



# **NORTH MAHARASHTRA UNIVERSITY, JALGAON**

**Faculty of Commerce and Management**

**Syllabus**

**BACHELOR IN BUSINESS ADMINISTRATION  
(BBA)**

**With effect from June- 2014-15**

# **NORTH MAHARASHTRA UNIVERSITY, JALGAON**

## **BACHELOR OF BUSINESS ADMINISTRATION (BBA)**

**(w.e.f. June 2014)**

**Course Name:** Bachelor in Business Administration

**Short Title of Degree:** B.B.A.

**Faculty to which Assigned:** Commerce and Management

**Duration:** 3 years full time

**Pattern :** semester : (Total Six Semester)

**Examination Pattern:** 60 (external) + 40 (internal)

**No of paper per Semester:** 5 theory + 2 Practical = 7

**Eligibility :** Passed higher secondary examination in any stream Or

Diploma recognized by board of technical education of minimum Duration of 3 years

**Medium of instruction :** English

### **Objectives**

The Bachelor of Business Administration equips student with an understanding of the competitive environment in which private and a public sector organization operate, and provides student with the analytical and operational skills to resolve business problems in both sectors.

The BBA program aims at developing a student's intellectual ability, executive personality and managerial skills through an appropriate blending of business and general education. The program assists the student in understanding and developing the unique leadership qualities required for successfully managing business functions, an organizational unit or an enterprise.

The specific objectives of the program are to:

- To prepare the students for higher studies in business at home and abroad.
- To introduce students to a range of core business disciplines, including marketing, accounting, human resources management, internet systems and organizational behavior.
- To provide opportunities to develop and practice professional skills essential in the workplace.
- To prepare the Students will be armed with skills which will enable them to think critically, research and analyze information and apply it in modern business contexts.
- To make the BBA degree is many a times referred to as the golden passport, since it gives its holder an edge in the job market by opening more doors of opportunity.
- To meet the needs of small and medium enterprises as well as large corporations. It will give a professional qualification to those engaged in the administration and management of businesses and other organizations, including public, private and not-for-profit organizations.

- To improve professional communication skills and soft skills of the students along with enhancing administration skills in them.
- To help students to understand the various areas and explore various types of opportunities available in practical world of Business.

## - **Job opportunities after BBA**

- Job opportunities in defense sectors like CBI, CID, Indian navy, Airforce etc.
- In government sector where the candidate will have to appear for various written exams like UPSC, Public sector bank, PSC, SSC etc.
- Some of the most common private sector jobs one can pursue after their BBA degree.
- Advertising Industry
  - Banking
  - Insurance
  - FMCG
  - Aviation
  - Hospitality & Tourism
  - Consumer Durables
  - IT Companies
  - Advisory & Consultancy Firms
  - Media House
  - Entertainment Industry

**NORTH MAHARASHTRA UNIVERSITY, JALGAON****Faculty of Commerce & Management**

Structure of Bachelor in Business Administration: B.B.A.

(With effect from June- 2014-15)

<b>First Year B.B.A. (New Structure W.E.F. June: 2014-15)</b>			
<b>Paper</b>	<b>SEMESTER-I</b>	<b>Paper</b>	<b>SEMESTER-II</b>
A1.1	Foundation Course for Managers	A2.1	Financial Accounting and costing
A1.2	Professional Communication-I	A2.2	Professional Communication -II
A1.3	Principles of Management	A2.3	Organisational Behavior
A1.4	Principles of Economics	A2.4	Managerial Economics
A1.5	Computer Fundamentals & Office Automation	A2.5	Internet & Application
A1.6	Practical on Professional Communication -I	A2.6	Practical on Professional Communication-II
A1.7	Practical on Office Automation	A2.7	Practical on Internet & Application

<b>Second Year B.B.A. (New Structure W.E.F. June: 2015-16)</b>			
<b>Paper</b>	<b>SEMESTER-III</b>	<b>Paper</b>	<b>SEMESTER-IV</b>
A3.1	Mathematics & Statistics for Managers	A4.1	Research Methodology
A3.2	Corporate governance	A4.2	Corporate Law
A3.3	Career Management & Counseling	A4.3	ICT in Taxation
A3.4	Production & Materials Management	A4.4	Cyber Crime & Security Law
A3.5	Corporate Accounting	A4.5	Cost Accounting
A3.6	Practical on Tally ERP 9.0	A4.6	Practical based on E - Commerce
A3.7	Practical based on Advanced Excel	A4.7	Practical on ICT in Taxation

<b>Third Year B.B.A. (New Structure W.E.F. June: 2016-17)</b>			
<b>Paper</b>	<b>SEMESTER-V</b>	<b>Paper</b>	<b>SEMESTER-VI</b>
A5.1	Entrepreneurship Development	A6.1	Auditing Practices
A5.2	Soft Skills Development	A6.2	Mercantile Laws
A5.3	Human Resource Management	A6.3	Human Resource Management
A5.4	Marketing Management	A6.4	Marketing Management
A5.5	Financial Management	A6.5	International Finance
A5.6	Practical in Soft Skills Development	A6.6	Practical on Cases In Management
A5.7	Field Work	A6.7	Project Report

# **NORTH MAHARASHTRA UNIVERSITY, JALGAON**

## **Faculty of Commerce & Management**

### **Notes to Structure**

#### **B.B.A. Programme, with effect from June-2014-15)**

1. English medium is allowed for instructions to all the courses under this programme.
2. For all the courses (except Course No A 5.7 & A 6.7 at Semester V & VI respectively) there shall be a semester pattern of examination (Theory / Practical) of 100 marks, comprising of external examination of 60 marks, and 40 marks for continuous internal assessment for every course.
3. For course No A 5.7 & A 6.7 at Semester V & VI, Field Work & Project has been prescribed for 100 marks, comprising maximum of 50 marks each to be awarded by an external examiner and an internal examiner, based on the field work report / project report submitted and the viva-voce thereon. The said examination is to be conducted at the end of the Vth & VIth Semester. Paper No A 5.7 based on Industrial Training with a minimum period of 30 (Thirty) days and prepare a field work report on industrial training. In case of course No A 5.7 & A 6.7 of Semester V & VI the 60: 40 pattern will not be applicable.
4. There shall be External Examination (Viva-Voce) for Field Work Report and Project Report. Project report viva voce for one student shall be of 10 (Ten) minutes. The student has to prepare power point presentation based on project work to be presented at the time of viva voce.
5. The syllabus of each course shall be taught in 4 lectures per week during the semester.

# Question Paper Pattern

Marks: 60

Time: 3hrs

- Attempt any Five.
- Each Question carries 12 marks.

Total Marks:

Que.1	.	(12)
Que.2		(12)
Que.3		(12)
Que.4		(12)
Que.5		(12)
Que.6		(12)
Que.7		(12)
Que.8		(12)



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
Syllabus for  
**F.Y.B.B.A. Semester – I**  
**Subject: A: 1.1:– Foundation Course for Managers**  
**w.e.f. 2014-15**  
**Total Lectures: 48**

[Total Marks: 60 External + 40 Internal =100 Marks]

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**Objective-** To Impart Basic Accounting Knowledge among students.

**Unit1- Introduction to Accounting:**

**6 Lectures**

- 1.1 Financial Accounting-definition and Scope,
- 1.2 Objectives of Financial Accounting,
- 1.3 Accounting v/s Book Keeping
- 1.4 Terms used in accounting,
- 1.5 Users of accounting information
- 1.6 Limitations of Financial Accounting.

**Unit 2- Conceptual Frame work:**

**8 Lectures**

- 2.1 Accounting Concepts, Principles and Conventions,
- 2.2 Accounting Standards-concept, objectives, benefits,
- 2.3 Brief review of Accounting Standards in India,
- 2.4 Accounting Policies,
- 2.5 Accounting as a measurement discipline, valuation Principles, accounting estimates.

**Unit 3-Recording of transactions: (theory only)**

**10 Lectures**

- 3.1 Accounting cycle,
- 3.2 Voucher system,
- 3.3 Accounting Process,
- 3.4 Journals,
- 3.5 Subsidiary Books,
- 3.6 Ledger,
- 3.7 Cash Book,
- 3.8 Bank Reconciliation Statement,
- 3.9 Trial Balance.

**Unit 4- Depreciation: (theory only)**

**6 Lectures**

- 4.1 Meaning, Objectives for providing depreciation,
- 4.2 Various methods of Calculating Depreciation
- 4.3 Elementary study of AS 6 on Depreciation Accounting.

**Unit 5- Preparation of final accounts: (theory only)**

**10 Lectures**

- 5.1 Preparation of Trading and Profit & Loss Account and Balance Sheet of sole proprietary business.
- 5.2 Understanding of final accounts of a Company,
- 5.3 Important provisions of Companies Act, 1956 in respect of preparation of Final Accounts.

**Unit 6: Corporate Banking:**

**8 Lectures**

- 6.1 Bank Pass Book,
- 6.2 Negotiable Instruments,
- 6.3 Cheque, Discounting of Cheques, cheque presentment, cheque dishonoured,
- 6.4 Current Account,
- 6.5 Overdraft,
- 6.6 Cash Credit,
- 6.7 Internet Banking,
- 6.8 RTGS,
- 6.9 NEFT.



**Recommended Books**

1. Fundamentals of Accounting & Financial Analysis: By Anil Chowdhry (Pearson Education)
2. Financial accounting: By Jane Reimers (Pearson Education)
3. Accounting Made Easy By Rajesh Agarwal & R Srinivasan (Tata McGraw –Hill)
4. Financial Accounting For Management: By Amrish Gupta (Pearson Education)
5. Financial Accounting For Management: By Dr. S. N. Maheshwari (Vikas Publishing House)



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**

Syllabus for

**F.Y.B.B.A. Semester – I**

**Subject: A: 1.2:– Professional Communication-I**

**w.e.f. 2014-15**

**Total Lectures: 48**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objective-** To impart basic communication skills among students

**1) Basics of Communication**

**Lecture: 08**

- a) Meaning & Objectives of communication,
- b) Process of communication, Importance of communication, Grapevines
- c) Steps of Effective Communication
- d) Methods of Communication
  - 1.d.i) Verbal & Non verbal
  - 1.d.ii) Oral & Written
  - 1.d.iii) Internal & External

**2) Use of English Language**

**Lecture: 10**

- a) Grammatical Terms, Subject & verb Agreement
- b) Punctuation: Commas, Semi-colons, colons, Hyphens & Dashes, Apostrophes
- c) Basic Grammatical Rules
- d) Tactful Use of Language: Asking for action, Handling Negatives, Talking about errors, Use of Active & Passive Voice, Techniques of Emphasis

**3) Written Communication - I**

**Lecture: 08**

- a) Meaning, Distinction with Oral Communication, Merits & Limitations of Written communication.
- b) Letter writing: Layout of Business letter, types & Styles of layouts, Essentials of Good Business letters
- c) Purpose of letters: Resume, Application, Appointment. Writing Direct Messages by Manager – Delivering: Positive, Neutral & Negative Information.

**4) Written Communication - II**

**Lecture: 12**

- a) Orders , Acknowledging orders, Changes in orders, After sales letters, Complaint Letter, Adjustment Letters, Sales Letters, Credit Letters, Status enquiries, Collection letter, Representations
- b) E-mail –Drafting & Sending Emails
- c) Report Writing: Meaning & Nature of Report, Formats of Reports – Formal, Informal reports, Writing Reports - Data collection, organizing, presentation of the Report.

**5) Organizational Communication -I**

**Lecture: 05**

- a) Job Applications: Covering Letter-Resume – Appointment Letter
- b) Meaning & Importance of Organizational Communication

## 6) Organizational Communication –II

Lecture: 05

- a) Internal communication: Notice, Circular, Memo.
- b) External Communication – Enquiries, Quotations, Bank & Financial Institutions
- c) Holding Press Conferences & Preparing Press Releases

### References

1. Communication for Business – Taylor & Chandra – Pearson
2. Business Communication – Rai&Rai - Himalaya
3. Business Communication for Managers By Penrose / Rasberry / Myers, Cenage Learning.
4. Business Communication by Raman & Singh, Oxford Publication.
5. Basics of Business Communication – Lesikar&Flatley – Tata McGraw Hills
6. Business Communication – C.S. Raydu – Himalaya Publishing House
7. Business Communication Today – Bovee, Thill, Schatzman – Pearson
8. Essential Communication Skills – Shalini Agrawal- Ane book



North Maharashtra University, Jalgaon

Faculty of Commerce and Management

Syllabus for

F.Y.B.B.A. Semester – I

Subject: A: 1.3:– Principles of Management

w.e.f. 2014-15

Total Lectures: 48

[Total Marks: 60 External + 40 Internal =100 Marks]

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**OBJECTIVE:** To familiarize the students with the basic Management concept & process.

**1. Nature of Management**

**Lectures 06**

- 1.1. Definition, Nature and Features of Management
- 1.2. Management-Science or Art
- 1.3. Management as Profession
- 1.4. General Principles of Management
- 1.5. Administration V/S Management

**2. Process of Management**

**Lectures 06**

- 2.1. Functions of Management
- 2.2. Nature of Management Functions
- 2.3. Functions of Various Management Levels
  - 2.3.1 Top Level Management
  - 2.3.2 Middle Level Management &
  - 2.3.3 Lower Level Management.

**3. Forecasting**

**Lectures 06**

- 3.1. Meaning, definition,
- 3.2. Importance, characteristics of forecasting
- 3.3. Process of forecasting
- 3.4. Techniques of forecasting
- 3.5. Advantages & Limitations of forecasting.

