

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: I

paper Code : 103 Business Economics Analysis -I
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. An Overview of Micro Economics

Lectures 10

- a. Introduction to Micro Economics
- a. Definition & Meaning
- b. Importance & Limitations
- b. Concept
 - a. Plant
 - b. Firm
- c. Industry
- c. Concept of Working of Market Economy
- b. Concept of Functional Relationship
 - a. Liner & Non-Liner Functions
 - b. Methods of Functional Relationship

2. Demand Function

Lecturers 10

- a. Derivation of Individual Demand Curves & Market Demand Curves
- b. Concept of Consumer Surplus
- c. Demand Forecasting
 - a. Needs & Importance
 - b. Methods
- d. Elasticity of Demand & Supply
- e. Law of Demand

3. Consumers Behaviour

Lecturers 10

- a. Theory of Indifference Curves
- a. Concept of Utility Ordinal & Cardinal
- b. Basic Assumptions
- c. Budget Constraints
- d. Changes in Price Line
- e. Consumers Equilibrium
- b. Price Effect : Income & Substitution Effect

4. Production Function

Lectures 10

- a. The Production Function
- b. Total, Average & Marginal Products
- c. The Law of Variable Proportion
- d. Return to Scale

5. Production Cost

Lectures 10

- a. The Short Run Costs & Cost Curves
- b. The Long Run Costs & Cost Curves
- c. "U" Shaped & "L" Shaped Average Cost Curves
- d. Internal & External Economies & Diseconomies Of Scale

6. Perfect Competition

Lecturers 10

- a. Meaning, Definition & Features
- b. Short Run Equilibrium of a Firm & Industry
- c. Long Run Equilibrium of a Firm & Industry

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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SEMESTER: I

Paper: 104 Financial Accounting and Costing

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

Required Lectures: 60

A) Title of Paper	Accounting for re-organization and other aspects of Partnership and elements of cost
B) Course Objectives	<ul style="list-style-type: none">a) To revise the elementary concepts relating to accounting.b) To lay a foundation for understanding the Accounting Standards issued by the ICAI.c) To gain the ability to solve problems relating to settlement of obligations on dissolution of partnership firm and also relating to their business combinations and conversion or partnership into limited company.d) To introduce the concepts used in Cost Accounting, elements of costs and the concept of cost sheet.
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	<ul style="list-style-type: none">a) This subject shall be studied in English medium.b) The question paper shall be set in English, and the students shall answer the paper in English medium only.c) Financial Accounting portion will carry 70 Marks and Cost Accounting will carry 30 Marksd) Out of the total marks in question paper, 40% marks will be allotted for theory questions and 60% marks will be for the practical problems, in Financial Accounting as well as in Cost Accounting.
F) Course contents	Covering 6 Units as detailed below -

Unit I – Elementary Study of Accounting and Accounting Standards (Theory Only)

a. Elementary Study of Accounting

Lectures 10

- i. Concepts: Accounts, Journal, Ledger, Trial Balance, Profit & Loss A/c & Balance Sheet
- ii. Concepts: Book Keeping, Financial Accounting and Corporate Accounting, etc.
- iii. Types of Accounts and its utility

b. Elementary Study of Accounting Standards

- i. Introduction, and Overview of Accounting Standards in India.
- ii. Objectives, Advantages and Applicability of Accounting Standards.

-10

Unit II - Gradual realization and Piecemeal Distribution of cash on dissolution of partnership firm

Lectures 10

1. Meaning of piecemeal distribution.
2. Piecemeal distribution of cash under –
 - i. Maximum loss method
 - ii. Highest Relative Capital Method (Surplus capital method)-10

Unit III - Amalgamation of partnership firms

Lectures 10

1. Meaning of amalgamation
2. Closing the books of the amalgamating firms (**Revaluation method only**)
3. Opening the books of new firm, and Preparation of Balance Sheet of the new firm

Refer AS 14-10

Unit IV - Conversion of Partnership firm into a Limited Company

Lectures 8

1. Meaning and Need for conversion,
2. Calculation of Purchase Consideration,
3. Closing entries and Ledger Accounts in the books of old firm-08

Unit V – Joint Venture Account

Lectures 8

1. Meaning of Joint Venture, features, Distinction between Joint Venture and Partnership.
2. Accounting for the Joint Venture Transactions when separate set of books of accounts are maintained

Refer AS 27-08

Unit -VI –Cost Accounting

Lectures 14

1. Introduction
 - i. Basic concepts –

- a) Cost, Expenses, Loss
 - b) Costing, Cost Accounting, Cost Accountancy
 - c) Cost Unit, Cost Centre
- ii. Advantages and Limitations of Cost Accounting.
 - iii. Distinction between Financial and Cost Accounting.
 - iv. Elements of Costs. e. Classification of Costs on the basis of various criteria.
2. Preparation of Cost Sheet including Quotations & Tenders.-14

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.icaai.org



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Faculty of Commerce and Management

B.Com. I (W.E.F.: June – 2022)

Paper: 105 – Computing Skills

SEMESTER – I

Total Lecturers: 60

Total Marks: 100 (Internal Continuous Assessment: 40 Marks, External Theory Exam: 40 Marks, External Practical Exam: 20 Marks)

Objectives –

- To develop essential computing skills
- To train in using Microsoft Office Software
- To prepare in using key Google Services skills

Instructions as to study and examinations

- Preparation of Practical file as per list of practical and topics from syllabus is essential

