The Factories Act, 1948

[L-10][M-10]

- 3.1 Meaning, Objectives and Important Definitions
- 3.2 The Inspecting Staff –Inspectors and His Powers –Certifying Surgeon
- 3.3 Approval, Licensing and Registration of Factories
- 3.4 Provision Regarding Health of Workers

UNIT 3. The Industrial Dispute Act, 1947

[L-10][M-10]

- 2.1 Meaning and Definitions –Industrial Dispute, Lay off , Lockout ,Retrenchment
- 2.2 Machinery for Prevention and Settlement of Industrial Dispute
- 2.3 Strikes and Lock- Outs
- 2.4 Lay Off and Retrenchment
- 2.5 Compensation to Workmen In Case Of Closing Down Of Undertaking.

UNIT 4. Consumer Protection Act – 1986**[L-10][M-10]**

- 4.1 Introduction, Objective of the Act
- 4.2 Rights of Consumers
- 4.3 Consumers Protection Council – Central –State- District
- 4.4 Consumer Dispute Redressal Agencies
- 4.5 Introduction of Consumer Protection Bill 2018 and its features

UNIT 5. Environment Protection Act – 1986**[L-10][M-10]**

- 5.1 Meaning, Objectives & Scope of the Act
- 5.2 Power of Central Government to Protect & Improve Environment
- 5.3 Location of Industries, Process & Operations.
- 5.4 Offences & Penalties as Regards to the Environmental Protection Act.

UNIT 6. Goods & Service Tax Act, 2017 (GST)**[L-10][M-10]**

- 6.1 Introduction to Goods & Service Tax (GST)
- 6.2 Objectives & Scope of GST
- 6.3 Merits and Demerits of GST
- 6.4 Concept of GST and one country one tax
- 6.5 Types of GST
- 6.6 Registration under GST

Reference Books

1. Business Law & Mgt. By Bulchandani, Published By Himalaya Publication Bombay (2006).
2. Business Regulatory Framework By S.N. & S.K. Maheshwari, Published By Himalaya Publication Bombay (2006).
3. Business Law –By Kuchal M.C.-Published By Vikas Publishing House ,New Delhi
4. Business Law –By Kapoor .N.D. -Published By Sultan Chand And Sons New Delhi
5. Mercantile Law Including Industrial Law –By Jahangir .M.J Sethana -Published By Lakhani Book Depot –Mumbai
6. India GST for Beginners (2nd Edition, June 2017) (Paperback) by Jayaram Hiregange and Deepak Rao, publisher White Falcon Publishing
7. GST Made Easy-Answer to All Your Queries on GST (Paperback) by CA Arpit Haldia, publisher TAXMANN
8. Goods and Services Tax - Laws, Concepts & Impact Analysis (Paperback) by Dr. Sanjiv Agarwal and CA Sanjeev Malhotra, publisher Bloomsbury Publishing India Pvt. Ltd. New Delhi 110070
9. व्यवसायनियामककायदे -डॉ.पी.आर. कुलकर्णी, वहिवरेकरविद्याबुक्स – औरंगाबाद
10. व्यापारविषयकवैधौगीककायदे – बी.डी. जोशी. -नरेंद्रप्रकाशनपुणे
11. भारतीयव्यापारआणिऔधौगीककायदे – डॉ.भास्करदेशमुख, पेंढारकर – पिंपळापुरेप्रकाशननागपूर

KavayitriBahinabaiChaudhari North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

FACULTY OF COMMERCE AND MANAGEMENT

S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER IV

Paper: 404 Corporate Accounting

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

Required Lectures: 60

Objectives :

1. To introduce the relevant Accounting Standards issued by the Institute of Chartered Accounts of India.
2. To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
3. To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities.
4. To provide working knowledge for preparing the corporate accounts and statements in accordance with the statutory requirements.

Outcomes

1. A comprehensive understanding of the advanced issues in accounting for assets, liabilities and owner's equity.
2. The ability to account for a range of advanced financial accounting issues
3. The ability to prepare consolidated accounts for a corporate group.

Utility: Students will be able to handle issues related to corporate accounting.

Unit 1 Accounting Standards

[L-10][M-10]

As 4 : Contingencies and Events occurring after the Balance Sheet Date.

As 5 : Net Profit or Loss for the period, Prior Period Items and changes in Accounting Policies.

As 29: Provisions, contingent Liabilities and Contingent Assets.

Unit 2. Profits or Loss prior to Incorporation

[L-10][M-10]

Meaning and Definition of Pre and Post Incorporation Profit

Basis of Apportionment

Calculation of Pre-Post incorporation Profit / Loss.

Treatment of Pre-Post Profit / Loss.

Unit 3 Accounting for Buy Back of shares

[L-10][M-10]

Meaning

Provisions regarding Buy Back of shares

Calculation of maximum number of shares Buy Back

Accounting for Buy Back of shares (Simple examples)

Unit 4 . Valuation of Goodwill

[L-10][M-10]

Meaning & Nature of Goodwill – Need for Valuation of Goodwill – Methods of Valuation of Goodwill – Number of Years Purchase of Average Profits Method, Capitalization Method – Annuity Method – Super profit Method.