**4. Planning & Organizing**

**Lectures 12**

- 4.1. Meaning, Definition & Importance of Planning
- 4.2. Essentials of Effective Planning
- 4.3. Steps of Planning
- 4.4. Types of Corporate Plans – Strategic & Operational Planning
- 4.5. Limitations of Planning
- 4.6. Difference between planning & forecasting
- 4.7. Meaning, Objectives of organizing
- 4.8. Principles of Organization
- 4.9. Span of Management
- 4.10. Authority & Responsibility

**5. Co-ordination & Decision making**

**Lectures 08**

- 5.1. Co- Ordination
- 5.2. The Essence of Management
- 5.3. Co – Ordination & Co – Operation
- 5.4. Techniques of Effective Co – Ordination
- 5.5. Steps for effective co-ordination
- 5.6. Meaning of decision making
- 5.7. Process of decision making

## **6. Modern Management Techniques**

## **Lectures 10**

- 6.1. Human Resource management
- 6.2. Event Management
- 6.3. Risk Management
- 6.4. Time Management
- 6.5. Disaster Management

### **LIST OF REFERENCE BOOKS:**

1. Principles of Management: T. Ramasamy, Himalaya.
2. Principles of Management: Dr.K Natarajan &Dr.K.P.Ganeshan. Himalaya.
3. Management Process: Koontz & O'Donnell, Tata- McGraw hill publishers Delhi.
4. Management of System: By A.K. Gupta & J.K. Sharma, Mac-Millan Publication, Delhi.
5. Principles of Management: Prakash Kothari, B. J. Lathi, Atharv Publication, Jalgaon.
6. Management & Organizational Behaviour – By P. Subba Rao, Himalaya publication.
7. Business Organization & Management – By R.N. Gupta, Sultan Chand & Sons publication, Delhi.



**North Maharashtra University, Jalgaon**  
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Syllabus for  
**F.Y.B.B.A. Semester – I**  
**Subject: A: 1.4:– Principles of Economics**  
w.e.f. 2014-15  
**Total Lectures: 48**

[Total Marks: 60 External + 40 Internal =100 Marks]

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Objective : To make students aware about important economics concepts.

**1 Introduction to Principles of Economics. 6**

**Lectures**

1.1 Meaning, Nature, Subject Matter and Scope of

A) Micro economics

B) Macro economics

1.1 Basic Economic Problems

1.2 Production Possibility Curve

**2 Demand & Supply Analysis 10**

**Lectures**

2.1 Ordinal Analysis of Demand & Equilibrium of Consumer (Indifference Curve)

2.2 Concept of Price Effect, Income Effect & Substitution Effect.

2.3 Derivation of Demand & Determinants of Demand

2.4 Price Elasticity of Demand & Its Relation to Revenue

2.5 Law of Supply & Determinants of Supply

**3 Equilibrium of Firm & Market 12 Lectures**

3.1 Characteristics OF Perfect Competition Market

3.2 The Short Run & Long Run Equilibrium of Firm & Industry in Competitive Market

3.3 Characteristics s of Monopoly Market

3.4 The Short Run & Long Run Equilibrium of the Monopoly Firm

3.5 Characteristics of Monopolistic Competition

3.6 The Short Run & Long Run Equilibrium of Firm & the Group in Monopolistic Competition

3.7 Characteristics of Oligopoly & Duopoly Market

**4 Macroeconomic Frame work 4 Lectures**

4.1 Basic Macroeconomic Issues

4.2 Concepts of National Income

4.3 Full Employment & Unemployment

4.4 Circular Flow of National Income

## **5 Consumption, Saving & Investment Function**

**8 Lectures**

- 5.1 Propensity to Consume (or) Consumption Function & Its Determinants
- 5.2 Average Propensity Consume (APC) & Marginal Propensity Consume (MPC)
- 5.3 Saving Function & Its Determinants
- 5.4 Average Propensity to Save & Marginal Propensity to Save (APS & MPS)
- 5.5 Investment Function & Its Determinants

## **6. Monetary Forces**

**8 Lectures**

- 6.1 Demand for Money: Real & Nominal Money Balances
- 6.2 Determinants & Motives of Demand for Money
- 6.3 Supply of Money: Monetary & Liquidity Aggregates Of R.B.I
- 6.4 Monetary Equilibrium, Interest Rate, Transmission Mechanism and G.D.P
- 6.5 Aggregate Demand & Aggregate Supply Shocks: Positive & Negative

### **List of Reference Books:**

1. Principles of Economics by N.Gregory Mankiw, Thomson
2. Principles of Micro Economics by H.L.Ahuja, S.Chand
3. Macroeconomics Theory & Policy by H.L.Ahuja S. Chand
4. Modern Economic Theory by K.K.Dewett, S. Chand New Delhi
5. Business Economics K.P.M.Sunderam & E.N. Sundaram s. Chand
6. Macroeconomics by D.M.Mithani Himalaya
7. Business Economics by I.C.Dhingra & V k Garg S Chand, New Delhi
8. Managerial Economics by Gopal Krishna, Himalaya
9. Economics by Samuelson, Tata Mc Graw Hill, New Delhi
10. Principles of Macro Economics by N.Gregory Mankiw, Thomson



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**

Syllabus for

**F.Y.B.B.A. Semester – I**

**Subject: A: 1.5:- Computer Fundamentals and Office Automation**

**w.e.f. 2014-15**

**Total Lectures: 48**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objectives:**

- (1) To understand the concept of Computer and its parts.
- (2) To familiarize students with different basic applications.

**Computer Fundamentals**

**1. Introduction**

**Lectures: 5**

- 1.1 History & generation of computer
- 1.2 Block diagram of computer system
- 1.3 Types of computers
- 1.4 Definition-Software, Hardware, Compiler, Interpreter
- 1.5 Characteristics
- 1.6 Applications

**2. Memory Concepts & Input Output Devices**

**Lectures: 6**

- 2.1 Primary RAM, ROM
- 2.2 Secondary - Magnetic disk, hard disk, CD
- 2.3 Input devices - keyboard, mouse, scanner, web camera
- 2.4 Output device - printers, plotters, LCD projector

**3. Algorithm & flowcharts**

**Lectures: 5**

- 3.1 Definition - Algorithm, flowchart
- 3.2 Flowchart symbols

**Introduction To Microsoft Office**

**4. Microsoft Word**

**Lectures: 10**

- 4.1 Create a New Document Using Template, Wizard & Working With Text,
- 4.2. Open an Existing Document,
- 4.3. Save the Document In Different formats
- 4.4. Print the Document,
- 4.5. Find and Replace Text,
- 4.6. Spelling and Grammar Checking, Use Autocorrect to Improve Your Typing,
- 4.7. Character Formatting, Paragraph Formatting, Page Formatting,
- 4.8. Multicolumn News Letter, Styles, Themes, and Templates,
- 4.9. Create Tables,
- 4.10. Insert Graphics Into A Document, Insert A Symbol, Add A Watermark
- 4.14. Auto format Your Document, Add a Header or Footer,

**5. Microsoft Excel**

**Lectures: 14**

- 5.1 Create a New Workbook & Enter Data Into A Worksheet,
- 5.2. Open an Existing Worksheet,
- 5.3. Print A Worksheet, Excel Formulas,
- 5.4. Copy and Move Formulas, Insert And Delete Rows And Columns
- 5.5 Enter Excel Functions, Use Excel's Function Wizard, and Filter Data
- 5.7 Add A Chart To A Worksheet, Insert Graphics Into A Worksheet



## **6. Microsoft PowerPoint**

**Lectures: 8**

- 6.1 Create New Presentation & Insert Text & Pictures into Presentation,
- 6.2. Print A Presentation, Open An Existing Presentation
- 6.3 Change a Presentation's Background, Animate Text
- 6.4 Insert a Chart into a Presentation, Insert Graphics into a Presentation,

### ***References –***

- 1. Fundamentals of computer - V. Raja Raman (PHI Publication)
- 2. Fundamentals of MS Office 2007 – Gretchen Douglas, Mark Connell
- 3. Sams Teach Yourself Microsoft Office 2007 All in One – Greg Perry



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**

Syllabus for

**F.Y.B.B.A. Semester – I**

**Subject: A: 1.6:– Practical on Professional Communication-I**

**w.e.f. 2014-15**

**Total Lectures: 48**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objective-** To practically train students in using various modes of communication

It is expected that the concerned teacher is to conduct 01 practical of 03 hrs duration every week. Throughout the semester, total 15 practicals are to be conducted. A practical journal is to be maintained by the students for 40 marks. And the remaining 60 marks there will be a practical / oral examination will be conducted at the end of the semester. The student has to appear and attend at least 10 minutes presentation based journal at the viva voce. The subject teacher will function as the Internal Examiner and the External Examiner will be appointed by the University. A list of specimen practicals is attached. However, creativity in carrying out these practicals on the part of the teacher will be appreciated.

**List of Practical**

- 1) Prepare Enquiry letter
- 2) Formulate Quotations
- 3) Prepare Complaint letter
- 4) Prepare Application Letter & resume
- 5) Prepare Notice
- 6) Prepare Memo
- 7) Prepare Circular
- 8) Create E-mail
- 9) Prepare Written Report
- 10) Prepare Testimonial
- 11) Prepare Banking Correspondence
- 12) Prepare Insurance Correspondence
- 13) Prepare SMS – Short Messaging Services for happy & Sad moments
- 14) Prepare Grammar Worksheet – Prepositions, Active-Passive voice
- 15) Prepare Appointment Letter



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**

Syllabus for

**F.Y.B.B.A. Semester – I**

**Subject: A 1.7] Practicals Office Automation**

**w.e.f. 2014-15**

**Total Lectures: 48**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objective-** To practically train students in using Computer and MS-Office.

1. Study of start button - programs, documents, settings, search, run, shutdown.
2. Various operations on folder- Creation, deletion, rename, copy, move.
3. Practical based on Ms-Word (at least 3 practical)
4. Practical based on Ms-Excel (at least 3 practical)
5. Practical based on Power point (at least 2 practical)

# **Semester – II**



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**

Syllabus for

**F.Y.B.B.A. Semester – II**

**Subject: A 2.1:- Financial & Costing Accounting**

**w.e.f. 2014-15**

**Total Lectures: 48**

**[Total Marks: 60 External + 40 Internal = 100 Marks]**

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**Objectives:-**

To Understand Accounting Standards .

To Understand The Formation Of Public Limited Company Having Share Capital.

To Develop Various types of Financial Statements.

To Understand the Cost Estimation and Costing Process.

**SECTION 1 – FINANCIAL ACCOUNTING**

**1.Accounting Standards (A)**

**Lectures 10**

1.1. Elementary Study of

1.1.1. AS-1- Disclosure of Accounting Policies

1.1.2. AS-2 – Valuation of Inventories

1.1.3. AS-6 - Depreciation Accounting

1.1.4. AS-10 – Accounting for Fixed Assets

**Accounting for Investment (B)**

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

1.3. Cum-Interest Purchase, Sale & Computation of profit On Securities

1.4. Ex-Interest Purchase, Sale & Computation of profit On Securities

Refer to AS -13- Accounting for Investment.

**2 Joint Stock Companies**

**Lectures 10**

2.1 introduction

2.2 Shares

Issue of Shares at par , discount & premium ,

Forfeiture , Reissue of Shares.

Right Issue.

2.3 Buy back Of Shares

Redemption Of Preference Shares.

2.4 Profit Prior to Incorporation

2.5 Debentures

Issue & Redemption.

**3.Computer Software Accounting**

**Lectures 4**

3.1 Computers and Financial application

3.2 Accounting Software packages.

**SECTION 2 COST ACCOUNTING**

**4.Fundamentals Of Costing**

**Lectures 6**

**4.1** Basic concepts ,

4.1.1 Cost, Expense, Loss,

4.1.2 Costing, Cost Accounting ,

4.1.3 Cost Unit, Cost Centre

4.2 Elements of Costs

4.3 Direct & Indirect

4.4 Classification of Costs on the basis of various criteria

4.5 Advantages and Limitations of Cost Accounting

## **5 Materials**

## **Lectures 10**

- 5.1. Importance of Materials accounting and control
- 5.2. Direct & Indirect Materials
- 5.3. Procedure and documentation of Purchasing and Storekeeping
  - 5.3.1. Purchase Requisition
  - 5.3.2. Purchase Order
  - 5.3.3. Goods Received Note
  - 5.3.4. Inspection Report
  - 5.3.5. Materials Requisition
  - 5.3.6. Materials Transfer Note and Materials Return Note
- 5.4. Economic Ordering Quantity
- 5.5. Stores Accounting
  - 5.5.1. Bin Cards, Store Ledger
  - 5.5.2. Perpetual Inventory system Pricing of Materials issues under FIFO, LIFO,
  - 5.5.3. Simple Average Method, and Weighted Average Method
- 5.6. Material levels

## **6. Labour Costing**

## **Lectures 8**

- 6.1 Labour
  - 6.1.1 Importance Of Labour.
  - 6.1.2 Labour Time Recording: Time Keeping & Time Booking
  - 6.1.3 Labour Remuneration
- 6.2 Methods of Labour Remuneration , Time Rate , Piece Rate
  - 6.2.1 Differential Piece Rate
- 6.3 Incentives, Bonus & Premium Wage Plans.

### **Books On Accounting :-**

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

### **Books on Cost Accounting :-**

- 1. Fundamentals of Cost Accounting, Dr. S.N. Maheshwari, Sultan Chand & Sons
- 2. Advanced Cost Accounting: N. K. Prasad :
- 3. Cost Accounting for C.A. , Dr. N. K. Agrawal, Suchitra Prakashan Pvt. Ltd
- 4. Cost Accounting (Problem and Theory), S. N. Maheshwari, Mahavir Publication
- 5. Cost Accounting (Methods & Problems), B. K. Bhar, Academic Publisher, Calcutta
- 6. Principles and Practices of Cost Accounting, Ashish K. Bhattacharya, A.H. Wheeler



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
Syllabus for  
**F.Y.B.B.A. Semester – II**  
**Subject: A 2.2:- Professional Communication-II**  
**w.e.f. 2014-15**  
**Total Lectures: 48**

[Total Marks: 60 External + 40 Internal =100 Marks]

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**Objective-** To train students in strongly using communication skills in business and life.

**1) Barriers of Communication** **Lecture: 6**

- a) Meaning, Physical/Mechanical Barriers, language Barriers, Socio-Psychological Barriers, Cross-cultural Barriers
- b) Overcoming Barriers.

**2) Verbal-Nonverbal Communication** **Lecture: 12**

- a) Meaning & Importance
- b) Body movements : Facial Expression, Eye contact, Gestures, Postures, Appearance, Touch
- c) Space, Time, color, Vocalization,
- d) Improving Non Verbal Communication

**3) Reading & Speaking Skills,** **Lecture: 06**

- a) Reading Skills: Rapid Reading, Comprehension.
- b) Speaking Skill: Speech-preparation, Guidelines for Effective speech, Negotiation, Discussion

**4) Listening Skill:** **Lecture: 04**

- a) Importance of listening, Listening Process
- b) Barriers of listening , Guidelines for Effective Listening.

