

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



FACULTY OF COMMERCE AND MANAGEMENT

Structure, Equivalence and Syllabus
of
Bachelor of Commerce (B. Com.)
(Sem. 60+40 Pattern)
(w.e.f.: 2017-18)



North Maharashtra University, Jalgaon

(NAAC Reaccredited 'A' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

Structure B. Com. Programme

(F. Y.B COM.)

w.e.f.-2017-18

Sr. No	Objectives	Paper No.	First Year B.Com Semester (I) (w.e.f.. -2017-18)
I	LANGUAGE COMPETENCE International Link Language:	101	English for Business
	Local Language (Any one)	102	a) Eng/ b) Mar / c) Hindi / d) Urdu / e) Sanskrit
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	103	Micro Economics
		104	Financial Accounting & Costing
		105	Computing Skills.
		106	Elective (Any One) * a) Modern Office Management b) Essentials of e - Commerce c) Co-operative Law & Micro Finance.
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	107	Elective (Any One) * a) Principles & Practices of Banking b) Corporate Laws & Secretarial Practice c) Marketing & Advertising d) Business Statistics e) Principles & Practices of Insurance f) Business Environment g) Geography of Disaster Management

Sr. No	Objectives	Paper No.	First Year B.Com Semester (II) (w.e.f.. -2017-18)
I	LANGUAGE COMPETENCE International Link Language:	201	English for Business
	Local Language	202	a) Eng / b) Mar / c) Hindi / d) Urdu / e) Sanskrit
II	CORE COMPETENCE * Improving Economic Understanding & Capacity of Analysis * Preparing for facing the real Business World by Developing Necessary Skills in the Subject	203	Micro Economics
		204	Financial Accounting & Costing
		205	Quantitative Techniques
		206	Elective (Any One) * a) Modern Office Management b) Essentials of e-Commerce c) Co-operative Law & Micro Finance.
		207	Elective (Any One) * a) Principles & Practices of Banking b) Corporate Laws & Secretarial Practice c) Marketing & Advertising d) Business Statistics e) Principles & Practices of Insurance f) Business Environment g) Geography of Disaster Management



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

Structure B. Com. Programme

(S.Y.B COM.)

w.e.f.-2018-19

Sr. No	Objectives	Paper No.	Second Year B.Com Semester (III) (w.e.f.. -2018-19)
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	301	Macro Economics
		302	Business & Tax Laws
		303	Business Management
		304	Corporate Accounting
		305	Computing Management
		306	Elective (Any One)*
			a) Business Entrepreneurship b) Consumer Protection & Business Ethics c) Financial Services & Stock Markets
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	307	Elective (Any One)*
			a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production Management

Sr. No	Objectives	Paper No.	Second Year B.Com Semester (IV) (w.e.f.. -2018-19)
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	401	Macro Economics
		402	Business & Tax Laws
		403	Business Management
		404	Corporate Accounting
		405	Cost Accounting
		406	Elective (Any One)*
			a) Business Entrepreneurship b) Consumer Protection & Business Ethics c) Financial Services & Stock Markets
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	407	Elective (Any One)*
			a) Modern Banking & Financial System. b) Corporate Regulatory Frame Work c) Retail Management d) Business Statistics & Operation Research e) Production Management



NORTH MAHARASHTRA UNIVERSITY, JALGAON.

(NAAC Reaccredited 'A' Grade University)

Faculty of Commerce & Management.

Structure B. Com. Programme

(T.Y.B COM.)

(w.e.f. 2019-20)

Sr. No	Objectives	Paper No.	Third Year B.Com Semester (V) (w.e.f.. -2019-20)
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	501	Indian Economic Scenario
		502	Principles of Auditing
		503	Soft & Hard Skills Development
		504	Income Tax
		505	Elective (Any One) *
			a) Modern Management Techniques b) Import-Export Management c) Economics of Global Trade and Finance
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	506) & 507) Elective (Any One Group) **	
		a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advance Banking I & II d) Business Administration I & II	

Sr. No	Objectives	Paper No.	Third Year B.Com Semester (VI) (w.e.f.. -2019-20)
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	601	Indian Economic Scenario
		602	Principles of Auditing
		603	Soft & Hard Skills Development.
		604	Goods & Services Tax (G S T)
		605	Elective (Any One)*
			a) Modern Management Techniques b) Import-Export Management c) Economics of Global Trade and Finance
III	APPLIED COMPONENT Developing Skills for Applying Knowledge to Business Situations	606) & 607) Elective (Any One Group) **	
		a) Advanced Accounting I & II b) Advanced Cost & Management Accounting I & II c) Advance Banking I & II d) Business Administration I & II	
(** Optional - Project Report of 100Marks (60+40) for Paper No.607 Sem VI)			



North Maharashtra University, Jalgaon

B.Com. Structure (Sem. 60+40 Pattern)

(w. e. f. 2017-18)

1. TITLE OF THE DEGREE

This Under Graduate Degree shall be titled as Bachelor of Commerce (B.Com). This new curriculum shall be effective from 2017-18.

2. DURATION

The regular Under Graduate Full Time Course shall be of 3 Years duration; comprising of 6 Semesters through Theory papers, practical papers and such other Continuous Evaluation Systems as may be prescribed, in this respect, from time to time

3. ELIGIBILITY FOR ADMISSION

The candidate must have passed 10 + 2 or equivalent thereto or as per Eligibility Rules framed by the North Maharashtra University from Time to Time.

4. PATTERN

- 4.1. English medium and Marathi medium are allowed as medium of Instructions for study of subjects, except as otherwise prescribed in the programme (refer year wise instructions in the following paragraph).
- 4.2. The suggested curriculum comprises 42 papers. Each semester will have 7 papers of 4 credits each, thus comprising 28 credits for each Semester that is 168 credits for whole B.Com Degree Course
- 4.3. One credit for the theory course shall be of the 15 clock hours (Each course being taught in the semester will be of 4 credits) that is each course will be of 60 hours.
- 4.4. Continuous evaluation of the students shall comprise the 60+40 pattern; where every paper of 100 marks (4 credits), shall be divided as External evaluation of 60 marks and internal continuous assessment of 40 marks.

4.5. F Y B Com, Sem. (60+40)Pattern(w.e.f. 2017-18)

- a. 60 marks University Theory Exam & 40 marks Internal Exam pattern is applicable except Paper No. 105, Sem. I.
- b. For paper No-105 sem - I Computing Skills, 40 marks University Theory Exam.+ 20 marks University Practical Exam.& 40 marks Internal Exam pattern is applicable.
For paper No-205 sem – II Quantitative Techniques, 60 marks University Theory Exam.& 40 marks Internal Exam pattern is applicable.
- c. Marathi medium for instructions and writing answers will be allowed except in case of the following subjects:
 - (i) Financial Accounting & Costing
 - (ii) Essentials of e- Commerce
 - (iii) Computing Skills
 - (iv) Quantitative Techniques
 - (v) Business Statistics

4.6. S Y B Com, Sem.(60+40)Pattern (w.e.f. 2018-19)

- a. 60 marks University Theory Exam & 40 marks Internal Exam pattern is applicable except paper No -305 Sem. III, Computing Management.
- b. For paper No.305 sem.III, Computing Management, 40 marks University Theory Exam.+ 20 marks University Practical Exam.& 40 marks Internal Exam pattern is applicable.
- c. Marathi medium for instructions and writing answers will be allowed except in case of the following subjects:
 - (i) Corporate accounting (ii) Computing Management
 - (iii) Business Statistics & Operation Research (iv) Cost Accounting

4.7. TYB Com, Sem.(60+40)Pattern (w.e.f. 2019-20)

- a. 60 marks University Theory Exam & 40 marks Internal Exam pattern is applicable except Paper No. 503 Sem-V and 603 Sem-VI Soft & Hard Skills Development.
- b. For Paper No. 503 Sem-V and 603 Sem-VI, Soft & Hard Skills Development, 60 Marks **University Practical Exam** for which minimum five practical are to be conducted by maintaining Journal and, 40 marks for Internal **Theory** Exam based on syllabus is applicable.
- c. For paper No-607 Sem - VI Student can opt for Project Report of 100 Marks or theory paper.

There shall be external Examination of 60 Marks (Viva-Voce) for project report& 40 marks (Internal) for Project Report. **Allocation of 60 marks viva-voce:** 30 marks by External Examiner + 30 marks by Internal Examiner

- d. Marathi medium for instructions and writing answers will be allowed except in case of the following subjects:
 - (i) Income Tax (ii) Advanced Accounting
 - (iii) Advanced Cost & Management

4.8. The options for Paper No. 106 &107 for FY B.Com and Paper No. 306 &307 SY B.Com are not in progression.

4.9. Continuous Internal assessment comprises Two Class test of 20 Marks each.

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

4.11. PASSING STANDARDS

4.11.1. In order to pass the examination the candidate has to obtain at least 40% marks for each head separately, that is 24 marks out of 60 (External) & 16 marks out of 40 marks (Internal) for all papers.

4.11.2. The student shall be allowed to keep the terms of the next year as per the University rules.

5. Grades:

5.1. Marks for each course would be converted into grade points as per **Seven-Point** grading scale as stated in the following table.

Table 1 Table Showing Conversion of Marks into grade points

Marks Obtained	Grade	Equivalent Grade points
75 to 100	O : Outstanding	6
65 to 74	A : Very Good	5
55 to 64	B : Good	4
50 to 54	C : Average	3
45 to 49	D : Satisfactory	2
40 to 44	E : Pass	1
0 to 39	F : Fail	0

5.2. Every paper carries maximum of 6 grade points. Similarly each paper carries 4 credit points. Thus, each paper carries maximum of 24 CR x GP points.

5.3. One semester carries 7 papers of 24 CR x GP points each. Thus, every semester carries maximum of 168 CR x GP points.

5.4. The B.Com programme consists of 6 semesters, each carrying 168 CR x GP points. Thus, The B.Com programme in all carries maximum of 1008 CR x GP points.

5.5. The grade point will be given on the basis of total marks (sum of mark obtained in internal assessment and Semester examination) obtained by a student in a subject.

5.6. The CR x GP points earned in each course shall be calculated as –

Total CR x GP points = Grade points obtained (vide Table-1) x Credits for the course

5.7. Semester Grade Point Average (SGPA) –

5.7.1. The performance of a student in a semester is indicated by a number called SGPA. SGPA is the weighted average of the grade points obtained in all courses registered by the student during the semester. It shall be calculated as follows-

$$SGPA = \frac{\sum_{i=1}^n C_i p_i}{\sum_{i=1}^n C_i} = \frac{\sum_{i=1}^n 4p_i}{28}$$

Where,

C_i = the maximum number of credits prescribed for the i^{th} course of a semester for which SGPA is to be calculated

p_i = grade point earned in the i^{th} course

$i = 1,2,3,\dots,n$ represent the number of courses in which a student is registered in the concerned semester.

That is,

$$SGPA = \frac{\text{Total CR x GP points earned for the Semester}}{\text{Total Credit points for the Semester}}$$

SGPA is rounded up to two decimal places.

5.8. Final result

Up-to-date assessment of the overall performance of a student from the time of his/her first registration is obtained by calculating a number called Cumulative Grade Point Average (CGPA),

which is a weighted average of the grade points obtained in all courses registered by the student since he/she has been admitted to the **B.Com** course.

$$CGPA = \frac{\sum_{j=1}^m C_j p_j}{\sum_{j=1}^m C_j}$$

Where

C_j = the number of credits earned in the j^{th} course up to the semester

p_j = grade point earned in the j^{th} course.

A letter grade lower than E (i.e. grade point < 1) in a course shall not be taken into consideration for the calculation of CGPA

$j = 1, 2, 3, \dots, m$ represent the number of courses in which a student is registered up-to the semester for which the CGPA is to be calculated

The CGPA is rounded up to two decimal places.

5.9. The final grade earned shall be as per Table given below-

Final grade to be awarded and equivalent percentage of marks of the candidate based on his/her CGPA

CGPA Value	Final Grade to be awarded to the candidate	Equivalent range for percentage of marks	Formula for obtaining equivalent approximate percentage of marks
5.50-6.00	0: Outstanding	75-100	$75 + \left\{ \frac{(CGPA - 5.5)}{0.02} \right\}$
4.50-5.49	A: Very Good	65-74	$65 + \left\{ \frac{(CGPA - 4.5)}{0.02} \right\}$
3.50-4.49	B: Good	55-64	$55 + \left\{ \frac{(CGPA - 3.5)}{0.02} \right\}$
2.50-3.49	C: Average	50-54	$50 + \left\{ \frac{(CGPA - 2.5)}{0.02} \right\}$
1.50-2.49	D: Satisfactory	45-49	$45 + \left\{ \frac{(CGPA - 1.5)}{0.02} \right\}$
1.00-1.49	E: Pass	40-44	$40 + \left\{ \frac{(CGPA - 1.0)}{0.02} \right\}$
0.00-0.99	F: Fail	00-39	Not Applicable

6. STRUCTURE OF THE QUESTION PAPER

North Maharashtra University, Jalgaon Structure for Bachelor of Commerce

Question Paper Pattern: For F.Y. B.Com (Semester I and II)

(w.e.f. AY 2017-18)

Subject – Micro Economics paper No 103 and 203, English for Business paper No 101 and 201, Local languages paper No 102 and 202 and Elective Theory Papers No 106,107, 206, and 207

Maximum Marks – 60

Time Allowed – Two Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement shall be provided.
4. Question No.1 is Compulsory. In addition, attempt any two questions from Question No.2 to 4.
5. Attempt any two questions from Section II.
6. All Questions carry equal marks.

