

**Structure**  
**B. Com. Programme**  
**S.Y. B.Com (W.e.f. June- 2015)**

Sr. No	Objective	Second Year B.Com Semester (III) (W.e.f. June-2015-16)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Macro Economics
		2	Business & Tax Laws
		3	Business Management
		4	Corporate Accounting & Costing
		5	Computing Management.
		6	<u>Elective</u> (Any One)*
a)	Business Entrepreneurship		
b)	Consumer Protection & Business Ethics		
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	7	<u>Elective</u> (Any One)* a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production & Operations Management

Sr. No	Objective	Second Year B.Com Semester (IV) (W.e.f. June-2015-16)	
I	LANGUAGE COMPETENCE International Link Language:	=====	
	Local Language	=====	
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	1	Macro Economics
		2	Business & Tax Laws
		3	Business Management
		4	Corporate Accounting & Costing
		5	Business Communication
		6	<u>Elective</u> (Any One)*
a)	Business Entrepreneurship		
b)	Consumer Protection & Business Ethics		
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	7	<u>Elective</u> (Any One)* a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production & Operations Management



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III Compulsory Paper: Macro Economics

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

[ Total Lectures: 48 ]

#### Objectives

1. To make students Familiar with the basic concepts of macro Economics
2. To enable the students to Understand objectives of macro Economics The ones and Policies
3. To develop students for MPSC and UPSC Exams

#### 1 Introduction to Macro Economics

Lectures 8

- 1.1- Macro Economics –Meaning, Nature, Scope, Importance and limitations
- 1.2- Developments in macro- Economics
- 1.3- Basic concepts of macro Economics
- 1.3.1- National Income –Meaning, GNP, NNP GDP, DI
- 1.3.2- The circular Flow of income in an open Economy.

#### 2 The classical Views of Macro Economics

Lectures 8

- 2.1- Full Employment and Unemployment
- 2.1- The Rigidities and flexibilities in prices and wages
- 2.3- Saving, Investment and Rate of Interest.
- 2.4- Money Supply and General Price level

#### 3 The Classical Theory of Employment and out put

Lectures 8

- 3.1- Say's Law of market
- 3.2- Implementation of the classical Theory
- 3.3- Keynesian criticism of the says law of market.

#### 4 The modern Keynesian Theory

Lectures 8

- 4.1- Principle of Effective Demand
- 4.2- Full Employment and under employment Equilibrium
- 4.3- Inflationary and Deflationary Gap
- 4.4- Saving Investment Approach Two sector Economy
- 4.5- Paradox of Thrift

#### 5 Investment Multiplier

Lectures 8

- 5.1 - Concept
- 5.1.1- Process of multiplier
- 5.1.2- Limitations of multiplier
- 5.2- Consumption and saving functions.
- 5.2.1- Meaning
- 5.2.2- Determinants of consumption function

- 5.2.3- Concepts of APC, MPC, APS, MPS.
- 5.3- Keynesian Theory of consumption

## **6 Investment function**

## **Lectures 8**

- 6.1- Meaning
- 6.2- various concepts of Investment
  - 6.2.1- Gross and net Investment
  - 6.2.2- Autonomous Investment
  - 6.2.3- Induced Investment
- 6.3- MEC and Rate of Interest

### **Reference Books, Periodicals and websites**

- 1) Economics –Samuelson and Nordhause, Tata mc. Graw Hill
- 2) Macro Economics-N.Gregarymankiv Thompson press
- 3) Monetary Economics- Suraj B.Gupta S.chand Publishers
- 4) Principles of Economics-D.N.Dwived,vikas Publishing
- 5) Macro Economics- D.N. Dwived,Tata mc Grow Hill
- 6) Monetary Economics –m.L.Jingen
- 7) Business Economics- Dr.Mukund Mahajan
- 8) PositiveEconomics lipseoxpord press
- 9) Reserve Bank of India's Bulletin
- 10) Website-www.rbl org.in
- 11) Macro Economics- Prof. Ram Deshmuk
- 12) Business Economics (macro)-VasudhaGarde and SunayniParchure,Narendra prakashan.pune
- 13) Macro Economics-Dr S.N. kulkarni,Dr.Leela Kulkarni,Dr.Berad,VidyaPrakashan Nagpur
- 14) Macro EconomicAnalysis -Prof.D.G.Patil, Prof.JagtapPrashant Publication ,Jalgaon



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Compulsory Paper: Business & Tax Laws

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

[ Total Lectures: 48 ]

#### Objectives:-

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

#### 1. Indian Contract Act 1872

Lectures 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

#### 2. Indian Sale of Goods Act, 1930

Lectures 08

2.1 Introduction and Definition

2.2 Sale and Agreement to Sell

2.3 Conditions and Warranties

2.4 Unpaid Seller and His Rights

2.5 Performance of Contract of Sale

2.6 Sale by Auction

#### 3. Negotiable Instruments Act, 1881

Lectures 07

3.1 Definition And Characteristics Of Promissory Note, Bill Of Exchange And Cheque.

3.2 Holder and Holderin, Due Course, Privileges of Holder In Due Course

3.3 Crossing and Endorsement of Negotiable Instrument

3.4 Dishonour Of N.I., Notice Of Dishonour, Dishonour Of Cheque And Its Effects.

#### **4. Indian Trade Union Act, 1926**

**Lectures 08**

- 4.1 Introduction and Definitions
- 4.2 Registration of Trade Union
- 4.3 Cancellation of Registration of Trade Union
- 4.4 Rights and Privileges of Registered Trade Union and Its Members
- 4.5 General Fund and Political Fund of Trade Union

#### **5. Information Technology Act – 2000**

**Lectures 08**

- 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

#### **6. The Patent Act - 2002**

**Lectures 07**

- 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

#### **Recommended 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 A Hand Book Of Service Tax – By Dr. Girish Ahuja & Ravi Gupta, Published By Bharat Law House, Pune.
- 4 Business Law – By Kuchal M.C. - Published By Vikas Publishing House, New Delhi
- 5 Business Law – By Kapoor .N.D. - Published By Sultan Chand And Sons New Delhi
- 6 Consumer Protection Act – By Niraj Kumar
- 7 Mercantile Law Including Industrial Law – By Jahangir .M.J Sethana - Published By Lakhani Book Depot – Mumbai
- 8 व्यवसाय नियामक कायदे – डॉ. पी.आर. कुलकर्णी, प्रा. हिवरेकर-विद्याबुक्स – औरंगाबाद
- 9 व्यापारी विषयक व औद्योगिक कायदे – बी.डी. जोशी.-नरेन्द्र प्रकाशन पुणे
- 10 भारतीय व्यापारी आणि औद्योगिक कायदे – डॉ. प्रभाकर देशमुख, पेंढारकर – पिपलापुरे नागपूर



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Compulsory Paper: Business Management

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

[ Total Lectures: 48 ]

#### Objectives :-

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

#### 1 - Introductions to Management

Lectures : 08

Meaning, Definitions, Scope and Importance of management, Management Functions, Process of Management, Social Responsibilities of management.

#### 2 - Modern Management Approach

Lectures : 08

1. Management Process Approach.
2. Human Behavioural Approach.
3. Scientific Management Approach.
4. System Management Approach.
5. Situational (Contingency) Approach
6. Empirical Approach.
7. Social System Approach.

#### 3 – Planning and Decision Making

Lectures : 10

- a. **Planning** :- Meaning and Definitions of Planning, Importance of Planning, Steps in Planning Process, Components of Planning, Advantages & Limitations of Planning.
- b. **Decision Making** :- Meaning and Definition of Decision Making, Process of Rational Decision Making, Techniques of Decision Making, Information Technology and Decision Making, Decision Support System.

#### 4 – Organizing

Lectures : 06

Meaning and Definitions of Organizing, Types of Organizations, Organizational Structure, Factors affecting the organization Structure, Project organization, Matrix organization, Networking organization.

## **5 – Motivation**

**Lectures : 08**

Meaning & Definition of Motivation, Importance of Motivation, Types of Motivation, Theories of Motivation – Maslow’s Need Hierarchy Theory, Fredrick Hertzberg’s Two factor Theory, Mc Gregor’s Theory of X and Theory of Y.

## **6 – New Trends in Management.**

**Lectures : 08**

1. Knowledge Management
2. Corporate Governance
3. Management of Change
4. Management of Conflict
5. Management By Values
6. Self Critical Management.