Unit 5 . Valuation of Shares

[L-10][M-10]

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

Unit 6. Final Account of Limited Company**[L-10][M-10]**

Preparation and presentation of final accounts of Joint Stock Companies as per schedule III of Companies Act, 2013

Refer to As-1, AS-2, AS -6, AS-10 & AS-29.

Reference Books

1. Advanced Accounting Volume 2 – Ashok Sehgal and Dee Pak Sehgal, Taxman Allied Services (P) Ltd., New Delhi
2. Advanced Accountancy – Vol. II – R.L. Gupta & M. Radhaswamy, Sultan Chand & Sons
3. Accountancy for C.A. Foundation Course, P.C. Tulsian, Tata McGraw Hill
4. Advanced Accountancy Vol. II – P.C. Tulsian, Pearson Education (Singapore) Pvt. Ltd., Indian Branch, New Delhi
5. Advanced Accounts, M.C. Shukla, T.S. Agrawal & S.C. Gupta, S. Chand & Co Ltd.
6. Advanced Accountancy Vol. II, Vol-2, Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
7. Corporate Accounting – Dr. S.N. Maheshwari & Dr. S.K. Maheshwari, Vikash Publishing House Pvt. Ltd.
8. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 405 Cost Accounting

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

Required Lectures: 60

Objectives:

1. To acknowledge the students with the cost accounting concepts, Methods and techniques.
2. To enable the students to apply analytical tools & techniques of cost accounting.
3. To lay a foundation for understanding the Labour & Overheads Accounting procedure.
4. To develop competence among the students.

Outcomes

- Demonstrate a basic understanding of computer hardware and software.
- Demonstrate problem-solving skills.
- Apply logical skills to programming in a variety of languages.
- Utilize web technologies.
- Present conclusions effectively, orally, and in writing.
- Demonstrate basic understanding of network principles.
- Working effectively in teams.
- Apply the skills that are the focus of this program to business scenarios.

Utility:

1. Student can get acquainted with basic calculation of wages and overheads.
2. Students get acquainted with introductory knowledge of Marginal costing technique and Budgetary control technique.

UNIT 1. Introduction to Methods of costing (Only Theory) [L-10][M-10]

- 1.1 Concepts of Job costing, Contract costing, Process costing and Operating costing

UNIT 2. Labour (Theory and practical problems) [L-10][M-10]

- 2.1 Introduction to Accounting for Labour
- 2.2 Time keeping, Time Booking – Methods Thereof
- 2.3 Idle Time, Overtime, Night Shift Allowance (concepts only)
- 2.4 Methods of Wage Payment
 - 2.4.1 Time Rate, Piece Rate & Differential Piece Rate (Taylors & Merrick)
 - 2.4.2 Premium Bonus Plans, Profit sharing

UNIT 3. Overheads (Theory and practical problems) [L-10][M-10]

- 3.1 Concept and Meaning of Allocation and Apportionment
- 3.2 Allocation and apportionment of overheads
- 3.3 Primary and secondary distribution
(Repeated Distribution and Simultaneous Equation Method)

UNIT 4. Absorption of overheads (Theory and practical problems) [L-10][M-10]

- 4.1 Meaning, Concepts, bases of absorption,
- 4.2 Methods of absorption:
- 4.3 Percentage of direct material
- 4.4 Percentage of direct wages
- 4.5 Percentage of prime cost
- 4.6 Labour hour rate
- 4.7 Machine hour rate

UNIT 5. Elementary study of Marginal Costing (Theory and practical problems) [L-10][M-10]

- 5.1 Meaning of Marginal Cost and Marginal Costing
- 5.2 Advantages of Marginal Costing
- 5.3 Limitations of Marginal Costing
- 5.4 Concepts and computation of Marginal Cost, Profit-Volume Ratio, Contribution, Break Even Point, Margin of Safety (simple problems only)

**UNIT 6. Elementary study of Budget and Budgetary Control
Theory and practical problems)**

[L-10][M-10]

- 6.1 Meaning of Budget and Budgetary Control
- 6.2 Objectives of Budgetary Control
- 6.3 Advantages and Limitations of Budgetary Control
- 6.4 Types of Budgets:-Cash budget and Flexible Budget

References Books:

1. Fundamental of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons. New Delhi
2. Advanced Cost Accounting, Saxena and Vaishisth, Sultan Chand & Sons New Delhi
3. Cost Accounting, P. Dasgupta, Premier Book co. New Delhi.
4. Cost Accounting, Jain and Narang. Kalyani publishers, New Delhi
5. Cost Accounting, B.K.Bhar, Academic publisher New Delhi.
6. Cost Accounting, Dr. N.K. Agrawal, Asian books pvt ltd, New Delhi
7. Cost Accounting, Dr. P.C.Tulsian, S.Chand and Co. ltd. New Delhi
8. Practical Costing, B.S. Khanna, J.M. Pandey, G.K. Ahuja, M.N. Arora, S.Chand& co. New Delhi.

KavayitriBahinabaiChaudhari North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 406 (a) – Business Entrepreneurship

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

Required Lectures: 60

Objectives

1. To improve the knowledge, skills & competencies of the potential & existing entrepreneurs in various sector.
2. To improve life management skills of children and youth.
3. To provide intellectual resources to youth for their best future.
4. To improve social and economic skills.
5. To provide diverse opportunities for participation.
6. To empower to people to create business opportunities.
7. To boost the Entrepreneurship Development Programme.
8. To boost women and rural entrepreneurship.