**5) Group Discussion** **Lecture: 10**

- a) Meaning, Objective, Methodology of Group Discussion, Guidelines for Group Discussion, Role Function in Group Discussion, Nonfunctional Behavior, Improving Group Performance.

**6) Interviews** **Lecture: 10**

- a) Interview : Types, Preparation, Conducting and Appearing for interview
- b) Meeting – Planning, Agenda, Layout, Leading the meeting, Drafting Minutes of Meeting & Steps for effective meeting outcomes.

**References**

1. Communication for Business – Taylor & Chandra – Pearson
2. Business Communication – Rai&Rai - Himalaya
3. Business Communication for Managers By Penrose / Rasberry / Myers, Cenage Learning.
4. Business Communication by Raman & Singh, Oxford Publication.
5. Basics of Business Communication – Lesikar&Flatley – Tata McGraw Hills
6. Business Communication – C.S. Raydu – Himalaya Publishing House
7. Business Communication Today – Bovee, Thill, Schatzman – Pearson
8. Essential Communication Skills – ShaliniAgrawal- Ane book



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**

Syllabus for

**F.Y.B.B.A. Semester – II**

**Subject: A2.3 Organisational Behavior**

**w.e.f. 2014-15**

**Total Lectures: 48**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objective-** To prepare students in understanding various traits of Organization Behavior.

**1) Introduction**

- a) Definition of O.B,
- b) Key elements of O.B.
- c) Nature & Scope of O.B.
- d) Disciplines contributing to O.B.

**2) Individual Perspective**

- a) Personality. Concept. Determinants and Types, How Personality influences O.B
- b) Attitudes. Types, Components & Functions. Attitudes& O.B.
- c) Concept of Job Satisfaction.
- d) Perception. Definition, Basic Elements, Factors Influencing Perception, Attribution.
- e) Learning: Meaning and determinants.

**3) Interpersonal Relationship**

- a) Developing interpersonal relations
- b) Conflict. Meaning, Sources, Types.
- c) Intrapersonal Conflict - Role Identity, Role Perception, Role Expectation, Role Conflict.
- d) Interpersonal Conflict (Transactional Analysis and Johari Window)
- e) Aspects of Conflict (Functional and Dysfunctional)
- f) Conflict Management

**4) Group Dynamics**

- a) Groups in Organization, Nature, Membership, Process of Group Development, Types of Groups, Group structure
- b) Group Norms, Group Conformity, Group Cohesion, Group Size, Group Think, Group Shift.
- c) Group dynamics & Inter-group dynamics

**5) Motivation and Leadership**

- a) Meaning
- b) Types of Motives
- c) Theories of Motivation
  - 5.c.i) Hierarchy of needs Theory
  - 5.c.ii) Theory X and Theory Y
  - 5.c.iii) Motivation-Hygiene Two Factor theory
  - 5.c.iv) Goal Setting Theory
- d) Motivation applied - Financial and non-Financial motivators
- e) Meaning , Functions, Styles, Traits of Leadership
- f) Fielders Leadership Contingency theory
- g) Path Goal Theory
- h) Charismatic Leadership Theory
- i) Ohio State Leadership Quadrants and Management Grids



**6) Change management and Development**

- a) Why organization changes? Planned change, Resistance to change, Managing resistance to change
- b) Meaning of Organization development, Characteristics, Objectives
- c) Work Stress: Meaning of stress, Nature and sources of stress, consequences of stress, coping strategies for the stress, stress and task performance

**Reference Books**

- 1. Organization Behavior – K. Ashwathappa, Himalaya Publications
- 2. Organization Behavior – V.S.P. Rao, Excel Books
- 3. Organization Behavior – Suja R. Nair, Himalaya Publications
- 4. Organization Behavior –Stephen P . Robbins, Pearson
- 5. Organization Behavior –S.S. Khanka, S.Chand & Sons
- 6. Organization Behavior –Fred Luthans
- 7. Human Behavior at Work –Keith Devis
- 8. Organization Behavior – P G Aquinas, Excel books, New Delhi
- 9. Organization Behavior – M.N. Mishra, Vikas Publications



North Maharashtra University, Jalgaon  
Faculty of Commerce and Management  
Syllabus for  
F.Y.B.B.A. Semester – II  
Subject: A 2.4:– Managerial Economics  
w.e.f. 2014-15  
Total Lectures: 48

[Total Marks: 60 External + 40 Internal =100 Marks]

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**Objective-** To prepare students in understanding important concepts of Managerial Economics

**1. Introduction to Managerial Economics 4**  
**Lectures**

- 1.1 Meaning, Nature & Scope of Managerial Economics
- 1.2 Subject Matter of Managerial Economics
- 1.3 Essentials of Microeconomics & Macroeconomics for Business Decision Making

**2 Demand Forecasting 6**  
**Lectures**

- 2.1 Usefulness of Demand Forecasting
- 2.2 Methods of Demand Forecasting
  - A) Expert Opinion
  - B) Survey Techniques
  - C) Trends in Economic Data
  - D) Liner Trend Analysis
- 2.3 Reliability of Demand Forecasting

**3 Production Function & Cost Function 12 Lectures**

- 3.1 Law of Variable Proportion
- 3.2 Laws of Return to Scale
- 3.3 Isoquants (or) Equal Product Curves
- 3.4 Short Run & Long Run Cost Concepts & Cost Curves
- 3.5 'L' Shape Cost Curve

**4 Pricing Policies 8**  
**Lectures**

- 4.1 Cost-Plus Pricing ( Hall & Hitch Approach)
- 4.2 Pricing of Multiple Products
- 4.3 Transfer Pricing
- 4.4 Going Rate Pricing
- 4.5 Peak load Pricing

## 5      **National Income Determination & Changes in It**      **6** **Lectures**

- 5.1 The Determination of Equilibrium level of National Income
- 5.2 Under Employment & Full Employment Of National Income
- 5.3 Effects of Government Expenditure & Net Export on the Equilibrium
- 5.4 Concept of Investment Multiplier, Process of Income Multiplication & its Limitations

## 6      **Macroeconomic Problems & Macroeconomic Policies**      **12** **Lectures**

### **Macroeconomic Problems**

- 6.1 Problems of Inflation & Stagflation
- 6.2 Problems of Growth: Benefits & Cost of Growth
- 6.3 Balance Of Payment: Causes & Effects of Disequilibrium of Balance of Payment

### **Macroeconomic Policies: Monetary Policy & Fiscal Policy**

- 6.4 Goals of Macroeconomic Policy
- 6.5 Tools of Monetary Policy
- 6.6 Expansionary Monetary Policy to Cure Recession (or) Depression
- 6.7 Tight Monetary Policy to Control Inflation
- 6.8 Fiscal Policy to Cure Recession
- 6.9 Fiscal Policy to Control Inflation

### **List of Reference Books:**

1. Principles of Economics by N.Gregory Mankiw, Thomson
2. Principles of Micro Economics by H.L.Ahuja, S.Chand
3. Macroeconomics Theory & Policy by H.L.Ahuja S. Chand

4. Modern Economic Theory by K.K.Dewett, S. Chand New Delhi
5. Business Economics K.P.M.Sunderam & E.N. Sundaram s. Chand
6. Macroeconomics by D.M.Mithani Himalaya
7. Business Economics by I.C.Dhingra & V k Garg S Chand, New Delhi
8. Managerial Economics by Gopal Krishna, Himalaya
9. Economics by Samuelson, Tata Mc Graw Hill, New Delhi
10. Principles of Macro Economics by N.Gregory Mankiw, Thomson



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
Syllabus for  
**F.Y.B.B.A. Semester – II**  
**Subject: A 2.5 Internet and Application**  
w.e.f. 2014-15  
**Total Lectures: 48**

[Total Marks: 60 External + 40 Internal =100 Marks]

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**Objective:**

The syllabus aims to make student aware of various uses of Internet & its applications. Important business applications aim to give more deep insights in to real life business situations.

**1. Introduction to Internet Lectures:**

**Lectures: 12**

- 1.1 History of Internet
- 1.2 Working of Internet
- 1.3 Internet applications: e-mails, blogs,
- 1.4 Services available on Internet
- 1.5 World Wide Web
- 1.6 Working of Internet
- 1.7 Applications of Internet

**2. Study of Web Browsers**

**Lectures: 05**

- 2.1 Search Engines
- 2.2 Universal Resource Locator
- 2.3. The Client/ Server architecture

**3. Introduction to Internet applications**

**Lectures: 08**

- 3.1. e-Marketing
- 3.2. Definitions & differences of e-Business, e-Commerce and e-Marketing,
- 3.3 Online Shopping, Online purchasing, Electronic market-
- 3.4 e-Advertising,

**4 . e-Business**

**Lectures: 08**

- 4.1. e-Business : Meaning, Definition, Importance
- 4.2. e-Business models: B2B, B2C, C2C, C2B,
- 4.3. Manufacture Model & Advertising Model

**5. e-Customers**

**Lectures: 08**

- 5.1. Customer Expectations
- 5.2. Customer Satisfaction
- 5.3. Introduction To Online Transactions
- 5.4. Online Buying Process
- 5.5. Building Active Online Communities
- 5.6. Assess Online Marketing Effectiveness

**6. Electronic Fund Transfer**

**Lectures: 07**

- 6.1 Introduction, Electronic Fund Transfer
- 6.2 ATM, FOS, Tele banking

***References –***

1. “Internet and Web Design”, Rohit Khurana, ISBN 1403 910324
2. “World Wide Web Marketing”, Integrating the Internet Into Your Marketing Strategy, Jim Sterne, 2<sup>nd</sup> Edition
3. “eCommerce – Concepts, Models, Strategies” , CSV Murthy Himalaya Publishing House
4. Basics of eCommerce-Legal & Security issues, ISBN 81-203-2432-3
5. e-Commerce: An Indian Perspective “ PT Joseph. SJ , , 2nd Ed.
6. Internet in easy steps - Dream tech Press



**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
Syllabus for

**F.Y.B.B.A. Semester – II**

**Subject: A 2.6:– Practical on Professional Communication-II**  
**w.e.f. 2014-15**

**Total Lectures: 48**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objective-** To practically train students in confidently using communication skills in business and life.

It is expected that the concerned teacher is to conduct 01 practical of 03 hrs duration every week. Throughout the semester, total 15 practicals are to be conducted. A practical journal is to be maintained by the students for 40 marks. And the remaining 60 marks there will be a practical / oral examination will be conducted at the end of the semester. The student has to appear attends at least 10 minutes presentation based journal at the viva voce. The subject teacher will function as the Internal Examiner and the External Examiner will be appointed by the University. A list of specimen practicals is attached. However, creativity in carrying out these practicals on the part teacher will be appreciated.

**List of Practical:**

1) **Body Language:**

- a) Mood Identification
- b) Facial Expressions
- c) Gestures
- d) Postures

2) **Public Speaking – Speech Preparation & Delivery**

3) **Group Discussion – Large & Small Groups**

4) **Interview:**

- a) Structured
- b) Unstructured
- c) Telephonic
- d) Panel / Face to Face

5) **Negotiation Skills:**

- a) Union Agreement

b) Price Negotiation

- 6) **The student should make at least One/ Two presentation relating to a specific topic before the class during the Semester**





**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**

Syllabus for

**F.Y.B.B.A. Semester – II**

**Subject: A 2.7 Practicals on Internet and Application**

**w.e.f. 2014-15**

**Total Lectures: 48**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objective-**To Impart Practical Training on using Internet based applications.

1. Study of Browsers- Internet Explorer, Fire fox.
2. WWW, URL, Downloading of files.
3. E-mail - Creating an e-mail account, sending and receiving e- mail. options available on screen of e- mail.
4. Chatting - Study of messenger services (Online messaging)
5. Study of various search engines and searching information on Internet.

**NORTH MAHARASHTRA UNIVERSITY, JALGAON**  
**Faculty of Commerce & Management**  
 Structure of Bachelor in Business Administration: B.B.A.  
 (With effect from June- 2014-15)

<b>First Year B.B.A.</b> <b>(New Structure W.E.F. June: 2014-15)</b>			
<b>Paper</b>	<b>SEMESTER-I</b>	<b>Paper</b>	<b>SEMESTER-II</b>
A1.1	Foundation Course for Managers	A2.1	Financial Accounting and costing
A1.2	Professional Communication-I	A2.2	Professional Communication -II
A1.3	Principles of Management	A2.3	Organisational Behavior
A1.4	Principles of Economics	A2.4	Managerial Economics
A1.5	Computer Fundamentals & Office Automation	A2.5	Internet & Application
A1.6	Practical on Professional Communication -I	A2.6	Practical on Professional Communication-II
A1.7	Practical on Office Automation	A2.7	Practical on Internet & Application

<b>Second Year B.B.A.</b> <b>(New Structure W.E.F. June: 2015-16)</b>			
<b>Paper</b>	<b>SEMESTER-III</b>	<b>Paper</b>	<b>SEMESTER-IV</b>
A3.1	Mathematics & Statistics for Managers	A4.1	Research Methodology
A3.2	Corporate governance	A4.2	Corporate Law
A3.3	Career Management & Counseling	A4.3	ICT in Taxation
A3.4	Production & Materials Management	A4.4	Cyber Crime & Security Law
A3.5	Corporate Accounting	A4.5	Cost Accounting
A3.6	Practical on Tally ERP 9.0	A4.6	Practical based on E - Commerce
A3.7	Practical based on Advanced Excel	A4.7	Practical on ICT in Taxation

<b>Third Year B.B.A.</b> <b>(New Structure W.E.F. June: 2016-17)</b>			
<b>Paper</b>	<b>SEMESTER-V</b>	<b>Paper</b>	<b>SEMESTER-VI</b>
A5.1	Entrepreneurship Development	A6.1	Auditing Practices
A5.2	Soft Skills Development	A6.2	Mercantile Laws
A5.3	Human Resource Management	A6.3	Human Resource Management
A5.4	Marketing Management	A6.4	Marketing Management
A5.5	Financial Management	A6.5	International Finance
A5.6	Practical in Soft Skills Development	A6.6	Practical on Cases In Management
A5.7	Field Work	A6.7	Project Report