Course Outcomes

- Students will be able to use essential computing skills
- Students will use Microsoft Office tools – Word, Excel and Power Point
- Students will be ready to use key Google Services skills

Unit 1 : Essential Computing Skills – I

Lectures: 10

- 1.1 Basic Photo Editing Skills – Editing Using Microsoft Office Picture Manager and Paint
- 1.2 Fast and Accurate Typing Skill enhancement using – Rapid Typing
- 1.3 Speak and Type on Mobile using Google Voice Typing
- 1.4 Online Typing in regional language – Marathi & Hindi
- 1.5 Grammar checking of document using free grammar checking tools
- 1.6 Plagiarism checking of document using free plagiarism checking tools

Unit 2 : Essential Computing Skills – II

Lectures: 10

- 2.1 Working with Video Conferencing Tools – Zoom/Google Meet etc.
- 2.2 Using ZIP files –ZIP and UNZIP operations
- 2.3 Basic Computer Hardware usage and troubleshooting Skills with respect to printer, monitor, keyboard, mouse and web camera. Using Pen drive.
- 2.4 Downloading and installing software: 1. Download and install tally prime software from tally solutions website 2. Install Printer Drivers
- 2.5 Using e-Commerce and M-Commerce Websites / Mobile Applications
- 2.6 Using UPI for online payments

Unit 3 : Microsoft Office Skills – I

Lectures: 10

- 3.1 MS – Word
 - Creating word documents with formatting features
 - Using Tables in word document
 - Using Lists in word document
 - Using Mail Merge to create Certificate
 - Converting Word file to pdf and pdf file to word.
- 3.2 -MS – Power Point
 - Creating Power Point Presentation with designing features
 - Adding Audio Visual effects to presentation
 - Creating Video File using Power Point

Unit 4 : Microsoft Office Skills – II

Lectures: 10

- 4.1 Creating Excel files for various business applications
- 4.2 Arranging Rows and Columns , adding design effects

4.3 How to use functions such as - Logical,Mathematical,statistical and Financial Functions

4.4 Creating Charts and Graphs

4.5 Pivot Table

4.6 Adding objects in Excel File

Unit 5 : Google Services Skills – I

Lectures: 10

5.1 Using Google Search effectively

5.2 Google Maps

5.3 Google Drive

5.4 Google Calendar

5.5 Google Translate

5.6 Google Photos

Unit 6 : Google Services Skills – II

Lectures: 10

6.1 Google Docs

6.2 Google Sheets

6.3 Google Slides

6.4 Google Forms

6.5 Google Contacts

6.6 Google Finance

Suggested List of Practical Assignments

1 Create your Resume using MS- Word

2 Prepare Salary Sheet using MS- Excel

3 Create presentation on your city using MS- Power Point

4 Create Job Application using Google Docs

5 Create Mark Statement using Google Sheets

6 Create presentation on your college using Google Slides

7 Save your files on Google Drive

8 Translate MS- Word file from English to Hindi

9 Use online grammar checker and plagiarism check for your document file

10 Use video conferencing tool for your meeting

11 Order books on e-commerce website or mobile application

12 Demonstrate use of online money transfer using UPI mobile application

13 Zip all your assignment files and email them to your teacher

References –

- ❖ Microsoft Office Step by Step (Office 2021 and Microsoft 365) August 2022 Edition, Microsoft Press
- ❖ Google Docs Made Easy: Online Collaboration For Everyone, James Bernstein, 2021
- ❖ Google Drive and Docs in 30 The unofficial guide to Google Drive, Docs, Sheets & Slides, Ian Lamont, 2018



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Faculty of Commerce and Management

B.Com. (W.E.F.: June – 2022)

Paper: 106 a - Elective - Modern office Management

SEMESTER – I

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- Modern Office-

Lectures: 10

- Office: Meaning, Definition and Features
- Traditional and Modern Concept of Office
- Characteristics and Functions of Office
- Changing Office View: Past, Present & Future

Unit 2- Office Management-

Lectures: 10

- Concept, Definition and Nature
- Elements of Office Management
- Office Manager: Functions, Duties and Responsibilities
- Effective Management Techniques

Unit 3- Office Layout-

Lectures: 10

- Meaning, Definition and Importance
- Selection of Office Layout: Objectives and Principles
- Office Layout: Component, Advantages and Disadvantages

Unit 4- Office System and Procedure-

Lectures: 10

- Office System: Meaning and Objective of system & Procedure

Flow of Work: Objective, Difficulties in ideal work flow

Measures to improve the flow of Work

Planning and Scheduling of Office Work

Unit 5- Office Environment-

Lectures: 10

Meaning, Definition and Nature

Factors of good office environment

Importance of office environment

Office safety and Remedies

Unit 6- Office Record Management-

Lectures: 10

Meaning, Definition, Need, Objective of Office Record

Organization of Record department

Classification & Indexing of Records & Files

Principles – Retention & Disposition of Record

Paperless Office – Concept, Utility & Feasibility.