Outcomes

- to understand different methods to assess the attractiveness of business opportunities
- to understand what characterizes an attractive business opportunity and common pitfalls during the entrepreneurial process
- to products or services to market
- to understand different methods that can be used to minimize uncertainties at different stages of the entrepreneurial process
- to understand the dynamics of how teams develop and function as well as the various types of conflicts that can arise during teamwork

Utilities

1. Increases agility of firm
2. Increases innovation capital of the firm
3. Strategies emerge from all sides and dependence on top management is reduced.
4. New ideas emerge in-house and can be incorporated without spillage of plans to competitors.
5. Increasing confidence and outlook of the company

UNIT 1. Entrepreneurial development and Entrepreneurial Environment

[L-10][M-10]

- 1.1 Individual factors
- 1.2 Economic factors
- 1.3 Social factors
- 1.4 Psychological factors
- 1.5 other factors
- 1.6 Challenges before Indian entrepreneurs
- 1.7 Problems of Entrepreneurship

UNIT 2. Women Entrepreneur

[L-10][M-10]

- 2.1 Meaning, Introduction and concept of Women Entrepreneurship
- 2.2 Opportunities for women entrepreneurs
- 2.3 Empowerment of women through enterprise
- 2.4 Characteristics of women empowerment
- 2.5 Empowerment of women through entrepreneurship
- 2.6 Urban entrepreneurship benefits
- 2.7 Problems faced by women entrepreneurs in india
- 2.8 Schemes for women entrepreneurs in india

- 2.9 Government of india support for innovation and entrepreneurship in india
- 2.10 Women entrepreneur loan schemes in India

UNIT 3. Project report and Government institution

[L-10][M-10]

- 3.1 Introduction, Meaning, Concept of Project report
- 3.2 Importance of Project Report
- 3.3 DIC, PMEGP, Seed Money Scheme, MIDC, MSFC, SIDBI, MUDRA Scheme ,Mahila udyamnidhi scheme
- 3.4 Subsidies declared by government for entrepreneur

UNIT 4. Skill India

[L-10][M-10]

- 4.1 Introduction
- 4.2 Objectives, Features of skill India
- 4.3 Advantages of skill India
- 4.4 Skill India mission
- 4.5 Skilled covered by skill India
- 4.6 Entrepreneurship Development by skill India

UNIT 5 Make in India

[L-10][M-10]

5.1

Introduction

- 5.2 Make in India – Importance of operation management
- 5.3 Make in India Advantages and Disadvantages
- 5.4 Make in India scheme
- 5.5 Make in India benefit of Entrepreneurs.
- 5.6 Make in India initiative.

UNIT 6 Success Story of Entrepreneurs

[L-10][M-10]

- 6.1 Ratan Tata
- 6.2 Rahul Bajaj
- 6.3 AabasahebGarware
- 6.4 KiranMazumdar Shaw
- 6.5 Narayan Murty
- 6.6 C. K. Prahald (Coimbatore KishnaraoPrahlad)
- 6.7 Naveen Jindal
- 6.8 MalikaShrivasan
- 6.9 ShudhaMurty
- 6.10Azim Premji

Reference Books

1. Entrepreneurship Development VOL-I,II,III - Vasant Desai
2. Fundamentals of Entrepreneurship - SangramK.Mohanty, PHI
3. Entrepreneurship Development - S.Anil Kumar, S.C.Poornima, New Age International Publishers
4. Entrepreneurship Development In India - Dr.C.B.Gupta&Dr.N.P. Shrinivasan, Sultan Chan & Co.
5. Entrepreneurship Development - Kuratko&Harloetts, Thompsons Press
6. Business Environment & Entrepreneurship - C.G.Vaidya&P.M.Bhagwat, NarendraPrakashan.
7. Business Environment & Entrepreneurship - Pratibha Joshi &A.G.Gosavi, SuvicharPrakashan.
8. Innovation and Entrepreneurship - Peter F Drucker
9. Entrepreneurship - Donald F Kuratke Thomson Press
10. Entrepreneurship Development - Lall&Sahai :Excell Books
11. Entrepreneurship & Small Scale Business - Dr. M.V. Despande
12. Entrepreneurship Development - S.S.Khanka ,S.Chand& Co.
13. Entrepreneurial Development - Manish Nora, Anmol Publications

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 406 (b) – Consumer Protection & Business Ethics
60+40 Pattern: External Marks 60, Internal Marks 40. Maximum Total Marks: 100
Required Lectures: 60

Objectives –

1. To recognize the Business Ethics.
2. To acquaint with Moral Issues in Business Ethics.
3. To understand areas of Business Ethics.
4. To know Organizational Ethics.

Outcomes

1. Identify causes for complaint
2. Apply legislation
3. Present oral or written complaint File and record details
4. Carry out simple research into consumer products.