Section – I

- | | |
|--|----|
| 1. Write precise answers (Any Three) | 12 |
| a. | |
| b. | |
| c. | |
| d. | |
| 2. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 3. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 4. Long Answer Question (Based on any topic from the syllabus) | 12 |

Section – II

- | | |
|--|----------|
| 5. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 6. Long Answer Question (Based on any topic from the syllabus) | 12 |
| 7. Short Answer Questions (Based on any topic from the syllabus) | 6 x 2=12 |
| a. | |
| b. | |

North Maharashtra University, Jalgaon
Structure for Bachelor of Commerce
Question Paper Pattern: For F.Y. B.Com (Semester I and II)
(w.e.f. AY 2017-18)

Subject – Financial and Cost Accounting (Paper No. 104, 204)

Maximum Marks – 60

Time Allowed – Two Hours

Instructions to Candidate:

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement will be provided.
4. **Question 1 is Compulsory.** In addition, Attempt any one question from Que.2 and Que.3
5. Attempt any three questions from Section-II.
6. All questions carry equal marks.
7. Use of simple calculator is permissible.

Section-I

- | | |
|--|----|
| 1. A. Write precise answers on Financial Accounting (Any Two) Theory Questions | 6 |
| a. | |
| b. | |
| c. | |
| B. Write precise answers on Costing (Any Two) Theory Questions | 6 |
| a. | |
| b. | |
| c. | |
| 2. Long Problem on Costing | 12 |
| 3. Long Problem on Costing | 12 |

Section- II

- | | |
|---|----|
| 4. Long Problem on Financial Accounting | 12 |
| 5. Long Problem on Financial Accounting | 12 |
| 6. Long Problem on Financial Accounting | 12 |
| 7. Long Problem on Financial Accounting | 12 |

North Maharashtra University, Jalgaon

Structure for Bachelor of Commerce

Question Paper Pattern: For F.Y. B.Com (Semester I)

(w.e.f. AY 2017-18)

Subject – Computing Skills (Paper No 105)

Maximum Marks – 40

Time Allowed – Two Hours

Instructions to Candidate

1. Do not write anything on question paper except seat no.
2. Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
3. Students should note that no supplement will be provided.
4. Question No.1 is Compulsory. In addition, attempt any two questions from Question No.2 to 4.
5. Attempt any two questions from Section II.

Section – I

- | | |
|--------------------------------|---|
| 1. Attempt Following (Any Two) | 8 |
| a. | |
| b. | |
| c. | |
| 2. Attempt Following | 8 |
| a. | |
| b. | |
| 3. Attempt Following | 8 |
| a. | |
| b. | |
| 4. Attempt Following | 8 |
| a. | |
| b. | |

Section – II

- | | |
|----------------------|---|
| 5. Attempt Following | 8 |
| a. | |
| b. | |
| 6. Attempt Following | 8 |
| a. | |
| b. | |
| 7. Attempt Following | 8 |
| a. | |
| b. | |

North Maharashtra University, Jalgaon

Structure for Bachelor of Commerce

Question Paper Pattern: For F.Y. B.Com (Semester I and II)

(w.e.f. AY 2017-18)

Subject – Quantitative Techniques (Paper No 205)

Maximum Marks – 60

Time Allowed – Two Hours

Instructions to Candidate

- 1 Do not write anything on question paper except seat no.
- 2 Answer sheet should be written with black ink only. Graph or diagram should be drawn with the same pen being used for writing paper or black HB pencil.
- 3 Students should note that no supplement will be provided.
- 4 Question No.1 from **Section – I** and Question No 5 from **section II** are Compulsory.
- 5 Attempt any two questions from Question No.2 to 4 from Section-I.
- 6 Attempt any two questions from Question No. 6 to 8 from Section- II
- 7 Use of **simple calculator** is permissible.

Section – I (Mathematics)

- | | |
|-------------------------------|-----------|
| 1.Attempt Following (Any Two) | 10 |
| a. | |
| b. | |
| c. | |
| 2.Attempt Following | 3+3+4 =10 |
| a. | |
| b. | |
| c. | |
| 3.Attempt Following | 3+3+4 =10 |
| a. | |
| b. | |
| c. | |
| 4.Attempt Following | 3+3+4 =10 |
| a. | |
| b. | |
| c. | |

Section – II (Statistics)

- | | |
|--------------------------------|----|
| 5. Attempt Following (Any Two) | 10 |
| a. | |
| b. | |
| c. | |
| 6. Attempt Following | 10 |
| a. | |
| b. | |
| 7. Attempt Following | 10 |
| a. | |
| b. | |
| 8. Attempt Following | 10 |
| a. | |
| b. | |

North Maharashtra University, Jalgaon
Faculty of Commerce & Management
EQUIVALENCE OF OLD AND NEW COURSES FOR B. COM.

Old Paper	B.Com Semester Pattern 60:40 w.e.f. 2014-15	New Paper	B.Com Semester Pattern 60:40 w.e.f. 2017-18
Semester-I			
1	English for Business	101	English for Business
2	English	102 a	English
	Marathi	102 b	Marathi
	Hindi	102 c	Hindi
	Urdu	102 d	Urdu
	Sanskrit	102 e	Sanskrit
3	Micro Economics	103	Micro Economics
4	Financial & Cost Accounting	104	Financial Accounting & Costing
5	Computing Skills	105	Computing Skills
6	Elective (Any One)	106	Elective (Any One)
6 a	Modern Office Management	106 a	Modern Office Management
6 b	Essential of e-commerce	106 b	Essentials of e-Commerce
6 c	Co-operative Law & Micro Finance	106 c	Co-operative Law & Micro Finance
7	Elective (Any One)	107	Elective (Any One)
7 a	Principles & Practices of Banking	107 a	Principles & Practices of Banking
7 b	Corporate Laws	107 b	Corporate Laws & Secretarial Practice
7 c	Marketing & Advertising	107 c	Marketing & Advertising
7 d	Business Statistics	107 d	Business Statistics
7 e	Principles & Practices of Insurance	107 e	Principles & Practices of Insurance
7 f	Geography of Trade and Transport	107 g	Geography of Disaster Management
Semester -II			
1	English for Business	201	English for Business
2	English	202 a	English
	Marathi	202 b	Marathi
	Hindi	202 c	Hindi
	Urdu	202 d	Urdu
	Sanskrit	202 e	Sanskrit
	Foreign Language	202 f	Foreign Language
3	Micro Economic	203	Micro Economics
4	Financial & Cost Accounting	204	Financial Accounting & Costing
5	Quantitative Techniques	205	Quantitative Techniques
6	Elective (Any One)	206	Elective (Any One)
6 a	Modern Office Management	206 a	Modern Office Management

Old Paper	B.Com Semester Pattern 60:40 w.e.f. 2014-15	New Paper	B.Com Semester Pattern 60:40 w.e.f. 2017-18
6 b	Essential of e-commerce	206 b	Essentials of e-Commerce
6 c	Co-operative Law & Micro Finance	206 c	Co-operative Law & Micro Finance
7	Elective (Any One)	207	Elective (Any One)
7 a	Principles& Practices of Banking	207 a	Principles & Practices of Banking
7 b	Corporate Laws	207 b	Corporate Laws & Secretarial Practice
7 c	Marketing & Advertising	207 c	Marketing & Advertising
7 d	Business Statistics	207 d	Business Statistics
7 e	Principles & Practices of Insurance	207 e	Principles & Practices of Insurance
7 f	Geography of Trade and Transport	207 g	Geography of Disester Management
Semester -III			
1	Macro Economics	301	Macro Economics
2	Business & Tax Laws	302	Business & Tax Laws
3	Business Management	303	Business Management
4	Corporate Accounting & Costing	304	Corporate Accounting
5	Computing Management	305	Computing Management
6	Elective (Any One)*	306	Elective (Any One)*
6 a	Business Entrepreneurship	306 a	Business Entrepreneurship
6 b	Consumer Protection & Business Ethics	306 b	Consumer Protection & Business Ethics
6 c	Financial Analysis & Business Journalism	306 c	Financial Services & Stock Markets
7	Elective (Any One)*	307	Elective (Any One)*
7 a	a) Modern Banking & Financial System.	307 a	Modern Banking & Financial System.
7 b	b) Corporate Regulatory Frame Work	307 b	Corporate Regulatory Frame Work
7 c	c) Retail Management	307 c	Retail Management
7 d	d) Business Statistics & Operation Research	307 d	Business Statistics & Operation Research
7 e	e) Production & Operations Management	307 e	Production Management
Semester -IV			
1	Macro Economics	401	Macro Economics
2	Business & Tax Laws	402	Business & Tax Laws
3	Business Management	403	Business Management
4	Corporate Accounting & Costing	404	Corporate Accounting
5	Business Communication	405	Cost Accounting
6	Elective (Any One)*	406	Elective (Any One)*
6 a	a) Business Entrepreneurship	406 a	Business Entrepreneurship
6 b	b) Consumer Protection & Business Ethics	406 b	Consumer Protection & Business Ethics

Old Paper	B.Com Semester Pattern 60:40 w.e.f. 2014-15	New Paper	B.Com Semester Pattern 60:40 w.e.f. 2017-18
6 c	c) Financial Analysis & Business Journalism	406 c	Financial Services & Stock Markets
7	Elective (Any One)*	407	Elective (Any One)*
7 a	a) Modern Banking & Financial System.	407 a	Modern Banking & Financial System.
7 b	b) Corporate Regulatory Frame Work	407 b	Corporate Regulatory Frame Work
7 c	c) Retail Management	407 c	Retail Management
7 d	d) Business Statistics & Operation Research	407 d	Business Statistics & Operation Research
7 e	e) Production & Operations Management	407 e	Production Management
Semester -V			
1	Indian Economic Scenario	501	Indian Economic Scenario
2	Principles & Practices of Auditing	502	Principles of Auditing
3	Income Tax	504	Income Tax
4	Human Resource Management	503	Soft & Hard Skills Development
5	Elective(Any One) *	505	Elective (Any One) *
5 a	Modern Management Techniques	505 a	Modern Management Techniques
5 b	Import-Export Management	505 b	Import-Export Management
5 c	Economics of Global Trade and Finance	505 c	Economics of Global Trade and Finance
6	Elective (Any One Group) *	506	Elective (Any One Group) *
6 a	Advanced Accounting I	506 a	Advanced Accounting I
6 b	Advanced Cost & Management Accounting I	506 b	Advanced Cost & Management Accounting I
6 c	Advance Banking I	506 c	Advance Banking I
6 d	Business Administration I	506 d	Business Administration I
7	Elective (Any One Group) *	507	Elective (Any One Group) *
7 a	Advanced Accounting II	507 a	Advanced Accounting II
7 b	Advanced Cost & Management II	507 b	Advanced Cost & Management II
7 c	Advance Banking II	507 c	Advance Banking II
7 d	Business Administration II	507 d	Business Administration II
Semester -VI			
1	Indian Economic Scenario	601	Indian Economic Scenario
2	Principles & Practices of Auditing	602	Principles of Auditing
3	Soft Skills Development	603	Soft & Hard Skills Development
4	Human Resource Management	604	Goods & Services Tax (GST)
5	Elective (Any One) - *	605	Elective (Any One)

Old Paper	B.Com Semester Pattern 60:40 w.e.f. 2014-15	New Paper	B.Com Semester Pattern 60:40 w.e.f. 2017-18
5 a	Modern Management Techniques	605 a	Modern Management Techniques
5 b	Import-Export Management	605 b	Import-Export Management
5 c	Economics of Global Trade and Finance	605 c	Economics of Global Trade and Finance
6	Elective (Any One Group) *	606	Elective (Any One Group) *
6 a	Advanced Accounting I	606 a	Advanced Accounting I
6 b	Advanced Cost & Management I	606 b	Advanced Cost & Management I
6 c	Advance Banking I	606 c	Advance Banking I
6 d	Business Administration I	606 d	Business Administration I
7	Elective (Any One Group) *	607	Elective (Any One Group) *
7 a	Advanced Accounting II	607 a	Advanced Accounting II
7 b	Advanced Cost & Management II	607 b	Advanced Cost & Management II
7 c	Advance Banking II	607 c	Advance Banking II
7 d	Business Administration II	607 d	Business Administration II



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 101 English for Business

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

Required Lectures: 60

Objectives:

1. To introduce communication theory to students.
2. To inculcate various communication skills in English among students.
3. To introduce various soft skills to students.
4. To improve oral and written competency in English of students.
5. To develop linguistic competency of students through various grammatical and vocabulary exercises.

Semester – I

1 Communication:

08

Definition, Nature and Process

1. Types : Verbal- Non-Verbal, Oral- Written, Formal- Informal, Vertical- Horizontal
2. Barriers : Linguistic, Mechanical, Psychological, Social, Organizational, Cross-cultural
3. Effective Communication: Techniques and advantages

2 Oral Communication Skills

10

1. Personal Interviews (PI)

-Importance, purposes, Preparation by a candidate, Probable questions, Techniques of

Effective performance, Types: Job Interview, Campus Interview, Grievance Interview, Exit Interview,

2. Presentation Skills: -Importance, concept, Principles of Effective Presentation, technical Presentation
3. Situational Dialogues : Hotel, Office, Library, Bank ,Restaurant, Railway Station, Mall, between two businessmen, customer and shopkeeper, Cashier and account holder, Receptionist and customer

3 Written Communication Skills

12

1. Report writing:

-Introduction, Importance, Concept, Types: News report, Survey report, Project report.