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – III

### A: 3.1:– Mathematics & Statistics for Managers

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Lectures: 48

**Objective :** To impart the required knowledge of Mathematics and statistics for managerial activities among students.

#### 1 : Mathematical Logic

Lectures 8

- 1.1. Meaning of Statement
- 1.2. Primitive and Compound Statements
- 1.3. Truth Values of a Statement
- 1.4. Law of Excluded Middle
- 1.5. Logical Operations: Negation, Conjunction & Disjunction Implication, Double Implication, Equivalence
- 1.6. Equivalence of Logical Statements
- 1.7. Truth Tables & Construction of Truth Tables
- 1.8. Tautology and Contradiction
- 1.9. Argument: Valid And Invalid Arguments

#### 2 : Sets

Lectures 8

- 2.1. Meaning of a Set
- 2.2. Methods of Describing a Set
  - 2.2.1. Tabular Form
  - 2.2.2. Set Builder Form
- 2.3. Types of a Set:
  - 2.3.1. Finite Set, Infinite Set, Empty Set, Subset, Universal Set,
  - 2.3.2. Equal Sets, Overlapping Sets, Disjoint Sets, Complementary Set.
- 2.4. Operations on Sets
  - 2.4.1. Union of Sets
  - 2.4.2. Intersection of Sets
  - 2.4.3. Difference of Sets
- 2.5. Demorgan's Laws (Without Proof)
- 2.6. Venn Diagrams
- 2.7. Cartesian Product of Two Sets
- 2.8. Statement of Following Laws (Without Proof) Relating To Union and Intersection of Sets :- Idempotent Laws (ii) Identity Laws (iii) Commutative Laws (iv) Associative Laws (v) Distributive Laws

#### 3 : Matrices

Lectures 8

- 3.1. Meaning of a Matrix, Order Of Matrix
- 3.2. Types of Matrix
  - 3.2.1. Zero Matrix, Column Matrix, Square Matrix, Diagonal Matrix,
  - 3.2.2. Scalar Matrix, Unit Matrix
  - 3.2.3. Symmetric Matrix, Skew-Symmetric Matrix,

- 3.2.4. Transpose of a Matrix: Singular Matrix & Non-Singular Matrix.
- 3.3. Algebra of Matrices:-
  - 3.3.1. Equality of Matrices
  - 3.3.2. Multiplication of Matrix by A Scalar
  - 3.3.3. Addition of Matrices, Subtraction of Matrices
  - 3.3.4. Multiplication of Matrices

#### **4 : Introduction to Statistics**

**Lectures 8**

- 4.1. Meaning of Statistics
- 4.2. Importance and Limitations of statistics
- 4.3. Meaning of data, Raw data, Primary data, Secondary data
- 4.4. Variable and attribute, Types of variable: - districts and continuous
- 4.5. Meaning of Population and sample
- 4.6. Introduction to methods of sampling: - simple random sampling and stratified random sampling

#### **5 : Measures of central tendency**

**Lectures 8**

- 5.1 Meaning and central tendency
- 5.2 Statement of measures of central tendency: - arithmetic mean, geometric mean, harmonic mean, median and mode
- 5.3 Computation of these measures of central tendency for given raw data
- 5.4 Partition values: - quartiles, deciles and percentiles
- 5.5 Computation of partition values for given raw data
- 5.6 Numerical examples and problems from real life situations

#### **6 : Mathematical and Statistical Calculations using MS-EXCEL      Lectures 8**

- 6.1 Step by step procedure to perform basic logical function using MS Excel
- 6.2 Step by step procedure to perform basic mathematical function using MS Excel
- 6.3 Step by step procedure to perform basic statistical function using MS Excel

#### ***Reference books –***

- 1. Business Mathematics Sancheti & Kapoor Sultan Chand & Co. New Delhi
- 2. Business Mathematics & Analytics Anand Sharma Himalaya Publishing
- 3. Business Mathematics Dr.Ramnath Dixit and Dr.Jinendra Jain Himalaya Publishing
- 4. Business Mathematics & Statistics: Punaini, Pearson Education
- 5. Business Statistics C M Chikkodi & B G Satyaprasad Himalaya Publishing
- 6. Business Statistics S P Gupta Sultan Chand & Co. New Delhi



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – III

### A: 3.2:– Corporate Governance

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Lectures: 48

#### Objectives:

- To study the fundamentals of Corporate governance and its use in business.
- To develop the understanding and importance of techniques of E – Governance in India.

#### 1. Fundamentals of corporate governance

Lectures:

8

- a. Concept, meaning, relevance & principles, needs, emergence & benefit of governance
- b. Impact of corporate governance, good practices of corporate governance
- c. Obligation to stakeholders, society, employees & customers fair trade practices
- d. Corporate governance mechanism & control
- e. Naresh Chandra committee report 2002
- f. Narayan murthy committee report 2003
- g. Corporate governance rating

#### 2. Genesis on corporate governance

Lectures:

8

- a. Effective board of directors & its role
- b. Independent directors & audit committee, remuneration committee,
- c. Nomination committee
- d. Related party transaction & disclosure
- e. Phenomenal growth of indian capital market
- f. Corporate governance norms prescribed by SEBI

#### 3. Corporate governance in a global society

Lectures: 8

- a. Introduction
- b. Factors facilitating globalization
- c. Role of multinational corporation
- d. Key global issues for business
- e. Corporate governance, a prerequisite for globalization

#### 4. Business application of corporate governance in India

Lectures: 8

- a. Corporate governance practices in India
- b. Corporate governance in public sector
- c. Privatization & corporate governance
- d. Corporate governance in banks
- e. Issues in corporate governance

#### 5. Techniques of E - Governance

Lectures: 8

- a. GIS based Management

b. Citizen Database and Human Development

c. Video Conferencing

## **6. E – Governance in India**

**Lectures: 8**

a. E-Governance Policy

b. E-Governance Projects in States: Maharashtra & Gujarat

c. E-Governance in India

### **List of references books**

1. Corporate governance: principles , policies & practices by Fernando, pearson education
2. Corporate governance: Economic reforms & development by Reed Darryl & sanjoy Mukherjee, Oxford
3. M.G. Gupta and R.K. Tiwari (eds.), Reinventing the Government, IIPA, 1998
4. Richard Hecks, Implementing and Managing E-Governance, Vistar Publications
5. Jan Erik Lane, New Public Management, Rout ledges, 2000
6. Work Bank Report, Good Governance: The Business of Government, 1997



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – III

### A: 3.3:– Career Management and Counselling

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Lectures: 48

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#### Objective:

- To realize the importance of career management at the early age of life.
- To understand how students will grow as entrepreneur and / or getting employed.
- To understand the importance of counselling, human development and work life balance in career management

- |  |   |
|--|---|
| 1) Introduction to Career Management   | 8 |
| a. Career and Education  |   |
| b. Vocation, Job, Occupation, Profession, Trade Business                                       |   |
| c. Goal Setting  |   |
| d. SWOT Analysis   |   |
| e. Career in Commerce and Management after graduation with respect to different specialization |   |
| 2) Getting employed & being entrepreneur as Career   | 8 |
| a. Getting employed – Meaning, Advantages and Limitations                                      |   |
| b. Job Requirements – Employability requirements Knowledge, Skill                              |   |
| c. Entrepreneurship – Meaning, Advantages and Limitations                                      |   |
| d. Willingness to – work, learn, accept and adjust   |   |
| 3) Career Growth – Local to Global   | 8 |
| a. Introduction to Career Growth   |   |
| b. Earning and Learning  |   |
| c. Importance of Aptitude and Attitude in Career   |   |
| d. Self Study – a tool to enrich the career  |   |
| e. Career out of hobbies and Sport   |   |
| f. Knowing foreign languages – an emerging career option                                       |   |
| 4) Introduction to Counselling   | 8 |
| a. Meaning of Counselling  |   |
| b. Importance of Counselling   |   |
| c. Process of Counselling – Ventilation and Listening  |   |
| d. Effects of Counselling  |   |
| e. Counselling as Career   |   |
| 5) Work Life Balance   | 8 |
| a. Role of Money in Career   |   |
| b. Health and Career   |   |
| c. Family Life and Career  |   |
| d. Social Life and Career  |   |
| 6) Human Development and Career  | 8 |
| a. Importance of Human Development   |   |

- b. IQ, EQ, SQ, Social Quotient and Spiritual Quotient
- c. Self Sufficiency – self reliance and career
- d. Balanced Mind and Spiritual Growth

**Reference books:**

- 1] [Go Put Your Strengths to Work: 6 Powerful Steps to Achieve Outstanding Performance](#) by Marcus Buckingham
- 2] [The Soul of Leadership: Unlocking Your Potential for Greatness](#) by Deepak Chopra
- 3] [The Extreme Future: The Top Trends That Will Reshape the World in the Next 20 Years](#) by James Canton
- 4] [Emotional Intelligence: Why It Can Matter More Than IQ](#) by Daniel Goleman
- 5] [Entrepreneurial Genius: The Power of Passion](#) by Gene N. Landrum Ph.D
- 6] **Basic Counselling Skills:** A Helper's Manual Hardcover – November 18, 2002  
by Richard Nelson-Jones (Author)





**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
**S.Y.B.B.A. Semester – III**

**A 3.4:– Production & Materials Management**

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

**Total Lectures: 48**

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**Objective:**

- To study the concept of production management, production planning and control, plant location and layout.
- To develop the understanding of production management and material management

**1) Introduction To Production Management**

**Lectures 5**

- a) Historical Evolution Of Management
- b) Production – Meaning, Objectives and Function of Production Department.
- c) Manufacturing System-
  - i) Job
  - ii) Batch
  - iii) Continuous
  - iv) Inter Ministrant

**2) Production Planning & Control**

**Lectures 7**

- a) Planning - Meaning, Objectives
- c) Controlling - Objectives
- d) Production Planning & Control- Meaning, Objectives and Importance

**Product Design & Product Development**

- a) Product Design - Meaning & Characteristics Of A Good Product Design  
Factors determine the Design of Product.
- c) Product Development
- d) Factors Responsible for Product Development.

**3) Plant Location & Plant Layout**

**Lectures 6**

- a. Plant Location & Factors Influence Plant Location
- b. Plant Layout Meaning & Objectives
- c. Factors Affecting Plant Layout
- d. Types Of Plant Layout
  - i) Product Or Line Layout
  - ii) Functional & Process Layout
  - iii) Stationary & Strata Layout
  - iv) Mixed Layout.

**4) Material Management**

**Lectures 10**

- a) Meaning, Objective
- b) Purchase – Objectives and Purchase Procedure
- c) Material Handling – Meaning, Objectives, Principles, Material Handling Equipments,  
Guideline for effective of material handling equipment.
- d) Function Of Stock Keeper

**5) Quality Control**

**Lectures 10**

- a) Concept Of Quality Control, Factor affecting Quality Control

- b) Total Quality Management (TQM)- Elements Of Total Quality Management, Tools & Technique
- c) Quality Circles – Objectives, Characteristics of Quality Circles, Advantage
- d) Inspection – Objective, Functions
- e) Statistical & Automated Control – Introduction, Use
- f) Meaning & Objective Of Work study
- g) Meaning & Objective Of Method Study
- h) Meaning & Objective Of Work Measurement
- i) Techniques Of Work Measurement
- j) Time Study, Motion Study & Their Advantages.

## **6) Inventory Control**

**Lectures 5**

- a) Meaning & Objectives
- b) Various Stock Level
  - i) Minimum Stock Level
  - ii) Maximum Stock Level
  - iii) Reorder Stock Level
  - iv) Average Stock Level
  - v) Danger Stock Levels
- c) Economic Order Quantity ABC Analysis.

## **7) Productivity**

**Lectures 5**

- a) Concepts, Importance & Factors Effecting On Productivity.
- b) Technique to Improve Productivity
- c) Measurements of Productivity.
- e) Distinguish Between Production & Productivity

## **Books Recommended-**

- 1) Management & Production Planning- Acharya, Jain, Vanjani, Himalaya Publisher.
- 2) Cost & Works Accounting- A.P.Ghosh,Nirali Publication.



# **North Maharashtra University, Jalgaon**

**Faculty of Commerce and Management**

**S.Y.B.B.A. Semester – III**

## **A: 3.5:- Corporate Accounting**

**w.e.f. 2015-16**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

**Total Lectures: 48**

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### **Objective:-**

- **To develop Understanding of Fundamentals of Corporate Accounting**
- **To familiarize with the knowledge of Issue of shares, Redemption of preference shares and redemption of debentures**
- **To help them understand the procedure of Internal reconstruction, Calculation of pre and post incorporation profits and preparation of liquidators final statement of accounts**

### **Chapter 1:- Issue of Shares (8 Lectures)**

Issue of shares: Equal Subscription, Over Subscription and Under Subscription, Kinds of shares: Equity shares & Preference Shares, Issue at Par, Premium & at discount, Pro rata Allotment, Calls in arrears, Forfeiture of Shares, Re issue of shares.

(Problems on Issue of shares)

### **Chapter 2:- Redemption of Preference shares (8 lectures)**

Introduction, Meaning and concept of redemption of preference shares, statutory requirement of redemption of preference shares

(Simple problems on Redemption of Preference shares)

### **Chapter 3:- Redemption of Debentures (8 Lectures)**

Meaning and types of debentures, Concept of Redemption of debentures, methods of redemption, finance for redemption

(Simple Problems on Sinking fund Method only)

### **Chapter 4:- Profit prior to incorporation (8 Lectures)**

Introduction, Steps for ascertainment of profits prior to incorporation, Methods of computing profit or loss prior to incorporation, cut-off date, Basis of Apportionment

(Simple problems on profit prior to and post incorporation)

## **Chapter 5:- Internal Reconstruction**

Meaning, Alteration of Share Capital, Reduction of Share Capital, Accounting Entries and preparation of Balancesheet after Internal Reconstruction

(Simple problems on internal reconstruction)

## **Chapter 6:- Liquidation of companies (8 Lectures)**

Meaning of Liquidation, Modes of winding Up, Statement of Affairs, Liquidator's statement of Account.