### **Reference Books :-**

1. Principles of Management – P.C. Tripathi, P.N. Reddy –Tata McGraw Hill Publishing Company
2. Essential of Management – Harold Koontz & Heinz Weihrich – Tata McGraw Hill Publication
3. Management Principles & Practices – Dr.Vivek Kapure, Prof. Abdul Allim Khan – Thakur Publisher Bhopal
4. üBusiness Organization & Management – Neeru Vasishth, Namita Rajput- Kitab Mahal Publication, Allahabad.
5. Management of System – A.K. Gupta, J.K. Sharma – McMillan Publication
6. Principles of Management – T Ramasamy – Himalaya Publishing House
7. Management Concept & Practices – Dr. Manmohan Prasad – Himalaya Publishing House
8. Principles of Management – Dr. K. Natarajan, Dr. K.P. Ganeshan – Himalaya Publishing House
9. Principles of Management - Concept & Cases- Rajesh Viswanathan -Himalaya Publishing House
10. Principles & Practice of Management – Late Dr.P.C. Pardeshi, Prof. Hasinuddin, Nirali Publication
11. Business Organisation & Management – C.B. Gupta, Sultan Chand & Sons, New Delhi



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Compulsory Paper : Corporate Accounting and Costing

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

Corporate Accounting – 70 % (34 Lectures), + Costing – 30 % (14 Lectures)

**[ Total Lectures: 48 ]**

#### Objectives :

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

#### 1. Profits or Loss Prior to Incorporation

Lectures : 06

- Meaning
- Basis of Apportionment
- Calculation of Pre Post incorporation Profit/Loss.
- Treatment of Pre post Profit / Loss.

#### 2. A. Issue of SWEAT Equity and Employees Stock Option Scheme.

Lectures : 04

1. Meaning and Journal Entries

#### 2. B. Redemption of Preference Shares

Lectures: 06

2. Accounting for redemption of Preference shares, Statutory requirements disclosure in Balance Sheet.

#### 3. Redemption of Debentures

Lectures : 06

1. Entries for various modes of Redemption.
2. Redeem by payment in cash conversion into some other security by purchase from open market & Cancellation.
3. Sinking Fund (Debenture Redemption Fund Method) for Redemption



#### **4. Underwriting of shares**

**Lecture : 06**

1. Meaning
2. Provisions regarding underwriting commission
3. Terms used in underwriting marked applications, unmarked applications, full underwriting, Partial underwriting, Sole underwriting, Joint underwriting firm underwriting, Determination of Liability of underwrites.
4. Accounting treatment
5. Preparation of underwriters statement, Accounting Entries & relevant Ledgers

#### **5. Accounting for Bonus Issue of shares**

**Lecture : 06**

1. Meaning
2. Conditions for Bonus Issue
3. Accounting Entries
4. Conversion of partly paid shares into fully paid, Issue of fully paid Bonus shares.

#### **6. Labour**

**Lecture : 14**

1. Introduction to Accounting for Labour
2. Time keeping, Time Booking – Methods Thereof
3. Idle Time, Overtime, Night Shift Allowance (concepts only)
4. Methods of Wage Payment
  - i) Time Rate, Piece Rate & Differential Piece Rate (Practical Problems)
  - ii) Premium Bonus Plans, Profit sharing (Practical Problems)

#### **• Suggested 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.
8. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers
9. Fundamentals of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
10. Saxena and Vaishish : Advanced Cost Accounting
11. Maheshwari and Mittal : Cost Accounting
12. Jain and Narang : Advanced Cost Accounting
13. Nigam and Sharma : Cost Accounting
14. N.Sarkar : Cost Accounting
15. B.K. Bhar : Cost Accounting
16. N.K.Prasad : Advanced Cost Accounting
17. Cost Accounting for C.A. Dr. N.K. Agrawal, Suchita Prakashan Pvt. Ltd.
18. Cost Accounting for ( Problem & Theory ) S.N. Maheshwari, Mahavir Publication
19. Cost Accounting ( Methods & Problems ), B.K. Bhar, Academic Publisher, Calcutta Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Compulsory Paper: Computing Management

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

[ Total Lectures: 48 ]

#### Objectives –

1. To Understand the Objectives of Computerised 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.

#### 1. Accounting using Tally ERP 9

Lectures: 10

- 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
- 1.2 Accounting Using Inventory with Tally
- 1.3 Creation of Stock Groups & Stock Categories
- 1.4 Creation of Unit of Measures
- 1.5 Creating Godowns

#### 2. Stock

Lectures: 6

- 2.1 Creation of Stock Items
- 2.2 Entering Opening Stock Quantity & Amount
- 2.3 Inventory Vouchers
- 2.4 Invoicing

#### 3. Bill Wise Details

Lectures: 10

- 3.1 Cost Centers & Cost Categories
- 3.2 Bank Reconciliation
- 3.3 Order Processing
- 3.4 Tracking Numbers
- 3.5 Batch wise Details
- 3.6 Zero Value Entries In Vouchers

#### 4. Key Elements

Lectures: 8

- 4.1 Budget and Control
- 4.2 Interest Calculations
- 4.3 Value Added Tax (VAT)
- 4.4 Excise for Manufactures
- 4.5 Payroll
- 4.6 Tally Audit

## **5. Reporting and Printing**

**Lectures: 6**

- 5.1 Display Reports
- 5.2 Cash Flow and Fund Flow Statements
- 5.3 Ratio Analysis
- 5.4 Printing Reports

## **6. Key Activities**

**Lectures: 8**

- 6.1 Statistics of Company Data
- 6.2 Stock Category Summary and Stock Summary
- 6.3 Backup and Restore Company Data
- 6.4 Import / Export Company Data
- 6.5 Split Company Data

## **Book Recommended**

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 – Sindhant Prakashan, Aurangabad.
5. Insys i 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



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Elective Paper 6(a): Business Entrepreneurship

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

[ Total Lectures: 48 ]

#### Objectives –

1. To understand the concept of entrepreneurship.
2. To know the qualities of entrepreneur.
3. To describe the types of entrepreneur.
4. To indentify the new business opportunities.
5. To know the Entrepreneurship Development Programme.
6. To acquaint with Role of Entrepreneur and Inducement measures.
7. To under entrepreneurship development theories and factors affecting.
8. To recognize women entrepreneurship.

#### 1. Introduction

Lectures: 10

- 1.1 Meaning, Definition and Concept
- 1.2 Nature and Importance of Entrepreneurship
- 1.3 Features of Entrepreneurship
- 1.4 Evolutionary Approach
- 1.5 Functions Of An Entrepreneur
- 1.6 Qualities of Entrepreneurship
- 1.7 Distinction between an Entrepreneur and a Manager.

#### 2. Types of Entrepreneur

Lectures: 8

- 2.1 Classification of entrepreneurship on Different Basis
- 2.2 Innovative Entrepreneurs
- 2.3 Imitative Entrepreneurs
- 2.4 Fabian Entrepreneurs
- 2.5 Drone Entrepreneurs

#### 3. Identification of Business Opportunity

Lectures: 6

- 3.1 Business Opportunity
- 3.2 Sources of Business Product Idea
- 3.3 Step in Identification of Business Opportunity
- 3.4 Market Survey

#### 4. Entrepreneurship Development Programme

Lectures: 8

- 4.1 Concept of EDP
- 4.2 Phases of EDP
- 4.3 Importance of EDP
- 4.4 Objectives of EDP
- 4.5 Methods of Training Programme
- 4.6 Success of EDP
- 4.7 Shortcomings of EDP

## **5. Role of Entrepreneur**

**Lectures: 8**

- 5.1 Entrepreneurship Development in India
  - a) Before Independence Period
  - b) Post Independence Period
- 5.2 Role of Entrepreneur in Economic Growth and Development
- 5.3 Role in Developed and Underdeveloped Economies
- 5.4 Impact of Globalisation, Liberalisation & Privatisation On Entrepreneurship

## **6. Inducement Measures for Entrepreneurs**

**Lectures: 8**

- 6.1 Components of Inducement Measures
- 6.2 Advantages of Inducement Measures
- 6.3 Objection Against Inducement Measures
- 6.4 Group Incentive Scheme
- 6.5 Incentive Scheme for Small Enterprise

## **Book Recommended**

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



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Elective Paper 6(b): Consumer Protection & Business Ethics

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

[ Total Lectures: 48 ]

#### 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.
5. To recognize the Business Ethics.
6. To acquaint with Moral Issues in Business Ethics.
7. To understand areas of Business Ethics.
8. To know Organisational Ethics.