2. Meetings:-Notice, Agenda, Minutes.

3. Letter Writing : Job Application , Complaint, Inquiry, Order, CV Writing

4. E-Mail : Layout, elements, Process and drafting

4 Soft Skills

10

1. Soft Skills : Concept, importance in profession, types, techniques for improvement
2. Time Management : significance, tips
3. Body Language : tips , types
4. Career Planning : correct choice and tips

5 Grammar and Vocabulary

10

1. Parts of Speech : Usage
2. Articles : Usage
3. Phrasal Verbs
4. Correct Spelling
5. Synonyms and Antonyms

6 Reading, Speaking, listening Skill

10

1. Rapid Reading Styles of Reading ,Comprehension
2. Negotiation
3. Selling and Buying skill
4. Conversational skills

Recommended Books:

- Raman, Minakshi and Sangeeta Sharma. *Technical Communication: Principles and Practices*. Oxford University Press, New Delhi, 2004.
- Urmila Rai and Rai. *Business Communication*. Himalaya Publication, New Delhi, 1999.
- Susmita, Dey. *Business Communication*. Reliable Publication, Mumbai, 1999. □Alex. *Soft Skills*. Sultan Chand and Chand publication, New Delhi, 2008.
- Thorat and Lokhandwala. *Enriching Oral and Written Communication*. Orient Blackswan, Hyderabad, 2009.
- Pal and Suri. *English Grammar and Composition*, Sultan Chand and Chand publication, New Delhi, 2003.
- Green, David. *Contemporary English Grammar and Composition*. Macmillan, Chennai, 1971.



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F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 102 a Local Language – Optional English

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

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop English reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Topics Prescribed

No of lectures

1. J R D Tata	20
2. G.D. Birla	20
3. Walchand Hirachand Doshi	20

Prescribed Text Book :

Business Legends - by Gita Piramal – Penguin India ISBN13: 9780140271874,



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SEMESTER: I

Paper: 102 b Local Language – Optional Marathi

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

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop Marathi reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Topics Prescribed

No of lectures

- | | |
|------------------------|----|
| 1. जे आर डी टाटा | 20 |
| 2. जी डी बिर्ला | 20 |
| 3. वालचंद हिराचंद दोशी | 20 |

Prescribed Text Book:

बिज़िनेस लिजंड्स - गीता पिरामल - मेहता पब्लिशिंग हाऊस - अनुवाद - अशोक जैन

(Business Legends - by Gita Piramal – Mehata Publishing House)

ISBN13: 81-7766-279-1



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 102 c Local Language – Optional Hindi

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

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop Hindi reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Content & Prescribed Books:-

30 Lectures

1. युग निर्माता जे आर डी टाटा - "हिंदी" - लेखक - बख्तिआर के दादाभोई
(२०१२) प्रभात प्रकाशन; 1 आवृत्ति. ISBN-13: 978-8173157592

१. टाटा परिवार की पार्श्वभूमी
२. जे.आर.डी. टाटा का व्यक्तित्व
३. जे. आर. डी. टाटा यशस्वी उद्योगपति
४. टाटा उद्योग समूह का बीज- वपन
५. टाटा उद्योग समूह का विस्तार (विविध शाखाएँ)
६. जे. आर. डी. टाटा का देश के विकास में योगदान
७. एअर इंडिया की स्थापना एवं राष्ट्रीयकरण
८. जे. आर. डी. टाटा की न्यासिता एवं सामाजिक जिम्मेदारी
९. जे. आर. डी. टाटा विविध पुरस्कारों से सम्मानित
१०. जे. आर. डी. टाटा अनंत यात्रा की ओर

2. परोपकारी बिजनेसमैन अजीम प्रेमजी "हिंदी" - एन चोखन (2012) प्रभात प्रकाशन ; १ आवृत्ति ISBN-13: 978-9350481585

१. अजीम प्रेमजी का व्यक्तित्व (साधारण व्यक्ति की असाधारण कहानी)
२. अजीम प्रेमजी की उद्योग यात्रा का प्रारंभ
३. विप्रो का उदय और विस्तार
४. विप्रो के चैंयरमेन की जिम्मेदारी
५. कंप्यूटर बाजार में प्रवेश
६. आंतरराष्ट्रीय बाजार में प्रवेश
७. कॉम्प्यूटर बाजार में विप्रोका स्थान एवं महत्व
८. विप्रो की कार्यप्रणाली
९. दानवीर अजीम जी
१०. देश के विकास में अजीम प्रेमजी का योगदान



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SEMESTER: I

Paper: 102 d Local Language – Optional Urdu

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

Required Lectures: 60

Urdu General

اردو جنرل

Sem-I

Mass Media:

(الف) ماس میڈیا:

Mass Media ki taarif	(۱) ماس میڈیا کی تعریف
Mass Media ki ibteda aur ahed b ahed irteqa	(۲) ماس میڈیا کی ابتداء اور عہد بعہد ارتقا
Ajzaie Tarkibi	(۳) اجزائے ترکیبی
Mass Media ke aqsam	(۴) ماس میڈیا کے اقسام
Mass Media ki zuban	(۵) ماس میڈیا کی زبان
Mass Media ki samaji manuviyat	(۶) ماس میڈیا کی سماجی معنویت

Mazmoon, Khat v Ariza Navisi:

(ب) مضمون، خط و عریضہ نویسی۔

Mazmoon Navisi v Khutoot Nigari	(۱) مضمون نویسی و خطوط نگاری
Mazmoon Navisi ka fan	(۲) مضمون نویسی کا فن
Khutoot nigari ka fan	(۳) خطوط نگاری کا فن
Khutoot Nigari ka aagaz v irteqa	(۴) خطوط نگاری کا آغاز و ارتقا

Tarjuma Nigari:

(ج) ترجمہ نگاری:

Fane Tarjuma nigari	(۱) فن ترجمہ نگاری
Tarjuma ka aagaz v irteqa	(۲) ترجمہ کا آغاز و ارتقا
Marathi zuban ke peregraph ka aasan Urdu tarjuma	(۳) مراٹھی زبان کے پیراگراف کا آسان اردو ترجمہ
Angrezi zuban ke peregraph ka aasan Urdu tarjuma	(۴) انگریزی زبان کے پیراگراف کا آسان اردو ترجمہ

Reference Books

- Awami Zraye Tarsil o Iblag-
Ashfaue Mohammad Khan
Iblagiyat - Mohamma Shahid
Husain
Jadeed Iblag- Mehdi Husain
- Awami Tarsil- Devendra Asar
- Adab aur Iblag-Dr.Mujahidul Islam
- Urdu Mass Media - Fazulul Haq
- Urdu Shairy ka fanni irteqa-
Farman Fateh Puri
Jadeed Urdu Shairy-Abdul Qadir
Sarwari
Intekhabe Qsaid Urdu- Dr.Abu
Mohammad Saher
Masnavi Sehrul Bayan- Meer
Hasan
Aaina Sheri Adab-Dr.Sajid Ali
Qadri
Urdu Marsiye ka irteqa-
Prof.Masud Hasan Razvi
Urdu Marsiya- Sifarish Husain
- Intekhabe Marsiya
- Fane Tarjuma Nigari - Khalique
Anjum

کتابیات

- (۱) عوامی ذرائع ترسیل و ابلاغ۔ اشفاق محمد خاں
- (۲) ابلاغیات۔ محمد شاہد حسین
- (۳) جدید ابلاغ۔ مہدی حسن
- (۴) عوامی ترسیل۔ دیوندر اسر
- (۵) ادب اور ابلاغ۔ ڈاکٹر مجاہد الاسلام
- (۶) اردو ماس میڈیا۔ فضل الحق
- (۷) اردو شاعری کا فنی ارتقاء۔ فرمان فتح پوری
- (۸) جدید اردو شاعری۔ عبدالقادر سروری
- (۹) انتخاب قصائد اردو۔ ڈاکٹر ابو محمد سحر
- (۱۰) مثنوی سحر الہیان۔ میر حسن
- (۱۱) آئینہ شعری ادب۔ ڈاکٹر ساجد علی قادری
- (۱۲) اردو مرثیہ کا ارتقاء۔ پروفیسر مسعود حسن رضوی
- (۱۳) اردو مرثیہ۔ سفارش حسین
- (۱۴) انتخاب مرثیہ۔
- (۱۵) فن ترجمہ نگاری۔ خلیق انجم



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SEMESTER: I

Paper: 102 e Local Language – Optional Sanskrit

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

Required Lectures: 60

प्रथम सत्र अभ्यासक्रम (102 E)

१०० गुण

प्राचीनवाणिज्यम्

अ) अध्ययन व अध्यापनाची वैशिष्ट्ये (३० तासिका)

- i) संस्कृत साहित्यातील वाणिज्य विषयक अभ्यास करणे.
- ii) प्राचीन काळातील व्यापार, नीतिमूल्यांचा अभ्यास करणे.
- iii) वाणिज्य व्यवस्थापनाचे बदलते स्वरूप अभ्यासणे.
- iv) प्राचीन वाणिज्य व आधुनिक वाणिज्य यातील साम्यभेद पडताळणे.

ब) अध्ययन व अध्यापनाचे घटक (३० तासिका)

- i) प्राचीन भारतीय व्यापारचे महत्त्व अभ्यासणे.
- ii) भाषांतर, ससंदर्भ वाक्य स्पष्टीकरण करणे.
- iii) व्यवस्थापनाची तत्त्वे अभ्यासणे.
- iv) प्राचीन भारतीय व्यापाराचे आधुनिक काळात महत्त्व जाणणे.

संदर्भ ग्रंथ-

१. प्राचीनवाणिज्यम् - डॉ. एम. शिवकुमार स्वामी, भारवी प्रकाशन, बंगलोर, १९८७
२. Arthshastra - Part I, II, III, R. P. Kangale, Motilal Banrasidas Publishers, Delhi.
३. कौटिल्य अर्थशास्त्र खण्ड १, २, ३. डॉ. रघुनाथ सिंह, कृष्णदास अकादमी, वाराणसी.
४. कौटिल्य अर्थशास्त्र, वाचस्पती गौराली, चौखंबा विद्याभवन, वाराणसी
५. कौटिल्य अर्थशास्त्र (पूर्वार्ध, उत्तरार्ध) - ज. स. करंदीकर, ब. श. हिवरगावकर, प्रकाशक ग. र. मुळे, कर्जत, कुलाबा.



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SEMESTER: I

Paper: 103 Micro Economics

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

Required Lectures: 60

- 1. Microeconomics: Some Basics** **Lectures: 12**
 - a. Microeconomics
 - a. Definition, & Meaning
 - b. Subject Matter, Importance & Limitations
 - b. Market Mechanism: Definition, Meaning and Functions
 - c. Concept of Functional Relationship
 - a. Types of Economic Variables
 - i. Dependent & Independent Variables
 - ii. Indigenous & Exogenous Variables
 - b. Methods of Representing Functional Relationship
 - d. Concepts of Firm. Plant & Industry
- 2. Demand Analysis** **Lectures: 10**
 - a. Meaning and Definitions
 - b. The Law of Demand & Its Exceptions
 - c. Changes in Demand
 - d. Determinants of Demand
 - e. Demand Forecasting: meaning, methods of estimation & importance
 - f. Price Elasticity of Demand: Meaning, measurement, determinants & importance
- 3. Supply Analysis** **Lectures: 08**
 - a. Meaning and Definitions
 - b. The Law of Supply
 - c. Changes in Supply
 - d. Determinants of Supply
 - e. Price Elasticity of Supply: Meaning, measurement, determinants & importance
- 4. Indifference Carve Analysis of Demand** **Lectures:12**
 - a. Indifference Carve**
 - a. Meaning and Definition
 - b. Properties of Indifference Carve
 - c. Indifference map
 - d. Marginal rate of substitution
 - e. Assumptions of indifference curve analysis
 - f. Concept of budget / Price Line
 - g. Consumer's Equilibrium.
 - b. Price Effect, Income Effect and Substitution Effect of Changes in Price & Income
- 5. Theory of Production** **Lectures: 08**
 - a. The Production Function: Meaning
 - b. The Law of Variable Proportions
 - c. The Law of Returns to Scale.
 - d. Optimum Factor Combination
 - e. Economies of Scale (Internal and External Economies)

6. Production Cost Analysis

Lectures: 10

- a. Cost of Production: Meaning
- b. Accounting Cost & Economic Cost
- c. Opportunity Cost
- d. Private Cost V/S Social Costs
- e. Short Run Cost I) Total Cost: Total Fixed Cost, Total Variable Cost. II) Average Cost : Average Fixed Cost, Average Variable Cost III) Marginal Cost
- f. Long Run Cost – Long Run Average Cost, Long Run Marginal Cost.
- g. Relationship Between Short Run and Long Run Average Cost Curves.
- h. 'U' Shaped 'L' Shaped Cost Curves