References –

- Office Management - Lefingwell & Robinson
- Office Organization & Management - R. K. Chopda, & Ankita Chopda, Himalaya Publishing House, Bombay
- Office Management S P Arora Vikas Publishing New Delhi
- Office Organization And Management- Reddy & Apponnaiah, Himalaya Publishing House, Bombay
- Office Management-P.K. Ghosh, Sultan Chand And Son's, New Delhi.
- Office Organization and Management-C.B.Gupta, Sultan Chand And Son's New Delhi.
- Office Management - I. M. Sahai, Kitab Mahal, Allahabad.
- Office Management & Secretarial Practice- Sing S P & Sing B. Gyan Publishing House, New Delhi.
- Office Management - V Balachandran and V Chandrasekaran, Tata Mc Graw Hill, New Delhi



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Faculty of Commerce and Management

B.Com. I (W.E.F.: June – 2022)

Paper: 106 b- Elective –Essentials of E-Commerce

SEMESTER – I

Total Lecturers: 60

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

Objectives –

- To make students aware about e-commerce basics
- To train students about e-business models, e-payments and e-communication
- To prepare students for online payments and understand factors of effective web design.

Course Outcomes

- Students will be able to understand key aspects of e-commerce
- Students will be prepared in online pavements and e-communication

Unit 1. Fundamentals of e-Commerce -

Lectures: 10

- 1.1 -e-Commerce: Meaning & Nature
- 1.2 -Introduction to e-Commerce - Origin, Definitions & Meaning, Scope & Goals
- 1.3 -Feature, Needs & Functions, Significance, Advantages & Disadvantages of e-commerce,
- 1.4 -Essentials of e-Commerce,
- 1.5 -e-Commerce v/s Traditional Commerce
- 1.6 -Technology Infrastructure for e-Commerce -The Internet and WWW, e-Commerce Infrastructure

Unit 2 – Business Models for e-Commerce -

Lectures: 10

- 2.1 -e-Business: Meaning, Definitions,
- 2.2 -Importance, Requirements of E-Business
- 2.3 -e-Business Models based on the relationships of transaction parties
- 2.3.1 Classification of e-commerce:- B2C, B2B, C2C, C2G, G2G, B2G
- 2.4 -e-Business Models based on the relationships of transaction types
- 2.5 -Manufacture Model, Advertising Model, Value Chain Model, Brokerage Model

Unit 3 e-Enterprise -

Lectures: 10

- 3.1 -Managing the e-Enterprise
- 3.2 -Introduction e-Enterprise
- 3.3 -Comparison between Conventional Enterprise and E-Enterprise
- 3.4 -Organization of Business in an e-Enterprise.
- 3.5 -Advantages and limitations of e-Enterprise . Examples of e-Enterprise.

Unit 4 – e-Payment Systems and Digital Payments (Cashless Payments) -

Lectures: 10

- 4.1 -Models of Payments
- 4.1.1 Credit Cards, Debit Cards, Internet Banking
- 4.1.2 e-Credit Accounts & e-Money/Cash, e-wallets
- 4.1.3 Digital Payment System- Introduction, Advantages, Mobile Wallets, Bank Pre-Paid Cards, Point of Sale Machines, Micro ATM's ,Unified Payment Interface, Aadhar Enabled Payment System(AEPS)
- 4.2 -Digital Signatures - Legal positions of Digital Signatures
- 4.2.1 Procedure & working of Digital Signature technology
- 4.3 -Risks and e-Payment System
- 4.3.1 Data Protections, risk from mistakes and disputes, Consumer protection
- 4.4 -Management Information Privacy
- 4.5 -Managing Credit Risk

Unit 5 – e-Business Communication -

Lectures: 10

- 5.1 -Introduction
- 5.2 -Importance of e-Technology in the e-Business Communication

5.3 -Models of e-Business Communication

5.4 -e-commerce Sales Life Cycle (ESLC) Model

5.5 -e-Business Conferencing - Audio, Documents & Telephone, Video Conferencing

5.6 -e-mail in e-Commerce, Mobile Communication

Unit 6 – Customer–effective Web design -

Lectures: 10

6.1 -E-commerce players and procedures in India - Introduction

6.2 -Requirements of Intelligent Websites, Website Goals and Objectives

6.3 -Analyzing website structure. Fixed versus flexible webpage design

6.4 -Domain name registration process.

6.5 -Working with easy to build website services like godaddy

References –

- ❖ e-Commerce - Concepts, Models, Strategies, by C S V Murthy Himalaya Publishing House
- ❖ E-Logistics and E-Supply Chain Management - by Dimitris Folinias, Ioannis Manikas, Deryn GrahamPublisher: IGI Global
- ❖ Electronic Commerce: Elias M Awad, Pearson Education
- ❖ e-Commerce: An Indian Perspective 2nd Edition P T Josheph SJ
- ❖ Basics of e-Commerce- Legal and Security Issues ISBN 81-203-2432-3 E-Commerce, EBusiness Dr C S Rayudu : Himalaya Publishing