Utilities

1. To stop business malpractices
2. To improve customers confidences
3. To survive businesses
4. To safeguard consumers rights
5. To protect stakeholders

Unit 1. Introduction to Ethics

[L-10][M-10]

- 1.1 Meaning and Concept
- 1.2 Nature of Ethics
- 1.3 Moral and Ethics
- 1.4 Types of Ethics
- 1.5 Importance of Ethics

Unit 2. Business Ethics

[L-10][M-10]

- 2.1 Meaning and Nature
- 2.2 Importance of Ethics in Business
- 2.3 Types of Business Ethics
- 2.4 Role in various types of Business Structures

Unit 3. International Business Ethics

[L-10][M-10]

- 3.1 Nature and Necessity
- 3.2 Developing Ethics in Global Economy
- 3.3 Business Ethics and the Financial World
- 3.4 Business Ethics and Business Development
- 3.5 Role of Business Ethics in Building a Good Society

Unit 4. Areas of Business Ethics

[L-10][M-10]

- 4.1 Meaning of Functional Ethics
- 4.2 Types of Ethics according to Functions of Business
- 4.3 Marketing Ethics Foreign
- 4.4 Trade Ethics and Ethics relating to Copyrights.

Unit 5. Moral Issues in Business**[L-10][M-10]**

- 5.1 Justice and Economic System
- 5.2 Ethics Relating to Environment Protection
- 5.3 Ethics Relating to Consumer Protection
- 5.4 Social Responsibility and Business Ethics
- 5.5 Arguments for and against Social Responsibility.

Unit 6. Organizational Ethics[L-10][M-10]

- 6.1 Individual Ethics
- 6.2 Professional Ethics.
- 6.3 Corporate Ethics and Ethical Behavior
- 6.4 Ten Command of Ethical Behavior Control & Audit of Ethical Behavior

Reference Books

1. Business Ethics: Concepts and Cases – Manuel G.Velasquez
2. Business Ethics by O.C. Ferrell, John Paul Fraedrich, Linda Ferrell.
3. Business Ethics Text and Cases by C.S.V. Murthy, Himalaya Publishing House
4. Values and Ethics in Organisation by S. K. Chakraborty
5. Ethics & Management by Viswanath Ghosh, Vikas Book Publishers
6. The Ethics of Management by L.T.Hosmer, Universal Book.
7. Ethics in Organisational by D. Murray, Kogan Page.
8. Business Ethics, R. Edward Freeman, Oxford University Press
9. Business Ethics by GautamPherwani
10. Business Ethics by RituPamraj.
11. Business Ethics by Prof. Agalgatti.

KavayitriBahinabaiChaudhari North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 406 (c) – Financial Services and Stock Markets

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

Required Lectures: 60

Objectives

1. To provide the students basic knowledge of Stock Market.
2. To provide adequate information about the roles of intermediaries and its regulating bodies.
3. To provide information about the prevailing system in India.
4. To provide conceptual framework and functioning of stock market.

Outcomes

1. Students will understand the characteristics of different financial assets such as money market instruments, bonds, and stocks, and how to buy and sell these assets in financial markets.
2. Students will understand the benefit of diversification of holding a portfolio of assets, and the importance played by the market portfolio.
3. Students will know how to apply different valuation models to evaluate fixed income securities, stocks, and how to use different derivative securities to manage their investment risks.

Utilities

1. Promotes investment
2. It is the source of government fund.
3. Influences economic perception.
4. It is the source of business capital

Stock Market

Unit 1: Introduction of Stock Market

[L-10][M-10]

- 1.1 Introduction of Primary Market and Secondary Market
- 1.2 Meaning of Stock Exchange
- 1.3 History of Stock Exchanges in India
- 1.4 Characteristics of Stock Exchange
- 1.5 Functions of Stock Exchanges
- 1.6 Regulation of Stock Exchanges in India
- 1.7 Present Recognized Stock Exchanges in India
- 1.8 Bombay Stock Exchange
- 1.9 Listing of Securities
- 1.10 DMAT Form of Trading
- 1.11 Electronic Form of Trading, Index, SENSEX, NIFTY

Unit 2: OTCEI and NSE

[L-10][M-10]

- 2.1 Meaning of OTC
- 2.2 Definition of OTC
- 2.3 Advantages of OTC
- 2.4 Role of OTC, OTCEI (Over the Counter Exchange of India)
- 2.5 Objectives of OTCEI
- 2.6 Listing on OTCEI
- 2.7 National Stock Exchange (NSE)
- 2.8 Characteristics of National Market System.

Unit 3: SEBI (The Securities and Exchange Board of India)

[L-10][M-10]

- 3.1 Introduction of SEBI
- 3.2 Establishment of SEBI
- 3.3 Objectives of SEBI
- 3.4 SEBI Guidelines Reforms on Stock Exchanges, Guidelines to Investors.

Unit 4: Financial Instruments and Derivatives**[L-10][M-10]**

- 4.1 Shares – Features and types
- 4.2 Bonds and Debentures
- 4.3 Derivatives – Concepts
- 4.4 Financial and Commodity Derivatives
- 4.5 Forward contract
- 4.6 Future contract
- 4.7 Forward V/S Future Contract, Options, Derivatives markets in India

Unit 5: Portfolio Management**[L-10][M-10]**

- 5.1 Introduction
- 5.2 Portfolio Management aspects
- 5.3 Investment Strategy
- 5.4 Objectives of Investors
- 5.5 Risk and Beta
- 5.6 Modern Portfolio Theory
- 5.7 Time Value of Money
- 5.8 Compounding, Discounting, Perpetuity, Annuity, SEBI guidelines for Portfolio Manager.