(Simple Problems on Preparation of liquidator's statement of Accounts)

## **Reference Books:-**

- 1) Corporate Accounting by Dr S. N Maheshwari, Vikas Publishing house
- 2) Corporate Accounts by M.C Shukla, T.s Grewal & S.C Gupta, S. Chand &co ltd
- 3) Corporate Accounting by Dr Ashok Sehgal & Dr Deepak Sehgal: Taxmann
- 4) Corporate Accounting by Dr Suhasb Mahajan & Dr Mahesh Kulkarni: NiraliPrakashan
- 5) Corporate Accounting by Jain & Narang : Kalyani Publishers



# North Maharashtra University, Jalgaon

Faculty of Commerce and Management

S.Y.B.B.A. Semester – III

## A3.6 Practical on Tally ERP 9.0

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Practical's: 8

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**Objective-** To practically train students in using Tally ERP software.

**Practical - 1.** Create a Company ABC Ltd. to maintain Financial Accounts only using hypothetical address and other details.

Financial year basis.

(a) Make the default setting for printer assuming that the reports are printed on stationery with a letterhead printed on the top that consume the space of one Inch.

(b) The Company wants to print the amount in Indian Currency with space Rs and amount.

**Practical - 2.** Create a Company Temporary Ltd. (Store data in C:/work/temp) having

year as the accounting year. It is from 1st October 2010. Other details may be entered as per your assumption, except the Income Tax Number (PAN) upon saving the company, enter the Income tax number PAN as SYBM 278S.

Delete the Company created for Temporary Ltd.

**Practical - 3.** Create the following Ledger accounts, place under appropriate

- Groups Whenever Necessary
- Salary Paid To Employees
- Wages Paid To Factory Workers
- Telephone Charges
- Share Capital ( Rs. 4,00,000 Cr.)
- Wages Paid To Temporary Workers
- Salary paid to Branch employees

**Practical- 4.** Create Groups following the hierarchy shown below

- Debtors - International
- Debtors - National

- Debtor- South
- Debtor- North
- Debtor- Central

**Practical– 5.** Create a Short-life Company Ltd, and copy all the masters from the BCA Ltd. to the Short-life Company Ltd. Select the Short-life Company created, and check whether all the masters (Groups & Ledgers) have been copied. Delete the Short-life Company.

**Practical -6** Preparing Trial Balance with the minimum of 12 to 15 transactions.

**Practical -7** Preparing Balance Sheet with transactions regarding Trading and Profit & Loss Account with adjustments. Alternatively, preparing Income & Expenditure Account for a non-trading concern along with the Balance Sheet.

**Practical 8** Modifying Vouchers, deleting Voucher entries – using imaginary transactions.



# North Maharashtra University, Jalgaon

Faculty of Commerce and Management

S.Y.B.B.A. Semester – III

## A3.7 Practical Based on Advanced Excel

(Using MS Excel 2010)

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Practical's: 10

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### Objective:

- To study the practical applications of excel by using different basic formatting features.
- To study the how to prepare different important statement with the help of excel by using formulas.
- With the help of advanced excel students will have the ability to work with the advanced technology.

1. **Create an excel spreadsheet to create marks statement of student using basic formatting features**(Format Font, Format Text Size, Bold / Italic / Underline, Format Text Color, Format Cell Borders, Format Cell Background, Format Text Alignment, Wrapping Text, Merge / Unmerge Cells, Format Numbers & Dates)
2. **Create an excel spreadsheet for student list with marks details& calculate total, average, percentage & CGPA using custom formula & conditional, mathematical function.**
3. **Create an excel spreadsheet to show summery of class & highlight top 10 of each subject, fail students using conditional formatting** (Highlight Cells, Top / Bottom Values, Data Bars, Color Scales, Icon Sets, Identify Duplicate Values , New Rules, Using Formulas, Clear Rules, Manage Rules)
4. **Create spreadsheet for present salesman progress report of year using various graphs**(Create a Chart, Change Chart Type, Format Chart Title, Format Chart Legend, Format Chart Plot Area, Format Gridlines, Format Axis, Format Chart Area, Format Chart Colors)
5. **Create spreadsheet for employee details (Empno, Ename, city, department, and date of birth, salary, and location) apply sorting& filter on data.** (Sort Data on a Single Column & Multiple Columns, Apply a Data Filter, Filter by Selected Cell, Remove a Data Filter, Sort Data with Filter)
6. **Create spreadsheet for stock market analysis of 10 companies for 5year, and represent this data using Sparkline.** (Insert a Sparkline Group,Change Sparkline Type, Change Sparkline Data, Format Sparkline)
7. **Create spreadsheet for area wise salesman report & apply pivot table & prepare pivot table.**
8. **Create spreadsheet for product detail(prod\_id, name, rate) & create another spreadsheet for sales order sheet using lookup functions.**
9. **Create spreadsheet to demonstration for inbuilt excel function (Math, Date, TEXT, logical function).**
10. **Create spread sheet for importing data from text file, CSV file, Access file & export excel data into CSV File.**



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – IV

### A4.1 Research Methodology

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Lectures: 48

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#### Objective:

- To study the research methodology for decision making in business.
- Conduct the survey, filling up questionnaire and prepare research reports.

#### 1. Commercial and Business research

(06)

- 1.1 Aims , Objectives , Importance
- 1.2 Research Plan or Design
- 1.3 Steps to be Followed
- 1.4 Meaning & Need for Research Design
- 1.5 Feature of Good Research Design

#### 2 Research Methodology

(10)

- 2.1 Meaning, Objective & Importance of Research
- 2.2 Motivation in Research
- 2.3 Types of Research
- 2.4 Research Methods versus Methodology
- 2.5 Research Process
- 2.6 Features & Criteria of Good Research.
- 2.7 Research problem
- 2.8 Research Ethics
- 2.9 Difficulties of Research in India

#### 3 Sampling & Data Collection

(10)

- 3.1 Sampling Terminology,
- 3.2 Steps in Sampling Design, Criterion of selecting sampling procedure
- 3.3 Sampling Methods: Probability Sampling & Non-probability Sampling

#### 4 Data Collection

(10)

- 4.1 Types of Data: Primary & Secondary
- 4.2 Methods of Data Collection: interview, observation, questionnaire, schedule
- 4.3 Difference between Questionnaires and Schedules
- 4.4 Guidelines for Constructing Questionnaire,
- 4.5 Choice of Questions



**5 Testing of Hypotheses (06)**

- 5.1 Hypothesis: Meaning & Importance
- 5.2 Criterion of Good Hypothesis
- 5.3 Procedure for Hypotheses Testing
- 5.4 Flow Diagram for Hypotheses Testing

**6 Interpretation & Report Writing (06)**

- 6.1 Organisation Report Writing
  - 6.1.1 Significance of Report Writing,
  - 6.1.2 Different Steps in Writing Report
  - 6.1.3 Layout of the Research Report
- 6.2 Summer Project Reports
  - 6.2.1 Parameters: Declaration, Certificate, Acknowledgement, Executive Summary, Introduction of the project, Company Profile, Methodology, Collection- Interpretation & Analysis of Data, Findings-Suggestions & Conclusions, Bibliography, Annexure.

**REFERENCE BOOKS:**

1. Research Methodology – Shrivastava - TMH
2. Research Methodology (Methods & Techniques) – C.R.Kothari - Wiley Eastern Ltd
3. Business Research Methodology – J.K. Sachdeva- Himalaya Publishing House
4. Research Methodology – A.B. Rao - Excel Books
5. Methodology And Techniques Of Social Research- Wilkinson & Bhandarkar- Himalaya Publishing House
6. Business Research Methods- Murthy, Bhojanna- Excel Books
7. Research Methodology – Smarth & Siriya – S. Chand & Company Ltd.



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – IV

### A4.2 Corporate Law

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Lectures: 48

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#### Objectives:-

1. To study the concepts & significance of corporate law.
2. To introduce the subject as a branch of Corporate Law in light of its growing importance in corporate field.
3. To acquaint the students with the basic concepts of company incorporation, formation of company and basics of company management with the function of management.
4. To develop interest in the subject and motivate the students to pursue Company secretary as a career.

#### 1. Introductory

(06)

- 1.1. Nature and forms of business enterprise
- 1.2. The company as a business medium
- 1.3. Nature and functions of companies
- 1.4. Concept of corporate personality & Corporate Veil.
- 1.5. Lifting Of Corporate Veil.
- 1.6. Company as a person, resident, citizen.
- 1.7. Types of Companies

#### 2. Incorporation and its Consequences

(15)

- 2.1. Formation of a Company
- 2.2. Memorandum of Association & Articles of Association
- 2.3. Additional Documents Required For Incorporation
- 2.4. Certificate of Incorporation
- 2.5. Commencement of Business
- 2.6. Government and Foreign Companies
- 2.7. Promoters
  - 2.7.1. Meaning and Importance
  - 2.7.2. Position, Duties and Liabilities.
  - 2.7.3. Corporate Transactions & Pre-Incorporation Contracts
  - 2.7.4. Doctrine of Ultra-Vires
  - 2.7.5. Common Seal.
  - 2.7.6. The Doctrine of Constructive Notice
  - 2.7.7. Doctrine of Indoor Management

#### 3. Management of Companies

(08)

- 3.1. Directors
  - 3.1.1. Appointment/Re-Appointment of Directors
  - 3.1.2. Qualifications, Disqualification & Remuneration
  - 3.1.3. Vacation of Office, Retirement, Resignation & Removal
  - 3.1.4. Loans to Directors
  - 3.1.5. Powers and Duties
  - 3.1.6. Office or Place of Profit

- 3.1.7. Role of Directors.
- 3.2. Managing and Whole-Time Directors, Manager, Company Secretary
  - 3.2.1. Appointment, Reappointment, Powers and Duties
- 3.3. Meetings of Directors and Committees
  - 3.3.1. Frequency
  - 3.3.2. Convening and Proceedings of Board /Committee Meetings
  - 3.3.3. Minutes and Evidence.

#### **4. Control of Companies**

**(07)**

- 4.1 General Meetings
  - 4.1.1 Kinds of Meetings and Resolutions
  - 4.1.2. Law, Practice and Procedure Relating To Convening
  - 4.1.3. Proceedings at General and Other Meetings
  - 4.1.4. Recording and Signing Of Minutes
  - 4.1.5. Role of Chairman
- 4.2. Teleconferencing
- 4.3. Postal Ballot.
- 4.4. Distribution of Powers of a Company
  - 4.4.1. Division of Powers between Board and General Meetings
  - 4.4.2. Acts by Directors In Excess Of Authority
  - 4.4.3. Monitoring and Management.

#### **5. Majority Powers and Minority Rights**

**(06)**

- 5.1. Law Relating To Majority Powers and Minority Rights.
- 5.2. Shareholder Remedies
- 5.3. Actions by Shareholders
- 5.4. Statutory Remedies
- 5.5. Personal Actions
- 5.6. Prevention of Oppression and Mis-Management.

#### **6. Winding Up Of a Company**

**(06)**

- 6.1. Modes of Winding Up
- 6.2. Compulsory Winding Up Under an Order of Court
- 6.3. Voluntarily Winding Up
- 6.4. Voluntarily Winding Up Under Supervision of Court Book

#### **Reference Books: -**

1. Business Law- Rohini Goel - Taxmann
2. Business Law For Managers - P.K.Goel, - Biztantra, Innovations In Management.
3. Business Law Including Company Law – Gulshan & Kapoor New Age International
4. Commercial Laws- R.C. Chawla, K.C.Garg, Kalyani Publisher
5. Mercantile Law – N.D. Kapoor – Sultan Chand



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – IV

### A4.3 ICT in Taxation

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Lectures: 48

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**Note – The Academic Year of the study shall be the Assessment Year for different provisions of the Act.**

#### **Objective:**

- Awareness about basic concepts of Total Income, Tax Calculations
- Ability to calculate Income from Salary, House Property and Business/Profession.

#### **1. Basic concepts: (06)**

- 1.1. Income and Agricultural income
- 1.2. Assesses, Assessment year and Previous Year, Person
- 1.3. Heads of Income
- 1.4. Gross total income

#### **2. Residential Status (06)**

- 2.1 Rules for determining residential status of Individual, HUF, Firm and Company,
- 2.2 Need to determine residential status
- 2.3 Incidence of tax and residential status
- 2.4 Practical problems concerning individual only.

#### **3. Income from Salary: (10)**

- 4.1. Basis of Charge
- 4.2. Definition of Salary and Different forms of Salary
- 4.3. Different forms of Allowances
- 4.4. Perquisites and retirement benefits,
- 4.5. Deductions U/s 16
- 4.6. Computation of Salary Income (Simple Practical Problems)

#### **4. Income from House Property: (08)**

- 3.1. Basis of Charge
- 3.2. Net Annual Value
- 3.3. Computing income from a let out house property (Simple Practical Problems)
- 3.4. Compute taxable income from Self Occupied Property (Simple Practical Problems)
- 3.5. Deductions U/s 24

#### **5. Income from Business and Profession: (12)**

- 5.1. Basis of Charge
- 5.2. Block of Assets
- 5.3. Permissible Deductions and Disallowable expenses
- 5.4. Computation of Taxable Business income (Simple Practical Problems)
- 5.5. Computation of Taxable Income from Profession (Simple Practical Problems)

6.1 Basis of charge

6.2 Incomes taxable under income from other sources.

**Reference Books**

1. Students' Guide to Income Tax, Vinod K. SinghaniaKapilSinghania - Taxmann Publications, New Delhi.
2. Income Tax: Law and Practice - N Hariharan – Tata Mcgraw Hill
3. Income Tax Law & Accounts, Mehrotra :SahityaBhavan, Agra.
4. Law and Practice of Income in India BhagavatiPrasad :, New Age International Publishers, New Delhi.
5. Direct Taxes - Dr. Girish Ahuja & Ravi Gupta Bharat Publications
6. Direct Taxes - T. N. Manoharan , Snow White Publications.
7. Government of India- Income Tax Manual
8. Income Tax Act and Latest Finance Act



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – IV

### A4.4 Cyber Crime & Security Law

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Lectures: 48

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#### Objective:

- To introduce the student with information security, security threats and control.
- To study and understand the basic concepts of cryptography, network security and cyber laws.