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f. AY 2022-23

SEMESTER: I

Paper: 106 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. Maharashtra Co-operative Societies Act 1960 : (Section 1 to 13) | Lectures : 12 |
| 1.1. Applicability & Scope – Sec. 01 | |
| 1.2. Important Definitions – Sec. 02 | |
| 1.3 Conditions & Application for Registration – Sec.6 & 8 | |
| 1.4. Registration & Evidence of Registration-Sec 9 & 10 | |
| 2. Directors | Lectures: 10 |
| 3.1 Committee and its Power and Functions sec.73 | |
| 3.2 Qualification and disqualification of Directors, Reservation of Post. sec.73 | |
| 3.3 Power of Removal of Committee or its member – Sec. 78 | |
| 3.4 State Cooperative Election Authority- Constitution & Powers | |
| 3. Members | Lectures: 08 |
| 3.1. Types of Members | |
| 2.2 Open Membership Section - 23 | |
| 2.3 Rights and Liabilities of Members-Sec-32 | |
| 2.4 Annual General & Special Meeting – Sec. 75 & 76 | |
| 4. Audit, Enquiry and Inspection | Lectures: 10 |
| 4.1 Statutory Audit – Sec. 81 | |
| 4.2 Rectification of defects – Sec. 82 | |
| 4.3 Enquiry & Inspection – Sec. 83 & 84 | |
| 4.4 Recovery of Costs | |
| 5. Micro Finance | Lectures: 10 |
| 5.1. Meaning History of Microfinance, Status of microfinance in India | |
| 5.2. Benefits of Micro Finance | |
| 5.3. Principles of Micro Finance | |
| 5.4. Innovations in Micro Finance | |
| 5.5. Microfinance Loan Terms | |
| 6. Woman empowerment | Lectures: 12 |
| 6.1. Meaning , Nature and scope of women empowerment, factors determining women empowerment. | |
| 6.2. Aspects and Challenges of women empowerment | |
| 6.3. Impact of Microfinance on Woman Empowerment | |
| 6.4. Role of Micro Finance in Woman empowerment. | |

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. Hajira Kumar, Jaimon Varghese (2005). Women's Empowerment, Issues, Challenges, and Strategies: A Source book. New Delhi: Regency Publications www.nabard.org
6. Ranajit Kumar Samanta (1993). Empowering Women: Key to Third World Development. M D Publications Pvt. Ltd
7. www.Sahakarayukta.maha.gov.in
8. www.agricoop.nic.in

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FACULTY OF COMMERCE AND MANAGEMENT

F Y B COM (under CBCS) – w.e.f. A Y 2022-23

SEMESTER I

Paper: 107 a - Elective- Principles & Practices of Banking-I

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

Required Lectures hours = 60

Course Objectives:

- Knowledge of evolution of banking.
- To enlighten the students with Introduction of banking concept and dynamic services
- Understanding structure of Indian Banking
- Understanding primary and secondary functions of a bank.
- Understanding the concepts related to lending and ratios.
- Understanding the process of opening and operating procedure of bank accounts.
- Understanding various types of bank accounts holders
- Understanding various methods of remittance.

1. Money

Lectures: 10

- a. Meaning , Functions and Importance of Money
- b. Near Money& Digital Money (only Concept)
- c. The Circular Flow of Money in the Economy

2. Banking: Meaning & Functions

Lectures: 10

- a. Definition of 'Bank'
- b. Evolution of Banking
- c. Structure of Indian Banking System
- d. Functions and Services of Bank
- e. Role Of Banking In Economic Development

3. Classification and Types Of Banks

Lectures: 10

- a. Structural Classification Of Banks
 - i. Unit Banking
 - ii. Branch Banking
 - iii. Group Banking
 - iv. Chain Banking
- b. Functional Classification of Banks
- c. Ownership Classifications of Banks
- d. Modern Banking (Concepts)
 - i. Wholesale Banking & Retail Banking
 - ii. Merchant Banking.
 - iii. Universal Banking
 - iv. Virtual Banking

4. Payment & Settlement System in India

Lectures: 10

- a. Meaning and Importance
- b. Evolution of Payment System in India.
 - i. Electronic Clearing Service(ECS)
 - ii. Real Time Gross Settlement System(RTGS)
 - iii. National Electronic Funds Transfer System(NEFT)
 - iv. Cheque Truncation System (CTS):

- v. National Electronic Clearing Service (NECS)
- vi. Internet Banking
- vii. Mobile Banking
- viii. Immediate Payment Service (IMPS) - Interbank (Bank to Bank) and Intra Bank (Branch to Branch) Fund Transfer
- c. Automated Teller Machines (A.T.Ms): Operation & Development
- d. Benefits of E- Banking To Customer & The Banks

5. Bankers, Customers and Banking Operations: I

Lectures: 10

- a. Deposit Accounts
 - i. Types: Saving A/C, Current A/C, Fixed Deposit & Recurring Deposit.
 - ii. Process of Opening, Operating & Closing of a Bank Account
 - iii. KYC Norms & its Importance for Customer Acceptance Policy
- b. Types of Account Holders
 - a) Individual Account Holders- Individual Account, Joint Account, Illiterate, Minor, Married Woman, Non-Resident Account
 - b) Institutional Account Holders- Sole Proprietorship, Partnership Firm, Joint Stock Company, Hindu Undivided Family, Clubs, Associations, Societies and Trusts.