#### 1. Consumer and Consumer Movement

Lectures: 16

- 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
- 1.5 Consumer Movement: Meaning, Importance, Scope, Features, Need, Objectives
- 1.6 Role of Consumer Movement, Government and Consumer Movement
- 1.7 Barriers in Development of Consumer Movement in India
- 1.8 Future of Consumer Movement in India

#### 2. Voluntary Consumer Organisation

Lectures: 6

- 2.1 Origin and Importance
- 2.2 Functions of VCO's
- 2.3 Limitations of Voluntary Consumer Organisation.
- 2.4 Role of Voluntary Consumer Organisation in Controlling Objectionable Advertisement
- 2.5 Challenges before VCO's

#### 3. Problems of Consumer

Lectures: 6

- 3.1 Causes and Nature of Consumers Problem
- 3.2 Problems of Rural and Urban Consumers
- 3.3 Individual and Collective Problems
- 3.4 Problems Related to Goods and Deficiencies in Services
- 3.5 Problem Solving through VCO's and Legal Procedure

#### **4. Consumer Protection Act 1986**

**Lectures: 8**

- 4.1 Background, Need, Scope and Features
- 4.2 Consumer Protection Councils, Composition
- 4.3 Working and Role
  - a) District Consumer Protection Council
  - b) State Consumer Protection Council
  - c) National Consumer Protection Council
- 4.4 Methods of Filing Complaints.
- 4.5 Mechanism of Redressal Forum

#### **5. Standards of Weight & Measures Act 1976**

**Lectures: 6**

- 5.1 Provisions of the Act and Importance.
- 5.2 Rights of Consumers as regards Weights and Measures.
- 5.3 Offences and Penalties
- 5.4 The Standards of Weights & Measures (Packaged Commodities) Rules, Contents.

#### **6. Prevention of Food Adulteration Act 1954**

**Lectures: 6**

- 6.1 Definitions of Food, Adulterant Material
- 6.2 Ways to Recognise Adulterated Food Articles
- 6.3 Administrative Machinery in Preventing Food Adulteration
- 6.4 Activities and Suggestions, Guidelines, Precautionary Measures for use of Goods and Medicines

#### **References:**

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



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Elective Paper 6(c): Financial Analysis and Business Journalism

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

[ Total Lectures: 48 ]

#### Objectives:

After studying this paper the student will be able –

1. to understand the concept of Financial Analysis which is essential for reading financial statements
2. to know the various areas of financial analysis and the tools used for the purpose of such analysis
3. to analyse the financial statements of especially corporate entities and judge their profitability and financial position and other related aspects.
4. to decide upon the appropriate sources of finance for the future need of the business units.

#### 1) Financial Statements, and their components

Lectures 08

- (a) Financial Statements – Meaning and their Importance
- (b) Understanding Income Statement - Gross Profit, Operating Profit/ Earning Before Interest and Tax (EBIT), Net Profit, Earning Before Tax (EBT), Cash Profit, Earning Per Share (EPS) – [Simple illustration to be studied]
- (c) Understanding Financial-Position Statement - Equity Share-Capital, Preference Share-Capital, Reserves and Surplus, Owner's Equity or Shareholders Funds, Debt/Loan, Long Term Funds, Current Liabilities and Provisions, Fixed Assets, Current Assets and Loans & Advances, Trade-Investment, and Non-Trade Investment, Accumulated Losses and Miscellaneous Expenditure [Simple illustration to be studied]

#### 2) Financial Analysis -

Lectures 08

- (a) Concept of Financial Analysis, Objectives of Financial Analysis
- (b) Tools and techniques of Financial Analysis – Ratio Analysis, Cash Flow Analysis, Fund Flow Analysis, Trend Analysis, Working Capital Analysis, Common-Size Analysis, Comparative Financial Analysis. (Conceptual Study only)
- (c) Areas of Financial Analysis – Measuring Profitability – Measuring Liquidity – Assessing Efficiency/Activity Level - Assessing Solvency (Conceptual Study only)

#### 3) Profitability Analysis and Efficiency/Activity Level Analysis -

Lectures 12

- (a) Concepts of Profitability and Efficiency, and their significance
- (b) Measures of judging Profitability – Gross Profit Ratio, Operating Profit Ratio, Net Profit Ratio, Return on Investment/Capital Employed, Return on Shareholder's Equity
- (c) Leverage Analysis



- (i) Concepts of Operating Leverage, Financial Leverage and Combined Leverage, and their significance, concepts of Degree of Operating Leverage, Degree of Financial Leverage and Degree of Combined Leverage [Simple illustration to be studied]
  - (ii) Concept and Nature of Operating Risk and Financial Risk
- (d) Efficiency/Activity Level Analysis – Accounts Receivable Turnover, Accounts Receivable Collection Period, Accounts Payable Turnover, Accounts Payable Payment Period, Inventory-Turnover, Fixed Assets Turnover, Working Capital Turnover [Simple illustration to be studied]

#### **4) Liquidity Analysis –**

**Lectures 05**

- (a) Meaning of Liquidity and its significance –
- (b) Measures of analysing Liquidity – Current Ratio, Acid-Test Ratio/Quick Ratio, Absolute Liquid Ratio/Cash Ratio [Simple illustration to be studied]

#### **5) Liquidity Analysis**

**Lectures 05**

##### a. Working Capital analysis –

- (i) Concept of Working Capital – Components of Working Capital
- (ii) Types of Working Capital - Gross Working Capital and Net Working Capital, Permanent Working Capital and Variable Working Capital, Negative Working Capital
- (iii) Factors determining requirement of Working Capital,

#### **6) Capital Structure and Solvency Analysis**

**Lectures 10**

- a) Capital Structure – Meaning, Factors determining Capital Structure
- b) Factors determining the amount of Fixed Capital
- c) Concepts of Solvency as disclosed by financial statements, and its significance
- d) Solvency and Capital Structure Analysis - Debt-Equity Ratio, Proprietary Ratio, Fixed Assets to Long Term Funds Ratio, Debt-Service Coverage Ratio [Simple illustration to be studied]

#### **Recommended Books:**

- (a) Financial Management : I M Pande, , Vikas Publishing House Pvt. Ltd., 9th Edition
- (b) Financial Management :Text and Problems by Dr J. K. Singh – Dhanpat Rai & Co Pvt Ltd, Delhi
- (c) Financial Management – by P. V. Kulkarni, B. G. Satyaprasad - Himalaya Publishing House
- (d) Fundamentals of Financial Management - Preeti Singh - Ane Books
- (e) Financial Management – by Ravi M Kishor - Taxmann
- (f) Theory and problems in Financial Management - by M. Y. Khan, P. K. Jain - Tata McGraw Hill
- (g) Financial Management and Policy by R. M. Srivastava - Himalaya Publishing House
- (h) Financial Management – by Prasanna Chandra -Tata McGraw Hill
- (i) Financial Management – by M. Y. Khan,, P. K. Jain- Tata McGraw Hill
- (j) Financial Management – by Brigham – Ehrhardt
- (k) An Introduction To Financial Management : Solomajn Erza And Pringle John, , Prentice- Hall Of India
- (l) Financial Management by G.Sudarsana Reddy, Himalaya, Mumbai



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III Elective Paper 7(a): Modern Banking and Financial System

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

[ Total Lectures: 48 ]

#### Objectives

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

#### 1. Commercial Banks In India

Lectures -08

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

#### 2. Co-operative Banks In India

Lectures -08

- 2.1. Introduction
- 2.2. 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.

#### 3. Problem of Non- Performing Assets.

Lectures -08

- 3.1. Definition of NPA
- 3.2. Impact of NPA & Consequences of NPA
- 3.3. Identifications of NPAs.
- 3.4 Early warning signals of NPAs.

#### 4. Financial Inclusion

Lectures -08

- 4.1. Introduction
- 4.2. Evidences of Financial Exclusion.
- 4.3. Benefits of Financial Inclusion.
- 4.4. Process of financial Inclusion.
- 4.5. Various Initiative undertaken for financial Inclusion.

## **5. Micro Finance**

**Lectures -10**

- 5.1. Introduction.
- 5.2. NGOs and SHGs in Micro Finance.
- 5.3. Micro Finance Delivery Mechanism.
- 5.4. Resources for supporting Micro Finance.
- 5.5. Micro Finance Development Fund.
- 5.6. The positive side and Negative side of Micro Finance.

## **6 .Reserve Bank of India.**

**Lectures -06**

- 6.1. Establishment
- 6.2. Objectives & Administration.
- 6.3. Functions of RBI

### **➤ Reference Books :**

1. Introduction to Banking – By G.Vijayaragavan Iyengar (Reprint -2009)  
Excel Books,  
A-45, Naraina, Phase –I,  
New Delhi -110028.
2. The Indian Financial System – Markets, Institutions and Services -3<sup>rd</sup> Edition.  
By –Bharati V.Pathak  
Pearson Published by Dorling Kindersley (India) Pvt. Ltd. Licensees of Pearson Education in South Asia.
3. Dynamics of Indian Financial System – Markets, Institutions & Services.  
Ane’s Student Edition – By Preeti Singh  
Ane Books Pvt. Ltd. , New Delhi,  
4821, Parwana Bhawan, Ansari Road, Daryaganj, New Delhi -110 002, India.
4. Financial Markets and Institutions – 3<sup>rd</sup> Edition. –By Dr.S.Gurusamy.  
Tata McGraw Hill Education Pvt. Ltd., New Delhi.
5. Management of Banking and Financial Services – 2<sup>nd</sup> Edition – By Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.