- |   |           |
|---|-----------|
| <b>1. Introduction to Information Security</b>  | <b>6</b>  |
| History of Information Systems and its Importance, basics,<br>Nature of Information Systems,<br>Basic Principles of Information Security,   |           |
| <b>2. Security Threats and Controls</b>   | <b>8</b>  |
| Information System Threats and attacks<br>Security Threats to E Commerce,<br>Business Transactions on Web,<br>E-Governance ,<br>Concepts in Electronics payment systems, Internet Banking, E-Cash, Credit/Debit Cards.,<br>Physical Security- Needs, Disaster and Controls, Access Control- Biometrics, Benefits of<br>Biometrics Systems and Criteria for selection of Biometrics. |           |
| <b>3. Cryptography</b>  | <b>8</b>  |
| Model of Cryptographic Systems,<br>Issues in Documents Security, Digital Signature, Requirement of Digital Signature System,<br>Finger Prints   |           |
| <b>4. Network Security</b>  | <b>8</b>  |
| Network Security- Basic Concepts, Dimensions, Perimeter for Network Protection, Network,<br>Attacks, Need of Intrusion Monitoring and Detection, Intrusion Detection Virtual Private<br>Networks- Need, Use of Tunneling with VPN, Authentication Mechanisms, Types of VPNs<br>and their Usage, Security Concerns in VPN  |           |
| <b>5. Cyber Crime –</b>   | <b>10</b> |
| Cyber Crime Introduction<br>Email Tracing and Tracking , Email Spoofing   |           |

Mobile Number Hacking  
Data Recovery  
Cyber Fraud Detection  
Hack Website  
Web Server/ISP  
Web & DOS Attacks  
Security Policy

## **6. Cyber Law & IT Act**

**8**

Fundamentals of Cyber Law. Introduction to Indian Cyber Law: Information Technology Act 2000. Main features of the IT Act 2000, Information Technology Amendment Act 2008 and its major strengths.

### References :

1. Godbole, "Information Systems Security", Willey
2. Merkov, Breithaupt, "Information Security", Pearson Education
3. Yadav, "Foundations of Information Technology", New Age, Delhi
4. Schou, Shoemaker, "Information Assurance for the Enterprise", Tata McGraw Hill
5. Sood, "Cyber Laws Simplified", Mc Graw Hill Furnell, "Computer Insecurity", Springer 7. IT Act



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – IV

### A4.5 Cost Accounting

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Lectures: 48

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#### Objectives:

1. To familiarize students with basic cost concepts.
2. To impart knowledge of various costing techniques to students.

#### 1) Methods of Costing—

Lectures : 02

Need for various methods for ascertaining cost of production per unit, Classification of cost ascertainment methods.

#### 2) Job and Batch Costing—

Lectures : 10

Meaning, Features, Advantages, Limitations of Job and Batch Costing, Preparation of Job Cost Sheets.

#### 3) Contract Costing—

Lectures : 10

Profit on complete contracts

Profit on incomplete contracts-Valuation of work in progress-Value of work done-Cost of work done-Reserve for risk on incomplete portion of contract-Contract work just started-Contract work substantially advanced-Contract work on verge of completion

#### 4) Process Costing—

Lectures : 10

Meaning and Features of Process Costing, Normal and Abnormal Loss in Process,

Preparation of Process Accounts when there is no work in process,

Preparation of Process Accounts when there is work in process.(Valuation of work in process by equivalent production method under FIFO valuation system only.)

#### 5) Operating Costing—

Lectures : 10



Meaning and Features of Operating Costing, Transport operating cost, Operating Cost Sheet for Electricity, Water Supply and Canteen.

## **6) Labour**

**Lectures: 06**

Importance of Labour

Labour Time Recording ,Time Keeping & Time Booking

Labour Remuneration, Incentives and Bonus

Methods of labour remuneration

Time Rate , Piece Rate & Differential Piece Rate

Premium Wage Plans.

Problems on Calculation of Labour Remuneration.

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### Books Recommended For Cost Accounting

1. Cost Accounting – Problems and Solutions - V. K. Saxena and C. D. Vashist - Sultan Chand & Sons, New Delhi
3. Fundamentals of Cost Accounting by S N Maheshwari – Sultan Chand & Sons, New Delhi
4. Principles and Practice of Cost Accounting by N K Prasad
5. Cost Accounting by Jawaharlal – Tata McGraw Hill Publishing company Limited New Delhi
6. Cost Accounting Principles & Practice by Nigam & Sharma
7. Cost Accounting Principles & Practice by S P Iyenger
8. Cost Accounting Principles & Practice by P K Ghosh
9. Cost Accounting Principles & Practice by B S Khanna
10. Cost Accounting by Jain & Narang



# **North Maharashtra University, Jalgaon**

**Faculty of Commerce and Management**

**S.Y.B.B.A. Semester – IV**

**A4.6 Practical Based On E-Commerce**

**w.e.f. 2015-16**

**[Total Marks: 60 External + 40 Internal =100 Marks]**

**Total Practical's: 8**

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## **Objective**

- To understand the basics of e-commerce.
  - To study the importance of e-governance, e-banking, e-shops and e-reservation in day to day life.
- 1) Study of Local Area Network. How computers are connected through cables in LAN.
  - 2) Study the different types of e-Commerce web sites such as B2B, B2C, C2B, C2C.
  - 3) Study of different devices used for E-Commerce transactions such as Telephone, Mobile, Barcode machine, PC, Vending Machine etc.
  - 4) Study of different E-Shops such as Flickart.com, eBay.com, Snapdeal.com, OLX.com. How transactions are done over there.
  - 5) Study of E-Banking. Making an e-Banking Transaction.
  - 6) Study of E-Governance. Study any two e-Governance projects of Govt. of India.
  - 7) Study of E-Reservation. How to reserve e-Ticket.
  - 8) Making any E-Commerce transaction through Mobile phone.



# North Maharashtra University, Jalgaon

## Faculty of Commerce and Management

S.Y.B.B.A. Semester – IV

### A4.7 Practical's on ICT in Taxation

w.e.f. 2015-16

[Total Marks: 60 External + 40 Internal =100 Marks]

Total Practical's: 4

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Note – The Academic Year of the study shall be the Assessment Year for different provisions of the Act.

#### Objective:

- To study how to calculate the tax by using Taxbase software.

#### 1. Assignments:

- 1.1. Creation of different types of groups and creating the master of data for the assessee
- 1.2. Creation of different assessee such as individual, business firms, partnership firms etc. Display & printing of individual assessee data or complete master list.

#### 2. Assignments based on - "Income from Salary"

- 2.1. Make the entries for income tax return of a salaried individual for the last financial year. Assume incomes from monthly salary & bank interest.
- 2.2. Make the entries for income tax return of a salaried individual for the last financial year. Assume incomes from monthly salary & bank interest and show IT rebate for housing loan. Consider principal component as well as interest for the entries.

#### 3. Assignments based on - "Income from House Property"

- 3.1. Make the entries for an individual for the last financial year. Assume the income only from house property & bank interest.
- 3.2. Make the entries for a salaried individual for the last financial year. Assume incomes from a salary, bank interest & house property. Also consider that an individual have two houses. Both the houses are self-occupied.

#### 4. Assignments based on - "Income from Business Source"

- 4.1. Make the entries for business income tax return for the last financial year.
- 4.2. Make the entries for business income tax return for the last financial year. Assume income from business, bank interest. Also consider a loan for a business machinery income tax return.



# **NORTH MAHARASHTRA UNIVERSITY, JALGAON**

**Faculty of Commerce and Management**

**Syllabus**

**BACHELOR IN BUSINESS ADMINISTRATION  
(TYBBA)**

**With effect from June- 2016-17**

**NORTH MAHARASHTRA UNIVERSITY, JALGAON****Faculty of Commerce & Management**

Structure

Bachelor Programme in Business Administration: T.Y.B.B.A.

(With effect from June- 2016-17)

<b>First Year B.B.A. (New Structure W.E.F. June: 2014-15)</b>		
<b>Paper</b>	<b>SEMESTER-I</b>	<b>Paper</b>
A1.1	Foundation Course for Managers	A2.1
A1.2	Professional Communication-I	A2.2
A1.3	Principles of Management	A2.3
A1.4	Principles of Economics	A2.4
A1.5	Computer Fundamentals & Office Automation	A2.5
A1.6	Practical on Professional Communication -I	A2.6
A1.7	Practical on Office Automation	A2.7

<b>Second Year B.B.A. (New Structure W.E.F. June: 2015-16)</b>		
<b>Paper</b>	<b>SEMESTER-III</b>	<b>Paper</b>
A3.1	Mathematics & Statistics for Managers	A4.1
A3.2	Corporate governance	A4.2
A3.3	Career Management & Counseling	A4.3
A3.4	Production & Materials Management	A4.4
A3.5	Corporate Accounting	A4.5
A3.6	Practical on Tally ERP 9.0	A4.6
A3.7	Practical based on Advanced Excel	A4.7

<b>Third Year B.B.A. (New Structure W.E.F. June: 2016-17)</b>		
<b>Paper</b>	<b>SEMESTER-V</b>	<b>Paper</b>
A5.1	Entrepreneurship Development	A6.1
A5.2	Soft Skills Development	A6.2
A5.3	Human Resource Management	A6.3
A5.4	Marketing Management	A6.4
A5.5	Financial Management	A6.5
A5.6	Practical in Soft Skills Development	A6.6
A5.7	Field Work	A6.7

**North Maharashtra University, Jalgaon**  
**(NACC Accredited 'A' Grade University)**  
**Faculty of Commerce and Management**  
**T.Y. B.B.A. Sem – V**

**Subject: A.5.1. Entrepreneurship Development**  
**(w.e.f. 2016-2017)**

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

**Total Lectures: 48**

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Objectives:

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

**1. Introduction**

**Lectures: 10**

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

**2. Role of Entrepreneur**

**Lectures 08**

- 2.1 Entrepreneurship Development in India
  - a) Before Independence Period
  - b) Post Independence Period
- 2.2 Role of Entrepreneur in Economic Growth and Development
- 2.3 Role in Developed and Underdeveloped Economies
- 2.4 Impact of Globalization, Liberalization & Privatization on Entrepreneurship

**3. Entrepreneurship Development Programme**

**Lectures: 10**

- 2.1 Concept of EDP
- 2.2 Phases of EDP
- 2.3 Importance of EDP
- 2.4 Objectives of EDP
- 2.5 Success of EDP
- 2.6 Shortcomings of EDP

**4. Entrepreneurial Development Theories**

**Lectures: 8**

- 4.1 Psychological Model
- 4.2 Social Model

4.3 Economic Model

4.4 Integrated Model

## **5. Entrepreneurship Environment & Problem**

**Lectures: 6**

5.1 Responsibilities of Entrepreneurs

5.2 Challenges before Indian Entrepreneur

5.3 Problems of Entrepreneurship

## **6. Project Report and Government Institutions**

**Lectures: 6**

6.1 Project Report – Meaning, Importance

6.2 Format of Project Report  
6.3 DIC, MIDC, MSFC, MSSIDC, MITCON, MCED, SIDBI, SISI, MUDRA

## **Reference Books**

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



# North Maharashtra University, Jalgaon

(NACC Accredited 'A' Grade University)

## FACULTY OF COMMERCE & MANAGEMENT

### T.Y.B.B.A Semester -V

### A 5.2 Soft Skills Development

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

[ Total Lectures: 48 ]

#### Objectives:

1. To equip students with the necessary soft skills to enhance their competitive edge in the job market
2. To imbibe in students positive attitude towards life and work
3. To help students excel in their individual and professional lives using the soft skills

<b>Unit-1</b>	<b>Soft Skills</b>	<b>08</b>
1.1	Meaning and importance	
1.2	Types of soft skills	
1.3	Understanding yourself: Self assessment through SWOT Analysis	
1.4	Motivation: Need and Sources	
1.5	Business Ethics and Etiquettes	
1.6	Mobile phone etiquettes	
<b>Unit-2</b>	<b>Time Management</b>	<b>08</b>
2.1	Time management and its significance	
2.2	Assessing your time management	
2.3	Time Management Strategies and Tools	
2.4	Activities Log, To-do lists, Action Programs, Multitasking, Efficient File Management	
2.5	Planning in Advance: Prioritizing and Scheduling	
<b>Unit-3</b>	<b>Stress Management</b>	<b>08</b>
3.1	Concept of Stress	
3.2	Causes of Stress	
3.3	Symptoms of Stress	
3.4	Strategies for Managing and Overcoming Stress	
<b>Unit-4</b>	<b>Problem Solving and Decision Making</b>	<b>08</b>
4.1	Identifying and defining problems	
4.2	Solving the problem Brainstorming	
4.3	Thinking critically and creatively	
4.4	Group decision making and problem solving	
4.5	Negotiation Skills	
<b>Unit-5</b>	<b>Teamwork and Team Building</b>	<b>08</b>



- 5.1 Concept of team, need and significance of team work
- 5.2 Team Management: Strategies and Tools
- 5.3 Conflict Resolution
- 5.4 Understanding the role of teams in organization
- 5.5 Leadership Skills: Concept, Types, Qualities and Functions
- 5.6 Professional Networking: Establishing, grooming and maintaining relationships

**Unit-6 Learning Skills**

**08**

- 6.1 Concept of learning
- 6.2 Learning theories and models
- 6.4 Memorizing Techniques
- 6.5 Mind mapping: Taking notes effectively
- 6.6 Journaling (Writing Diary) for Professional development
- 6.7 Using ICT for efficient learning

**Reference Books:**

1. *Personality Development and Soft Skills* - Mitra, Barun K. (Oxford University Press, 2011)
2. *Effective Communication and Soft Skills* - Bhatnagar, Nitin and Mamta Bhatnagar (Pearson India, 2011)
3. *The Ace of Soft Skills* - Ramesh, Gopalswamy and Mahadevan Ramesh (Cactus Game Design, 2014)
4. *Successful Career Soft Skills and Business English: Personality Development and Career Path* - Bhaskara Rao, Varanasi and Y Kameswari (BSP Books Pvt. Ltd- Hyderabad, 2010)
5. *Soft Skills Training: A Workbook to Develop Skills for Employment* - Wentz, Frederick H. (CreateSpace Independent Publishing Platform, 2012)
6. *An Introduction to Professional English and Soft Skills* - Das, Bikram K. (Cambridge University Press, 2009)
7. *Soft Skills* - Hariharan, Sundararajan and Shanmugapriya (MJp Publishers, 2013)
8. *Soft Skills: Know Yourself & Know the World* - Alex, K. (S Chand & Company, 2012)
9. *Soft Skills & Life Skills : The Dynamics of Success* - Reddi, Nishitesh Bhaskara (BSC Publishers & Distributors, 2012)
10. Website: <https://www.mindtools.com>

**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
Syllabus for  
**T.Y.B.B.A. Semester – IV**  
**Subject: A 5.3 HUMAN RESOURCE MANAGEMENT**  
**Compulsory Paper**  
**Total Lectures: 48**

**[60+40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total marks: 100]**

**OBJECTIVES:**

- (1) To introduce to the students the concept, principles & practices of H.R.M
- (2) To familiarize students with different source to Recruitment.