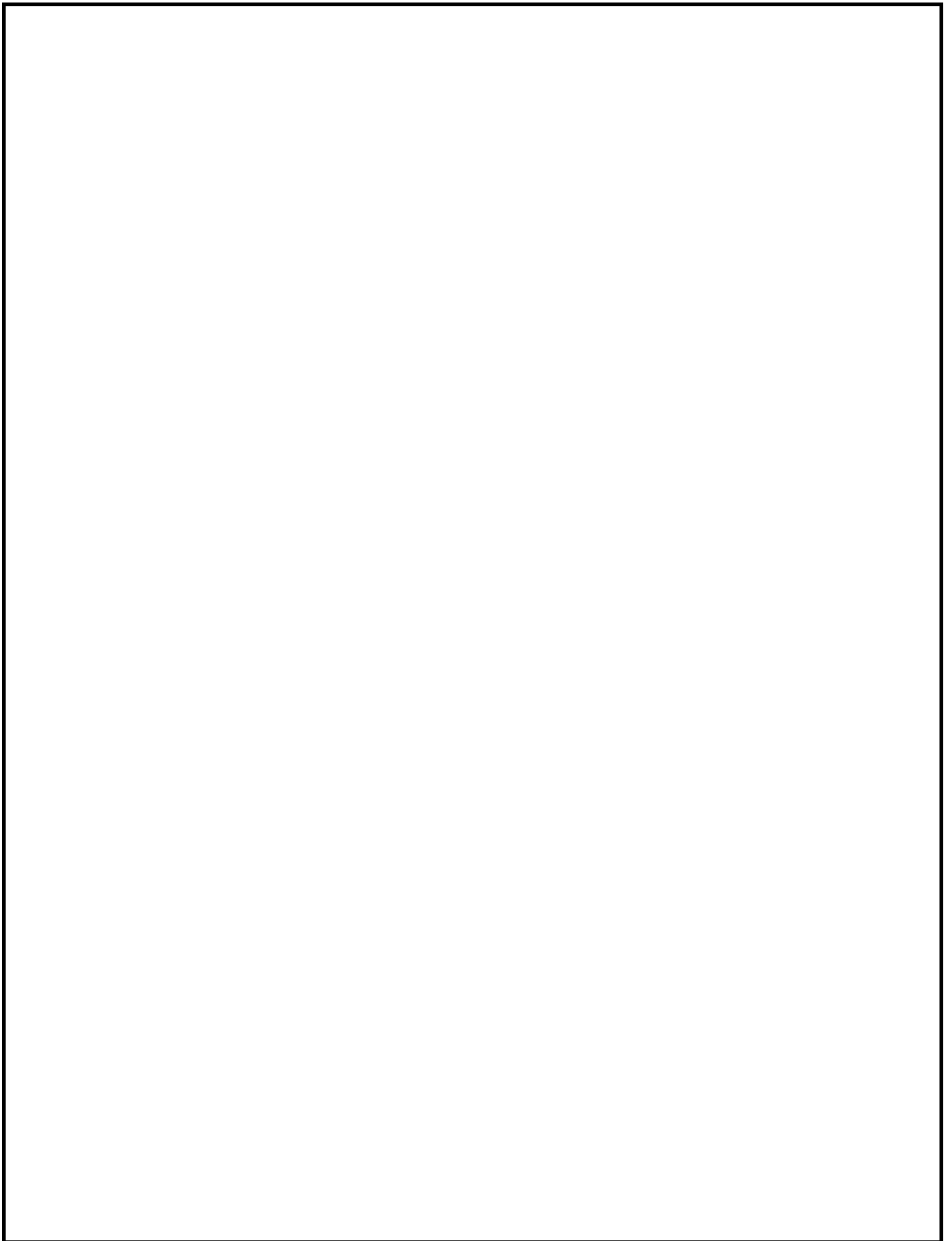
6. Bankers, Customers and Banking Operations: II

Lectures: 10

- a. Cheques
 - i. Essentials Privileges Of Cheque Holder
 - ii. Liabilities Of Paying Bank & Collecting Bank
 - iii. Crossing , Dishonor and Endorsement Of Cheque
 - iv. Precautions To Be Taken By The Paying Banker
 - v. Protection to the Paying and Collecting Banker
- b. Negotiable Instruments in Banking
 - a. Definition
 - b. Types & Their Characteristics

Reference Books:

1. Modern money and banking : Roger L. Miller & David D. VanHoose, Mcgrahill international ed. 1993
2. Monetary theory : 16th ed. M.C. Vaish , vikas publishing house pvt ltd 2005
3. Basics Of Banking & Finance Dr K M Bhattacharya & O P Agrawal
4. Banking Theory & Practice; K.C. Shekhar & Laxmi Shekhar. Vikas Publishing
5. Banking Theory, Law & Practice K P M Sunderam & D N Varshney S Chand
6. Banking & Finance System : D.M. Mathani & E. Gordon
7. Banking & Financial System by K P M Sunderam & D N Varshney S Chand
8. Financial Market & Services: Institutions : Gordon & Natrajan, Himalaya
9. The Indian Financial System: Bharati V. Pathak, Pearson Education
10. Economic & Political Weekly.
11. Principles And Practices Of Banking) 16th Ed 2021. Skylark publication
12. Principles & Practices of Banking 2021 , Macmillan Education Noida
13. Principles & Practices of Banking, abhinav kumar mandilvar , Ramesh Publishing House
14. Empowering Aatmanirbhar Niveshak The First Indian Depository to Register 3 Crore Demat Accounts
15. The Indian Capital Market – An Overview Handbook for NSDL Depository Operations Module,
16. R.B.I. Bulletins & www.rbi.org.in
17. <https://ncert.nic.in/textbook/pdf/kebs102.pdf>
18. https://www.pacc.in/e-learning-portal/ec/admin/contents/22_BCM12_2020111111061283.pdf



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FACULTY OF COMMERCE & MANAGEMENT

Proposed syllabus of F.Y.B.COM. wef June 2022

SEMESTER: I

Paper: 107b - Elective - Corporate Laws & Secretarial Practice

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

Required Lectures: 60

Objectives:

1. To develop an understanding of Company and various provisions of the Companies Act, 2013.
2. To help know the concepts relating to types of companies and various stages and formalities related to formation of companies.
3. To enable students to study capital and basics of security market.
4. To get an insight into Securities and Exchange Board of India which controls securities trade.