Reference Books

1. N. Gregory Mankiw, Principles of Micro Economics, 6th Ed. Cengage Learning, 2012.
2. Economics by Samuelson, Tata me Graw Hill, New Delhi ,
3. Introduction to Positive Economics by Lipsey & Cristal, Oxford Press.
4. Modern Economics Theory by K.K. Dewett, S. Chand Publications, New Delhi.
5. Micro Economics by KPM Sundaram and E.N.Sundaram, S.Chand.
6. Managerial Economics by D.M.Mithani, Himalaya Publication.
7. Intermediate Microeconomics A Modern Approach , Mar 17 2006 by [Hal Varian](#)
8. Microeconomics; Paul Krugman



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SEMESTER: I

Paper: 104 Financial Accounting and Costing

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

Required Lectures: 60

A) Title of Paper	Accounting for re-organisation and other aspects of Partnership and elements of cost
B) Course Objectives	<p>a) To lay a foundation for understanding the Accounting Standards issued by the ICAI.</p> <p>b) To gain the ability to solve problems relating to settlement of obligations on dissolution of partnership firm and also relating to their business combinations</p> <p>c) To introduce the concepts used in Cost Accounting, elements of costs and the concept of cost sheet.</p>
C) Level of Knowledge expected	Introductory knowledge with application skill
D) Medium of Instructions	English
E) Instructions as to study and examinations	<p>a) This subject shall be studied in English medium.</p> <p>b) The question paper shall be set in English, and the students shall answer the paper in English medium only.</p> <p>c) Financial Accounting portion will carry 70 Marks and Cost Accounting will carry 30 Marks</p> <p>d) 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.</p>
F) Course contents	Covering 6 Units as detailed below -

.Topics	No of lectures
<p>Unit I - Accounting Standards</p> <p>1. Introduction, and Overview of Accounting Standards in India,</p> <p>2. Objectives, Advantages and Applicability of Accounting Standards.</p> <p>3. Elementary study of –</p> <ul style="list-style-type: none"> • AS-1- Disclosure of Accounting policies. • AS-6 - Depreciation Accounting • AS-10 – Accounting for Fixed Assets 	08

<p>Unit II - Gradual realisation and Piecemeal Distribution of cash on dissolution of partnership firm</p> <p>1. Meaning of piecemeal distribution.</p> <p>2. Piecemeal distribution of cash under -</p> <p style="padding-left: 20px;">i. Maximum loss method</p> <p style="padding-left: 20px;">ii. Highest Relative Capital Method (Surplus capital method)</p>	08
<p>Unit III - Amalgamation of partnership firms</p> <p>i. Meaning of amalgamation</p> <p>ii. Closing the books of the amalgamating firms (Realisation method only)</p> <p>iii. Opening the books of new firm, and Preparation of Balance Sheet of the new firm</p>	10
<p>Unit IV - Conversion of Partnership firm into a Limited Company</p> <p>a) Meaning and Need for conversion,</p> <p>b) Calculation of Purchase Consideration,</p> <p>c) Closing entries and Ledger Accounts in the books of old firm</p>	08
<p>Unit V – Joint Venture Account</p> <p>a) Meaning of Joint Venture, features, Distinction between Joint Venture and Partnership.</p> <p>b) Accounting for the Joint Venture Transactions when separate set of books of accounts is maintained</p>	08
<p>Unit -VI –Cost Accounting</p> <p>1. Introduction</p> <p style="padding-left: 20px;">a. Basic concepts –</p> <p style="padding-left: 40px;">i. Cost, Expenses, Loss</p> <p style="padding-left: 40px;">ii. Costing, Cost Accounting, Cost Accountancy</p> <p style="padding-left: 40px;">iii. Cost Unit, Cost Centre</p> <p style="padding-left: 20px;">b. Advantages and Limitations of Cost Accounting.</p> <p style="padding-left: 20px;">c. Distinction between Financial and Cost Accounting.</p> <p style="padding-left: 20px;">d. Elements of Costs.</p> <p style="padding-left: 20px;">e. Classification of Costs on the basis of various criteria.</p> <p>2. Preparation of Cost Sheet including Quotations & Tenders.</p>	18
	60

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.

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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SEMESTER: I

Paper: 105 Computing Skills

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

Required Lectures: 60

Objectives:-

- To familiarize the Students with basics of Internet.
- To understand the use of Office application.
- To know the role of word processor, Spread sheet, presentation in industry .
- To understand the how of accounting software works .
- To know the relevance of Tally accounting package in modern competitive world.

1. Microsoft Office 2013-Word, Powerpoint

Lectures 12

A. Word

1. Modify the structure and appearance of text

Apply styles to text, Change a document's theme, change the look of characters, change the look of paragraphs, Create and modify lists.

2. Organize information in columns and tables

Present information in columns, Create tabbed lists, Present information in tables, format tables.

B. PowerPoint

1. Working in the PowerPoint 2010 user interface.

Working with the ribbon, Opening, navigating, and closing presentations, Viewing presentations in different ways,

2. Create presentations.

Start and save presentations, enter text in placeholders, Edit text, Add and delete slides, Import slides from existing sources. Rearrange slides and sections.

Apply themes, Change the slide background, Format text placeholders.

3. Add animations, audio and videos.

Animate with ready-made effects, Customize animation effects, Add audio content, Insert and play videos.

2. Microsoft Office 2013-Excel

Lectures 08

1. Introduction of Excel – New features of Excel 2010,

Arranging multiple workbook windows, customizing the ribbon, creating workbooks, Inserting rows, columns, and cells, merging and unmerging cells.

2. Working with data and Excel tables

Enter and revise data, Manage data by using Flash Fill, Move data within a workbook, Find and replace data, Correct and expand upon worksheet data, Define Excel tables.

3. Performing calculations on data

Name groups of data, Create formulas to calculate values, Summarize data that meets specific conditions, Work with iterative calculation options and automatic workbook calculation, Use array formulas, Find and correct errors in calculations. (All these in detail)

4. Using PivotTables and Pivot Charts

Analyze data dynamically by using PivotTables.

Filter, show, and hide PivotTable data, Edit PivotTables, Format Pivot Tables, Create PivotTables from external data

Tally

3. Introduction to Computerized Accounting

Lectures 04

- i. Computerised accounting package
- ii. Readymade and customized software
- iii. Features of accounting package
- iv. Advantages and disadvantages of accounting package
- v. Comparison between manual and computerized accounting

4. Introduction to Tally.ERP 9 Release 5

Lectures 10

- i. Features of Tally.ERP 9 Release 5
- ii. Starting Tally- Gateway of Tally and exit from Tally.
- iii. Creation of company in Tally. Saving the company profile. Alteration in company details. Deletion of a company. Selection of a company.
- iv. Account groups and ledgers.
- v. Hierarchy of account groups and ledgers.
- vi. Reserved account groups :
- vii. Account groups of profit & loss account
- viii. Creation of Account Masters
- ix. Feeding of opening balances
- x. Alteration in Master records
- xi. Deletion of accounts in Master records
- xii. Feeding of closing stock value

5. Voucher Entry

Lectures 16

- i. Types of voucher in Tally: - Contra, Receipts, Payments and Journal
- ii. Entering Account voucher
- iii. Sales, Purchases, Debit-Note, Credit-Note, Incomes & Expenses
- iv. Voucher Modification
- v. Saving the voucher
- vi. Voucher alteration, Deletion and Cancellation
- vii. Singles mode voucher entries
- viii. Voucher printing
- ix. On-line voucher printing
- x. Multi voucher printing
- xi. Displaying voucher list, Day-Book & Ledger
- xii. Extracting Day-Book summaries

6 Trial Balance and Final Account

Lectures 10

- i. Extracting detailed Trial Balance
 - a. Exploded Trial Balance
 - b. Ledger-wise Trial Balance
- ii. Extracting Balance sheet
 - a. Primary Balance Sheet
 - b. Detailed Balance Sheet
- iii. Closing stock value entry through Balance Sheet
- iv. Extracting Profit and Loss Account
 - a. Detailed Form

- b. Vertical Form
 - v. Extracting Income and Expenditure Statement for Non-Trading Units.
 - vi. Printing Configuration
 - vii. Printing Day-Book, Account Book, Journal Register, Cash Book, Ledger
 - viii. Printing of Trading Account, Profit & Loss Account, Balance Sheet

Illustrative List of Practicals

Part –I

- i. Create your own Resume
- ii. Create Mark sheet/Salary sheet using different Formulas of Excel
- iii. Create Power point presentation (on topic given by teacher)

Part -II

- i. Creation of a company, saving the company.
- ii. Opening an existing company. Modifications in an existing company by changing the Fields
- iii. Entering the transactions relating to receipts, payments, contra, and journal.
- iv. Preparation of purchase register and sales register. Entering the transactions relating to purchases (including discount) and sales (including discount), purchase-returns, sales returns (Minimum 10 transactions should be recorded)
- v. Preparation of trial balance with minimum 10 transactions.
- vi. Preparation of Balance sheet with transactions regarding Trading and Profit & Loss Account with adjustments.
- vii. Alternatively, preparation of Income and Expenditure Account for a non-trading concern along with the Balance sheet.
- viii. Modifying the vouchers, deleting voucher entries Creation of e-mail account

The above list is illustrative. A teacher, if required, may conduct similar additional practical on the above line in such a way as to cover the entire syllabus

Books for Reference

1. Implementing Tally 9. Comprehensive Guide for Tally 9 & 8.1 By A. K. Nadhani, K. K. Nadhani BPB Publishers, New Delhi
2. Simple Tally 9 By A. K. Nadhani, K. K. Nadhani BPB Publishers, New Delhi
3. Practical Approach towards Tally 8.1 and 9.0
By S. H. Sharma Siddhant Prakashan, Aurangabad
4. Tally 9.2 Comdex Publishers
5. Step by Step Microsoft Word 2010 7. Step by Step Microsoft Excel 2010 8. Step by Step Microsoft PowerPoint 2010.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 106 a - Elective - Modern office Management

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

Required Lectures: 60

Objectives –

1. To understand the concept of office management.
2. To acquire operational skills of office management.
3. To develop the interest in methods and procedures of office management.
4. To know the secretarial procedure.
5. To understand office layout and environment in modern context.
6. To acquire the basic knowledge of office appliances and machines.
7. To understand office system.
8. To acquire knowledge of office meetings and proceedings.

1. Modern Office

Lectures: 10

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

2. Office Management

Lectures: 10

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

3. Office Layout

Lectures: 10

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

4. Office System and Procedure

Lectures: 10

- 4.1 Office System: Meaning and Objective of system & Procedure
- 4.2 Flow of Work: Objective, Difficulties in ideal work flow
- 4.3 Measures to improve the flow of Work

4.4. Planning and Scheduling of Office Work

5. Office Environment

Lectures: 10

5.1 Meaning, Definition and Nature

5.2 Factors of good office environment

5.3 Importance of office environment

5.4 Office safety and Remedies

6. Office Record Management

Lectures: 10

6.1 Meaning, Definition, Need, Objective of Office Record

6.2 Organization of Record department

6.3 Classification & Indexing of Records & Files

6.4 Principles – Retention & Disposition of Record

6.5 Paperless Office – Concept, Utility & Feasibility.

Reference Books

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



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 106 b- Elective –Essentials of E commerce

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

Required Lectures: 60

Objectives:

- To familiarize the Students to e-commerce basics
- To understand role security in online transactions
- To understand and describe the unique features of e-commerce technology.
- To understand various types Business Models.
- Student will able Analyze and compare the different Monetary transactions.
- To STOP victimizing the innocent

Unit 1 Fundamentals of e-Commerce

Lecturers 12

- 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

Lecturers 8

- 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

Lecturers 12

- 3.1 Managing the e-Enterprise
- 3.2 Introduction e-Enterprise, Auctions in E-commerce
- 3.3 Comparison between Conventional Design and E-organization,
- 3.4 Organization of Business in an e-Enterprise.
- 3.5 **Government's support for cashless payments- Lucky Grahak Yojna for customers and Digi Dhan Vyapar Yojna**

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

Lecturers 12

- 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

Lecturers 8

- 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

Lecturers 8

- 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
- 6.4 Fixed versus flexible webpage design
- 6.5 Choosing a page size -website development tools

Books For Reference:

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



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

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

-
- 1. Maharashtra Co-operative Societies Act 1960 : (Section 1 to 13)** **Lectures : 10**
 - 1.1.Applicability & Scope – Sec. 01
 - 1.2.Important Definitions – Sec. 02
 - 1.3 Conditions for Registration – Sec.6
 - 1.4. Application for Registration-Sec.8
 - 1.5. Registration & Evidence of Registration-Sec 9 & 10

 - 2. Members** **Lectures: 08**
 - 2.1. Types of Members-
 - 2.2 Rights of Members-Sec-32
 - 2.3 Annual General Meeting – Sec. 75
 - 2.4 Special General Meeting – Sec. 76

 - 3. 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

 - 4. Audit, Enquiry and Inspection** **Lectures: 12**
 - 4.1 Statutory Audit – Sec. 81
 - 4.2 Rectification of defects – Sec. 82
 - 4.3 Enquiry – Sec. 83
 - 4.4 Inspection – Sec. 84