**1) Concept and Scope of Human Resource Management** **Lectures -8**

- a) Meaning And Definition Of H.R.M
- b) Aims & Objectives Of HRM
- c) Importance & Scope HRM
- d) Strategic HRM,
- e) Role of H.R. Manager,
- f) HRM in Indian Context.

**2) Human Resource Planning** **Lectures -8**

- a) Definitions, objectives, functions of Human Resource planning
- b) Types of Human Resource planning
- c) Process of Human Resource planning
- d) Human Resource planning- problems and Limitations
- e) Human Resource Planning System
- f) Responsibility for Human Resource Planning.

**3) Recruitment and selection** **Lectures -8**

- a) Meaning, introduction, objectives of recruitment.
- b) Internal and external sources of recruitment with merits and demerits.
- c) Factors affecting recruitment.
- d) Process of recruitment and selection.
- e) Techniques of recruitment, traditional and modern techniques.
- f) Factors affecting selection process.
- g) Interviews: Types of interviews, limitations of interview.
- h) Recent trend in selection.

**4) Placement and Induction** **Lectures -8**

- a) Placement: Meaning and process
- b) Importance of Placement
- c) Induction Programme
- d) Need of Induction Programme
- e) Problems in Induction
- f) Requisites of effective Induction,
- g) Typical Induction Programme – Do's & Don'ts.

### **5) Training and development**

**Lectures -8**

- a) Concept and Meaning of training and development
- b) Need and importance of training and development
- c) Process of training and development
- d) Methods of training and development

### **6) Performance Appraisal**

**Lectures -8**

- a) Introduction, meaning, need for performance appraisal,
- b) Methods of performance appraisal (introductory part),
- c) Process of Performance Appraisal
- d) Limitations of performance appraisal

### **References**

Human Resource Management- Ashwathappa

Personnel Management – C.B. Mamoria and S. V. Gankar.

Personnel & HRM – Sharma A. M.

Personal Management:- Edwin Fillppo - M.Graw Hill Delhi.

Human Resource Development & Management: - By Biswanath Ghosh



**North Maharashtra University, Jalgaon**  
(NACC Accredited 'A' Grade University)  
**FACULTY OF COMMERCE & MANAGEMENT**  
**New Syllabus: Bachelor of Business Administration**  
**SEMESTER: V**

**Paper: A5.4: Marketing Management**

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

**Required Lectures: 48 hours**

**Objective:**

**The objective of this subject is to develop a basic understanding about the Marketing Management Concepts**

- 1. Introduction to marketing (8)**
  - 1.1. Nature, Scope and Importance
  - 1.2. Definition, Evolution, Marketing Orientations (Concepts)
  - 1.3. Marketing Process, Developing the Marketing Mix, The role of marketing mix in planning and strategy
- 2. Marketing Environment and Marketing Research (8)**
  - 2.1. Meaning, Concept, Importance of Environmental Analysis
  - 2.2. Micro-environment and Macro-environment
  - 2.3. Indian Marketing Environment-Changes in Economic System, Opportunities in Rural Market, Emergence of Organised Retailing
  - 2.4. Marketing Research- Meaning, Objectives, Scope and Process
- 3. Market Segmentation (8)**
  - 3.1. Concept, Bases for segmentation
  - 3.2. Targeting Market Segment
  - 3.3. Concept of Product Positioning and Differentiation
- 4. Product and Price (8)**
  - 4.1. Product- Meaning, Classification, levels, Product Life Cycle
  - 4.2. Product Decisions-Individual, Line and Mix, Brand-Meaning and Types
  - 4.3. Pricing- Objectives, Factors Affecting and Strategies
- 5. Place (8)**
  - 5.1. Place (Channel of Distributions)- Meaning, Functions, Levels,
  - 5.2. Selection of Channels (Channel Design), Channel Conflicts and Control,
  - 5.3. Wholesaling-Types and Functions
- 6. Promotion**
  - 6.1. Promotion Mix, AIDA Model,

**6.2.** Integrated Marketing Communication (IMC) process,

**6.3.** Promotion Strategies-Push, Pull and Combined, The Five Ms of Advertising, Sales  
Promotion- Objectives, Types

### **Reference Books**

1. Marketing Management- Dr. K Karunakaran, Himalaya Publishing House
2. Marketing Management- S.A. Sherlekar, Himalaya Publishing House
3. Marketing Management (Text and Cases)- SHH Kazmi, Excel Books
4. Principles of Marketing (A South Indian Perspective)- Philip Kotler, Gary Amrstrong, Prafulla Agnihotri, Ehsan, Pearson
5. Marketing Management – RajanSaxena – Tata McGraw Hill

**North Maharashtra University, Jalgaon**  
**(NACC Accredited 'A' Grade University)**  
**Faculty of Commerce and Management**  
**T.Y. B.B.A. Sem – V**  
**Subject: A 5.5 – Financial Management**  
**(w.e.f. 2016-2017)**

Semester Pattern: External Marks 60 +Internal Marks 40= Maximum Total marks: 100 Total Lectures: 48

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**Objectives:**

1. To understand the Concept of Financial Management.
2. To enable the students to acquire necessary skills to deal in Financial and Managerial Techniques

**1. Financial Management**

**Lectures 06**

- 1.1 Meaning, Nature, Objectives and Scope of Financial Management
- 1.2 Relationship of Finance Function with other disciplines
- 1.3 Functional Areas of Finance
- 1.4 Time Value of Money and Concept of Risk & Return
- 1.5 Role of Finance Manager

**2. Financial Statements and Financial Analysis**

**Lectures 06**

- 2.1 Concept of Financial Statement
- 2.2 Importance & Objectives of Financial Statements
- 2.3 Types of Financial Statements- For Public and For Management
- 2.4 Statutory Provisions Regarding Financial Statements
- 2.5 Technique of Financial Statement Analysis

**3. Management of Working Capital**

**Lectures 10**

- 3.1 Meaning, Significance and Sources
- 3.2 Factors Affecting to Working Capital
- 3.3 Disadvantages of insufficient Working Capital
- 3.4 Ascertainment of Working Capital (Practical Problems)

**4. Fund Flow and Cash Flow**

**Lectures 10**

- 4.1 Concept and Meaning of Fund Flow and Cash Flow Statements
- 4.2 Significance of Fund Flow and Cash Flow Statements
- 4.3 Preparation of Fund Flow and Cash Flow Statements

**5. Ratio Analysis**

**Lectures 08**

- 5.1 Meaning and Significance of Ratio
- 5.2 Limitation of Ratio Analysis
- 5.3 Types of Ratio
- 5.4 Practical Problems on Liquidity Ratio, Profitability Ratio and Solvency Ratio

**6. Budget and Budgetary Control**

**Lectures 08**

- 6.1 Meaning, Principles and Kinds of Budget
- 6.2 Objectives, Importance and Limitations of Budgetary Control
- 6.3 Practical Problem on Cash Budget and Flexible Budget

**Reference Books**

1. Financial Management – By Dr.R.M.Srivastava, Pragati Prakashan Meerut.
2. Financial Management Principles And Practice – By G.Sudarsana Reddy, Himalaya Publishing House
3. Financial Manage Management – By P.V.Kulkarni, Himalaya Publishing House.
4. The Indian Financial System – By Bharati V.Pathak, Dorling Kindersley (India) Pvt. Ltd.
5. Investment Analysis And Portfolio Management – By Prasanna Chandra, Tata Mcgraw Hill Publishing
6. Principles Of Management Account – By S.N.Maheshwari, Sultan Chand & Sons
7. Management Account & Financial Control – By S.N.Maheshwari, Sultan Chand & Sons.
8. Cost And Management Accounting – By M.E.Thukaram Rao, New Age International (P) Ltd.
9. Cost Accounting And Financial Management – By Ravi M.Kishore, Taxman Pub. Pvt. Ltd.
- 10.Management Accounting- By Dr.Yeole, Prof.Saidane, Prof.Palve, Prashant Publication, Jalgoan
- 11.Financial Management- By Sudarshana Reddy, Himalaya Publishing House

**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
**Syllabus for**  
**T.Y.B.B.A. Semester – V**  
**Subject: A 5.6:– Practical on Soft Skills Development**  
**w.e.f. 2016-17**  
**Total Lectures: 48**  
**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objective-**

To practically train students in confidently using Soft Skills in Corporate life.

List of Practical: [Conduct at least two practical's on each of the following]

1. Interview at various levels
- 2 Group Discussion
- 3 Meeting Management
- 4 Preparing short and long cv
- 5 Team Management
- 6 Presentation
- 7 Creating and using account on linkedin
- 8 Creating and using personal blog
- 9 Preparing one page introduction of candidate
- 10 Interview by teleconferencing and video conferencing





# North Maharashtra University, Jalgaon

(NACC Re-Accredited 'A' Grade University)

## FACULTY OF COMMERCE & MANAGEMENT

### T.Y.B.B.A. Semester-V

#### A 5.7 FIELD WORK

External Marks 50 + Internal Marks 50 = Maximum Total Marks: 100

**Objective: – To understand the social issues in the society by carrying out a real life social project using research methodology.**

#### FIELD WORK

1. Each student shall have to undergo a field work during 5<sup>TH</sup> Semester.
2. In the 5<sup>th</sup> semester examination student are required to carry out a Field Work individually or by group of two students. It should be compulsorily based on social problems as mentioned in the point 3. The topic should be decided with consultation and guidance of internal teacher of the Institute. The field work should be necessarily Research oriented, Innovative and Problem solving.
3. The field work should be related (Not restricted) to social issues such as -Education, Sanitation, Health, Village/cottage industry, watershed management, problems of slum area, Tribal upliftment, Rehabilitation, Andhashraddha etc....
4. The student has to write a report based on the actual Field work, get it certified by the concerned Guide/teacher that the fieldwork has been satisfactorily completed and submit TWO typed copies of the same to the Head / Director of the institute /Principal of the college. One copy of the report submitted by the student shall be forwarded to the University by the Institute.
5. Field work shall be strictly based on primary data. The Sample Size shall be minimum 100. The students are encouraged to use advance excel or spss software.
6. Field work viva shall be conducted at the end of Semester V
7. Viva Voce for one student shall be of minimum 15 minutes. The Student has to prepare Power Point presentation based on field work to be presented at the time of Viva voce.
8. The field work will carry maximum 100 marks, of which internal teacher shall award marks out of maximum 50 marks on the basis of work done by the student. Remaining marks shall be awarded out of maximum 50 marks by examining the student during Viva-voce, by the External examiner.

**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
**Syllabus for**  
**T.Y.B.B.A. Semester – VI**  
**Subject: A: 6.1:– Auditing Practices**  
**w.e.f. 2016-17**  
**Total Lectures: 48**  
**[Total Marks: 60 External + 40 Internal =100 Marks]**

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**Objectives:**

1. To introduce various auditing Techniques and tools to the students.
2. To enable the students to know the Corporate Auditing practices, and the auditing practices followed in the audit of certain other entities
3. To introduce the students the relevant Auditing & Assurance Standards

**1. Nature of Audit:**

**Lectures 12**

- a) Meaning, Definition, Nature Scope, and Objectives of Audit - Advantages and Limitations of audit, Relationship of auditing with other subjects, Auditing and Investigation.
- b) Professional pronouncements in India, Basic principles governing an audit, planning an audit.
- c) Auditing review and other standards (SA) – meaning, scope, Auditor & SA
- d) Elementary study of
  - i. SA 200 on “Basic Principles Governing an Audit”.
  - ii. SA 200a on “Objectives and scope of the Audit of Financial Statements”,
  - iii. SA 240 on “Auditor’s responsibility to consider Frauds & Errors in an Audit of financial statements

**2. Types of audit:**

**Lectures 06**

- a) Internal Audit, Statutory Audit,
- b) Continuous Audit, Annual Audit, Interim Audit,
- c) Balance Sheet Audit, Tax Audit, Cost Audit,
- d) Efficiency Audit, Government audit

**3. Company Auditor:**

**Lectures 08**

- a) Provisions regarding qualifications disqualifications, appointment & removal of auditor as per the Companies Act, 1956,
- b) Rights, duties, and liabilities of company auditor.
- c) Professional conduct and ethics for Company Auditors

**4. Investigation:**

**Lectures 08**

- a) Meaning, nature and objects of Investigation
- b) Investigation
  - i. at the time of purchase of business ,
  - ii. at the time of admission of a new partner,

- iii. at the time of granting loan,
- iv. for detecting grants,
- v. at the time of determination of tax liability,
- vi. Statutory Investigation

## **5. Audit report:**

## **Lectures 08**

- a) Meaning, importance, contents of audit report, types of report, audit Qualifications, disclaimers, and adverse opinion.
- b) Distinction between reports and certificates, notes on accounts, distinction between notes and qualifications, detailed observations by the statutory auditor to the management vis-a-vis obligations of reporting to the members.

## **6. Government Audit:**

## **Lectures 06**

Features and basic principles of government audit, local bodies and nongovernmental organizations, Comptroller and Auditor General and his constitutional role.