01. Historical Development of Company Law in India

Lectures08

- 1.1 Meaning & Definition of Company
- 1.2 Characteristics of Company
- 1.3 Development of various concept of Company Law in India
- 1.4 Corporate Citizenship

02 Types of Companies as per Companies Act 2013

Lectures 12

- 2.1 Definition & features of Private company
- 2.2 Definition & features of Public company
- 2.3 Difference Between Private and Public Company
- 2.4 Foreign company
- 2.5 Government company – meaning and its privilege
- 2.6 Limited & Unlimited company
- 2.7 Association not for profit and its privileges (Section 8 Company)
- 2.8 Holding/Subsidiary companies
- 2.9 Associate Companies
- 2.10 Investment companies
- 2.11 Producer Companies
- 2.12 Chartered Companies

03 Incorporation of Company

Lectures10

- 3.1 Stages in Incorporation of Company
- 3.2 Promoter – Meaning, Position, Rights and Liabilities
- 3.3 Memorandum of Association – Meaning and Clauses
- 3.4 Articles of Association – Meaning, Contents and Alteration
- 3.5 Doctrine of Ultra Vires
- 3.6 Doctrine of Constructive Notice & Indoor Management
- 3.7 Doctrine of Lifting of Corporate Veil

04 Share Capital Lectures 10

- 4.1 Meaning of Capital
- 4.2 Types of Share Capital – Equity & Preference
- 4.3 Issue of shares at par, premium and discount
- 4.4 Sweat Equity Shares, Right Issue and Bonus Shares
- 4.5 Alternation and Reduction of Shares
- 4.6 Buy Back of Shares
- 4.7 Underwriting of shares
- 4.8 Various guidelines issues by SEBI for issue of security

05 Securities Market 10

- 5.1 Primary Market and Secondary Market
- 5.2 Components of Primary Markets
- 5.3 Prospectus – Meaning and Contents
- 5.4 Forms of Prospectus – Deemed Prospectus, Statement-in-lieu of Prospectus, Red Herring Prospectus, Abridged Prospectus
- 5.5 Procedure and Provisions of Allotment of Shares

5.6 Stock Exchanges and its importance

06 SEBI Act 1992

6.1 Introduction to SEBI

6.2 Objects of SEBI

6.3 Constitution of SEBI

6.4 Functions of SEBI

6.5 Powers of SEBI

Lectures 10

References:

1. Dr. AvtarSingh : 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, NewDelhi.
5. M.C. Kuchhal : Modern Indian Company Law; Shri Mahavir Book Depot, 2603,NaiSarak, Delhi.
6. H.K. Saharay : Company Law; Universal Law Publishing Co., C-FF-1A, DilkhushIndustrial 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, NewRohtak 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, NewDelhi.

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon

(A' Grade NAAC Re-Accredited (3rd Cycle))

FACULTY OF COMMERCE & MANAGEMENT

F. Y. B. Com – CBCS From :- June 2022.

SEMESTER: I

Paper: 107 c - Elective - Marketing & Advertising

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

Required Lectures: 60

Objectives:

1. To create awareness about marketing & advertising
2. To understand basic concepts of marketing & advertising
3. To establish link between business and marketing & advertising
4. To know the relevance of marketing & advertising in modern competitive world
5. To develop an analytical ability to plan for various marketing & advertising strategy.

1. Introduction to Marketing

10 Lectures

- 1.1 Meaning, Definitions, Nature, Scope of Marketing
- 1.2 Importance of Marketing as Business Function
- 1.3 Marketing Process
- 1.4 Functions of Marketing
- 1.5 Marketing Ethics
- 1.6 Rural & Green Marketing: Meaning, Definitions and Features

2. Market Segmentation & Buyer Behaviour

14 Lectures

- 2.1 Market Segmentation
 - 2.1.1 Meaning, concepts and importance of segmentation
 - 2.1.2 Bases for Segmenting Consumer Markets
 - 2.1.3 Benefits & limitations of Market Segmentation
- 2.2 Buyer Behavior
 - 2.2.1 Meaning of buyer behaviour
 - 2.2.2 Models of consumer/buyer behaviour
 - 2.2.3 Determinants of consumer behaviour
 - 2.2.4 The Buying Decision Process: The Five-Stage Model
 - 2.2.5 Marketing implications of consumer behaviour

3. The Marketing Mix

8 Lectures

- 3.1 Introduction
- 3.2 Marketing Mix-The Traditional 4Ps,
- 3.3 The Modern Components of the Mix- The Additional 3Ps,
- 3.4 Developing an Effective Marketing Mix

4. Product Life-Cycle & Marketing Strategies

8 Lectures

4.1 Product Life Cycle

4.2 Marketing Strategies: Introduction Stage and the Pioneer Advantage

4.3 Marketing Strategies: Growth Stage

4.4 Marketing Strategies: Maturity Stage

4.5 Marketing Strategies: Decline Stage

5. Network Marketing

12 Lectures

5.1 Meaning, Definitions and Features

5.2 Process of Network Marketing

5.3 Advantages of Network Marketing

5.4 Disadvantages of Network Marketing

5.5 Problems in Network Marketing

5.6 Ethics in Network Marketing

6. Recent trends in Marketing

8 Lectures

6.1 Cloud Marketing

6.2 Drip Marketing

6.3 Email Marketing

6.4 Freebie Marketing

6.5 Mobile Marketing

6.6 Newsletter Marketing

6.7 Online Marketing

6.8 Social Media Marketing

Reference Books:

1. Philip Kotlar- Marketing Management

2. Sherlekar S.A., Sherlekar V. S.- Global Marketing Management – Himalaya Publishing House

3. Ghatpande Mahesh , Thakur Yogendra -Marketing A Challenges – Amol Prakashan

4. Kapoor D. L. -Marketing and Sales Management – S. Chand & Co. Ltd. New Delhi.

5. Kulkarni Mahesh – Modern Marketing Management

6. Rajan Saxena - Marketing Management

7. Memoria & others- Marketing Management

8. Dr. S.V. Kadvekar, Vipanan- Tatve Aani Padhdatti- Continental Publications, Pune.(Marathi)

9. Dr. S.V. Kadvekar, Vipanan Vyavasthapan, Continental Publications, Pune.(Marathi)

10. Vakale, Sahane & Phadake, Vipanan, Vikray kala aani Prasadhi (Marathi)

11. Arun Kumar N. Meenakshi – Marketing Management- Vikas Publishing House Pvt. Ltd.

12. Anthony Games:- Network Marketing: The Complete Guide On How to Create a Profitable Network Marketing Business.

Kavayitri Bahinabai Chaudhari North Maharashtra University, Jalgaon
Faculty of Commerce and Management
B.Com. I (W.E.F.:June –2022)
Paper:- 107 d Business Statistics
SEMESTER– I

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

Course Outcomes

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

Unit1 : Sources of Indian Statistics

Lectures:10

- a) Indian Statistical System at present
- b) Population Statistics in India
- c) Labor Statistics
- d) Agriculture Statistics
- e) Industrial and Trade Statistics, National Income
- f) Index Numbers

Unit2 : Correlation

Lectures:10

- a) Meaning of correlation
- b) Types of correlation: - Positive correlation, negative correlation, perfect correlation and spurious correlation
- c) Scatter diagram
- d) Karl Pearson's coefficient of correlation and important properties of it (without proof)
- e) Rank correlation: - Meaning of rank, Spearman's rank correlation coefficient with and without ties (without proof)
- f) Numerical problems.

Unit3 : Regression

Lectures:10

- a) Meaning and uses of regression
- b) Statement of regression equations
- c) Regression coefficients
- d) Statement of properties of regression coefficients
- e) Standard error of regression estimates (without proof)
- f) Coefficients of determination and non-determination
- g) Explained and unexplained variation
- h) Numerical problems

Unit4 : Probability

Lectures:10

- a) Relevance of Probability Theory, Random and non-random experiments
- b) Meaning of sample space and event
Mathematical definition of probability
- d) Axioms of probability
- e) Statement of addition theorem of probability up to three events
- f) Numerical problems

Unit5 : Statistical Decision Theory and Game Theory**Lectures:10**

- a) Meaning and uses of Statistical Decision Theory.
- b) Meaning of Strategy (Act), State Of Nature, Payoff, Payoff Table, Regret & Regret Table
- c) Methods of Decision Making under uncertainty:- Maximax Criterion, Maximin Criterion, Laplace Criterion and Hurwicz Criterion
- d) Methods of Decision Making under risk:- Expected Monetary Value (EMV) Criterion and Expected Opportunity Loss (EOL) Criterion.
- e) Expected Payoff of Perfect Information (EPPI) and Expected Value of Perfect Information (EVPI)
- f) Concept and Terminology, Two Person Zero Sum Game, Game with Saddle Point
- g) Numerical Problems.

Unit 6: Test of Significance**Lectures:10**

- a) Chi-Square Test - Introduction, Chi-square distribution, Properties of Chi-square distribution and Application of Chi-square distribution
- b) Conditions for the validity of Chi-square test, Degrees of Freedom
- c) Tests of Goodness-of-fit
- d) t-tests – Student's 't' distribution, Properties, Uses,
- e) One Sample t- test

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
- ❖ Business Statistics - By G V Shenoy U K Srivastava and S C Sharma - New Age International (p) Limited Publishers 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: I

Paper: 107 e - Elective - Principles & Practices of Insurance

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

Required Lectures: 60

Objectives -:

1. To acquaint students with the concept of Insurance.
2. To introduce the scope of Insurance including Life & General Insurance.
3. To make the students aware of carrier opportunities in the field of Insurance.

Unit 1. Concept of Insurance

Lectures - 10

- a. Meaning, Definition and Scope of Insurance.
- b. Types of Insurance: General insurance, Group Insurance Health Insurance and Life Insurance.
- c. Need and Importance of insurance.
- d. Insurance Contract: Meaning, Components.

Unit 2. Practice of Life Insurance

Lectures – 10

- a. Meaning of life Insurance, Overview of the Indian Insurance Market, Growth of Insurance business in India.
- b. Organizational Structure of the Life Insurance Corporation of India (LIC).
- c. Appointment of life insurance agents and their functions – Need of an agent in life insurance selling.
- d. Appointment of agents, Remuneration to agents.

Unit 3. Life Insurance

Lectures – 10

- a. Meaning and Definition of life insurance.
- b. Need, Principles of Life Insurance.
- c. Types of life insurance policies, whole life, endowment, money back, unit linked insurance policy, pension plan.
- d. Current scenario of Life Insurance in India.

Unit 4. General Insurance

Lectures – 10

- a. Meaning and Definition of General insurance.
- b. Need, Principles of General Insurance.
- c. Types of General Insurance - Fire, Marine, Motor, Personal Accident, Health.
- d. Study of various policies and insurance cover.