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

**S.Y. B.COM SEM III**  
**Elective Paper 7(b): Corporate Regularity Framework**

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

[ Total Lectures: 48 ]

**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.

- 1. Company law 2013** **Lectures 5**
  - a. Evolution of company law 2013 in India
  - b. Companies bill 2013
  - c. Highlights of companies act 2013
  - d. New concepts introduced
- 2. Company vis a vis other forms of business** **Lectures 5**
  - a. Distinction between company and partnership
  - b. Distinction between company and Hindu Undivided Family
  - c. Distinction between company and limited liability partnership
    - i. Contracts and conversion of companies.
    - ii. Commencement of business
  - d. Doctrine of lifting of or pricing of corporate veil
  - e. Statutory recognition of lifting of corporate veil
  - f. lifting corporate veil under judicial interpretation
  - g. lifting corporate veil of small scale industry
  - h. use of corporate veil for holding criminal activities
  - i. Citizenship
  - j. Nationality and Residence of company
  - k. Illegal association
- 3. Negotiable Instrument Act 1981** **Lectures 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
  - f. Definition and essentials or characteristics of promissory notes
  - g. Bill of exchange
  - h. Characteristic features of Bill of exchange
- 4. Cheque** **Lectures 14**
  - a. Origin and Meaning of cheque
  - b. Requisites 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

## 5. Law relating to Stamps

Lectures 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

## 6. Provident Fund Act 1952

Lectures 06

- a. Extent and objectives of Act
- b. Applicability of Act
- c. Features of Employees Provident Scheme

### REFERENCE BOOKS

1. Principles Of Business Law – K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
2. Legal Environment Of Business - K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
3. Tax & Corporate Laws Hand Books – V. S. Date, Srinivasan Anand G.& M.B. Gabhawala, Taxman Publications.
4. A Manual Of Business Laws – S. N. Maheshwari & S. K. Maheshwari, Himalaya Pub. House.
5. Business Law For Management – K. R. Balachandani, Himalaya 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.



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Elective Paper 7(c): Retail Management

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

[ Total Lectures: 48 ]

#### 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.

#### 1) Introduction to Retail.

Lectures - 8

- a) Meaning of Retail and Retailing.
- b) Scope of Retailing.
- c) Function of Retailing.
- d) Role of Retailers in the channel of Distribution.
- e) Importance of Retailers.

#### 2) Understanding to Retail Framework

Lectures - 8

- a) Steps in starting Retail business.
- b) Retail store location.
- c) Legal Procedure.
- d) Store Design & Lay out.

#### 3) Trends of Retailers

Lectures - 8

- a) The Evolution of Retail in India.
- b) Retailing Scenario: Global.
- c) Retailing Scenario: India.
- d) Prospects of Retailing in India.
- e) Challenges To Retail Development In India / Growth Of Organized Retailing In India.

#### 4) Traditional Retail Format

Lectures - 8

- a) Retail Format and Their Evolution.
  - i) Store Format in Retail.
  - ii) Store Format by Ownership.
  - iii) Store Format by Merchandise Categories.
  - iv) Store Format by Size.

#### 5) Non Traditional Retail Format

Lectures - 8

- i) Direct Marketing catalogue marketing,
- ii) Tele marketing,
- iii) TV home shopping,
- iv) Automatic vending,
- v) E-Tailing.

## 6) Economics of Retailing

Lectures - 8

- a) Retail Environment.
  - i) Environmental Theory.
  - ii) Cyclical Theories: The Wheel of Retailing.
- b) Retail Accordion Theory.
- c) Retail Life Cycle Theory.
- d) Conflict Theory
- e) The MRP Regime in India.

### Suggested References

- 1) Swapna Pradhan (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.
- 5) Michael Levy. Barton A. Weitz. Retailing Management. (2007) Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
- 6) Suja Nair (2006) Retail Management, Himalaya Publishing House.
- 7) King's Retail Management – King Books Delhi.
- 8) Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House
- 9) Customer Relationship Management by Subhasish Das.
- 10) Consumer behavior by Jim Blythe, Published by Thomson Learning.
- 11) Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvle-published by Tata-Mc Graw Hill Edition pvt. Ltd.

-----\*\*\*\*\*-----



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Elective Paper 7(d): Business Statistics and Operation Research Applied Component Subject

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

[Total Lectures: 48]

#### Objectives:

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

#### 1. Random variable and expected value

Lectures 8

1.1 Meaning of random variable

1.2 Types of random variable: - discrete and continuous random variables.

1.3 Probability 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.

#### 2. Binomial distribution

Lectures 6

2.1 Statement of probability 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 Computation of probabilities and expected values.

2.5 Use of binomial probabilities table.

2.6 Numerical problems

#### 3. Poisson distribution.

Lectures 6

3.1 Statement of probability 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 Computation of probabilities and expected values

3.5 Use of Poisson probabilities table.

3.6 Numerical problems

#### 4. Determinants and Matrices-I

Lectures 04

4.1 Determinant

i) Meaning

ii) Evaluation of second and third order determinants

#### 5. Determinants and Matrices-II

Lectures 10

Meaning & order of a matrix.

5.1 Types of a matrix

i) Square matrix, Row matrix, Column matrix, Null matrix, Unit matrix

ii) Diagonal matrix, Scalar matrix, Symmetric matrix, Orthogonal matrix



- 5.2 Operations on a matrix
  - i) Scalar multiplication of a matrix
- ii) Addition of two matrices & subtraction of two matrices
- iii) Equality of two matrices & multiplication of two matrices
  - iv) Transpose of a matrix.
- 5.3 Minor and Cofactor of an element.
- 5.4 Meaning of Adjoint of a matrix, Singular and Non – Singular matrices
- 5.5 Meaning of Inverse of a matrix, Statement of properties of Inverse of a matrix
- 5.6 Solution of system of non homogeneous linear equations up to three variables by using (i) Matrix Inversion method
  - (ii) Cramer's rule
- 5.7 Numerical problems

## **6. Linear Programming Problem**

**Lectures 14**

- 6.1 Meaning of Linear Programming Problem.
- 6.2 Meaning of Objective function.
  - i) Decision Variables, Feasible Solution, Basic Solution.
  - ii) Basic Feasible Solution, Optimum Solution.
  - iii) Formulation of Linear Programming Problem (Problems involving at the most three decision variables are expected.)
- 6.3 Graphical Method of solving a Linear Programming Problem.
- 6.4 Numerical problems

### **List of Practical:**

1. Application of Binomial Distribution.
2. Application of Poisson Distribution.
3. Application of Matrices.
4. Graphical Method to solve Linear Programming Problems.

### **Recommended books:**

1. Statistical Methods by S.P. Gupta.
2. Business Statistics by S.C. Gupta and Indra Gupta.
3. Business Mathematics by D. C. Sancheti and V. K. Kapoor.
4. Operations Research by Kanti Swarup, P. K. Gupta & Manmohan.



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Elective Paper 7(e): Production and Operations Management

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

**[Total Lectures: 48]**

#### Objectives

1. To introduce the Production, Production Management, Process & Tools of Production Management.
2. To provide goods and services at the right time, at the right place at the right manufacturing cost of the right quality.
3. To understand manufacturing technology and its role in developing business strategy.
4. To identify the role of operation function.