 - 5. Disputes** **Lectures: 10**
 - 5.1 Disputes, Co-operative Courts, Limitation – Sec. 91, 92
 - 5.2 Procedure of Settlement of Disputes & Power of co-operative Court – Sec. 94
 - 5.3 Attachment before Award, Decision of Court –Sec. 95
 - 5.4 Procedure of Money Recovery – Sec. 98
 - 5.5 Recovery of Arrears. Sec. 101

 - 6. Micro Finance** **Lectures: 10**
 - 6.1. Meaning Definition, Need With Special Reference to Rural/ Urban India
 - 6.2. Principles of Micro Finance

6.3. Innovations in Micro Finance

6.4. Activities covered

Recommended books:

1. Bare Act – Maharashtra Cooperative Societies Act 1960 and Rules 1961 published by Govt. of Maharashtra.
2. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by A. K. Gupte and S. D. Dighe. Hind Law House Pune
3. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by S. D. Dighe, Snow White Publications Pvt. Ltd. Mumbai.
4. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by K S Gupta Hind Law House Pune.
5. www.nabard.org
6. www.Sahakarayukta.maha.gov.in
7. www.agricoop.nic.in



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

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

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

Required Lectures: 60

1. Money, Finance and Banking

(Lectures: 10)

- a. Meaning , Functions and Importance of Money
- b. Forms Of Money : Money and Near Monies
- c. Money & the Capitalist Economy
 - i. The Circular Flow of Money in the Economy
 - ii. Problems Of Maintaining Balance
 - iii. Role Of Banking, Non-Banking Financial Institutions (NBFIs) & Government

2. Banking: Meaning, Functions & Classification

(Lectures: 06)

- a. Concepts, Meaning & Evolution Of Banking
- b. Functions and Services of Bank
- c. Role Of Banking In Economic Development

3. Classification and Types Of Banks

(Lectures: 10)

- a. Structural Classification Of Banks : Features , Merits & Demerits
 - i. Unit Banking
 - ii. Branch Banking
 - iii. Group Banking
 - iv. Chain Banking
- b. Functional Classification of Banks
- c. Ownership Classifications Of Banks
- a. Modern Banking
 - i. Concepts Of Wholesale Banking & Retail Banking
 - ii. Merchant Banking.
 - iii. Universal Banking
 - iv. Virtual Banking /CyberBanking/E-Banking/Online Banking

4. Payment & Settlement System in India

(Lectures: 10)

- a. Meaning and Importance
- b. Evolution of Payment System in India.
 - i. Electronic Clearing Service
 - ii. Internet Banking
 - iii. Real Time Gross Settlement System
 - iv. National Electronic Funds Transfer System
 - v. Cheque Truncation System (CTS):
 - vi. National Electronic Clearing Service (NECS)
 - vii. Mobile Banking
 - viii. Satellite Banking
- a. Automated Teller Machines (A.T.Ms): Operation & Development
- b. Benefits Of e- Banking To Customer & To The Banks

c. Bottlenecks In the Development Of E- Banking

5. Bankers, Customers and Banking Operations: I

(Lectures: 12)

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, Customer Identification Process. & Monitoring of Customer Transactions

b. Type of Customer :General Precautions for Opening Of Accounts of

- i. Minor Account
- ii. Joint Account
- iii. Partnership Account
- iv. Accounts Of Limited Companies
- v. Account Of Trust
- vi. Government Bodies Account

6. Bankers, Customers and Banking Operations: I

(Lectures: 12)

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. Types Of Credit Facilities

- a. Over Drafts
- b. Cash Credits
- c. Negotiable Instruments in Banking
 - a. Definition
 - b. Types & Their Characteristics
- d. Modes Of Creating Charges: Lien, Pledge & Mortgage

Reference Books

1. Modern money and banking : Roger L.Miller & David D. VanHoose,Mcgra-hill international ed.1993
2. Monetary theory :16th ed. M.C.Vaish ,vikas publishing house pvt ltd2005
3. Basics Of Banking & Finance Dr K M Bhattacharya & O P Agrawal
4. Banking Theory & Practice; K.C..Shekhr &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.Gorden
7. Banking &Financial System by K P M Sunderam & D N Varshney S Chand
8. Financial Market & Services: Institutions :Gordan &Natrajan,Himalaya
9. The Indian Financial System: Bharati V.Pathak,Pearson Education
10. Economic & Political Weekly.
11. R.B.I. Bulletins & www.rbi.org.in



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

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

60 + 40 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.

Chapter No.	Particulars	No. of Lectures
01	Introduction to Company and Company Law	06
	1.1 Meaning of Company	
	1.2 Characteristics of Company	
	1.3 Historical Development of Concept of Company Law in India	
	1.4 Corporate Citizenship	
02	Types of Companies as per Companies Act 2013	10
	2.1 Private company – meaning and privileges	
	2.2 Public company	
	2.3 Difference Between Private and Public Company	
	2.4 One person company	
	2.5 Limited company	
	2.6 Unlimited company	
	2.7 Association not for profit and its privileges (Section 8 Company)	
	2.8 Government companies – meaning and its privileges	
	2.9 Holding/Subsidiary companies	
	2.10 Associate Companies	
	2.11 Investment companies	
	2.12 Producer Companies	
	2.13 Dormant Companies	
	2.14 Public Financial Institutions	
	2.15 Statutory Corporations	
	2.16 Chartered Companies	
03	Formation of Company	12
	3.1 Stages in Formation 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	
	3.7 Doctrine of Indoor Management	
	3.8 Doctrine of Lifting of Corporate Veil	
	3.9 Pre-Incorporation Contracts	
04	Concept of Capital	12
	4.1 Meaning of Capital, Use of the word Capital in different senses	
	4.2 Share Capital – Equity and Preference	
	4.3 Types of Preference Capital	
	4.4 Shares at Par, Premium	

	4.5	Sweat Equity Shares, Shares with Differential Voting Rights, Rights Issue, Bonus Shares, ESOP	
	4.6	Alternation and Reduction of Shares	
	4.7	Buy Back of Shares	
	4.8	Stock – meaning and difference with shares	
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	10
	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	

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.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

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.

Semester I (Marketing)

- 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 Cycles
 - Style, Fashion, and Fad Life Cycles
 - 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. Services Marketing

(14 Lectures)

- 5.1 Meaning, Definitions and Features of Services
- 5.2 Classification of Services
- 5.3 New Generation Services
- 5.4 Importance of Service Marketing
- 5.5 Problems in Service Marketing

6. Introduction to Technology Based Marketing Strategies

(6 Lectures)

- 6.1 Call to Action Marketing
- 6.2 Close Range Marketing
- 6.3 Cloud Marketing
- 6.4 Drip Marketing
- 6.5 Email Marketing
- 6.6 Freebie Marketing
- 6.7 Mobile Marketing
- 6.8 Newsletter Marketing
- 6.9 Online Marketing
- 6.10 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 Prasihdi (Marathi)
11. Arun Kumar N. Meenakshi – Marketing Management- Vikas Publishing House Pvt. Ltd.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107d - Elective - Business Statistics

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

Required Lectures: 60

1. Sources of Indian Statistics

Lectures 08

- 1.1 Indian Statistical System at present
- 1.2 Population Statistics in India
- 1.3 Labor Statistics
- 1.4 Agriculture Statistics
- 1.5 Industrial and Trade Statistics, National Income
- 1.6 Index Numbers

2. Correlation

Lectures 10

- 2.1 Meaning of correlation
- 2.2 Types of correlation: - Positive correlation, negative correlation, perfect correlation and spurious correlation.
- 2.3 Scatter diagram
- 2.4 Karl Pearson's coefficient of correlation and important properties of it (without proof)
- 2.5 Rank correlation: - Meaning of rank, Spearman's rank correlation coefficient with and without ties (without proof).
- 2.6 Numerical problems.

3. Regression

Lectures 10

- 3.1. Meaning and uses of regression
- 3.2 Statement of regression equations
- 3.3. Regression coefficients
- 3.4. Statement of properties of regression coefficients
- 3.5. Standard error of regression estimates (without proof).
- 3.6 Coefficients of determination and non-determination
- 3.7 Explained and unexplained variation
- 3.8. Numerical problems

4. Probability

Lectures 08

- 4.1 Relevance of Probability Theory, Random and non-random experiments
- 4.2 Meaning of sample space and event
- 4.3 Mathematical definition of probability
- 4.4 Axioms of probability
- 4.5 Statement of addition theorem of probability upto three events
- 4.6 Numerical problems

5. Statistical Decision Theory and Game Theory

Lectures 12

- 5.1 Meaning and uses of Statistical Decision Theory.
- 5.2 Meaning of Strategy (Act), State Of Nature, Payoff, Payoff Table, Regret & Regret Table.
- 5.3 Methods of Decision Making under uncertainty:- Maximax Criterion, Maximin Criterion,

Minimax regret Criterion, Laplace Criterion and Hurwicz Criterion

5.4 Methods of Decision Making under risk:- Expected Monetary Value (EMV) Criterion and Expected Opportunity Loss (EOL) Criterion.

5.5 Expected Payoff of Perfect Information (EPPI) and Expected Value of Perfect Information (EVPI)

5.6 Concept and Terminology, Two Person Zero Sum Game, Game with Saddle Point

5.7 Numerical Problems.

6 Test of Significance

Lectures 12

6.1 Chi-Square Test - -Introduction, Chi-square distribution, Properties of Chi-square distribution and Application of Chi-square distribution

6.2 Conditions for the validity of Chi-square test, Degrees of Freedom

6.3 Tests of Goodness-of-fit

6.4 t-tests – Student's 't' distribution, Properties, Uses,

6.5 One Sample t- test

Books for reference

1. Business Statistics By S. C. Gupta, Indra Gupta - Himalaya Publishing House
2. Statistical Methods - By S. P. Gupta - Sultan Chand & sons, New Delhi
3. Business Statistics - By Sancheti & Kapoor - Sultan Chand & Sons, New Delhi
4. Operations Research - By P.K. Gupta and D.S. Hira - S. Chand & Sons, New Delhi
5. Business Statistics - By G V Shenoy U K Srivastava and S C Sharma - New Age International (p) Limited Publishers New Delhi



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

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.

- 1. Concept of Insurance** **Lectures – 10**
Meaning, Definition & Scope, Types: Human & Business, Types of Business Risk.
Insurance: Meaning, Definition, Need & Scope -Insurance Contract: Meaning, Components.
- 2. Practice of Life Insurance** **Lectures – 10**
Overview of the Indian Insurance Market, Growth of Insurance business in India, Organizational structure of the Life Insurance Corporation of India (LIC), Appointment of life insurance agents and their functions – Need of an agent in life insurance selling, Appointment of agents, Remuneration to agents.
- 3. Life Insurance** **Lectures – 10**
Meaning, Definition, Need, Principles of Life Insurance. Types of life insurance policies, whole life, endowment, money back, unit linked insurance policy, pension plan.
- 4. General Insurance** **Lectures – 10**
Meaning, Definition, Need, Principles of General Insurance. Types of General Insurance - Fire, Marine, Motor, Personal Accident, Health, Study of various policies and insurance cover.
- 5. Group Insurance** **Lectures – 10**
Importance of group insurance schemes, Main features of group insurance schemes, Eligibility conditions in group insurance, Different types of group insurance schemes.
- 6. Concept of E-Insurance** **Lectures – 10**
E-Insurance meaning, Features of e-insurance account, Benefits of e-insurance account IRCA Guidelines for e-insurance policies, Meaning of e-insurance account, 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 & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107 f - Elective -Business Environment

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

Required Lectures: 60

- | | |
|---|---------------------|
| 1. Introduction to Business Environment | Lectures: 10 |
| 1.1 Meaning, definition, Characteristics & Significance | |
| 1.2 Environmental analysis Process: Stages- Importance | |
| 2. Components of Business Environment | Lectures: 10 |
| 2.1 Internal Environment | |
| 2.2 External Environment | |
| 2.3 Micro Environment | |
| 2.4 Macro Environment | |
| 3. Economic Environment | Lectures: 12 |
| 3.1 Nature and Scope | |
| 3.2 Economic systems | |
| 3.3 Planning Commission & NITI Aayog (National Institution for Transforming India):
Introduction & Functions | |
| 3.4 Economic Transition in India | |
| 3.4.1 Introduction | |
| 3.4.2 Privatization: Definition, Features, Advantages & Disadvantages | |
| 3.4.3 Globalization: Consequences and Impact | |
| 4. Socio Cultural Environment | Lectures: 10 |
| 4.1 Introduction, Nature, Factors and its impact on business | |
| 4.2 Business and Society | |
| 4.3 Business and Culture | |
| 4.4 New trends in socio cultural Environment in India | |
| 5. Political Environment | Lectures: 08 |
| 5.1 Introduction, Scope, Importance, Factors | |
| 5.2 Types of Political Systems | |
| 5.3 Impact of Political Environment on Business | |
| 6. Technological and Natural Environment | Lectures: 10 |
| 6.1 Technological Environment | |
| 6.1.1 Concept, Features | |
| 6.1.2 Impact of Technology on Business | |
| 6.1.3 Electronic Banking & E- Commerce: Introduction & Advantages | |
| 6.2 Natural Environment | |
| 6.2.1 Introduction, Meaning | |
| 6.2.2 Impact on Business | |

Reference Books –

1. Aswathappa, K.; Essentials of Business Environment, Himalaya Publishing House, New Delhi.
2. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
3. Cherunilam, Francis; Business Environment - Text and Cases, Himalaya Publishing House
4. Mishra And Puri; Indian Economy, Himalaya Publishing House, New Delh,
5. M. Adhikary; Economic Environment of Business – Sultan Chand & Sons.
6. Sundaram&Black : Business Environment, PHI, New Delhi.
7. Shaikh : Business Environment, Pearsons, New Delhi.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: I

Paper: 107 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 basic concepts in Disaster Management
2. To Understand Definitions and Terminologies used in Disaster Management
3. To Understand Types, Categories and impact of Disasters

Unit No	Topic	Sub – Topic	Periods
1	Introduction	<ol style="list-style-type: none">1. Meaning, Nature and Characteristics of Disaster2. Classification of Disasters3. Importance of Disaster Studies4. Aims And Objectives of Disaster Studies5. Difference between accidents and disasters	10
2	Geo – Physical Disaster	Causes, Effects and Management (Pre, During, Post) of following Disasters. <ol style="list-style-type: none">1. Earthquake2. Land Slide3. Tsunami4. Landslide and Mining5. Volcanic Eruption	12
3	Atmospheric Disaster	Causes, Effects and Management (Pre, During, Post) of following Disasters. <ol style="list-style-type: none">1. Cyclone2. Floods3. Drought4. Lighting5. Hailstorms	12
4	Man Made Disaster	Causes, Effects and Management (Pre, During, Post) of following Disasters. <ol style="list-style-type: none">1. Fire – Building fire, Coal fire, Oil fire, and forest fire2. Terrorism3. Accidents – Road accidents, Rail accidents, Water accidents, Air accidents4. Wars5. Chemical disaster	10
5	House Hold Disasters	Causes, Effects and Management (Pre, During, Post) of following Disasters. <ol style="list-style-type: none">1. Gas Cylinder Explosion2. Short Circuits3. Snake & Dog Bite4. Electric Shock	08
6	Global Environmental Problems	Causes, Effects and Management <ol style="list-style-type: none">1. Global Warming2. Ozone Depletion3. Epidemics4. Famine	08

➤ **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.