Unit 6: Security Market Analysis**[L-10][M-10]**

- 6.1 Meaning and Origin of Security Market
- 6.2 Meaning of Security analysis
- 6.3 Objectives of Security Analysis
- 6.4 Information Flows, Saving or Money Flows
- 6.5 Factors Influencing the Market Behaviour
- 6.6 Limitations of Security Analysis, Market Analysis.

References Books

1. Investment Management, by, Dr. V.A. Avadhani, (7th Revised Edition), 2008, Himalaya Publishing House Pvt. Ltd. Mumbai.
2. Financial Markets and Institutions, by, E. Gordon, Dr. K. Natarajan (1st Edition) 2004, Himalaya Publishing House, Mumbai.
3. Marketing of Financial Services, by, Dr.V. A. Avadhani, , (3rd Revised Edition), 2006, Himalaya Publishing House Pvt. Ltd. Mumbai.
4. Securities Markets and Products, Indian Institute of Banking & Finance,(2nd Edition) 2007, Taxman Publication (P.) Ltd. New Delhi

KavayitriBahinabaiChaudhari

North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)

FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER IV

Paper: 407 (a) – Modern Banking and Financial System

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

Required Lectures: 60

Objective

1. To acquaint students with the 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.

UNIT 1. Nature and Role of Financial System.

[L-10][M-10].

- 1.1 Introduction
- 1.2. Function of Financial System.
- 1.3. Stages of Financial Development since 1947.
- 1.4. The structures of the Financial System.
- 1.5. Financial System and it's Linkages with Saving and Investment.

UNIT 2. An Overview of the Indian Financial System.

[L-10][M-10]

- 2.1. Institutional Development 1947-1990.
- 2.2. Institutional Changes since 1991.
- 2.3. Financial Markets- Their Types- Introductory Level only.
- 2.4. Financial Instruments- Their Types- Introductory Level only.
- 2.5. Financial Services-Their Types- Introductory Level only.

UNIT 3. Financial Sector Reforms in India.

[L-10][M-10]

- 3.1. Introduction
- 3.2. Financial Reforms.

- 3.3. Objectives of Reforms.
 - 3.4. Strategies of Reforms.
 - 3.5. Policy Reforms.
-

UNIT 4. Financial Sector Reforms in India.

[L-10][M-10]

1. New Issue Market and Stock Market Reforms.
- 4.2. Government Securities Market Reforms.
- 4.3. Banking Sector Reforms.
- 4.4. Impact of Financial Sector Reforms.

UNIT 5. Regulatory Institutions- I.

[L-10][M-10]

- 5.1. Regulatory Institutions- RBI, NABARD, SEBI, NHB.
- 5.2. Objectives of Monetary Policy.
- 5.3. Techniques of Monetary Policy control – Quantitative and Qualitative weapons of control.

UNIT. 6. Regulatory Institutions- II.

[L-10][M-10]

- 6.1. NABARD – Establishment – Objective – Functions.
- 6.2. SEBI – Origin – Objective – Powers –Functions.
- 6.3. NHB –Origin – Business of NHB – Financial Resources – Powers of NHB.

Reference Books :

1. Introduction to Banking-By G. Vijayaragavan Iyengar (Reprint 2009)Excel Books, A-45, Naraina Phase- 1 New Delhi-110028.
2. The Indian Financial System – Markets, Institutions and Services – 3rd Edition. by - Bharati V. Pathak Pearson Published by Dorling K indersley (India) Pvt. Ltd. Licensees of Pearson Education in South Asia.
3. Dynamics of Indian Financial System-Markets, Institutions and Services. Ane's Student Edition- by Preeti Singh. Ane books Pvt. Ltd.,New Delhi,4821, Parwana Bhavan, Ansari Road, Daryaganj, New Delhi. 110002, India.
4. Financial Markets and Institutions- 3rd Edition. by Dr. S. Gurusamy. Tata McGraw Hill Education Pvt. Ltd.,New Delhi.
5. Management of Banking and Financial Services-2nd Edition- by Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 407 (b) – Corporate Regulatory Frame Work

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

Required Lectures: 60

Objective

1. To understand the meaning of different corporate laws
2. To acquire the basic knowledge about the rules and regulation of various corporate laws.
3. To aware the student regarding latest changes which has been taken place in corporate system in our country.
4. To emphasis on understanding the logic and reasoning behind the various legal provisions of corporate laws.

Utility of the Course – After studying this course

- 1) Student will get help in to pass exams of different regulatory bodies and liable for employment
- 2) Students can try to become stamp vendor Accounts (Bank) clerk in any organisation.
- 3) Students will be familiar with different Government schemes and Acts for the employees.

Outcomes

1. It is able to interpret the macroeconomic context in which firms operate.
2. Understands the structure and operation of businesses and their diverse managerial aspects.
3. Knows how accounting and financial data are constructed, and is able to interpret such data appropriately.
4. it is able to autonomously make a state-of-the art overview of the knowledge base for topics with international business management relevance, and is able to assess research outcomes, using relevant methods and draw sound conclusions.

