

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon
(NAAC Accredited 'A' grade University)
FACULTY OF COMMERCE AND MANAGEMENT
F.Y.B.Com (under CBCS) w.e.f. AY 2022-23
SEMESTER II Syllabus

Paper Code : 203 Business Economics Analysis -II
60 + 40 pattern External Marks 60 + Internal Marks 40 = Maximum Total Marks : 100
Required Lecturers: 60

Course Objectives:-

- Introduced the students to the basic principles of microeconomic theory.
- To introduced the students behaviour of consumer, producer in Economy, Price determination in market and also factor pricing.
- How to microeconomic concepts can be applied to analyze real life situations.

1. Monopoly

Lecturers 12

- a. Meaning , Definition & Features
- b. Short Run & Long Run Equilibrium of Firm
- c. Price Discrimination: Meaning , Definition & Features
- b. Types of Price Discrimination
- c. Essential Conditions for Price Discrimination
- d. Dumping

2. Monopolistic Competition

Lecturers 10

- a. Meaning , Definition & Features
- b. Product Discrimination
- c. Short Run Equilibrium of Firm Under Monopolistic Competition
- d. Long Run Equilibrium of Firm Under Monopolistic Competition

3. Oligopoly

Lecturers 08

- a. Meaning , Definition & Features
- c. Price Determination Under Oligopoly
- d. The Kinked Demand Curve

4. Duopoly

Lecturers 08

- a. Meaning , Definition & Features
- b. Price Determination
- c. Stackleberg & Bertrand Model
- d. Monopsony

5. Factor Pricing - I

Lecturers 10

- a. The Theory of Distribution
- b. Rent: Meaning & Definition
- b. Ricardo Theory of Rent
- c. Wage: Meaning & Definition
- a. Causes of Wages In Different Occupations
- b. The Theories of Wages

6 . Factor Pricing - II

Lecturers 12

- a. Interest: Meaning & Definition
- b. Loanable Funds Theory of Interest
- c. Liquidity Preference Theory of Interest
- d. Profit : Meaning & Definition
- a. Dynamic Theory of Profit
- b. Schumpeterian Innovation Theory of Profit

References

1. Paul, Krugman ,Micro Economics.
2. Lipsey, Chriystal (2011) Economics(12th Edi.) Oxford University Press New Delhi.
3. Diwett, Varma Modern Economics Theory, S. Chand & company New Delhi.
4. Diwett, Varma Elementry Economics Theory, S. Chand & company New Delhi.
5. Seth M. L. Principle of Economics, (Micro & Macro) LaxmiNarayan Agrawal, Agra.
6. N. Gregory Mankiw, Principle of Economics, South Western, Indian Edition.
7. Chavan N. L. Fundamental of Economics, Prashant Publications, Jalgaon.
8. Chavan N. L. Pragat suksamlakshi Arthshatra, Prashant Publication Jalgaon.
9. Pawar Sumitra, Dilip Jagtap Micro & Macro Economics, Prashant Publication Jalgaon.
10. Gupta S. P. Statical Methods, Sultan Chand & Son, New delhi.
11. पाटील कृष्णराव, उच्चतर अर्थिक सिद्धांत, श्री मंगेश प्रकाशन नागपूर

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(NAAC) Accredited "A" Grade University

FACULTY OF COMMERCE AND MANAGEMENT



F.Y.B.Com. w.e.f. AY 2022-23

SEMESTER: II

Paper: 204 Financial Accounting and Costing

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

Required Lectures: 60

Unit I - Accounting Standards

Lectures 08

1. Elementary study of –
 - i. AS-1- Disclosure of Accounting policies.
 - ii. AS-6 - Depreciation Accounting
 - iii. AS-10 – Accounting for Fixed Assets
2. Distinguish between AS & IFRS

Unit II -Accounting for Investment

Lectures 10

1. Preparation of Investment Account for Fixed Income bearing securities.
2. Computation of profit/loss on purchases and sales of securities including Cum-Interest Purchase, Cum-Interest Sale, Ex-Interest Purchase and Ex-Interest Sale of Securities

Refer to AS -13- Accounting for Investment

Unit III- Accounting for Branches (Dependent Branches only)

Lectures 10

1. Meaning of branch
2. Accounting for branch transactions in the books of Head office under –
 - i. Debtors System and
 - ii. Stock and Debtors System,

Unit IV -Departmental Accounts

Lectures 06

1. Meaning and Objectives of Departmental Accounts,
2. Basis of Allocation of common expenses among different departments, Inter-Departmental transfers, d. Preparation of Final Accounts., 06

Unit V - Consignment Accounting

Lectures 08

1. Meaning of Consignment
Accounting for Consignment transaction in the books of the consigner and the consignee, 08

Topic – VI Materials

Lectures 18

1. Elementary Study of Accounting Standard AS 2 –Valuation of Inventory
2. Importance of Materials accounting and control,
3. Direct and Indirect Materials,

4. Procedure and documentation of Purchasing and Storekeeping-
 - i. Purchase Requisition
 - ii. Purchase Order,
 - iii. Goods Received Note
 - iv. Inspection Report,
 - v. Materials Requisition Note
 - vi. Materials Transfer Note and
 - vii. Materials Return Note.
5. Economic Ordering Quantity.
6. Stores Accounting
 - i. Bin Cards, Store Ledger
 - ii. Pricing of Materials issues under FIFO, LIFO, Simple Average Method, and Weighted Average Method
7. Stock levels – Reordering level, Maximum level, Minimum level, Average level, Danger level, 18

Reference Books:

[a] Books on Financial Accounting –

1. Advanced Accountancy Vol. I , - R. L.Gupta& M. Radhaswamy - Sultan Chand & Sons
2. Fundamentals of Accounting, - Dr. T. P. Ghosh, - Sultan Chand & Sons
3. Accountancy For C.A. Foundation Course , - P.C. Tulsian, - Tata Mcgraw Hill
4. Advanced Accountancy Volume –I - P. C. Tulsian , Pearson Education, New Delhi
5. Advanced Accounts, - M.C. Shukla, T. S. Grewal & S.C. Gupta, - S. Chand & Co Ltd. 30
6. Fundamentals of Accounting, - Dr. S.N. Maheshwari&Dr. S.K. Maheshwari,-Vikas Publishing House, New Delhi
7. Financial Accounting - A Mukherjee &M. Haneef - Tata Mc-Graw Hill 8. Advanced Accounting – Dr Ashok Sehgal and Dr Deepak Sehgal – Taxmann Publications, New Delhi

[b] Books on Cost Accounting –

1. Fundamentals of Cost Accounting, - Dr. S.N. Maheshwari, - Sultan Chand & Sons
2. Cost Accounting - Maheshwari and Mittal
3. Advanced Cost Accounting - Jain And Narang
4. Cost Accounting - Nigam and Sharma
5. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
6. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
7. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher 8. Also refer the websites of The Institute of Chartered Accountants of India – www.icai.org

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Faculty of Commerce and Management

B.Com - I (W.E.F.: June – 2022)

Paper: 205 - Quantitative Techniques

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Objectives –

- To train students in quantitative techniques
- To prepare students for logical and data presentation and analysis aspects

Course Outcomes

- Students will be able to understand essential quantitative techniques
- Students will be ready with Data Presentation and Data Analysis Skills

Section-I – Mathematics

Unit 1. Commercial Arithmetic

Lectures: 10

- a) Calculation of Simple Interest ,Compound Interest and EMI
- b) Meaning of an annuity
- c) Types of an annuity :- annuity due, annuity regular
- d) Present value and future value of an annuity
- e) Sinking fund
- f) Numerical Problems

Unit 2 – Mathematical Logic

Lectures: 10

- a) Meaning of statement. Truth value of a statement.
- b) Elementary and compound statements
- c) Law of excluded middle
- d) Negation, Conjunction, Disjunction, Implication and double implication.
- e) Construction of truth table
- f) Equivalence of logical statements

Unit 3 – Permutation and Combination

Lectures: 10

- a) Meaning of permutation and combination
- b) Fundamental principle of counting
- c) Meaning of Factorial of a number. Statement of basic properties of factorial of a number.
- d) Statement of formula for number of permutations of different objects when objects are taken at a time.
- e) Statement of formula for number of combinations of different objects taken at a time.
- f) Simple numerical problems from real life situations.

Section-II (Statistics)

Unit 4 – Introduction To Statistics

Lectures: 10

- a) Meaning of Statistics
- b) Applications of Statistics in Business, Commerce and Management
- c) Limitations of Statistics
- d) Population, sample, census, sampling
- e) Data, raw data, primary data, secondary data
- f) variable, Discrete variable, Continuous variable, Attribute
- g) Classification and tabulation of data
 - i. Meaning of classification and tabulation
 - ii. Distinction between classification and tabulation
 - iii. Construction of table:- one-way and two-way tables

iv. Classification of raw data according to values of a variable

Unit 5 – Measures of Central Tendency

Lectures: 10

- a) Meaning of central tendency, measure of central tendency
- b) Arithmetic mean, weighted arithmetic mean
- c) Combined arithmetic mean for two groups
- d) Median and mode
- e) Partition values:- quartiles, deciles and percentiles
- f) Numerical problems on the computation of the above Statistical measures based on raw data only illustrating commercial applications.

Unit 6 – Measures of dispersion

Lectures: 10

- a) Meaning of measure of dispersion
- b) Need of measure of dispersion
- c) Absolute and relative measures of dispersion
- d) Range and coefficient of range
- e) Quartile deviation and coefficient of quartile deviation
- f) Mean deviation and coefficient of mean deviation
- g) Standard deviation and coefficient of variation
- h) Numerical problems based on raw data illustrating commercial applications.

References –

- Business Mathematics By Sancheti & Kapoor Sultan chand & sons, New Delhi
- Business Mathematics and Analysis By Anand Sharma Himalaya Publishing House
- Business Statistics By S.C.Gupta & Indra Gupta Himalaya Publishing House
- Statistical Methods By S. P. Gupta Sultan Chand
- Practical Business Mathematics by S.A.Bari, New Literature Publishing Company, New Delhi
- Mathematics for Commerce by K. Selvakumar, Notion Press Chennai

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Faculty of Commerce and Management

B.Com. (W.E.F.: June – 2022) 206 a- Elective –Modern Office Management

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory

Exam: 60 Marks)

Objectives –

- To understand the concept of office management.
- To acquire operational skills of office management.
- To develop the interest in methods and procedures of office management.
- To know the secretarial procedure.
- To understand office layout and environment in modern context.
- To acquire the basic knowledge of office appliances and machines.
- To understand office system.
- To acquire knowledge of office meetings and proceedings.

Unit 1- Office Organization,

Lectures: 10

1.1, Office Manager: Role , Function , Duties and Responsibilities, Position and Status of Office Manager

1.2, Office Employees: Types , Qualities , Recruitment , Training

1.3, Office Enquiries – Procedure – Reparation of Confidential Report

1.4, Public Relation Function in office

Unit 2- Office Services,

Lectures: 10

2.1 , Meaning, Types & Advantages

2.2, Office Services

2.3, Office Forms – Objectives, Advantages, Types of Forms, Control and Standardization of Form

2.4, Modern Mail Services: Mailing Department, Courier Service, Speed Post, Fax, Tag, Email:

Need, Importance, Difficulties.