F. Y. B. Com

Semester- II



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 201 English for Business

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

Required Lectures: 60

Objectives:

1. To introduce communication theory to students.
2. To inculcate various communication skills in English among students.
3. To introduce various soft skills to students.
4. To improve oral and written competency in English of students.
5. To develop linguistic competency of students through various grammatical and vocabulary exercises.

1 Communications

Lectures 8

1. External and Internal Communication
2. Grapevine Communication, Consensus, Paralanguage
3. Interpersonal and Intrapersonal Communication
4. Diagonal Communication
5. Listening : Types and Significance in communication

2 Oral Communication Skills

Lectures 12

1. Group Discussion (GD) -Importance, Concept, Purposes, Techniques of Effective performance.
2. Public Speaking : Welcome Speech, Introductory Speech, Vote of thanks, Presidential Address, opening and closing of speech
3. Technical Communication : Video Conferencing, Teleconferencing

3 Written Communication Skills

Lectures 10

1. Letter Writing : Status inquiry, Collection letter, Goodwill letters
2. Advertisement Drafting : Types and Techniques, samples
3. News Writing : Accidental, social and occasional
4. Information Manual Writing of Various products : Mobile, Washing Machine, Television, Laptop, Cosmetics

4 Employment Communication

Lectures 10

1. Introduction
2. Correspondence Related to Recruitment / cover Letter ,Resume ,
3. Cold call Letter Letters of Enquiry ,Thank you Letter
4. Interview ,Types, process

5 Soft Skills

Lectures 10

1. Leadership Skills
2. Team Building
3. Attitude
4. Stress Management

1. Tenses : Usage
2. Change the Voice
3. Add Question Tag
4. Words often Confused
5. One word Substitution

Recommended Books:

- Urmila Rai and Rai. *Business Communication*. Himalaya Publication, New Delhi, 1999.
- Raman, Minakshi and Sangeeta Sharma. *Technical Communication: Principles and Practices*. Oxford University Press, New Delhi, 2004.
- Susmita, Dey. *Business Communication*. Reliable Publication, Mumbai, 1999. □Alex. *Soft Skills*. Sultan Chand and Chand publication, New Delhi, 2008.
- Thorat and Lokhandwala. *Enriching Oral and Written Communication*. Orient Blackswan, Hyderabad, 2009.
- Pal and Suri. *English Grammar and Composition*, Sultan Chand and Chand publication, New Delhi, 2003.
- Green, David. *Contemporary English Grammar and Composition*. Macmillan, Chennai, 1971.



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 202 a Local Language – Optional English

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

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop English reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Topics Prescribed	No of lectures
1. Dhirubhai Ambani	15
2. Rahul Bajaj	15
3. Ratan Tata	15
4. Aditya Vikram Birla	15

Prescribed Text Book: Business Maharajas by Gita Piramal - Penguin business

ISBN: 978-0-143-418-1



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 202 b Local Language – Optional Marathi

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

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop Marathi reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Topics Prescribed

No of lectures

1. धीरूभाई अंबानी	15
2. राहुल बजाज	15
3. रतन टाटा	15
4. आदित्य विक्रम बिल्ला	15

Prescribed Text Book:

बिज़िनेस महाराजे - गीता पिरामल - मेहता पब्लिशिंग हाऊस ISBN: 8177661256



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FACULTY OF COMMERCE & MANAGEMENT

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SEMESTER: II

Paper: 202 c Local Language – Optional Hindi

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

Required Lectures: 60

Objectives:

1. To introduce various famous entrepreneurs to commerce students.
2. To develop Hindi reading and linguistic comprehension of students.
3. To improve professional and entrepreneurial attitude of students through success stories.
4. To Acquaint Students with special challenges of starting new ventures
5. To know the qualities to become a successful entrepreneur

Content & Prescribed Books

30 Lectures

1. बिज़नेस कोहिनूर: रतन टाटा - "हिंदी" - लेखक - बी सी पांडेय -
(२०११) प्रभात प्रकाशन - १ एडिशन ISBN-13: 978-8173158209

१. टाटा परिवार का इतिहास
२. रतन टाटा व्यक्तित्व
३. रतन टाटा का दूरदर्शिता एवं सपने
४. रतन टाटा का योगदान
५. टाटा समूह का रतन टाटा के नेतृ में सफर
६. टाटा समूह का विस्तार
७. आंतरराष्ट्रीय कंपनियों का अधिग्रहण
८. रतन टाटा द्वारा स्थापित विविध ट्रस्ट
९. रतन टाटा को प्राप्त पुरस्कार
१०. रतन टाटा की महत्वपूर्ण उपलब्धियां

2. कॉर्पोरेट गुरु नारायण मूर्ति - "हिंदी" - लेखक - एन चोक्कन

(२०११) प्रभात प्रकाशन - १ एडिशन ISBN-13: 978-8173157684

१. नारायण मूर्ति का व्यक्तित्व : लाखों युवाओं के लिए आदर्श
२. सुधा मूर्ति की अमूल्य साथ
३. नारायण मूर्ति का संघर्ष : प्रवाह के विरुद्ध तैराकी
४. भारतीय सॉफ्टवेअर उद्योग में इनफोसिस का योगदान
५. इनफोसिस के विविध विकास चरण
६. इनफोसिस को प्राप्त सम्मान एवं पुरस्कार
७. नारायण मूर्ति आदर्श पथप्रदर्शक
८. मूल्याधिष्ठीत उद्योग प्रणाली का आदर्श
९. नारायण मूर्ति का सामाजिक योगदान
१०. नारायण मूर्ति को प्राप्त विविध पुरस्कार



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 202 d Local Language – Optional Urdu

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

Required Lectures: 60

Urdu General

اردو جنرل

Sem-II

Marsiya:

(الف) مرثیہ

Marsiya ka aagaz v irteqa

(۱) مرثیہ کا آغاز و ارتقا

Fane Marsiya Nigari

(۲) فن مرثیہ نگاری

Marsiya ki aqsam

(۳) مرثیہ کی اقسام

Marsiya Dag Dehlvi az Dr.Allama Iqbal از ڈاکٹر علامہ اقبال

Qasida:

(ب) قصیدہ:

Qasida ki taarif

(۱) قصیدہ کی تعریف

Qasida Nigari ka aagaz v irteqa

(۲) قصیدہ نگاری کا آغاز و ارتقا

Mohasin Kakori ki qasida nigari

(۳) محسن کاکوری کی قصیدہ نگاری

(۴) سمت کاشی سے چلا جانے والا (مدح خیر المرسلین)، (محسن کاکوری)

Simt kashi se chala janibe mathura badal (madih Khairul Mursalin), (Mohsin kakori)

Masnavi:

(ج) مثنوی

Masnavi ka aagaz o irteqa

(۱) مثنوی کا آغاز و ارتقا

Masnavi ka fan

(۲) مثنوی کا فن

Meer Hasan ki masnavi nigari

(۳) میر حسن کی مثنوی نگاری

Masnavi Sehrul Bayan ke chand band

(۴) مثنوی سحر البیان کے چند بند

Reference Books

کتابیات

Awami Zraye Tarsil o Iblag-
Ashfaue Mohammad Khan
Iblagiyat - Mohamma Shahid
Husain
Jadeed Iblag- Mehdi Husain

Awami Tarsil- Devendra Asar

Adab aur Iblag-Dr.Mujahidul Islam

Urdu Mass Media - Fazulul Haq

Urdu Shairy ka fanni irteqa-
Farman Fateh Puri
Jadeed Urdu Shairy-Abdul Qadir
Sarwari
Intekhabe Qsaid Urdu- Dr.Abu
Mohammad Saher
Masnavi Sehrul Bayan- Meer
Hasan
Aaina Sheri Adab-Dr.Sajid Ali
Qadri
Urdu Marsiye ka irteqa-
Prof.Masud Hasan Razvi
Urdu Marsiya- Sifarish Husain

Intekhabe Marsiya

Fane Tarjuma Nigari - Khaliq
Anjum

۱) عوامی ذرائع ترسیل و ابلاغ۔ اشفاق محمد خاں
۲) ابلاغیات۔ محمد شاہد حسین
۳) جدید ابلاغ۔ مہدی حسن
۴) عوامی ترسیل۔ دیوندر اسر
۵) ادب اور ابلاغ۔ ڈاکٹر مجاہد الاسلام
۶) اردو ماس میڈیا۔ فضل الحق
۷) اردو شاعری کا فنی ارتقاء۔ فرمان فتح پوری
۸) جدید اردو شاعری۔ عبدالقادر سروری
۹) انتخاب قصائد اردو۔ ڈاکٹر ابو محمد سحر
۱۰) مثنوی سحر البیان۔ میر حسن
۱۱) آئینہ شاعری ادب۔ ڈاکٹر ساجد علی قادری
۱۲) اردو مرثیہ کا ارتقاء۔ پروفیسر مسعود حسن رضوی
۱۳) اردو مرثیہ۔ سفارش حسین
۱۴) انتخاب مرثیہ۔
۱۵) فن ترجمہ نگاری۔ خلیق انجم



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SEMESTER: II

Paper: 202 e Local Language – Optional Sanskrit

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

Required Lectures: 60

द्वितीय सत्र अभ्यासक्रम - (202 E) नीतिशतकम् - (शतककाव्य) भर्तृहरी (पाचपद्धति- अज्ञ, अर्थ, दूर्जन, धैर्य, सुजन)

अ) अध्ययन व अध्यापनाची वैशिष्ट्ये (३० तासिका)

- i) सस्कृत साहित्यातील शतककाव्य प्रकार अभ्यासणे.
- ii) कविचा परिचय.
- iii) जीवनामध्ये नीतिमूल्यांचे स्थान अभ्यासणे.

ब) अध्ययन व अध्यापनाचे घटक (३० तासिका)

- i) शतककाव्याचा अभ्यास करणे.
- ii) श्लोकांचे भाषांतर, ससंदर्भ स्पष्टीकरण, विशेषता अभ्यासणे.
- iii) काव्यसौंदर्य, नीतिमूल्ये अभ्यासणे
- iv) नैतिकमूल्यांचे वेगळेपण अभ्यासणे.