#### 1. Introduction to Production and Production Management

Lectures- 08

- a. Meaning of Production and Production Management
- b. Nature and Objectives of Production Management
- c. Decision Making in Production
- d. Recent Trends in Production / Operations Management
- e. Classification of Production System- Project Production, Jobbing Production, Batch Production, Mass and Flow Production, Process Production.
- f. Qualities and Responsibilities of Production Manager

#### 2. Production Process and Analysis

Lectures- 08

- a. Meaning, Nature of Production Process
- b. Aspects of production Management
- c. Product Life Cycle- Stages & Limitations
- d. Concepts – Product Development, Product differentiation, Product Marketing

#### 3. Production Planning and Control

Lectures- 08

- a. Meaning, Nature and objectives of Production Planning
- b. Factors affecting Production Planning
- c. Techniques of Production Control – Routing, Scheduling, Dispatching, Follow-up/Expediting
- d. Role of Production Planning and Control in Operation Management

#### 4. Plant Location and Layout

Lectures- 08

- a. Modern Concept of Plant Location, Meaning, Definition, Scope and Objectives of Plant Layout
- b. Factors affecting Plant Location

- c. Types of Plant Layout – Product Layout or Line Layout, Process Layout or Functional Layout, Mixed Layout, Stationary Layout
- d. Steps in Location Selection

## **5. Production Technology and Technology Management**

**Lectures- 08**

- a. Meaning, Role of Technology Production and Operation Management
- b. Classification of Technology – The Choice of Technology – Primary Areas of Technology – Design Technology
- c. Automation Issues – Management of Technology – Creation and Applying Technology
- d. Managing Technology in a Global Environment

## **6. Product Design and Development**

**Lectures- 08**

- a. Meaning, Principles of Good Product Design
- b. Meaning of Product Development
- c. Chart of Product Design
- d. Process Design and Production Design
- e. Factors Influencing Product Design
- f. Relationship between Research, Development and Design
- g. Factors Responsible for Product Development

## **Reference Books**

1. Production and operations management –K.Aswathappa K. ShridharaBhat
2. Production and operations management –L.C.Jhamb
3. Plant Layout and Material Handing – James Apple and John Wileysons
4. Production and Operation Management – R S Goel
5. A Key to Production Management – Kalyani Publicaion, Ludhiyana
6. Production and Operation Management – S N Chavy, TMH Delhi
7. Modern Production and Operation Management – Elwood S. Butta
8. Production and operations management – Ajay Garg
9. Production and Operation Management S.A. Chunawalla and D.R. Patel.
10. Production Operations Management, Dr. B.S. Goel.
11. Production Management. Dr. Verma and Agarwal, Delhi.
12. Production And Operation Management- Hitendra Aruvela Niyaoagi & Harshad Singh

# **Semester 4**



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV Compulsory Paper: Macro Economics

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

[ Total Lectures: 48 ]

#### Objectives

1. To make students Familiar with the basic concepts of macro Economics
2. To enable the students to Understand objectives of macro Economics The ones and Policies
3. To develop students for MPSC and UPSC Exams

#### 1.-Demand and Supply of money

Lectures 08

- 1.1- Meaning and functions of money
- 1.2- Supply of money
  - 1.2.1- Four Measures of money Supply
- 1.3- Process of credit creation by commercial banks.
- 1.4- Money Supply:-Quantity & qualitative controls

#### 2- Demand for money

Lectures 08

- 2.1- Meaning
- 2.2- Determinants of demand for money
- 2.3- Various motives of demand for money
- 2.4- Theories of demand for money
  - 2.4.1- Fisher's Quantity Theory of money
  - 2.4.2- Keynes liquidity preference Theory

#### 3- Economic Problems

Lectures 08

- 3.1- Inflation
  - 3.1.1- Meaning
  - 3.1.2- Demand pull- Inflation
  - 3.1.3- Cost push Inflation
  - 3.1.4- Effects of Inflation
- 3.2- Unemployment
  - 3.2.1- Meaning
  - 3.2.2- Types of Unemployment
- 3.3- Philip's curves Analysis
- 3.4- Business cycle:
  - 3.4.1- Phases
  - 3.4.2- Measures to control Inflation Unemployment and Business cycle

#### 4-Supply side Economics

Lectures 08

- 4.1- The central theme
- 4.2- Tax cut and Aggregate supply
- 4.3- The laffer curve
- 4.4- Critical Evaluation

## **5-International Trade**

**Lectures 08**

- 5.1- Difference between Internal Trade and International Trade
- 5.2- Balance of payment
- 5.2.1- Concept of BOT and BOP
- 5.2.2- Difference between BOP and BOT
- 5.2.3- Meaning and Disequilibrium of BOP
- 5.2.4- causes of disequilibrium in BOP
- 5.2.5- Measures to correct Adverse BOP

## **6- Exchange Rate**

**Lectures 08**

- 6.1- Meaning
- 6.1.1- Merits and demerits of fixed and flexible exchange rate.
- 6.2- Arguments for and against free rate and protection.
- 6.3- Convertibility of Indian Rupee on current Account

### **Reference Books, Periodicals and websites**

- 1) Economics –Samuelson and Nordhouse, Tata mc. Graw Hill
- 2) Macro Economics-N.Gregarymankiv Thompson press
- 3) Monetary Economics- Suraj B.Gupta S.chand Publishers
- 4) Principles of Economics-D.N.Dwived,vikas Publishing
- 5) Macro Economics- D.N. Dwived,Tata mc Grow Hill
- 6) Monetary Economics –m.L.Jingen
- 7) Business Economics- Dr.Mukund Mahajan
- 8) PositiveEconomics lipseoxpord press
- 9) Reserve Bank of India's Bulletin
- 10) Website-www.rbl org.in
- 11) Macro Economics- Prof. Ram Deshmuk
- 12) Business Economics (macro)-VasudhaGarde and SunayniParchure,Narendra prakashan.pune



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Compulsory Paper: Business Tax and Laws

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

[ Total Lectures: 48 ]

#### Objectives:-

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

#### 1. The Indian Partnership Act, 1932.

Lectures- 08

- 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

#### 2. Industrial Dispute Act, 1947

Lectures 10

- 2.1 Meaning and Definitions –Industrial Dispute, Layoff , 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.

#### 3. The Factories Act, 1948

Lectures 07

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

#### 4. Consumer Protection Act – 1986

Lectures 08

- 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

## 5. Environment Protection Act – 1986

Lectures – 07

- 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.

## 6. Service Tax Act, 1994

Lectures – 08

- 6.1 Introduction and Important Definitions of the Act
- 6.2 Registration
- 6.3 Collection & deposit Of Service Tax
- 6.4 Filing of Service Tax Return and Maintaining Records
- 6.5 Interest & Penalties under Act

### References

- 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 A Hand Book Of Service Tax – By Dr. Girish Ahuja & Ravi Gupta, Published By Bharat Law House, Pune.
- 8 Business Law – By Kuchal M.C. - Published By Vikas Publishing House, New Delhi
- 9 Business Law – By Kapoor .N.D. - Published By Sultan Chand And Sons New Delhi
- 10 Consumer Protection Act – By Niraj Kumar
- 11 Mercantile Law Including Industrial Law – By Jahangir .M.J Sethana - Published By Lakhani Book Depot – Mumbai
- 8 व्यवसाय नियामक कायदे – डॉ. पी.आर. कुलकर्णी, प्रा. हिवरेकर-विद्याबुक्स – औरंगाबाद
- 9 व्यापारी विषयक व औद्योगिक कायदे – बी.डी. जोशी.-नरेन्द्र प्रकाशन पुणे
- 10 भारतीय व्यापारी आणि औद्योगिक कायदे – डॉ. प्रभाकर देशमुख, पेंढारकर – पिपलापुरे नागपूर





# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Compulsory Paper: Business Management

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

[ Total Lectures: 48 ]

#### Objectives :-

1. To introduce the concept of management to the students.
2. To acquaint the student with modern management practices.
3. To develop leadership skills and communication skills.
4. To familiarize the students with the nature and scope of management.
5. To help the students to understand the concept of management. Also expose the students to latest trends in management.
- 6.

#### 1 – Controlling

Lectures : 08

Meaning, Definitions, Nature and Importance of control, Techniques of control, Relationship between Planning & Control.

#### 2 – Leadership

Lectures : 08

Meaning, Definition, Importance of Leadership, Functions of Leadership, Theories of Leadership – i) Behavioural Theory ii) Likert's Theory iii) Path –Goal Theory, Leadership Styles.

#### 3 – Co-ordination

Lectures : 08

Meaning, Definition, Features of co-ordination, Need of Co-ordination, Principles of Co-ordination, Techniques of Co-ordination.

#### 4 – Business Forecasting and Operation Research

Lectures : 10

##### Business forecasting :-

Meaning, Definition, Need of Forecasting, Techniques of Forecasting.

##### Operation Research :-

Meaning, Definition, Characteristics of Operation Research, Advantages & Limitations of Operation Research.

#### 5 – Management By Objectives (MBO)

Lectures : 06

Meaning, Definition, Process of MBO, Benefits and Limitations of MBO, Suggestion for making MBO Effective.

Meaning, Definition, Principles of Directing, Importance & Characteristics of Direction, Issuing order or Instruction, Characteristic of Good order, Techniques of Direction.