Unit 3- Office Stationery and Supplies

Lectures: 10

3.1, Need & Importance of Stationery

3.2, Essentials of good System of Regulating Stationery Purchases

3.3, Standardization – Issue of Stationery

3.4, Regulating Stationery Consumption

Unit 4- Office Automation

Lectures: 10

4.1, Need, Importance, Scope of Office Automation

4.2, Different Types of Office Appliances and machines used in office

4.3, Computerization of Office activities: LAN, WAN, Video Conferencing

4.4, Maintenance of Records: Pay Roll, Accounting Inventory Statement,

Preparation of Financial Report, Leave accounting & Attendance

Unit 5- Green Office Management

Lectures: 10

5.1, Concept, Meaning and Objectives

5.2, Features of Green Office Management

5.3, Practices of Green Office Management

5.4, Implementation of Green Office

Unit 6- Office Meeting

Lectures: 10

6.1, Meaning, Definition, Importance

6.2, Purposes and Types of Meetings

6.3, Meeting, Essentials of Valid meeting & drafting notices, Agenda & Minutes

6.4, Factors of Successful meeting, Online Meeting

References –

- Office Organization and Management-Arora. S.P. Vikas Publishing House Pvt. Ltd. New Delhi.
- A Text Book of Office Management- Willian & Robinson
- Office Management & Control- G. R. Terry
- Office Automation- G.R. Terry
- Office Methods- M.L. Basu

- Office Organization and Management- N.Kumar & R.Mittal, Anmol Publication Pvt.Ltd. New Delhi
- Fundamental of Office Management- J.P.Mahajan, Pitamber Publishing Co. New Delhi.
- Office Management-Dr. A H Lokhandwala & V.K.Behere, Nirali Prakashan, Pune
- Principles of Office Management-R.C.Bhatia, Lotus Press, New Delhi.

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Faculty of Commerce and Management

B.Com. (W.E.F.: June – 2022)

Paper: 206 b- Elective –Essentials of e-commerce

SEMESTER – II

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks + External Theory Exam: 60 Marks)

Objectives –

- To make students aware about e-banking basics
- To train students about e-CRM and e-Security
- To prepare students for M-Commerce and understand e-SCM

Course Outcomes

- Students will be able to understand important practices of e-banking
- Students will be prepared for key aspects of M-Commerce , e-CRM and e-SCM

Unit 1. e-Banking ,

Lectures: 10

- 1.1 , Introduction, Concepts & Meaning
- 1.2 , Electronic Fund Transfer
- 1.2.1 Automated Clearing House, Automated ledger posting
- 1.3 , Electronic Money transfer
- 1.4 , e-cheques
- 1.5 , ATM, FOS & Tele-banking

Unit 2 – Customer Relationship Management ,

Lectures: 10

- 2.1 , Introduction & Definition, Consumer Market
- 2.2 , Electronic CRMC
- 2.3 , Need for Electronic CRM
- 2.4 , CRM Areas:CRM Components & CRM Architecture
- 2.5 , Electronic CRM Applications
- 2.6 , Consumer Demographics

Unit 3 e-Security ,

Lectures: 10

- 3.1 , Security Concepts: Need & Importance
- 3.2 , Intruders
- 3.3 , Filters: Meaning & types, Definition of fire walls
- 3.4 , Cryptology: encryption & decryption
- 3.5 , Attacking methods: Hacking, Cracking, Freaking
- 3.6 , Data encryption Standards
- 3.7 , Cyber Crimes
- 3.8 , e-Commerce Security Solutions- e-Locking Techniques, e-Locking Products, e-Locking Services

Unit 4 – e-Markets ,

Lectures: 10

- 4.1 , Online Shopping and purchasing
- 4.2 , Challenges of Traditional Marketing
- 4.3 , Electronic Markets
- 4.4 , Three Models of e-Markets



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FACULTY OF COMMERCE &
MANAGEMENT F. Y. B.Com – w.e.f.AY

2022-23 SEMESTER: II

Paper: 206 c - Elective –Co-operative Law and Micro finance

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

Required Lectures: 60

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| 1. Housing Society | Lectures: 10 |
| 1.1. Housing Co. Op Society – Objects, Functions & Working | |
| 1.2. Types of Housing Co. Op Society | |
| 1.3. Maharashtra Ownership Flat Act, 1963 | |
| 1.4. Maharashtra Real Estate Act, 2016 – Main Features | |
| 2. Objects, functions and working of | Lectures: 08 |
| 2.1. Primary Agricultural Credit Society | |
| 2.2. Urban Cooperative Bank | |
| 3. Multistate Co-operative Societies Act, 2002 | Lectures: 10 |
| 3.1 Application & important definitions –sections 01 to 03 | |
| 3.2 Registration sections 05 to 08 | |
| 3.3 Board of Directors - sections 41 & 49 | |
| 4. Role of Micro Finance | Lectures: 10 |
| 4.1. Role of Banks in Micro Finance: Project Report (Model Project for three activities will be given) | |
| 4.2. Role of NABARD in Micro Finance | |
| 4.3. Role of microfinance in developing small-medium enterprise . | |
| 5. Self Help Groups (SHGs) | Lectures: 10 |
| 5.1. Introduction, Meaning and Importance | |
| 5.2. Functions of Self Help Groups | |
| 5.3. Marketing challenges for the self help groups. | |
| 5.4. Procedure for obtaining loans – conditions of bank loan | |
| 6. Government of India Initiative- Startup India and Skill India | Lectures: 12 |
| 6.1 Pradhan Mantri Jan-DhanYojana (PMJDY) – Introduction, Objectives, Benefits | |
| 6.2 Skill India- Introduction, Objectives | |
| 6.3 Startup India- Introduction, Benefits | |
| 6.4 Mudra - Micro Units Development & Refinance Agency Ltd- Intro. Role & Schemes | |

Recommended books:

1. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by S. D. Dighe, Snow White Publications Pvt. Ltd. Mumbai.
2. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by K S Gupta Hind Law House Pune.