UNIT 1 Company Law

[L-10][M-10]

- 1.1 Types of companies under companies Act 2013
 - 1.1.1 Classifications on the basis of incorporation
 - 1.1.2 Classifications on the basis of liability
 - 1.1.3 Private Company
- 1.2 Meaning and features of Private Company
- 1.3. Privileges and exemptions of private company
- 1.4 Special obligation of private company

UNIT 2 One person company and other companies.

[L-10][M-10]

- 2.1 Position of OPC in Indian company Act 2013
- 2.2 Exemptions and privileges to OPC
- 2.3 Other Companies
Small company - Public limited company - Limited Company - Company limited by shares -
Company limited by Guarantee - Unlimited Company - Government Company - Foreign Company -
Holding and subsidiary company - Investment company- Producer company - Dormant company.

UNIT 3 Employees State Insurance Act 1948

[L-10][M-10]

- 3.1 Application and Scope of the Act
- 3.2 Employees State Insurance Corporation-
Composition of the Corporation, Terms of the office of the members of corporation,
Eligibility for re - appointment or re - election
- 3.3 Constitution of Standing Committee
- 3.4 Medical Benefit Council Employees State Insurance fund
- 3.5 Purposes for which the funds may be expended
- 3.6 Contributions
- 3.7 Benefits to Employee – Sickness, Maternity, Disablement, Dependents, Medical, Funeral Expenses

3.8 Adjudication of Disputes and Claims

UNIT 4 Study of Regulatory Bodies or Institutions

[L-10][M-10]

- 4.1 IRDA- Establishment, Objectives, Role or Functions
- 4.2 TRAI - - Establishment, Objectives, Role or Functions

UNIT 5 The Maharashtra State Tax on Profession Trades and Employments Act 1975 [L-10][M-10]

- 5.1 Definitions
- 5.2 Levy and charges of the Tax
- 5.3 Employer's liabilities and responsibilities Under the Act
- 5.4 Special Provisions Regarding the Liability to pay the tax in certain cases
- 5.5 Penal provisions under the Act

UNIT 6 Bombay Shop and Establishment Act 1948

[L-10][M-10]

- 6.1 Definitions
- 6.2 Applicability
- 6.3 Registration and Renewal
- 6.4 Responsibilities and liabilities of a shopkeeper
- 6.5 Penalties under shop Act

Reference Books

1. Principles Of Business Law – K. Aswathappa& K. Ram achandra, Himalaya Pub. House.
2. Legal Environment Of Business - K. Aswathappa& K. Ramachandra, Himalaya Pub. House.
3. Tax & Corporate Laws Hand Books – V. S. Date, SrinivasanAnand G., & M.B. Gabhawala, Taxman Publications.
4. A Mannual Of Business Laws – S. N. Maheshwari& S. K. Maheshwari, Himalaya Pub. House.
5. Business Law For Management – K. R. Balachandani, H imalaya Pub. House.
6. Elements Of Mercantile Law – N.D. Kapoor, Sultanchand& Sons, Delhi
7. Business & Corporate Laws – V.S. Datey, Taxman Publications.
8. Business Laws : M.C. Kuchhal&Deepa Prakash, Vikas Publishers
9. Business Laws' S.S. Gulshan, Excell Books.
10. www.irdai.gov.in
11. www.trai.gov.in
12. Employees State Insurance Act 1948 – Bare Act

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER IV

Paper: 407 (c) – Retail Management

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

Required Lectures: 60

Objectives:

1. To Introduce Basic Retailing Management Concepts.
2. Empowering Students with the Most Modern Techniques and Practices of Retailing as Seen and Experienced around the Globe.
3. Imparting Theoretical and Practical Knowledge to Ensure Understanding of the Dynamic of Modern Organized Retail Trade.
4. To understand analysis of store location, merchandising, products and pricing.
5. The learner will be able to determine a level of interest in pursuing a career in retail management.

Learning Outcomes:

On successful completion of Retail Management, students should be able to:

1. Explain the central role of retail in industrialised societies, and the impact of key market/retail trends upon this sector in the local and global contexts.
2. Identify the key stakeholders and the roles/responsibilities of retail towards these stakeholders
3. Understand and apply appropriate frameworks to develop high level retail marketing strategy, and identify the role of marketing strategies in the building of brand equity and shareholder value in the retail industry
4. Evaluate the implementation of marketing strategy through the retail mix – including product and merchandise mix, pricing, location and store- design, promotions, and store management - to improve the total customer experience and retailer market competitiveness.
5. Interpret retail problems and be capable of critically evaluating and applying appropriate retail management models and theories to generate strategic and tactical solutions
6. Analyse how retail managers can make informed strategic choices in relation to managing channel partners, retail form (online vs. bricks and mortar), global sourcing, and managing staff to improve strategic outcomes.

Utilities

- Business location is a unique factor which the competitors cannot imitate. Hence, it can give a strong competitive advantage.
- Selection of retail location is a long-term decision.
- It requires long-term capital investment.
- Good location is the key element for attracting customers to the outlet.
- A well-located store makes supply and distribution easier.
- Locations can help to change customers' buying habits.