**Reference Books :-**

1. Principles of Management – P.C. Tripathi, P.N. Reddy –Tata McGraw Hill Publishing Company
2. Essential of Management – Harold Koontz & Heinz Weihrich – Tata McGraw Hill Publication
3. Management Principles & Practices – Dr.Vivek Kapure, Prof. Abdul Allim Khan – Thakur Publisher Bhopal
4. Business Organization & Management – Neeru Vasishth, Namita Rajput- Kitab Mahal Publication, Allahabad.
5. Management of System – A.K. Gupta, J.K. Sharma – McMillan Publication
6. Principles of Management – T Ramasamy – Himalaya Publishing House
7. Management Concept & Practices – Dr. Manmohan Prasad – Himalaya Publishing House
8. Principles of Management – Dr. K. Natarajan, Dr. K.P. Ganeshan – Himalaya Publishing House
9. Principles of Management - Concept & Cases- Rajesh Viswanathan -Himalaya Publishing House
10. Principles & Practice of Management – Late Dr.P.C. Pardeshi, Prof. Hasinuddin, Nirali Publication
11. Business Organisation & Management – C.B. Gupta, Sultan Chand & Sons, New Delhi

-----xxxxxxx-----



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Compulsory Paper: Corporate Accounting and Costing

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

Corporate Accounting – 70 % (34 Lectures), + Costing – 30 % (14 Lectures)

[ Total Lectures: 48 ]

#### Objectives :

- To develop an understanding of the rules of measurement and reporting relating to various components of corporate financial transactions.
- To provide working knowledge of accounting principles and procedures for recording of transactions related to corporate entities, and for preparing the corporate accounts and statements in accordance with the statutory requirements.
- To introduce the relevant Accounting Standards issued by the Institute of Chartered Accounts of India.
- To introduce different methods of Costing.
- To lay a foundation for understanding the Labour & Overheads Accounting procedure.

#### 1. Accounting Standards

Lecture : 04

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 9 : Revenue Recognition

As 29 : Provisions contingent Liabilities and Contingent Assets

#### 2. Accounting for Buy Back of shares

Lecture : 06

a. Meaning

b. Provisions regarding Buy Back of shares

c. Calculation of maximum number of shares Buy Back

d. Accounting for Buy Back ( Simple examples)

#### 3. Final A/c of Limited Company

Lecture : 12

a. Preparation and presentation of final accounts of Joints Stock Companies as per schedule III of Companies Act, 2013 provisions and reserves; determination of managerial remuneration; appropriation out of profits; transfer to profits to reserves; payment of dividend, Bonus shares and payment of interest out of capital Refer to As-1, AS-2, AS -6, AS-10 & AS-29.

#### 4. Voyage A/c

Lecture : 06

o Meaning

o Preparation of Voyage Account.

#### 5. Insurance Claim

Lecture : 06

A. Loss of Stock

B. Loss of Profit (Consequential Loss)

#### 6. Overheads

Lecture : 14

a. Introduction

b. Allocation and apportionment of overheads (Practical Problems)

c. Primary and secondary distribution (Practical Problems)

- d. Absorption of overhead, Concepts, bases of absorption (Practical Problems)–under absorption and over **absorption of overheads**.

**References –**

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.
8. Advanced Accountancy, S.P. Jain & K.L. Narang, Kalyani Publishers
9. Fundamentals of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
10. Saxena and Vaishish : Advanced Cost Accounting
11. Maheshwari and Mittal : Cost Accounting
12. Jain and Narang : Advanced Cost Accounting
13. Nigam and Sharma : Cost Accounting
14. N.Sarkar : Cost Accounting
15. B.K. Bhar : Cost Accounting
16. N.K.Prasad : Advanced Cost Accounting
17. Cost Accounting for C.A. Dr. N.K. Agrawal, Suchita Prakashan Pvt. Ltd.
18. Cost Accounting for ( Problem & Theory ) S.N. Maheshwari, Mahavir Publication
19. Cost Accounting ( Methods & Problems ), B.K. Bhar, Academic Publisher, Calcutta Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler Publisher

\*\*\*\*\*



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Compulsory Paper: Business Communication

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

[ Total Lectures: 48 ]

#### Objectives –

1. To Understand the Concept Process, Importance and Objectives of Communication
2. To Develop Awareness regarding New Trends in Business Communication
3. To Know the Principles Of Effective Communication.
4. To acquire Communication Skills.
5. To Study Various Types Of Business Letters.
6. To Develop Skills To Draft Letters.
7. To Acquaint with Modern Technology In Communication.

#### 1. An Introduction

Lectures: 10

- 1.1 Meaning, Definition, Objectives and Importance of Business Communication
- 1.2 Principles of Effective Communication in Business
- 1.3 Types of Communication
- 1.4 Barriers of Business Communication
- 1.5 Measures to Overcome Barriers in Communication
- 1.6 Seven C's of Communication

#### 2. Business Correspondence

Lectures: 8

- 2.1 Meaning, Importance, Qualities and Layout of Business Letter
- 2.2 Do's and Don'ts of Business Correspondence Letters
- 2.3 Types of Business Letters
  - Enquiry Letters, Quotation Letters, Placing Orders, Inviting Tenders, Credit and Status Enquiry letters, Complaint Letters and Circular Letters

#### 3. Agency & Franchisee Correspondence

Lectures: 8

- 3.1 Essentials of Agency Correspondence
- 3.2 Points Considered In Application For Agency and Franchisee
- 3.3 Hints for Drafting Agency and Franchisee related Letters
- 3.4 Agency Agreement
- 3.5 Sample Letters

#### 4. Employment Related Correspondence

Lectures: 8

- 4.1 Importance and function of application letter
- 4.2 Structure & Drafting the application letter
- 4.3 Preparing the resume
- 4.4 Letter of appointment
- 4.5 Resignation letter
- 4.6 Job acceptance/consent letter
- 4.7 Job refusal letter
- 4.8 Letter informing non-selection

## **5. Soft Skills**

**Lectures: 8**

- 5.1 Meaning, Definition and Importance of Soft Skills
- 5.2 Elements of Soft Skills
  - 1. Grooming Manners and Etiquettes
  - 2. Effective Speaking
  - 3. Interview Skills
  - 4. Listening
  - 5. Group Discussion
  - 6. Oral Presentation

## **6. Modern Technology in Business Communication**

**Lectures: 6**

- 6.1 Role of Information Technology in Business Communication
- 6.2 Advantages and Disadvantages
- 6.3 Word Processor, Internate, E-mail, Chatting, Fax, Video Conferencing, Tele-conferencing
- 6.4 Overhead Projector

### **Book Recommended**

- 1. Business Communication – Aasha Kaul, Prentice Hall of India, New Delhi
- 2. Essentials of Business Communication – Rajendra Pal and Korlahalli, Sultan Chand & Sons, New Delhi.
- 3. Business Communication – K.K.Sinha, Galgotia Publishing Company, New Delhi.
- 4. Business Communication – C.S. Raydu – Himalaya Publishing House
- 5. Communication For Business – Taylor - Pearson Education
- 6. Communication Skills – Dr Rao & Dr. Das – Himalaya Publication
- 7. Business Communication – R.K. Madhukar – Vikas Publication
- 8. Business Communication by Raman & Singh, Oxford Publication.
- 9. Business Communication By Sehgal & Khetarpal, Excel Books
- 10. Communication Today By Ruben Roy, Himalaya Publication.
- 11. Business Communication Today – Bovee, Thill, Schatzman – Pearson
- 12. Basics of Business Communication – Lesikar & Flatley, Tata McGraw Hills
- 13. Business Communication – Sushmita Day & Others, Reliable Publications, Mumbai
- 14. Business Communication – N.Gupta, P.Mahajan, Sahitya Bhavan Publication, Agra.
- 15. Business Communication – U.S.Rai, S.M.Rai, Himalaya Publishing House, Mumbai.



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Elective Paper 6(a): Business Entrepreneurship

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

[ Total Lectures: 48 ]

#### Objectives –

1. To understand the concept of entrepreneurship.
2. To know the qualities of entrepreneur.
3. To describe the types of entrepreneur.
4. To indentify the new business opportunities.
5. To know the Entrepreneurship Development Programme.
6. To acquaint with Role of Entrepreneur and Inducement measures.
7. To under entrepreneurship development theories and factors affecting.
8. To recognize women entrepreneurship.