3. Bare Act – Maharashtra Cooperative Societies Act 1960 and Rules 1961 published by Govt. of Maharashtra.
4. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by A. K. Gupte and S. D. Dighe, Hind Law House Pune
5. Rajasekhar D. Savings and Credit Systems of the poor: Some NGO experiences, NOVIB and HIVOS
6. www.nabard.org
7. www.Sahakarayukta.maha.gov.in
8. www.agricoop.nic.in
9. <http://www.mudra.org.in/AboutUs/Genesis>
10. <http://www.makeinindia.com>
11. Mahasahakar.maharashtra.gov.in
12. Testscea.mahaonlinegov.in
13. <http://www.nsdindia.org>

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FACULTY OF COMMERCE AND MANAGEMENT

F Y B COM (under CBCS) –2022-23

SEMESTER II -Syllabus

Paper: 207 a - Elective- Principles & Practices of Banking-II

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

Required Lectures hours = 60

Course Objectives:

- To provide students insight into functions & Role of Reserve Bank of India.
- To acquire knowledge about working of Indian Banking system.
- To aware the students regarding the Transfer System in India.
- To make the students understand the various services offered and various risks faced by banks.
- It is helpful to understand the detail knowledge of banking and financial situations
- To aware the students regarding the Money market & Capital Market in India.

1. Multiple Credit Creation

Lectures 08

- a. Balance Sheet of Bank
- b. Multiple Credit Creation by Commercial Banks
 - i. Importance
 - ii. Process : Credit Expansion & Contraction
 - iii. Deposit Multiplier
 - iv. Limitations

2. Principles of Sound Banking

Lectures 08

- a. Meaning of Sound Banking
- b. Principles of Liquidity, Profitability Safety and Security
- c. Conflict between Liquidity & Profitability
- d. NPA(Non-Performing Assets- concept)

3. Central Banking

Lectures 10

- a. Meaning & Functions of Central Banks
- b. Distinctions between Central Banks & Commercial Banks
- c. Role of Central Banks in Indian Economy

4. Monetary Policy

Lectures10

- a. Establishment & Objectives of R.B.I.
- b. Function of R.B.I.
- c. Monetary Instruments of Credit Controls
 - i. Quantitative Credit Controls
 - ii. Qualitative Credit Control
 - iii. Limitations of Credit Control Policy

5. The Financial Markets

Lectures12

- a. Money Market
 - i. Meaning, Importance
 - ii. Role of Money Market in Indian Economy
 - iii. Structure of The Money Market :Instruments & Participants
 - iv. Features of Developed & Underdeveloped Money Markets
- b. Capital Market
 - i. Meaning & Importance & Features
 - ii. Constituents of Primary and Secondary Markets

6. Rural Finance , Financial Inclusion & Micro Finance

Lectures 12

- a. Rural Finance
- b. Credit Needs of Rural & Agricultural
- c. Sources of Rural & Agricultural Finance
 - i. Co-Operative Credit Structure
 - ii. RRBs & NABARD
- d. Financial Inclusion
 - i. Meaning, Rationale & Importance
 - ii. Reasons & Measures of Financial Exclusion
- e. Micro Finance
 - i. Meaning, Features & Importance
 - ii. Aspects of Micro Finance

Reference Books:

1. E Gordon and K Natrajan- Banking-Theory, Law and Practice- HimalayaPublishing House.
2. “Banking Theory and Practice” by Dr. P.K. Srivastava, Himalaya Publishing House, Mumbai.
3. Padmalatha Suresh& Justin Paul , Management of Banking Financial Services. Fourth edition by Pearson
4. K C Shekhar&LekshmyShekhar, Banking Theory and Practice, Vikas Publishing
5. Know Your Banking - I Basics of Banking - Taxmann
6. K C Shekhar&LekshmyShekhar,Banking Theory and Practice,Vikas Publishing
7. R K Gupta &HimanshuGupta ,Credit Appraisal & Analysis of Financial Statement - A Hand Book For Bankers And Finance Managers ,Notion Press.
8. Kumar Arun,Banking Industry and Non-performing Assets (NPAs),New Century Publications
9. Monetary theory :16th ed. M.C.Vaish ,vikas publishing house pvt ltd2005
10. Basics Of Banking &FiinanceDr K M Bhattacharya & O P Agrawal
11. Banking Theory & Practice; K.C..Shekhr&LaxmiShekhar.Vikas Publishing
12. 5. Banking Theory, Law & Practice K P M Sunderam& D N Varshney S Chand
13. V. Rajaraman, Credit Appraisal Risk Analysis & Decision Making, Snowwhite Publications
14. Empowering AatmanirbharNiveshak The First Indian Depository to Register 3 CroreDemat Accounts
15. The Indian Capital Market – An OverviewHandbook for NSDL Depository Operations Module,
16. R.B.I. Bulletins &www.rbi.org.in
17. बैंकिंग सिद्धांत एवम व्यवहार: Taxmann Publications Pvt. Ltd (1 January 2015)
18. भारतीय बैंक प्रणाली;डॉ सतीश कुमार शहा SBPD Publications, 2022

K. B. C. North Maharashtra University, Jalgaon
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FACULTY OF COMMERCE & MANAGEMENT
Proposed syllabus for F.Y.B.COM. wef June 2022

SEMESTER: II

Paper: 207b - Elective - Corporate Laws & Secretarial Practice
CBCS Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100
Required Lectures: 60

1. To develop an understanding of Company and to provide thorough understanding of the various provisions of the Companies Act, 2013.
2. To ensure students have better understanding of sources of borrowed funds and various provision related to it.
3. To get knowledge of provisions relating to loans and investments by companies and Debt Management.
4. To help students understand membership of company and its various aspects.
5. To provide conceptual understanding of management of company and various books to be maintained for efficient and transparent management.