UNIT 1. Retail Marketing

[L-10][M-10]

- 1.1 Retail marketing –Meaning, scope& Importance
- 1.2 The role of marketing in retail.
- 1.3 Network marketing – Meaning, definition, scope
- 1.4 Electronic marketing – Meaning, Scope & Importance
- 1.5 Role of Social media in retail marketing

UNIT 2 Retail Merchandising.

[L-10][M-10]

- 2.1 Meaning of Merchandising.
- 2.2 The Evolution of Merchandising.
- 2.3 Factors Affecting the Merchandising Function.
- 2.4 The Merchandiser: Role and Responsibilities.
- 2.5 Meaning and definition of markdowns, coupons, rebates, price bundling, Multiple unit pricing.

UNIT 3 Mall Management.**[L-10][M-10]**

- 3.1 Meaning and definition of Mall.
- 3.2 The Emergence of Malls in India.
- 3.3 New Mall Concepts Emerging in India.
- 3.4 Customer Preparation of Malls in India.
- 3.5 Facilities Management in Malls.
- 3.6 Reasons for Failure of Some Malls in India.

UNIT 4 Retail Franchising**[L-10][M-10]**

- 4.1 Concept & Meaning of Franchising
- 4.2 Franchise Market / Evolution of Franchising.
- 4.3 Types of Franchising.
- 4.4 Franchising In India.
- 4.5 Trends for Indian Franchising.

UNIT 5. Information technology in Retailing**[L-10][M-10]**

- 5.1 Meaning of Information Technology.
- 5.2 The Role of Information & Technology in Retailing.
- 5.3 Role of Retail Data Capture in Retail Transaction.
- 5.4 Application of IT in Retailing.
- 5.5 Recent Trends: Smart Card, E-Cash, Digital receipt and payment .

UNIT 6 Retail Consumers Behavior**[L-10][M-10]**

- 6.1 Theories of consumer behavior.
- 6.2 Buying decision process,
- 6.3 Changes in buying attitude of consumer
- 6.4 Factors influencing retail shopper.
- 6.5 Consumer Psychology.

References Books

1. SwapnaPradhan (2008) – Retailing Management Text And Cases. Tata Mcgraw- Hill Publishing Company Ltd. New Delhi.
2. Gibson G. Vedamani Third Edition (2008)
3. Retail Management Functional Principles & Practices. Jaico Publishing Housing.
4. Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
5. Suja Nair (2006) Retail Management, Himalaya Publishing House.
6. King's Retail Management – King Books Delhi.
7. Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
8. Consumer behavior by Jim Blythe, Published by Thomson Learning.
9. Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvle published by Tata-McGraw Hill Edition pvt.Ltd.
10. George H, Lucas Jr., Robert P. Bush, Larry G Greshan- Retailing J. Lamba- The Art of Retailing
11. Barry Berman, Joel R Evans- Retail Management; A Strategic Approach

KavayitriBahinabaiChaudhari
North Maharashtra University, Jalgaon
(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20
SEMESTER III

Paper: 407 (d) – Business Statistics & Operation Research

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

Required Lectures: 60

Objectives:

1. To prepare for competitive examinations.
2. To solve LPP to maximize the profit and to minimize the cost.
3. To understand and master the concepts, techniques and applications of Business Statistics and
4. Operations Research. To develop the skills of solving the real life problems using statistical methods.
5. To gain knowledge of statistical computations.

UNIT 1. Normal distribution

[L-10][M-10]

- 1.1 Statement of probability functions of normal distribution.
- 1.2 Statement of properties of normal distribution.
- 1.3 Importance of normal distribution.
- 1.4 Standard Normal Variate.
- 1.5. Real life situations of normal distribution.
- 1.6 Computation of probabilities using Normal Probability Table.
- 1.7 Numerical problems.

UNIT 2. Testing of Hypothesis .

[L-10][M-10]

- 2.1 Meaning of Population, Random sample, Parameter, Statistic, Hypothesis, Statistical Hypothesis, Null Hypothesis, Alternate Hypothesis.
- 2.2 Meaning of two types of error, sizes of two types of error
 - i) Level of significance, Critical Region, Acceptance Region, Critical Value
 - ii) Test of Significance, Test Statistic, One-Tailed Test, Two-Tailed Test.

UNIT 3. Large Sample Tests

[L-10][M-10]

- 3.1 Tests for single population mean
- 3.2 Tests for two population means
- 3.3 Tests for single population proportion
- 3.4 Tests for two population proportions.
- 3.5 Numerical problems.

UNIT 4. Theory of Attributes (up to order three only):

[L-10][M-10]

- 4.1 Introduction and notation.
- 4.2 Classification: dichotomy, manifold.
- 4.3 Types of classes, Order of a class, dot operator to find relation between class frequencies
- 4.4 Fundamental set of class frequencies, Independence, association and dissociation of two attributes,
- 4.5 Yule's coefficient of association.
- 4.6 Numerical problems.

UNIT 5. Transportation Problem-I.

[L-10][M-10]

- 5.1 Meaning of Transportation Problem.
- 5.2 Meaning of Feasible Solution, Basic Feasible Solution, Optimum Solution.
- 5.3 Balanced and Unbalanced Transportation Problems.