संदर्भ ग्रंथ-

१. नीतिशतकम् - डॉ. मंगरुळकर प्रा. हातवळणे
२. नीतिशतकम् - रा. ना. गद्रे, प्रकाशक - आयडीयल बुक सर्व्हिस, पुणे-१९५७
३. नीतिशतकम् - जोशी, अयाचित, सुयोग प्रकाशन, अमरावती



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 203 Micro Economics

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

Required Lectures: 60

1. Market, Revenue and Equilibrium Conditions

(Lectures: 08)

- a. Concept Market
- b. Forms of Market on the Basis of Competition
- c. Concepts of Revenues: Total Revenue, Average Revenue, Marginal Revenue
- d. Graphical Relationship among TR, AR and MR Curves under Perfect & Imperfect Competition.
- e. Objectives of Firm
- f. **Equilibrium of a Firm**
 - i. Meaning of a Firm Equilibrium
 - ii. Total Revenue- Total Cost Approach
 - iii. Marginal Revenue-Marginal Cost Approach

2. Market of Perfect Competition

(Lectures: 08)

- a. Meaning Definition and Features
- b. Short Run Equilibrium of a Firm and Industry
- c. Long Run Equilibrium of a Firm and Industry
- d. Perfect Competition in Practice

3. Market of Monopoly.

(Lectures: 10)

- a. Meaning, Definition and Features
- b. Short Run Price & Output Equilibrium Under Monopoly
- c. Long Run Price & Output Equilibrium Under Monopoly
- d. Price Discrimination
 - I. Meaning, Definition and Forms
 - II. Necessary Conditions

4. Market of Monopolistic competition

(Lectures: 08)

- a. Meaning, Definition and Features
- b. Firm & Group's Short Run Price & Output Equilibrium Under Monopolistic Competition
- c. Firm & Group's Long Run Price & Output Equilibrium Under Monopolistic Competition
- d. Concepts of Selling Cost and Product Differentiations Under Monopolistic Competition

5. Markets of Oligopoly & Duopoly

(Lectures: 10)

- e. Meaning, Definition and Features of Oligopoly Markets
- f. Brief Review of the Alternative Models of Oligopoly and Duopoly Markets
- g. Price Leadership Model of Oligopoly
- h. Meaning, Definition and Features of Duopoly Markets
- i. Concepts of Price- Non Price Competition and Contestable Market

6. Markets For Factor Of Production

(Lectures: 16)

- j. Factor Market: Demand for and Supply of a Factor of Production

- k. Equilibrium in Competitive Factor Market
- l. Factor Payments
 - a. Rent
 - i. Reward for Land
 - ii. Concept of Economic Rent and Transfer Earning
 - b. Wage
 - i. Nominal Wage & Real Wage
 - ii. Causes of Differential in Wages
 - iii. Relation Between Real Wage, Leisure and Work
 - iv. Collective Bargaining & Minimum Wage
 - c. Interest Rate
 - i. Reward for Capital
 - ii. Nominal Interest Rate & Real Interest Rate
 - iii. Causes of Differential in Interest Rates
 - d. Profit
 - i. Reward for Entrepreneurship
 - ii. Gross Profit & Net Profit
 - iii. Risks, Uncertainty, Innovation and Profit.

Reference Books

1. N. Gregory Mankiw, Principles of Micro Economics, 6th Ed. Cengage Learning, 2012.
2. Economics by Samuelson, Tata me Graw Hill, New Delhi ,
3. Introduction to Positive Economics by Lipsey & Cristal, Oxford Press.
4. Modern Economics Theory by K.K. Dewett, S. Chand Publications, New Delhi.
5. Micro Economics by KPM Sundaram and E.N.Sundaram, S.Chand.
6. Managerial Economics by D.M.Mithani, Himalaya Publication.
7. Intermediate Microeconomics A Modern Approach , Mar 17 2006 by Hal Varian
8. Microeconomics; Paul Krugman



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 204 Financial Accounting and Costing

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

Required Lectures: 60

A) Title of Paper	Accounting for functional transaction of business and materials control
B) Course Objectives	<p>a) To lay down a theoretical foundation for the recording of financial transactions concerning specialized area related to non-corporate entities and for preparing the related accounts or statements.</p> <p>b) To lay a foundation for the preparations of financial statements from incomplete record.</p> <p>c) To lay a foundation for understanding the Accounting procedure for Material cost and price methods.</p>
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"> • This subject shall be studied in English medium. • The question paper shall be set in English, and the students shall answer the paper in English medium only. • Financial Accounting portion will carry 70 Marks and Cost Accounting will carry 30 Marks • 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 -

Topics	No of lectures
<p>Unit I -Accounting for Investment</p> <p>a. Preparation of Investment Account for Fixed Income bearing securities.</p> <p>b. Computation of profit/loss on purchases and sales of securities including Cum-Interest Purchase, Cum-Interest Sale, Ex-Interest Purchase, and Ex-InterestSale of Securities</p> <p>Refer to AS -13- Accounting for Investment</p>	08

Unit II-Accounting for Branches (Dependent Branches only) a. Meaning of branch b. Accounting for branch transactions in the books of Head office under - [1] Debtors System and [2] Stock and Debtors System	10
Unit III -Departmental Accounts a. Meaning and Objectives of Departmental Accounts, b. Basis of Allocation of common expenses among different departments, c. Inter-Departmental transfers, d. Preparation of Final Accounts.	06
Unit IV - Consignment Accounting a. Meaning of Consignment b. Accounting for Consignment transaction in the books of the consigner and the consignee	08
Unit V – Preparation of final Accounts of Sole proprietor and Partnership firm from incomplete records under Conversion method Preparation of Trading and Profit and Loss Account and Balance Sheet.	10
Topic – VI Materials a. Elementary Study of Accounting Standard AS 2 –Valuation of Inventory b. Importance of Materials accounting and control, c. Direct and Indirect Materials, d. 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 ii. Materials Return Note. e. Economic Ordering Quantity. f. Stores Accounting i. Bin Cards, Store Ledger ii. Pricing of Materials issues under FIFO, LIFO, Simple Average Method, and Weighted Average Method f) Stock levels – Reordering level, Maximum level, Minimum level, Average level, Danger level	18
	60

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.

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 & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 205 Quantitative Techniques

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

Required Lectures: 60

Section-I – Mathematics

1. **Commercial Arithmetic** **Lectures 08**
 1. Calculation of Interest
 2. Meaning of an annuity
 3. Types of an annuity :- annuity due, annuity regular
 4. Present value and future value of an annuity
 5. Sinking fund

2. **Mathematical Logic** **Lectures 08**
 1. Meaning of statement. Truth value of a statement.
 2. Elementary and compound statements
 3. Law of excluded middle
 4. Negation, Conjunction, Disjunction, Implication and double implication.
 5. Construction of truth table
 6. Equivalence of logical statements
 7. Tautology and Contradiction

3. **Permutation, Combination & Sets** **Lectures 14**
 1. permutation and combination
 - i Meaning of permutation and combination
 - ii Fundamental principle of counting
 - iii Meaning of Factorial of a number. Statement of basic properties of factorial of a number.
 - iv Statement of formula for number of permutations of n different objects when r objects are taken at a time.
 - v Statement of formula for number of combinations of n different objects taken r at a time.
 - vi Simple numerical problems from real life situations.
 2. **Sets**
 - i Meaning of a set.
 - ii Methods of describing a set
 - iii Types of a set :- finite set, infinite set, empty set, universal set, subset, super set, disjoint sets, overlapping sets, complementary set.
 - iv Operations on sets :- 1. equality of two sets 2. union of sets 3 intersection of sets, difference of two sets
 - v Statement of Demorgan's laws.
 - vi Venn diagrams. Use of Venn diagrams in logic.
 - vii Statement and verification by Venn diagrams of following basic results relating to number of elements of a finite set :-
 - viii Simple numerical problems illustrating commercial applications.

Section-II (Statistics)

4. Introduction To Statistics

Lectures 10

1. Meaning of Statistics
2. Applications of Statistics in Business, Commerce and Management
3. Limitations of Statistics
4. Population, sample, census, sampling
5. Data, raw data, primary data, secondary data
6. variable, Discrete variable, Continuous variable, Attribute
7. **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

5. Measures of central tendency

Lectures 10

1. Meaning of central tendency, measure of central tendency
2. Arithmetic mean, weighted arithmetic mean
3. Combined arithmetic mean for two groups
4. median and mode
5. Partition values:- quartiles, deciles and percentiles
6. Numerical problems on the computation of the above Statistical measures based on raw data only illustrating commercial applications.

6. Measures of dispersion

Lectures 10

1. Meaning of measure of dispersion
2. Need of measure of dispersion
3. Absolute and relative measures of dispersion
4. Range and coefficient of range
5. Quartile deviation and coefficient of quartile deviation
6. Mean deviation and coefficient of mean deviation
7. Standard deviation and coefficient of variation
8. Numerical problems based on raw data only illustrating commercial applications.

Books for reference

1. Business Mathematics By Sancheti & Kapoor Sultan chand & sons, New Delhi
2. Business Mathematics and Analysis By Anand Sharma Himalaya Publishing House
3. Business Statistics By S.C.Gupta & Indra Gupta Himalaya Publishing House
4. Statistical Methods By S. P. Gupta Sultan Chand &



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 206 a- Elective –Modern Office Management

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

Required Lectures: 60

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

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.

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

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

5. Secretarial Procedure

Lectures: 10

- 5.1 Role of Secretary – Duties and Various activities
- 5.2 Qualities, Qualification of Secretary
- 5.3 Secretarial Correspondence, Types of Correspondence
- 5.4 Principles of effective correspondence

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.

Reference Books

1. Office Organization and Management-Arora. S.P. Vikas Publishing House Pvt. Ltd. New Delhi.
2. Office Organization and Management- N.Kumar & R.Mittal, Anmol Publication Pvt.Ltd. New Delhi
3. Fundamental of Office Management- J.P.Mahajan, Pitamber Publishing Co. New Delhi.
4. Office Management-Dr. A H Lokhandwala & V.K.Behere, Nirali Prakashan, Pune.
5. Principles of Office Management-R.C.Bhatia, Lotus Press, New Delhi.
6. Office Methods- M.L. Basu
7. Office Automation- G.R. Terry
8. Office Management & Control- G. R. Terry
9. A Text Book of Office Management- Willian & Robinson



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

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

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

Required Lectures: 60

Unit 1 e-Banking

Lecturers 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

Lecturers 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

Lecturers 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

Lecturers 10

- 4.1 Online Shopping and purchasing
- 4.2 Challenges of Traditional Marketing
- 4.3 Electronic Markets
- 4.4 Three Models of e-Markets
- 4.5 e-Advertising
- 4.6 E-Branding
- 4.7 Mobile Commerce
- 4.8 Internet Marketing Techniques

Unit 5 E-SCM (E-Supply Chain Management)

Lecturers 8

- 5.1 Introduction to E-SCM
- 5.2 Meaning E-SCM (E-Supply Chain Management)
- 5.3 E-SCM (E-Supply Chain Management) Vs Traditional SCM (Supply Chain Management)
- 5.4 Components of E-SCM (E-Supply Chain Management)

Unit 6 Mobile Commerce

Lecturers 12

- 6.1 Introduction and Growth of Mobile Commerce
- 6.2 Mobile Health Services, Mobile Payments-Introduction, Applications & types of Mobile Payments
- 6.3 Wireless Applications
- 6.4 Technologies for Mobile Commerce
- 6.5 Components of Mobile Commerce

Books for Reference

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



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

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. Objects, functions and working of | Lectures: 08 |
| 1.1. Primary Agricultural Credit Society | |
| 1.2. Urban Cooperative Bank | |
| 2. Housing Society | Lectures: 12 |
| 2.1. Housing Co. Op Society – Objects, Functions & Working | |
| 2.2. Maharashtra Ownership Flat Act, 1963 | |
| 2.3. Deemed Conveyance – Procedure & Documentation | |
| 2.4. Maharashtra Real Estate Act, 2016 – Main Features | |
| 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. 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 | |
| 5. Self Help Groups (SHGs) | Lectures: 08 |
| 5.1 Introduction, Meaning and Importance | |
| 5.2 Role of agencies propagating and coordinating schemes of Micro Finance | |
| 5.3 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, Strategy for Achievement of Objectives | |
| 6.2 Startup India- Introduction, Benefits | |
| 6.3 Skill India- Introduction, Objectives | |
| 6.4 Mudra - Micro Units Development & Refinance Agency Ltd- Introduction, Role, Schemes | |

Recommended books:

1. Bare Act – Maharashtra Cooperative Societies Act 1960 and Rules 1961 published by Govt. of Maharashtra.
2. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by A. K. Gupte and S. D. Dighe, Hind Law House Pune
3. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by S. D. Dighe, Snow White Publications Pvt. Ltd. Mumbai.
4. Maharashtra Cooperative Societies Act 1960 with Rules 1961 by K S Gupta Hind Law House Pune.
5. www.nabard.org
6. www.Sahakarayukta.maha.gov.in
7. www.agricoop.nic.in
8. Mahasahakar.maharashtra.gov.in
9. Testscea.mahaonlinegov.in
10. <http://www.nsdcindia.org>
11. <http://www.mudra.org.in/AboutUs/Genesis>
12. <http://www.makeinindia.com>



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

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

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

Required Lectures: 60

- 1. Multiple Credit Creation by a Commercial Bank** **(Lectures: 08)**
 - a. Balance Sheet of a 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)**
 - i. Meaning of Sound Banking
 - ii. Principles of Liquidity, Profitability Safety and Security
 - iii. Conflict between Liquidity & Profitability
 - iv. Reconciliation between Liquidity, & Profitability
- 3. The Financial and Economic Stability of Banking System** **(Lectures: 10)**
 - a. Meaning
 - b. Importance of Financial Stability
 - c. Financial Stability Ratios
 - i. Liquidity or the Working Capital Ratio.
 - ii. Debt to Equity ratio Or the Gearing Ratio.
 - d. Concepts of Capital Adequacy Norms and Ratio
 - e. Concept of Non Performing Assets of Banks
 - f. Measures to Avoid Financial Instability
- 4. Central Banking** **(Lectures: 10)**
 - a. Meaning ,Origin & Functions of Central Banks
 - b. Distinctions between Central Banks & Commercial Banks
 - c. Role of Central Banks in The Economy
 - d. Organization of the Reserve Bank of India (R.B.I.)
 - e. Developmental promotional functions of R.B.I.
- 5. Monetary Policy of Central Banks** **(Lectures: 12)**
 - a. Objectives of Monetary Policy
 - b. Monetary Targeting
 - c. Control of Currency by the R.B.I.
 - d. Monetary Instruments of Credit Controls
 - i. Quantitative Credit Controls' Instruments, Their Operations
 - ii. Qualitative Credit Control: Instruments, Their Operations
 - iii. Limitations of Credit Control Policy
 - e. Short Term Liquidity Management by the R.B.I.
 - f. Liquidity Adjustment Facility (LAF)
- 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
 - iii. Other Agencies
- d. Financial Inclusion
 - i. Meaning , Rationale & Importance
 - ii. Reasons & Measures Of Financial Exclusion
 - iii. Recent Initiative By R.B.I
- e. Micro Finance
 - i. Meaning, Features & Importance
 - ii. Aspects Of Micro Finance
 - iii. Forms Of Microfinance Institutions In India

Reference Books

1. Modern money and banking : Roger L.Miller & David D. VanHoose,Mcgra-hill international ed.1993
2. Monetary theory :16th ed. M.C.Vaish ,vikas publishing house pvt ltd2005
3. Basics Of Banking & Fiinance Dr K M Bhattacharya & O P Agrawal
4. Banking Theory & Practice; K.C..Shekhr &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.Gorden
7. Banking &Financial System by K P M Sunderam & D N Varshney S Chand
8. Financial Market & Services: Institutions :Gordan &Natrajan,Himalaya
9. The Indian Financial System: Bharati V.Pathak,Pearson Education
10. Economic & Political Weekly .
11. R.B.I. Bulletins



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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 b - Elective - Corporate Laws & Secretarial Practice

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

Required Lectures: 60

Objectives:

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.