01 Management of Company

Lectures12

- 1.1 Director – Meaning, types, No. of Directors, Appointment, Director
- 1.2 Identification Number, Independent Director
- 1.3 Key Managerial Personnel – Appointment (including Company Secretary), Remuneration
- 1.4 Board – Meaning, Power and Meetings
- 1.5 Annual General Meetings – Various Provisions relating to it

02 Issue of Debentures and Acceptance of public deposit

Lectures12

- 2.1 Borrowings – Types of Borrowing – Long, Medium and Short Term
- 2.2 Debenture – Meaning and its types, its difference from Shares
- 2.3 Debenture Stock
- 2.4 Provision of Companies Act 2013 – Issue of Debentures
- 2.5 Debenture Trustee
- 2.6 Charges – Types and Registration
- 2.7 Public Deposits – Meaning and Rules relating to it

03 Loans and Investments of Companies

Lectures 06

- 3.1 Procedure for loans and investments by companies
- 3.2 Limits for loans and investments by companies
- 3.3 Debt-Equity Ratio and Trading on Equity

04 Membership of a Company

Lectures10

- 4.1 Definition of Member and Shareholder
- 4.2 Modes of Acquiring Membership in a Company
- 4.3 Rights and Privileges of Members of a Company
- 4.4 Transfer and Transmission of Shares – Meaning, Differences
- 4.5 Dematerialization and Rematerialization of Shares
- 4.6 Depository – meaning and its functions

05 Statutory Books And Registers

Lectures 10

- 5.1 Secretarial Standard on Registers and Records (SS-4)
- 5.2 Procedure for keeping registers at a place other than registered office
- 5.3 Register of Members

- 5.4 Register of Investments held in Company's name
- 5.5 Register of Charges
- 5.6 Register of Debenture-holders
- 5.7 Register of Contracts in which directors are interested
- 5.8 Register of Directors' Shareholding
- 5.9 Register of Loans
- 5.10 Minutes books for board meetings and general meetings
- 5.11 Attendance register
- 5.12 Importance of registers and inspection of registers

06 Corporate Accountability – Accounts and Audit

Lectures10

- 6.1 Accounts of Company – Balance Sheet, Profit and Loss Account and Consolidated Financial Statements
- 6.2 Director's Report, Auditor's report
- 6.3 Corporate Social Responsibility
- 6.4 Inspection – Meaning, Concept of Inspection, Report of Inspection
- 6.5 Investigation – Meaning and its Types, Scope of investigation, Inspectors report on investigation

References:

1. Dr. Avtar Singh : Company Law; Eastern Book Company, 34, Lalbagh, Lucknow.
2. C.R. Datta : Datta on the Company Law; Lexis Nexis, Butterworths Wadhwa, Nagpur.
3. A. Ramaiya : Guide to the Companies Act; Lexis Nexis, Butterworths Wadhwa, Nagpur.
4. A.K. Mujumdar, Dr.G.K. Kapoor: Company Law and Practice; Taxmann, 59/32, New Rohtak Road, New Delhi.
5. M.C. Kuchhal : Modern Indian Company Law; Shri Mahavir Book Depot, 2603, Nai Sarak, Delhi.
6. H.K. Saharay : Company Law; Universal Law Publishing Co., C-FF-1A, Dilkhush Industrial Estate, G.T. Karnal Road, Delhi.
7. D.K. Jain : Company Law Ready Reckoner; Bharat Law House Pvt. Ltd.; T-1/95, Mangolpuri Industrial Area, Delhi.
8. R. Suryanarayanan : Company Law Ready Reckoner; Commercial Law Publishers, 151, Rajinder Market, Opp. Tis Hazari Court, Delhi.
9. L.C.B. Gower : Principles of Modern Company Law; Stevens & Sons Ltd., London.
10. Taxmann's : Circulars & Clarifications on Company Law; Taxmann, 59/32, New Rohtak Road, New Delhi.
11. Publications of The Institute of Company Secretaries of India, ICSI House, 23. Institutional Area, Lodi Road, New Delhi.
12. G.K. Kapoor and A.P. Suri: Corporate Law, Taxmann, 59/32, New Rohtak Road, New Delhi

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(A' Grade NAAC Re-Accredited (3rd Cycle))
FACULTY OF COMMERCE & MANAGEMENT
F. Y. B. Com – CBCS From :- June 2022.