#### 1. Entrepreneurial Development Theories

Lectures: 6

- 1.1 Psychological Model
- 1.2 Social Model
- 1.3 Economic Model
- 1.4 Integrated Model

#### 2. Factors Affecting Entrepreneurial Development

Lectures: 8

- 2.1 Internal Factor
- 2.2 Social Factor
- 2.3 Economical Factor
- 2.4 Political Factor
- 2.5 Cultural Factor
- 2.6 Psychological Factor
- 2.7 Technological Factor
- 2.8 Educational and International Factor

#### 3. Entrepreneurship Environment & Problem

Lectures: 6

- 3.1 Responsibilities of Entrepreneurs
- 3.2 Challenges before Indian Entrepreneur
- 3.3 Problems of Entrepreneurship

#### 4. Women Entrepreneur

Lectures: 8

- 4.1 Concept of Women Entrepreneurs
- 4.2 Opportunities for Women becoming entrepreneur
- 4.3 Empowerment of Women Through Enterprise
- 4.4 Women Entrepreneurs in Semi-Urban & Rural Sector

4.5 Problems of Women Entrepreneurs

**5. Project Report and Government Institutions**

**Lectures: 10**

5.1 Project Report – Meaning, Importance

5.2 Format of Project Report

5.3 DIC, MIDC, MSFC, MSSIDC, MITCON, MCED, SIDBI, SISI,MUDRA

**6. Success Story of Entrepreneurs**

**Lectures: 10**

6.1 Ratan Tata

6.2 Rahul Bajaj

6.3 Aabasaheb Garware

6.4 Kiran Mazumdar Shaw

6.5 Chanda Kochar

6.6 Sudha Murty

**Book Recommended**

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





# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Elective Paper 6(b): Consumer Protection & Business Ethics

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

[ Total Lectures: 48 ]

#### 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.
5. To recognize the Business Ethics.
6. To acquaint with Moral Issues in Business Ethics.
7. To understand areas of Business Ethics.
8. To know Organisational Ethics.

#### 1. Introduction to Ethics

Lectures: 8

- 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

#### 2. Business Ethics

Lectures: 8

- 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

#### 3. International Business Ethics

Lectures: 8

- 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

#### 4. Moral Issues in Business

Lectures: 8

- 4.1 Justice and Economic System
- 4.2 Ethics Relating to Environment Protection
- 4.3 Ethics Relating to Consumer Protection
- 4.4 Social Responsibility and Business Ethics
- 4.5 Arguments for and against Social Responsibility.

## **5. Areas of Business Ethics**

**Lectures: 8**

- 5.1 Meaning of Functional Ethics
- 5.2 Types of Ethics according to Functions of Business
- 5.3 Marketing Ethics Foreign
- 5.4 Trade Ethics and Ethics relating to Copyrights.

## **6. Organisational Ethics**

**Lectures: 8**

- 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

## **Book Recommended**

16. Consumer Grievance Redressal under CPA by Deepa Sharma.
17. Consumer Protection Act in India by Niraj Kumar.
18. Consumer Protection Act in India by V.K.Agarwal.
19. Business Ethics: Concepts and Cases – Manuel G.Velasquez
20. Business Ethics by O.C. Ferrell, John Paul Fraedrich, Linda Ferrell.
21. Business Ethics Text and Cases by C.S.V. Murthy, Himalaya Publishing House
22. Values and Ethics in Organisation by S. K. Chakraborty
23. Ethics & Management by Viswanath Ghosh, Vikas Book Publishers
24. The Ethics of Management by L.T.Hosmer, Universal Book.
25. Ethics in Organisational by D. Murray, Kogan Page.
26. Business Ethics, R. Edward Freeman, Oxford University Press
27. Business Ethics by Gautam Pherwani
28. Business Ethics by Ritu Pamraj.
29. Business Ethics by Prof. Agalgatti.



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Elective Paper 6(c): Financial Analysis & Business Journalism

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

[ Total Lectures: 48 ]

#### Objectives:

1. To decide upon the appropriate sources of finance for the future need of the business units.
2. To give introductory knowledge of business journalism and public relations

#### 1) Analysis of Sources of Finance-I (Theoretical Study only)

Lectures 08

- (a) Financial needs of business – Short Term, Medium Term, Long Term
- (b) Sources of finance of a business – (1) According to period - Short Term, Medium Term, and Long Term (2) According to ownership - Owned Capital and Borrowed Capital, (3) According to source of generation - Internal sources and External Sources (Conceptual Study only)

#### 2) Analysis of Sources of Finance-II

Lectures 08

Features, Advantages, and Limitations of Long term sources like Equity Shares, Preference Share, Retained Earnings, Debentures/Bonds, Loans from Financial Institutions, Hire-purchase and Lease Financing

#### 3) Analysis of Sources of Finance-III

Lectures 08

Features, Advantages, and Limitations of Short term sources like Loans, Cash Credits, and Bank Overdraft from Commercial Banks, Trade Credit, Bills discounting, Advances from Customers, Factoring,  
[Theoretical Study of the above topics]

#### 4) Mass Communication & Journalism-I

Lectures 08

##### A) Mass Communication

- a) Meaning & Importance
- b) Growth of Mass Media in India
- c) Role of Print & Electronic Media
- d) Ethics in & Law relating to Print, Radio & TV Media
- e) Social Responsibility And Professional of Media

## **5) Mass Communication & Journalism-II**

**Lectures 08**

### **Radio Program**

Radio Discussion, Talk, Interview etc

- a) Business Script Writing in All India Radio
- b) Radio Advertising in Product
- c) Sponsored Program

## **6) Mass Communication & Journalism-III**

**Lectures 08**

### **Business Journalism**

- a) Concept, Meaning, Scope Need & Importance
- b) Historical Background of Business Journalism
- c) Contributors in to Business Journalism
- d) Societal responsibility and aspect of Business Journalism
- e) Information Technology & Business Journalism
- f) Special Skills & Training required for a Business Journalists
- g) Role of Business Journalists in Financial Education of the Masses.

### **Recommended Books:**

1. Financial Management : I M Pande, , Vikas Publishing House Pvt. Ltd., 9th Edition
2. Financial Management :Text and Problems by Dr J. K. Singh – Dhanpat Rai & Co Pvt Ltd, Delhi
3. Financial Management – by P. V. Kulkarni, B. G. Satyaprasad - Himalaya Publishing House
4. Fundamentals of Financial Management - Preeti Singh - Ane Books
5. Financial Management – by Ravi M Kishor - Taxmann
6. Theory and problems in Financial Management - by M. Y. Khan, P. K. Jain - Tata McGraw
7. Guide to Economic and Business Journalism, Terri Thompson, Ed; The Associated Press Stylebook.



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Elective Paper 7(a): Modern Banking & Financial System

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

[ Total Lectures: 48 ]

#### Objectives

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

To make understandable of Banking operations

#### 1. Nature and Role of Financial System.

Lectures : 08

- 1.1. Introduction.
- 1.2. Functions 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.

#### 2. An overview of the Indian Financial System.

Lectures : 08

- 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

#### 3. Financial Sector Reforms In India – I

Lectures : 08

- 3.1. Introduction
- 3.2. Financial Reforms.
- 3.3. Objectives of Reforms.
- 3.4. Strategies of Reforms.
- 3.5. Policy Reforms.

#### 4. Financial Sector Reforms In India – II

Lectures : 08

- 4.1. 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.

## **5. Regulatory Institutions – I**

**Lectures : 08**

- 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.

## **6. Regulatory Institutions –II**

**Lectures : 08**

- 6.1. NABARD –Establishment – Objectives – Functions.
- 6.2. SEBI – Origin – Objectives – 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 –I, New Delhi -110028.
2. The Indian Financial System – Markets, Institutions and Services -3<sup>rd</sup> Edition.  
By –Bharati V.Pathak Pearson Published by Dorling Kindersley (India) Pvt. Ltd. Licensees of Pearson Education in South Asia.
3. Dynamics of Indian Financial System – Markets, Institutions & Services.  
Ane's Student Edition – By Preeti Singh Ane Books Pvt. Ltd. , New Delhi, 4821, Parwana Bhawan, Ansari Road, Daryaganj, New Delhi -110 002, India.
4. Financial Markets and Institutions – 3<sup>rd</sup> Edition. –By Dr.S.Gurusamy. Tata McGraw Hill Education Pvt. Ltd., New Delhi.
5. Management of Banking and Financial Services – 2<sup>nd</sup> Edition – By Padmalata Suresh, Justin Paul, Pearson Publication Pvt. Ltd.