Chapter No.	Particulars	No. of Lectures
01	Borrowings of Company	12
	1.1 Borrowings – Types of Borrowing – Long, Medium and Short Term	
	1.2 Debenture – Meaning and its types, its difference from Shares	
	1.3 Debenture Stock	
	1.4 Provision of Companies Act 2013 – Issue of Debentures	
	1.5 Debenture Trustee	
	1.6 Charges – Types and Registration	
	1.7 Public Deposits – Meaning and Rules relating to it	
02	Loans and Investments by Companies	06
	2.1 Procedure for loans and investments by companies	
	2.2 Limits for loans and investments by companies	
	2.3 Debt-Equity Ratio and Trading on Equity	
03	Membership of a Company	10
	3.1 Definition of Member and Shareholder	
	3.2 Modes of Acquiring Membership in a Company	
	3.3 Rights and Privileges of Members of a Company	
	3.4 Transfer and Transmission of Shares – Meaning, Differences	
	3.5 Dematerialization and Rematerialization of Shares	
	3.6 Depository – meaning and its functions	
04	Management of Company	12
	4.1 Director – Meaning, types, No. of Directors, Appointment, Director 4.2 Identification Number, Independent Director	
	4.3 Key Managerial Personnel – Appointment (including Company Secretary), Remuneration	
	4.4 Board – Meaning, Power and Meetings	
	4.5 Annual General Meetings – Various Provisions relating to it	
05	Statutory Books And Registers	08
	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

12

- 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 – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 c - Elective - Marketing & Advertising

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

Required Lectures: 60

Semester II (Advertising)

- 1. Introduction to Advertising** (10 Lectures)
 - 1.1 Meaning, Definitions, Nature & Scope of Advertising
 - 1.2 Importance of Advertising in Modern Marketing
 - 1.3 Role of Advertising in Marketing Mix
 - 1.4 Classification & Types of Advertising
 - 1.5 Economic & Social Effect of Advertising

- 2. Advertising Media** (10 Lectures)
 - 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** (12 Lectures)
 - 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** (10 Lectures)
 - 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** (10 Lectures)
 - 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

6. Regulation & Control on Advertising

(8 Lectures)

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

Reference Book:

1. Kadavekar & Kothovade - Vipanan Vyavasthapan (Marathi)
2. Bodhankar Sudhir & Vekhande- Vipanan Vyavasthapan (Marathi)
3. Deshamukh Prabhakar - Vipanan Vyavasthapan (Marathi)
4. Kadvekar, Jain, Antony Rose- Modern Marketing Management – Diamond Publication.
5. Pratibha Joshi & Others - Vipanan, Vikray kala aani Prasadhi Part III (Jahirat) (Marathi)
6. Sangita Sharma & Raghuvir Singh – Advertising
7. Namita Rajput & Mira Vashitha – Advertisement & Personal Selling
8. S. A. Chunawala: Advertising An Introductory Text: Himalaya Publication
9. G.S. Shuda. Sales and Advertising Management, . Indus Valley Publication , Jaipur
10. Kulkarni Mahesh - Advertising - Nirali Prakashan
11. S.A. Chunawala-Advertising-an introductory text book-Himalaya Publishing House
12. Duna & Darban, Advertising, Its Role in Modern Marketing
13. Web Sources:
 - <http://adage.com/>
 - <https://www.ama.org/Pages/default.aspx>
 - <http://google.com/> etc.



North Maharashtra University, Jalgaon

(NAAC Reaccredited 'A' Grade University)

FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 d - Elective - Business Statistics

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

Required Lectures: 60

1. Index numbers

Lectures 10

- 1.1 Meaning and uses of index number
- 1.2 Meaning of base period, current period, unweighted index number, weighted index number, simple index number, composite index number.
- 1.3 Types of index number: - Price index number, Quantity index number, Value index number
- 1.4 Distinction between unweighted and weighted index numbers
- 1.5 Methods of constructing price index number:- Simple and weighted aggregative method, Laspeyre's method, Paasche's method and Fisher's method
- 1.6 Numerical problems.

2. Time series

Lectures 10

- 2.1 Meaning and uses of time series
- 2.2 Components of time series
- 2.3 Meaning of analysis of time series
- 2.4 Additive and multiplicative models of time series
- 2.5 Measurement of trend by (i) method of semi averages (ii) method of moving averages and (iii) method of least squares (linear trend only)
- 2.6 Measurement of seasonal indices by method of simple averages
- 2.7 Numerical problems.

3. CPM and PERT

Lectures 10

- 3.1 CPM and PERT:- Concepts, advantages, comparison and Limitations
- 3.2 Network Logic Construction Rules and Activity Relationship
- 3.3 Determination of Critical Paths
- 3.4 Calculation of Project Duration through Network
- 3.5 Numerical problems

4. Sequencing problems

Lectures 12

- 4.1 Meaning and use of sequencing problem
- 4.2 Assumptions of sequencing problem
- 4.3 Algebraic method to solve a sequencing problem of n jobs and two machines.
Determination of idle time and total elapsed time is expected.
- 4.4 Algebraic method to solve a sequencing problem of n jobs and three machines.
Determination of idle time and total elapsed time is expected.
- 4.5 Gantt Chart
- 4.6 Numerical problems.

5. Assignment problems

Lectures 12

- 5.1 Meaning and uses of assignment problem
- 5.2 Balanced and unbalanced assignment problems
- 5.3 Hungarian method of solving an assignment problem

5.4 Solving an assignment problem when the objective is to maximize a given measure of effectiveness

5.5 Solving an assignment problem when certain specified assignments are prohibited

5.6 Solving an unbalanced assignment problem

5.7 Determination of alternate optimum solutions.

5.8 Numerical problems

6. Replacement Problems

Lectures 06

6.1 Meaning of replacement problem

6.2 Determination of optimum period of replacement of an item whose efficiency decreases with time and the money value remains constant.

6.3 Numerical problems.

List of Practicals

1. Determination of price and quantity index numbers.
2. Determination of trend and seasonal indices
3. Determination of optimal sequence, total elapsed time, idle times (i) for n jobs and two machines problem and (ii) for n jobs and three machines problem
4. Determination of optimal solution for an assignment problem.

Books for reference:

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



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

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

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- | | |
|---|---------------------|
| 1. Elements of Actuarial Science | Lectures– 10 |
| Introduction of actuarial science, elementary probability and theory, constructing mortality tables, pricing of insurance products, concept valuation and its importance defining surplus and reserves and of fixed interest securities and EMI's under loan payments. | |
| 2. Insurance Regulatory Development Authority (IRDA) | Lectures– 10 |
| Introduction, Objectives, Powers, Duties, Functions, Advisory Committee, Central Government Powers, Deposit, Advertising Disclosures, Inspections and Investigations. | |
| 3. Reinsurance | Lectures– 10 |
| Meaning, Importance, Role, functions and rating, Methods and application to different classes of insurance, Reinsurance market. | |
| 4. Policy Claims | Lectures– 10 |
| Different types of policy claims , Survival Benefits , Death Claims, Maturity Claims , Submission of Proof of title at claim processing stage , Early Claims & Non –early claims, Documents required for processing early claims, Death due to unnatural causes or accidents, Nomination, Assignment. | |
| 5. Insurance industry in India in global perspective | Lectures– 10 |
| History of Insurance industry in India, Impact of Globalization on Insurance industry in India, Role of Insurance Industry in the Global age and Challenges. | |
| 6. Insurance as a Career | Lectures– 10 |
| Insurance sales Agent, as a career, educational qualifications, how to become a insurance sales agent, insurance sales training, license certifications and registration, important qualities of insurance sales agent, duties of insurance agent, job outlook for insurance agent. | |
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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



North Maharashtra University, Jalgaon

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FACULTY OF COMMERCE & MANAGEMENT

F. Y. B.Com – w.e.f.AY 2017-18

SEMESTER: II

Paper: 207 f - Elective -Business Environment

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

Required Lectures: 60

1. Legal Environment

Lectures: 12

1.1 Introduction, Meaning, Importance

1.2 Introduction & Features of

1.2.1 Industrial Policy 1991

1.2.2 Micro, Small and Medium Enterprises Development Act, 2006

1.2.3 Information Technology Act, 2000- Right to Information Act, 2005

2. Corporate Social Responsibility (CSR) and Business Ethics

Lectures: 12

2.1 Corporate Social Responsibility (CSR)

2.1.1 Concept, Introduction

2.1.2 Arguments for Social Responsibility (SR)

2.1.3 Arguments against S R

2.1.4 Social Stakeholders

2.1.5 Social Responsiveness

2.2 Business Ethics

2.2.1 Meaning, Need, Types

2.2.2 Ethical Guidelines

3. Consumerism and Business

Lectures: 10

3.1 Consumerism: Meaning & Definition

3.2 Consumer Rights: Introduction, the 8 Consumer Rights

3.3 Consumer Responsibility

3.4 Plight of the Indian Consumer

3.5 Consumer Protection Act 1986: Introduction, Features

4. Foreign Direct Investment (FDI)& Multinational Corporations (MNCs)

Lectures 12

4.1 FDI

4.1.1 Introduction, Concept, Classification, Benefits & Negative impacts

4.1.2 The role of FDI in Economic Development

4.2 MNCs

4.2.1 Meaning, Definition & Features

4.2.2 Merits &Demerits

5. International Organisations & Financial Institutions:

Lectures 08

5.1 International Organisations

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

5.2 Financial Institutions

5.2.1 Introduction, Objectives & Functions of: IMF- IBRD- IFC- ADB

6. Global Environment

Lectures: 06

6.1 Introduction, Meaning, Definition & Factors

6.2 Global Environment and Business

Reference Books –

1. Justin Paul: Business Environment, 1st edition, Tata MH
2. Corporate Governance: [Chris A. Mallin](#), Oxford.
3. International Business environment: Leslie Hamilton, Oxford University Press; Second edition (26 July 2012)
4. Rangarajan, C.A.; Perspective in Economics, S.Chand & Sons, New Delhi
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. Jain, P.C., India Builds Her War Economy (Kitab Mahal, Allahabad, 1943).
9. Capital Market Instrument: Moorad Chaudhry, Financial times professional serious
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 2017-18

SEMESTER: II

Paper: 207 g - Elective - 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

Unit No	Topic	Sub – Topic	Periods
1	Role & Responsibilities of Different Agencies & Government	<ol style="list-style-type: none"> 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 	12
2	(A) Manifesting Disaster (B) Mitigations of Disaster	<ol style="list-style-type: none"> 1. Resources planning & Mobilization 2. Immediate Survival Kit 3. Medical Kit 4. Riské Equipment 5. Do's and Don'ts during disaster 1. Provision of Financial Resources 2. Construction of permanent Infrastructure 3. Establishment of controlling centers 	12
3	Technologies for Disaster Management	<ol style="list-style-type: none"> 1. Role of IT in Disaster Management 2. Role & Application of RS, GIS & GPS in Disaster Management 	10
4	Disaster Preparedness	<ol style="list-style-type: none"> 1. Introduction 2. Warning & Alarm System 3. Importance of planning in disaster preparedness 4. Pre & Post disaster phases 5. Community-based disaster preparedness plan 6. Disaster Mapping & its applications 	08
5	Disaster Response	<ol style="list-style-type: none"> 1. Introduction 2. Disaster Response Plan 3. Damage Assessment & its Techniques 4. Role of youth organizations in disaster management 5. Human behavior in disaster management 6. Types and sources of stress regarding disaster event 	10
6	Disaster Medicine	<ol style="list-style-type: none"> 1. Introduction 2. Epidemiological study of disasters. 3. Clinical casualty management 4. Immunization and vaccination 5. Logistics management, logistic support plan. 	08

➤ **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)