SEMESTER: II

Paper: 207 c - Elective - Marketing & Advertising

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

Required Lectures: 60

1. Introduction to Advertising **Lectures10**

- 1.1 Meaning, Definitions, Nature & Scope of Advertising
- 1.2 Importance of Advertising in Modern Marketing era
- 1.3 Role of Advertising in Marketing Mix
- 1.4 Types of Advertising
- 1.5 Economic & Social Effect of Advertising

2. Medium of Advertising **Lectures10**

- 2.1 Types of Advertising Media
 - 2.1.1. Print Media
 - 2.1.2. Electronic Media
 - 2.1.3. Outdoor Media
 - 2.1.4. Transit & Vehicular Media
- 2.2. Merits and Limitations of Various Types of Advertising Media
- 2.3 Factors to be considered in Selecting Proper Media of Advertising
- 2.4. Media Mix and Media Scheduling
- 2.5 Media Planning

3. Creativity in Advertising **Lectures12**

- 3.1 Advertising Copy
 - 3.1.1 Meaning & Elements of Print Copy
 - 3.1.2 Essentials of a Good Advertising Copy
 - 3.1.3 Types of Copy Writing
- 3.2 Advertising Layouts
 - 3.2.1 Meaning, Components and Types of advertising Layout
 - 3.2.2 Factors Influencing Advertisement Lay-Out
 - 3.2.3 Essentials of Advertisement Lay-Out

4. Advertising Budget **Lectures10**

- 4.1 Meaning, Definitions and Importance of Advertising Budget
- 4.2 Process of Preparing Advertising Budget

- 4.3 Methods of Framing Advertising Budget
- 4.4 Approaches to Advertising Budget
- 4.5 Advantages and Limitations of Advertising Budget

5. Advertising Agency

Lectures 10

- 5.1 Meaning and Services Rendered by Advertising Agency
- 5.2 Evaluation and History of Advertising Agency
- 5.3 Agency selection Criterion
- 5.4 Agency Client Relationship
- 5.5 Career Options in Advertising
- 5.6 Future of Advertising Agency Institution
- 5.7 Agency selection Criterion
- 5.8 Agency Client Relationship
- 5.9 Career Options in Advertising

6. Regulation & Control on Advertising

Lectures 8

- 6.1 Advertising Standard Council of India
- 6.2 Doordarshan Code
- 6.3 Ministry of Information & Broad Casting
- 6.4 Ethics in Advertising

Reference Book:

1. Kadavekar & Kothovade - Vipanan Vyavasthapan (Marathi)
2. Bodhankar Sudhir & Vekhande- Vipanan Vyavasthapan (Marathi)
3. Deshamukh Prabhakar - Vipanan Vyavasthapan (Marathi)
4. Kadvekar, Jain, Antony Rose- Modern Marketing Management – Diamond Publication.
5. Pratibha Joshi & Others - Vipanan, Vikray kala aani Prasadhi Part III (Jahirat) (Marathi)
6. Sangita Sharma& Raghuvir Singh – Advertising
7. Namita Rajput & Mira Vashitha – Advertisement & Personal Selling
8. S. A. Chunawala: Advertising An Introductory Text: Himalaya Publication
9. G.S. Shuda. Sales and Advertising Management, . Indus Valley Publication , Jaipur
10. Kulkarni Mahesh - Advertising - Nirali Prakashan

- 11.S.A. Chunawala-Advertising-an introductory text book-Himalaya Publishing House
12. Duna & Darban, Advertising, Its Role in Modern Marketing
13. Web Sources:
14. <http://adage.com/> <https://www.ama.org/Pages/default.aspx> <http://google.com/> etc



Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

Faculty of Commerce and Management

B.Com.II (W.E.F.:June –2022)

Paper:- 207d Business Statistics SEMESTER– II

Total Lecturers:60

Total Marks: 100(Internal Continuous Assessment:40 Marks +External Theory Exam:60 Marks)

Objectives–

- To acquaint the students with the concepts of advance concepts of statistics and their tools.
- To enable the students to use the advance business statistics concepts in the day to day business life.

Course Outcomes

- Students will become acquainted with advance concepts and tools of business statistics.
- Students will be able to use the advance business statistics concepts in day to day business life.

Unit 1 : Index numbers

Lectures 10

- a)-Meaning and uses of index number
- b)-Meaning of base period, current period, unweighted index number, weighted index number, simple index number, composite index number.
- c)-Types of index number: - Price index number, Quantity index number, Value index number
- d)-Distinction between unweighted and weighted index numbers
- e)-Methods of constructing price index number:- Simple and weighted aggregative method, Laspeyre's method, Paasche's method and Fisher's method
- f)-Numerical problems.

Unit 2 :Time series

Lectures 10

- a)-Meaning and uses of time series Measurement of seasonal indices by method of simple averages
- b)-Components of time series
- c)-Meaning of analysis of time series
- d)-Additive and multiplicative models of time series
- e)-Measurement of trend by
 - (i) Method of semi averages
 - (ii) Method of moving averages and
 - (iii) Method of least squares (linear trend only)
- f)-Numerical problems.

Unit 3 :CPM and PERT

Lectures 10

- a)-CPM and PERT:- Concepts, advantages, comparison and Limitations
- b)-Network Logic Construction Rules and Activity Relationship
- c)-Determination of Critical Paths
- d)-Calculation of Project Duration through Network
- e)-Numerical problems

Unit 4 :Sequencing problems

Lectures 10

- a)-Meaning and use of sequencing problem
- b)-Assumptions of sequencing problem
- c)-Algebraic method to solve a sequencing problem of n jobs and two machines. Determination of idle time and total elapsed time is expected.
- d)-Algebraic method to solve a sequencing problem of n jobs and three machines. Determination of idle time and total elapsed time is expected.
- e)-Gantt Chart

f)-Numerical problems.

Unit 5 :Assignment problems

Lectures 10

- a)-Meaning and uses of assignment problem
- b)-Balanced and unbalanced assignment problems
- c)-Hungarian method of solving an assignment problem
- d)-Solving an assignment problem when the objective is to maximize a given measure of effectiveness
- e)-Solving an assignment problem when certain specified assignments are prohibited
- f)-Solving an unbalanced assignment problem
- g)-Determination of alternate optimum solutions.
- h)-Numerical problems.