Unit 5. Group Insurance

Lectures – 10

- a. Meaning and Importance of group insurance schemes.
- b. Main features of group insurance schemes.
- c. Eligibility conditions in group insurance.
- d. Different types of group insurance schemes.

Unit 6. Concept of E-Insurance

Lectures – 10

- a. E-Insurance meaning, Features of e-insurance account,
- b. Benefits of e-insurance account.
- c. Guidelines for e-insurance policies, Meaning of e-insurance account.
- d. Opening of e-insurance account by insurance repository branch and approved persons, KYC documents.

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

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FACULTY OF COMMERCE AND MANAGEMENT

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

SEMESTER: I

Paper: 107 f - Elective -Business Environment

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

Required Lectures: 60

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.

UNIT1: INTRODUCTION TO BUSINESS ENVIRONMENT

Lecture 12

1. Business Environment
 - 1.1 Meaning, definition, Characteristics & Significance
 - 1.2 Scope and Objectives of Business Environment
 - 1.3 Environmental analysis Process: Stages- Importance
 - 1.4 Business Environment in India
 - 1.4.1 Impact on Business Environment during COVID- 19
 - 1.4.2 Impact on Business Environment after COVID- 19

UNIT 2: NATURE AND TYPES OF BUSINESS ENVIRONMENT

Lecture 10

- 2.1 Components of Business Environment
 - a. Internal Environment
 - b External Environment
 - c Micro Environment
 - d Macro Environment
- 2.2 Nature of Traditional and Modern Business Environment
- 2.3 Characteristics of Modern Business Environment

UNIT 3: SOCIAL ENVIRONMENT

Lecture 8

- 3.1 Introduction, Nature, Factors and its impact on business
- 3.2 Business and Society
- 3.3 Business and Culture
- 3.4 New trends in socio cultural Environment in India
- 3.5 Business Ecology
- 3.6 Social Responsibility of Business towards stakeholders

UNIT 4: TECHNOLOGICAL AND NATURAL ENVIRONMENT

Lecture 10

- 4.1 Technological Environment
 - 4.1.1 Concept, Features and importance
 - 4.1.2 Impact of Technology on Business
 - 4.1.3 Electronic Banking & E- Commerce: Introduction, Advantages and Limitations

4.2 Natural Environment

4.2.1 Introduction, Meaning, component of natural environment

4.2.2 Impact of natural environment on business decision

UNIT 5: ECONOMIC ENVIRONMENT

Lecture 12

5.1 Nature and Scope

5.2 Economic systems, Characteristics of Indian Economic Environment

5.3 Importance of Understanding Economic Environment

5.4 Planning Commission & NITI Aayog (National Institution for Transforming India): Introduction & Functions

5.5 Components of Economic Environment

5.6 Economic Transition in India

5.6.1 Introduction

5.6.2 Privatization: Definition, Features, Advantages & Disadvantages

5.6.3 Globalization: Consequences and Impact

5.7 Impact of liberalization, privatization and globalization on Indian business

UNIT 6: POLITICAL ENVIRONMENT

Lecture 8

6.1 Introduction, Scope, Importance, Factors

6.2 Types of Political Systems

6.3 Impact of Political Environment on

6.4 Role of Government in a Mixed Economy -08

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

Objectives:

1. To Understand basic concepts of Disaster and Disaster Management
2. To know the causes, effects of different types of disasters.
3. To know the global and environmental problems and pandemic .

1. Introduction of Disaster and Disaster Management

Lectures 12

1. Meaning, Nature and Characteristics of Disaster
2. Types of Disaster
3. Objectives of Disaster Studies
4. Difference between Natural Disaster and Man Made Disaster
5. Meaning and Importance of Disaster Management

2. Geo- Physical Disasters

Lectures 12

Causes, Effects and Management (Pre, During, Post) of following Disasters.

1. Earthquake
2. Land Slide
3. Tsunami
4. Volcanic Eruption

3. Atmospheric Disaster

Lectures 10

Causes, Effects and Management (Pre, During, Post) of following Disasters

1. Cyclone
2. Floods
3. Drought
4. Hailstorms

4. Man Made Disaster

Lectures 10

Causes, Effects and Management (Pre, During, Post) of following Disasters

1. Fire – Building fire, Coal fire, Oil fire, and forest fire
2. Terrorism
3. Accidents – Road accidents, Rail accidents, Water accidents, Air accidents
4. Wars

5. House Hold Disasters

Lectures 8

Causes, Effects and Management (Pre, During, Post) of following Disasters

1. Gas Cylinder Explosion
2. Short Circuits
3. Electric Shock
4. Snake & Dog Bite

6. Global Environmental Problems

Lectures 8

Causes, Effects and Management

1. Global Warming
2. Ozone Depletion
3. Pandemic - AIDS , COVID – 19,

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 Disaster Management, Indian Institute of Pub. Administration,Indraprastha Estate, Ring Road New Delhi 110002.
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

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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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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

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

Unit II -Accounting for Investment

Lectures 10

- Preparation of Investment Account for Fixed Income bearing securities.
- 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

- Meaning of branch
- Accounting for branch transactions in the books of Head office under –
 - Debtors System and
 - Stock and Debtors System,

Unit IV -Departmental Accounts

Lectures 06

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

Unit V - Consignment Accounting

Lectures 08

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

Topic – VI Materials

Lectures 18

- Elementary Study of Accounting Standard AS 2 –Valuation of Inventory
- Importance of Materials accounting and control,
- 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

- | | |
|--|---------------------|
| 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

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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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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 Prasadhdi 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

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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

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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

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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)