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Elective Paper 7(b): Corporate Regularity Framework

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

[ Total Lectures: 48 ]

#### 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.

#### 1 Company Law

Types of companies under companies Act 2013

**Lectures 5**

- a) Classifications on the basis of incorporation
- b) Classifications on the basis of liability
- c) Other forms of classification

Private Company

**Lectures 5**

- a) Meaning and features of Private company
- b) Privileges and exemptions of private company
- c) Special obligation of private company
- d) Consequences of alteration of articles of private company

#### 2 One person company and other companies .

**Lectures 5**

- a) Position of OPC in Indian company Act 2013
- b) Exemptions and privileges to OPC

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. **(Lectures 5)**

#### 3 The Central Excise and Salt Act 1944

**Lectures 8**

- A) Extent and Commencement
- B) Definitions :  
Broker, currying, Excisable goods and Factory,  
Manufacturer, Seller and purchaser , Wholesale dealer ,
- C) Important provision of the Act.
- D) Authorities : Central Excise Officer

- 4 The Custom Act 1962** **Lectures 4**
- a) Extent and Applicability
  - b) Important Definitions
  - c) Authorities : Central Excise Officer
- 5 The Maharashtra State Tax on Profession Trades and Employments Act 1975** **Lectures 8**
- A) Definitions
  - B) Levy and charges of the Tax
  - C) Employer's liabilities and responsibilities Under the Act
  - D) Special Provisions Regarding the Liability to pay the tax in certain cases
  - E) Penal provisions under the Act
- 6 Bombay shop and Establishment Act 1948** **Lectures 8**
- a. Definitions
  - b. Applicability
  - c. Registration and Renewal
  - d. Responsibilities and liabilities of a shopkeeper
  - e. Penalties under shop Act

#### REFERENCE BOOKS

- 1) Principles Of Business Law – K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
- 2) Legal Environment Of Business - K. Aswathappa & K. Ramachandra, Himalaya Pub. House.
- 3) Tax & Corporate Laws Hand Books – V. S. Date, Srinivasan Anand G., & M.B. Gabhawala, Taxman Publications.
- 4) A Manual Of Business Laws – S. N. Maheshwari & S. K. Maheshwari, Himalaya Pub. House.
- 5) Business Law For Management – K. R. Balachandani, Himalaya 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.





# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM IV

### Elective Paper 7(c): Retail Management

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

[ Total Lectures: 48 ]

#### 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.

#### 1) Retail Marketing Mix.

Lectures – 06

- a. The role of marketing in retail.
- b. The retail marketing mix.
  - i) Product
  - ii) Price
  - iii) Place
  - iv) Promotion
  - v) Presentation
  - vi) Customer Service
  - vii) People
- c. The retail communication mix.

#### 2) Retail Merchandising.

Lectures – 10

- a. Meaning of Merchandising.
- b. The Evolution of Merchandising.
- c. Factors Affecting the Merchandising Function.
- d. The Merchandiser: Role and Responsibilities.
  - i. Planning, Directing, Co-Ordinating and Controlling.
- e. The Concept of Lifestyle Merchandising.

#### 3) Mall Management.

Lectures - 08

- a. What is Mall.
- b. The Emergence of Malls in India.
- c. New Mall Concepts Emerging in India.
- d. Customer Preparation of Malls in India.
- e. Facilities Management in Malls.
- f. Reasons for Failure of Some Malls in India.

#### 4) Retail Franchising

Lectures – 08

- a. Concept & Meaning of Franchising
- b. Franchise Market / Evolution of Franchising.
- c. Types of Franchising.
- d. Franchising In India.
- e. Trends for Indian Franchising.

## 5) **Application of Information Technology**

**Lectures – 10**

- a. Retail Marketing.
- b. Meaning of Information Technology.
- c. The Role / Contribution of IT in Retailing.
- d. Role of Retail Data Capture in Retail Transaction.
- e. Campaign Management.
- f. Adopting Coding System.
- g. Application of IT in Retailing.
- h. Future Trends: Smart Card & E-Cash.

## 6. **Understanding Retail Consumers**

**Lectures – 06**

- a. Consumer behavior in retail context.
- b. Theories of consumer behavior.
- c. Buying decision process,
- d. Factors influencing retail shopper.
- e. Consumer Psychology.

### **References:**

1. Swapna Pradhan (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)
5. Tata Mcgraw-Hill Publishing Company Ltd. New Delhi.
6. Suja Nair (2006) Retail Management, Himalaya Publishing House.
7. King's Retail Management – King Books Delhi.
8. Shaikh & Fatima Kaneez : Retail Management, Himalaya Publishing House.
9. Customer Relationship Management by Subhasish Das.
10. Consumer behavior by Jim Blythe, Published by Thomson Learning.
11. Sales & Distribution Management – Text & cases by Havaladar Krishna & Vasant. Calvle-published by Tata-Mc Graw Hill Edition pvt. Ltd.

-----\*\*\*\*\*-----



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Elective Paper 7(d): Business Statistics and Operation Research Applied Component Subject

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

[Total Lectures: 48]

#### Objectives:

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

---

#### 1. Normal distribution

Lectures 8

- 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.

#### 2. Testing of Hypothesis

Lectures 6

- 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.

#### 3. Large Sample Tests

Lectures 8

- 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.

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

Lectures 12

- 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.

**5. Transportation Problem-I.**

5.1 Meaning of Transportation Problem.

5.2 Meaning of Feasible Solution, Basic Feasible Solution, Optimum Solution.

5.3 Balanced and Unbalanced Transportation Problems.

**6. Transportation Problem-II**

6.1 Methods of finding Initial Basic Feasible Solution.

i) North – West Corner Rule

ii) Least Cost Method

iii) Vogel's Approximation Method.

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.

**Recommended 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.



# North Maharashtra University, Jalgaon

(NACC Re-accredited 'A' Grade University)

## FACULTY OF COMMERCE AND MANAGEMENT

### S.Y. B.COM SEM III

### Elective Paper 7(e): Production and Operations Management

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

**[Total Lectures: 48]**

#### Objectives

1. To introduce Process & Tools of Operations Management
2. To provide goods and services at the right time, at the right place at the right manufacturing cost of the right quality.
3. To understand manufacturing technology and its role in developing business strategy.
4. To identify the role of operation function.
5. To acquire the basic knowledge of stores and inventory system.

#### 1. Operation Management

**Lectures- 08**

- a. Concept, Nature, Scope of Operation Management
- b. Meaning, Objectives and Importance of Material Management
- c. Meaning, Objectives of Purchasing
- d. Methods of Purchases of Materials
- e. Meaning, Objectives of Stores Management
- f. Factors affecting Stores Location

#### 2. Inventory Control

**Lectures- 08**

- a. Meaning, Nature and Importance of Inventory
- b. Classification of Inventories
- c. ABC Analysis
- d. XYZ Analysis
- e. Inventory Control Techniques
- f. Various Stock Levels – Averages Stock Level, Reorder Level, Danger Level and Perpetual Inventory System.

#### 3. Productivity

**Lectures- 08**

- a. Meaning, Nature and Importance of Productivity
- b. Improvement Techniques of Productivity
- c. Productivity Indexes
- d. Productivity Measurement System

#### 4. Work – Study

**Lectures- 08**

- a. Meaning and Objectives of Work - Study
- b. Benefits of Work - Study
- c. Meaning and Objectives of Work-Measurement
- d. Meaning, Objectives and Nature of Motion Study

## **5. Quality Management**

**Lectures- 08**

- a. Six Sigma : Introduction and Meaning, Benefits, Steps in implementing Six Sigma.
- b. Kaizen : Introduction and Meaning, Principles, Procedure for Implementation, Benefits and Reasons for failure.
- c. Just-In-Time (JIT): Introduction and Meaning, Objectives, Benefits, Methodology in implementation of JIT, Basic Elements of JIT, Enabling JIT to Occur.

## **6. Quality Circles and Total Quality Management**

**Lectures- 08**

- a. Meaning, Objectives, Benefits, Limitations of Quality Circles
- b. Organisation for Quality Circles
- c. Causes of Quality Circles Failure
- d. Total Quality Management- Definition, Need, Importance, Principles and Limitations
- e. Concept of ISO 9000-9004, ISO Standards for Quality System
- f. Factors for selecting an ISO Model
- g. Essential Steps in implementing an ISO

## **Reference Books**

1. Production and Operations Management –K.Aswathappa K. ShridharaBhat
2. Production and Operations Management –L.C.Jhamb
3. Plant Layout and Material Handing – James Apple and John Wileysons
4. Production and Operation Management – R S Goel
5. A Key to Production Management – Kalyani Publication, Ludhiyana
6. Production and Operation Management – S N Chavy, TMH Delhi
7. Modern Production and Operation Management – Elwood S. Butta
8. Production and Operations Management – Ajay Garg
9. Production and Operation Management S.A. Chunawalla and D.R. Patel.
10. Production Operations Management, Dr. B.S. Goel.
11. Production Management. Dr. Verma and Agarwal, Delhi.
12. Production And Operation Management- Hitendra Aruvela Niyaoogi & Harshad Singh