Unit 6 :Replacement Problems

Lectures:10

- a)-Meaning of replacement problem
- b)-Determination of optimum period of replacement of an item whose efficiency decreases with time and the money value remains constant
- c)-Numerical problems

References–

- Business Statistics By S. C. Gupta, Indra Gupta Himalaya Publishing House
- Statistical Methods By S. P. Gupta Sultan Chand & sons, New Delhi
- Business Statistics By Sancheti&Kapoor Sultan Chand & Sons, New Delhi
- Operations Research By P.K. Gupta and D.S. Hira S. Chand & Sons, New Delhi

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(A' Grade NAAC Re-Accredited (3rd Cycle))
FACULTY OF COMMERCE & MANAGEMENT
F. Y. B. Com. SEMESTER: II
Paper: 207 e - Elective - Principles & Practices of Insurance
60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100
Required Lectures: 60

Unit 1. Elements of Actuarial Science Lectures– 10

- a. Meaning and Introduction of actuarial science.
- b. Elementary probability and theory of actuarial science.
- c. Constructing mortality tables pricing of insurance products.
- d. Concept valuation and its importance defining surplus and reserves and of fixed interest securities and EMIs under loan payments.

Unit 2. Insurance Regulatory Development Authority (IRDA) Lectures– 10

- a. Introduction and Objectives of Insurance Regulatory Development Authority.
- b. Powers, Duties, Functions, Advisory Committee of IRDA
- c. Central Government Powers, Deposit, Advertising Disclosures
- d. Inspections and Investigations as per IRDA.

Unit 3. Reinsurance Lectures– 10

- a. Meaning and Importance Reinsurance.
- b. Role, functions and rating of Reinsurance
- c. Methods and application to different classes of insurance
- d. Reinsurance market.

Unit 4. Policy Claims Lectures– 10

- a. Meaning and Different types of policy claims , Survival Benefits , Death Claims, Maturity Claims , Submission of Proof of title at claim processing stage
- b. Early Claims & Non –early claims, Documents required for processing early claims
- c. Death due to unnatural causes or accidents
- d. Nomination and Assignment.

Unit 5. Insurance industry in India in global perspective Lectures– 10

- a. History of Insurance industry in India.
- b. Development of Insurance industry in India.
- c. Impact of Globalization on Insurance industry in India
- d. Role of Insurance Industry in the Global age and Challenges.

Unit 6. Insurance as a Career Lectures– 10

- a. Insurance sales Agent, as a career and educational qualifications
- b. How to become a insurance sales agent and insurance sales training
- c. License certifications and registration, important qualities of insurance sales agent
- d. Duties of insurance agent, job outlook for insurance agent.

Recommended List of Reference Books:

- 1) Insurance -- Principles & Practices of Insurance – By : G.S. Pande
- 2) Theory & Practice of Life Insurance – By : Mitra
- 3) Insurance Principles & Practice – By : M.N.Mishra & S.B. Mishra (S. Chand Publication)
- 4) Insurance – Principles and Practices – M N Mishra
- 5) Insurance – Principles and Practice – Vinayakan, N M Radha swamy & V Vasudevan.
- 6) Life Insurance in India – G R Desai.
- 7) Insurance & Risk Management – By : P.K.Gupta (Himalaya Publication)
- 8) Legal Aspects of Insurance- P.K.Gupta Himalaya Publishing House, Mumbai, First Ed.2006.
- 9) Books Published By Insurance Institutes Of India, New Delhi
- 10) Principles and Practice of Insurance – Dr. P.Periasamy (Himalaya Publication)

Web-sites- 1. www.irda.gov.in

2. www.licindia.in

3. www.gicofindia.in

Kavayitri Bahinabai Chaudhari
North Maharashtra University, Jalgaon
(NAAC) Accredited "A" Grade University
FACULTY OF COMMERCE AND MANAGEMENT
F.Y.B.Com. w.e.f. AY 2022-23
SEMESTER: II

Paper: 207 f - Elective -Business Environment
(CBCS) 60+40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100

Required Lectures: 60

Course Objectives –

- a) The course intends to give an introduction and to prepare students in understanding important concepts of Business Environment. It further aims to act as a foundation for many of the environmental approaches of business
- b) To lay a foundation for understanding the various types of Environments
- c) To gain the ability for understanding environmental parts which impact on business processes

UNIT 1: Consumerism and Business

Lectures 10

- 1.1 Consumerism: Meaning & Definition
- 1.2 Consumer Rights: Introduction, Rights of Consumer
- 1.3 Consumer Responsibility
- 1.4 Plight of the Indian Consumer
- 1.5 Consumer Protection Act 1986: Introduction, Features,
- 1.6 Consumer Rights and Social Environment,

UNIT 2: Legal Environment

Lectures 10

- 2.1 Introduction, Meaning, Importance
- 2.2 Introduction & Features of
 - 2.2.1 Industrial Policy 1991
 - 2.2.2 Micro, Small and Medium Enterprises Development Act, 2006
 - 2.2.3 Information Technology Act, 2000- Right to Information Act, 2005

UNIT 3: Business Ethics and Corporate Social Responsibility (CSR)

Lectures 12

- 3.1 Corporate Social Responsibility (CSR)
 - 3.1.1 Introduction, Meaning and importance
 - 3.1.2 Arguments for Social Responsibility (SR)
 - 3.1.3 Arguments against S R
 - 3.1.4 Social Stakeholders
 - 3.1.5 Social Responsiveness
- 3.2 Business Ethics
 - 3.2.1 Meaning, Need, Types
 - 3.2.2 Ethical Guidelines for business

UNIT 4: Financial Institutions & International Organizations:

Lectures 08

4.1 International Organizations

4.1.1 Introduction, Objectives & Functions of: WTO- OECD- ISO

4.2 Financial Institutions

4.2.1 Introduction, Objectives & Functions of: IMF- IBRD- IFC

4.3: World Bank

UNIT 5: Multinational Corporations (MNCs) & Foreign Direct Investment (FDI) Lectures 12

5.1 MNCs

5.1.1 Meaning, Definition & Features

5.1.2 Merits & Demerits

5.2 FDI

5.2.1 Introduction, Concept, Classification, Benefits & Negative impacts

5.2.2 The role of FDI in Economic Development

5.3 IMF - International Organizations and Arrangements

UNIT 6: Global Environment

Lectures 08

6.1 Introduction, Meaning, Definition & Factors

6.2 Meaning, Nature and importance of Globalization

6.3 Global Environment and Business

6.4 Factors Leading to Globalization

6.5 Challenges of international business

Reference Books:

1. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
2. Corporate Governance: Chris A. Mallin, Oxford.
3. Jain, P.C., India Builds Her War Economy (Kitab Mahal, Allahabad, 1943).
4. Capital Market Instrument: Moorad Chaudhry, Financial times professional serious
5. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House
6. Mishra And Puri; Indian Economy, Himalaya Publishing House, New Delh,
7. M. Adhikary; Economic Environment of Business – Sultan Chand & Sons.
8. International Business environment: Leslie Hamilton, Oxford University Press; Second edition (26 July 2012)
9. Justin Paul: Business Environment, 1st edition, Tata MH
10. Francesco Perrini, Stefano, and Antonio Tencati, Developing Corporate Social Responsibility-A European Perspective, Edward Elgar

North Maharashtra University, Jalgaon (NAAC Reaccredited 'A' Grade University)
FACULTY OF COMMERCE & MANAGEMENT
F. Y. B.Com – w. e. f. AY 2022-23
SEMESTER: II - Paper: 207 g – Geography of Disaster Management
60 + 40 Pattern: External Marks 60 + Internal Marks 40 = Maximum Total Marks: 100
Required Lectures: 60

Objectives:

1. To Understand role and responsibilities of different agencies and government in Disaster Management
2. To understand role of various modern technologies in Disaster Management
3. To get information regarding disaster medicine.

- **Manifesting Disaster & Mitigations of Disaster** **Lectures 12**
 1. Resources planning & Mobilization
 2. Immediate Survival Kit
 3. Medical Kit
 4. Risky Equipment
 5. Do's and Don'ts during disaster
 6. Provision of Financial Resources
 7. Construction of permanent Infrastructure
 8. Establishment of controlling centers
- **Disaster Preparedness** **Lectures 10**
 1. Meaning and concept of Disaster Preparedness
 2. Warning & Alarm System
 3. Meaning & Importance of disaster preparedness Plan
 4. Essential of disaster preparedness Plan
 5. Community-based disaster preparedness plan
 6. Disaster Mapping & its applications
- **Role & Responsibilities of Different Agencies & Government** **Lectures 12**
 1. Role of Information, Education, Communication & Training
 2. Role & Responsibilities of Central, State, District & Local Administration
 3. Role & Responsibilities of Armed Forces, Police, Para Military forces
 4. Role & Responsibilities of NGO's & International Agencies
- **Role of Technologies for Disaster Management** **Lectures 10**
 1. Role of IT in Disaster Management
 2. Role & Application of Remote Sensing and Geographical Information System in Disaster Management
 3. Role & Application of Internet & GPS in Disaster Management
 4. Role & Application of Social Media in Disaster Management
- **Disaster Response** **Lectures 08**
 1. Meaning & Concept of Disaster Response
 2. Essential Components of Disaster Response
 3. Disaster Response Plan
 4. Damage Assessment & its Techniques
 5. Role of youth organizations in disaster Management
 6. Human behavior in disaster management

- **Disaster Medicine**

Lectures 08

1. Introduction
2. Clinical casualty management
3. Immunization and vaccination
4. Logistics management, logistic support plan

Reference Books:

1. Disaster Management; Future challenges and opportunities, Editor: Jagbir Singh.K. International Publishing House Pvt. Ltd., New Delhi, Mumbai, Bangalore.14
2. Concept and Practices in Disaster Management, Colonel (Retd.) P.P. Marathe,Diamond Publications,1691, SadashivPeth , Near Grahakpeth, Pune 411030
3. Hand Book of Effective Disaster: Recovery, Planning, Mc Grow Hill Publ.,London.
4. The Book of Natural Disaster: Alladin Books Ltd., London.
5. Disaster Management : Ed. Vinod Sharma, National Center for DisasterManagement, Indian Institute of Public Administration, Indraprastha Estate, Ring Road New Delhi 10002.
6. Earthquake: A.K.R. Hemmody, NBT of India.
7. Disaster Preparedness, Council for Advancement of Peoples Action and Rural Technology, D-Block, Ponkha Road Janakpuri, New Delhi, 110075.
8. Disaster in India studies of grim Reality, AnuKapur and Neeta Meena Deeplima, Roshani, Debhanjal, Rawat Publication, Jaipur.
9. Environmental Geography and Natural Hazards, A.A. Pirazizi Concept Publication Co., New Delhi, 110059.
10. Disaster in India: Studies of grim Reality, AnuKapur and Neeta Meena Deeplima ,Roshani, Debhanjal, Rawat Publication, Jaipur.
11. Practical Disaster Management: Col. P. P. Marathe; Diamond Publication, Pune.
12. Natural Disaster: Ahmad Husain; Sumit Enterprises, New Delhi.
13. <http://www.ignou.ac.in>, Post Graduate Diploma in Disaster Management (PGDDM)