## **Reference Books:**

1. Contemporary Auditing Kamal Gupta
2. Auditing N.D.Kapoor
3. Practical Auditing T.N.Tandon
4. Auditing Dinkar Pagare
5. Auditing R.G.Saxena (Himalaya Publications)
6. Practical auditing Spicer & Pegler
7. Principles and practices of Auditing Jagdish Prakash
8. Principles of Auditing Ghatalia



**North Maharashtra University, Jalgaon**  
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**FACULTY OF COMMERCE & MANAGEMENT**

**T.Y. B.B.A. Semester VI**

**A 6.2 Mercantile Law**

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

*[ Total Lectures: 48 ]*

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**Objectives: -**

- 1) To provide basic understanding of Mercantile & commercial Laws .
- 2) To provide working knowledge about Contract Act and Sales of Goods Act
- 3) To make students aware of LLP

**UNIT I: INDIAN CONTRACT ACT,1872**

**(10)**

- 1.1 Meaning and essentials of Valid contract
- 1.2 Proposal or Offer and acceptance
- 1.3 Capacity to contract
- 1.4 Consent and free consent
- 1.5 Agreement declared void
- 1.6 Contingent contract
- 1.7 Quasi Contracts
- 1.8 Performance of Contracts
- 1.9 Different modes of Discharge of contracts
- 1.10 Agency, Bailment & Pledge

**UNIT II: SPECIAL CONTRACTS : CONTRACTS OF INDEMNITY AND GUARANTEE (8)**

- 2.1 Introduction
- 2.2 Definition and nature of the contract of Guarantee
- 2.3 Kinds of guarantee
- 2.4 Rights and obligations of the creditors
- 2.5 Rights, liabilities and discharge of surety
- 2.6 Contract of indemnity
- 2.7 Rights of indemnified
- 2.8 Rights of indemnifier

**UNIT III: SALES OF GOODS ACT**

**(9)**

- 3.1 Contract of Sale of Goods
- 3.2 Essentials, Types of Goods, Sale & Agreement to Sale
- 3.3 Conditions & Warranties

- 3.4 Doctrine of Caveat Emptor
- 3.5 Transfer of Property Rules & Regulation With Respect To It
- 3.6 Performance of Contract of Sale
- 3.7 Unpaid Seller and His Right, Buyers Right against Seller
- 3.8 The Auction Sale

**UNIT IV: REGULATION and MANAGEMENT OF FOREIGN EXCHANGE (6)**

- 4.1 Objectives of FEMA
- 4.2 Current account & Capital account transactions.
- 4.3 Repatriation of foreign exchange, exemptions, Authorized person, penalties & enforcement.
- 4.4 Appellate Tribunal etc.
- 4.5 Directorate of Enforcement

**UNIT V: LIMITED LIABILITY PARTNERSHIP (LLP) (7)**

- 5.1 Meaning of LLP
- 5.2 Features of LLP
- 5.3 Incorporation of LLP
- 5.4 Benefits of LLP
- 5.5 Difference between LLP & Partnership Firm
- 5.6 Winding up of LLP – Ways of winding up

**UNIT VI: LAW RELATING TO CONSUMER PROTECTION (8)**

- 6.1 Introduction
- 6.2 Consumer and Consumer Disputes
- 6.3 Rights of Consumer
- 6.4 Consumer Protection Councils
- 6.5 Consumer Disputes Redressal Agencies

**References :-:**

1. S.S. Gulshan -Mercantile Law : Paperback Publication
2. Elements of Mercantile Law : N.D .Kapoor : paperback Publication
3. Mercantile Laws : V.K. Jain –Taxman publication

**North Maharashtra University, Jalgaon**  
**Faculty of Commerce and Management**  
Syllabus for  
**T.Y.B.B.A. Semester – VI**  
**Subject: A 6.3 HUMAN RESOURCE MANAGEMENT**  
**Compulsory Paper**  
**Total Lectures: 48**

**[60+40 Pattern: External Marks 60 +Internal Marks 40 = Maximum Total marks: 100]**

**1) Human Resource Management** **Lectures - 8**

- a) Introduction and Nature of HRM
- b) HRD – Concept, Importance and Functions of HRD
- c) HRM Vs HRD
- d) HRM Vs Personnel Management
- e) Strategic HRM
- f) International HRM

**2) New Trends in Human Resource Management** **Lectures - 6**

- a) Human Resource Accounting
- b) Bench marking Human Resource Research
- c) Professional Approach in HRM
- d) Impact of Economics Reforms and challenges ahead

**3) Job Analysis and Job Design** **Lectures - 10**

- a) Job analysis: Meaning of analysis, methods of job analysis, process of job analysis,
- b) Job design: Meaning and definition
- c) Job description: Meaning and definition, contents of job description
- d) Job Evaluation & Job specification: Meaning.
- e) Employee specification: Meaning and need.
- f) Job classification: Meaning and need and introduction.
- g) Job enlargement: Meaning and need.
- h) Job enrichment: Meaning and need.
- i) Job rotation: Meaning and need.

**4) Employee remuneration** **Lectures - 6**

- a) Factors affecting wage and salary administration
- b) Principles of sound wage and salary system
- c) Contents of wage and salary
- d) Incentives: Meaning and types.
- e) Fringe benefits: Meaning and types.

## **5) Human Resource Audit and Exit Policy**

**Lectures - 10**

- a) Personnel Records
- b) Reports and Audit
- c) Significance of Records and reports
- d) Essentials of a Good Record and Good Report
- e) Personnel Audit- Objective Scope and Importance-
- f) The Audit Report- Methods of Analysis
- g) Exit policy- Voluntary Retirement schemes
- h) Effects of excess manpower procedure of exit policy
- i) The challenges in implementing exit policy

## **6) Career Planning For Employee**

**Lecture-8**

- a) Concept Of Career Planning & Succession Planning
- b) Career Developments
- c) Steps Involved In Establishing & Career Development System
- d) Career Development Action
- e) Pre-Requisite For The Success Of Career Planning
- f) Problems in Career Planning Solution To The Career Planning.

### **LIST OF REFERENCE BOOKS**

1. Human Resource Management: - By Or Anjali Ghanakar Everest Publication Pune.
2. Human Resource Management - By S.S Khanka - S.Chand Publication - Dehli.
3. Human Resource Management: - C.B Mamoria & S.V.Gankar. Himalya Publication - Bombay.
4. Personnel & H.R.M -A.A. Sharma . Himalaya Pub B-Bay.
5. Personnel Management & Industrial Relations - Dr.T.N.Bhagoliwal Publication Sahitya Bhavan - Agra
6. Human Resource Development & Management: - By Biswanath Ghosh - Vikas Publication Delhi.
7. Personal Management:- Edwin Fillppo - M.Graw Hill Delhi.



**North Maharashtra University, Jalgaon**  
(NACC Accredited 'A' Grade University)  
**FACULTY OF COMMERCE & MANAGEMENT**  
**New Syllabus: Bachelor of Business Administration**  
**SEMESTER: VI**

**Paper: A6.4: Marketing Management**

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

**Required Lectures: 48 hours**

**Objective:**

**The objective of this subject is to develop strong foundation for further studies in the field of marketing**

**1. Consumer Behaviour (8)**

1.1. Meaning, Models

1.2. Characteristics influencing Buying behaviour, Buying Process (Decision Making),  
Buying Motives, Types Buyer behaviour, New Product buying decision

1.3. Business Market- Characteristics, Buying Decisions of Organisational Buyer,  
Organisational Buying Process and Factors Influencing

**2. Service Marketing (8)**

2.1. Meaning, Scope, Characteristics and Classification

2.2. 7Ps (Marketing Mix) of Service Marketing, Growth of Service Market, Service  
Quality, Problems of service organisation

2.3. Marketing Mix for Banking and Healthcare services

**3. Global / International Marketing (8)**

3.1. Meaning, Levels of Involvement, Checklist of Global Marketing Planning

3.2. International Market Entry Strategies

3.3. Opportunity Analysis, Key Decision Areas

**4. Retail and E-Marketing (10)**

4.1. Retailing- Introduction, Functions, Types of Retailers,

4.2. Strategic Issues in Retailing- **a)** Target Market and Location, **b)** Merchandise  
variety and Assortment, **c)** Store image, Services, Price and Promotion

4.3. Types of Retail location, Steps involved in choosing a retail location, Factors  
affecting the location of Retail Outlet, Customer Relationship Management (CRM)  
in retail



**4.4. E-Marketing-** Introduction, role of the Internet, Evolution, Advantages and limitations

**5. Rural Marketing (6)**

**5.1.** Population Distribution and Socio Economic Conditions

**5.2.** Key Decisions areas in rural marketing

**5.3.** Rural Vs Urban Marketing

**6. Ethical and Social Issues in Marketing (8)**

**6.1.** Ethical Behaviour, Understanding Ethical Conduct

**6.2.** Marketing Related Ethical Issues, Encouraging Ethical Behaviour

**6.3.** Social Responsibility, Society's Expectation, Social Responsibility Issues

**Reference Books**

**6.** Marketing Management- Dr. K Karunakaran, Himalaya Publishing House

**7.** Marketing Management- S.A. Sherlekar, Himalaya Publishing House

**8.** Marketing Management (Text and Cases)- SHH Kazmi, Excel Books

**9.** Principles of Marketing (A South Indian Perspective)- Philip Kotler, Gary Amrstrong, Prafulla Agnihotri, Ehsan, Pearson

**10.** Marketing Management – RajanSaxena – Tata McGraw Hill

**11.** Rural Marketing: Text And Cases, 2/E, Krishnamacharyulu C. S. G., Pearson Education India

**North Maharashtra University, Jalgaon**  
**(NACC Accredited 'A' Grade University)**  
**Faculty of Commerce and Management**  
**T.Y. B.B.A. Sem – VI**  
**Subject: A 6.5 – International Finance**  
**(w.e.f. 2016-2017)**

Semester Pattern: External Marks 60 +Internal Marks 40= Maximum Total marks: 100 Total Lectures: 48

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**Objectives:**

1. To understand the concept of International Finance
2. To enable the students to acquire necessary skills to deal in International Finance

**1.Fundamental of International Management**

**Lectures 08**

- 1.1 International Finance: Importance, Goals, Features and Scope
- 1.2 Domestic Vs International Finance
- 1.3 Emerging Challenges & Responsibilities of Finance Manager

**2.Exchange Rate Mechanism**

**Lectures 08**

- 2.1 Structure / Features of Foreign Exchange Market
- 2.2 Exchange Rate
- 2.3 Factor Affecting Exchange Rate
- 2.4 Interest Rate and Exchange Rate
- 2.5 Exchange Rate Forecasting
- 2.6 Spot Rate and Forward Rate
- 2.7 Direct Quote and Indirect Quote

**3.International Transaction Mechanism**

**Lectures 08**

- 3.1 International Transaction Mechanism
- 3.2 Nostro, Vostro and Loro Account
- 3.3 SWIFT, CHIP, CHAP, Telegram Transaction (TT)
- 3.4 Financial Integration
- 3.5 Foreign Exchange Market in India

**4.International Accounting**

**Lectures 08**

- 4.1 Consolidation of Financial Statements & its Analysis
- 4.2 Accounting of Inflationary Trends
- 4.3 IFRS
- 4.4 Transfer Pricing
- 4.5 Financing of Foreign Trade

**5.International Monetary System**

**Lectures 08**

- 5.1 International Monetary Fund (IMF)
- 5.2 Constitution, Role and Responsibility of IMF
- 5.3 Special Drawing Rights (SDR)
- 5.4 International Finance Corporation (IFC)- Role and Function

**6.Balance of Payment**

**Lectures 08**

- 6.1 India's Balance of Payment
- 6.2 Importance, Functions, Principles & Components of Balance of Payment
- 6.3 Balance of Payment Vs Exchange Rate

## 6.4 Balance of Payment and Money Supply

### **Reference Books**

1. International Financial Management by V.K.Bhalla, Anmol Publications
2. International Financial Management by P.G. Apte, Mc Graw-Hill
3. International Financial Management by Tgumuluri Siddaiah (IFM) Person
4. International Finance Marketing by V.A.Avadhani, Himalaya Publishing
5. International Financial Management by Vyuplesh Saran, Prentice Hall
6. International Financial Management by Cheol S. Eun & Bruce G Resnick, Tata McGraw Hill
7. International Financial Management by Madhu Vij, Excel Books
8. International Financial Management by Jain Macmillan



# North Maharashtra University, Jalgaon

(NACC Re-Accredited 'A' Grade University)

## FACULTY OF COMMERCE & MANAGEMENT

### T.Y.B.B.A. Semester-VI

### A 6.6 Practical on Cases in Management

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

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**Objective: To enhance analytical skills of students.**

The student has to select and discuss minimum 15 case studies related to paper no. A 1.3, A2.3, A5.3, A5.4, A6.3, A6.4 those will have impact on business decision making in each paper.

To solve the case study following steps can be considered-

1. Facts/Summary of case
2. Problem Identification
3. Assumptions (if any)
4. Analysis of the problem'
5. Alternative solutions
6. Best/Optimum solution

The student has to select one case study to present at the time of external practical examination with the help of Power point presentation only.



# **North Maharashtra University, Jalgaon**

(NACC Re-Accredited 'A' Grade University)

## **FACULTY OF COMMERCE & MANAGEMENT**

**T.Y.B.B.A. Semester-VI**

### **A 6.7 Project Report**

External Marks 50 + Internal Marks 50 = Maximum Total Marks: 100

**Objective: – To prepare students to use applications of the theory and practical learned during the course. .**

### **PROJECT WORK**

1. Each student shall have to carry out the project work based on HR/Marketing/Finance/Operations/IT Domain using Management Research Methodology. A project may be carried out at any outside organization or on a sub system of an organization.
2. The project work should be carried out individually. No group work is allowed in the Project work. The project title should not be repeated.
3. The topic of the project should be decided with the consultation & guidance of an internal guide-teacher of the institute/college. The project should be necessarily innovative and problem solving. No teacher shall be entrusted with more than 15 students for guidance and supervision.
4. The student should clearly mention the need of project, Research Methodology, Findings, Recommendation, Conclusion, etc.
5. The application should be menu driven and should provide the facilities of storage of data, modifications in existing data, deletion of unwanted data, and viewing of data.
6. The student has to write a report based on the actual work undertaken during the vacations at the specific selected enterprise/ organization or sub system and get it certified by the concerned teacher that the Project report has been satisfactorily completed and submit TWO typed copies of the same to the Head / Director of the institute /Principal of the college.
7. One copy of the report submitted by the student shall be forwarded to the University by the Institute.
8. No student will be permitted to appear for Viva-Voce examinations, unless and until the project report is submitted within the stipulated time.