UNIT 6. Transportation Problem-II

[L-10][M-10]

- 6.1 Methods of finding Initial Basic Feasible Solution.
 - i) North – West Corner Rule
 - ii) Least Cost Method
 - iii) Vogel's Approximation Methods.
- 6.2. U-V Method to test optimality of a feasible solution.

6.3 Solution of unbalanced Transportation Problem.

6.4 Solution of Transportation Problem when the objective is to maximize.

6.5 Numerical problems Note: Problems on Degeneracy and Prohibited Transportation are not expected.

List of Practical:

1 Application of Normal Distribution.

2. Tests of Significance for Testing Single Mean and Two Means.

3. Tests of Significance for Testing Single Proportion and Two Proportions.

4. Transportation Problems.

References Books

1. Statistical Methods by S.P. Gupta.

2. Business Statistics by S.C. Gupta and Indra Gupta.

3. Operations Research by V. K. Kapoor.

4. Operations Research by KantiSwarup, P. K. Gupta & Manmohan.

KavayitriBahinabaiChaudhari
KavayitriBahinabaiChaudhari North Maharashtra University,
Jalgaon

(NACC Re-accredited 'A' Grade University)
FACULTY OF COMMERCE AND MANAGEMENT
S.Y. B.Com – w.e.f. AY 2019-20

SEMESTER III

Paper: 407 (e) – Production Management

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

Required Lectures: 60

Objectives

1. To provide knowledge about proper purchasing for production
2. To identify the importance of work study
3. To acquire the basic knowledge of store and inventory system.
4. To understand the productivity techniques and indices methods
5. To provide basic information for good production at minimum cost.

Outcomes

- Support manufacturing decisions based upon data derived from leading edge information technology systems.
- Create a basic energy management plan in compliance with the ISO 50001 Energy Management System Standard.
- Conform to applicable legislation, regulations and guidelines based upon an assessment of the environmental, legal and safety implications of manufacturing practice.
- Evaluate cost effectiveness of manufacturing products, processes and operations.

Utilities

1. It helps to introduce new products.
2. Expansion of the firm and accomplishment of its objectives.
3. it helps to face competition.
4. optimal use of resources.

Unit 1 - Purchasing Management

[L-10][M-10]

- a. Meaning and importance of Purchasing
- b. Objectives of Purchasing
- c. Purchasing Procedure
- d. Types/ Methods of Purchasing- Market Purchasing, Purchasing small Items in group, Speculative Purchasing, Purchasing strictly by requirement, Schedule Purchasing, Contract Purchasing
- e. Make or Buy Decision – Factors

Unit 2 - Store And Inventory Management

[L-10][M-10]

- a. Meaning and Objectives of Store Management
- b. Factors affecting on Store Location
- c. Methods of Valuation of Stock – FIFO, LIFO
- d. Meaning and Importance of Inventory
- e. Classification of Inventories – ABC Analysis, VED Analysis, FSN Analysis
- f. Setting of Stock Levels – Maximum Stock Level, Minimum Stock Level, Reordering Level, Danger Level

Unit 3 - Work Study

[L-10][M-10]

- a. Meaning and Objectives of Work Study
- b. Techniques of Work Study – Work Measurement and Motion Study
- c. Meaning and Objectives of Work Measurement.
- d. Meaning, Objectives and basic steps of Motion Study
- e. Work Sampling

Unit 4 - Industrial Productivity

[L-10][M-10]

- a. Meaning, Nature and Importance of Productivity
- b. Factors affecting on Industrial Productivity

- c. Productivity Measurement System and Productivity Factors Indices
- d. Concepts- Management By Objectives (MBO), Quality of Work Life (QWL), Break Even Analysis (BEA)

Unit 5 - Inspection and Quality Control

[L-10][M-10]

- a. Meaning and Dimension of Quality
- b. Meaning & Objectives of Quality Control
- c. Benefits of Quality Control
- d. Techniques of Quality Control – Inspection, Standard and Specification, Statistical Quality Control

Unit 6 - Total Quality Management

[L-10][M-10]

- a. Meaning, Needs and Importance of TQM
- b. Principles and Essentials of TQM
- c. Elements and four Pillars of TQM
- d. Benefits of TQM
- e. Concepts in Production Quality –
 - 1. Japanese 5'S Practice
 - 2. Business Process Reengineering (BPR)
 - 3. Quality Control Circles (QCC)
 - 4. Six Sigma
 - 5. Kaizen
 - 6. Just in Time (JIT)

Reference Books

1. Total Quality Management- K.ShridharaBhat, Himalaya Publication, Mumbai.
2. Production Management and Material Management- Prof. S.K.Sarangi, Asian Books Pvt. Ltd. New Delhi
3. AudhyogicWyvasthan – Dr. M.G.Patkar& Dr. N.B.Bhagwat, FadkePrakashan, Kolhapur
4. Production Management – Ram Chandra, IVY Publishing House, New Delhi
5. Production and Operation Management – C.S.Murthy., Himalaya Publication, Mumbai.
6. Production & Operatiopn Management – K Aswasthhapa& K. ShridharaBhat, Himalaya Publication, Mumbai.
7. Production Operation Management – S.A. Chunawalla&D.R.Patel, Himalaya Publication, New Delhi.