

**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> (New Structure W.E.F. June: 2014-15)			
Paper	SEMESTER-I	Paper	SEMESTER-II
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> (New Structure W.E.F. June: 2015-16)			
Paper	SEMESTER-III	Paper	SEMESTER-IV
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> (New Structure W.E.F. June: 2016-17)			
Paper	SEMESTER-V	Paper	SEMESTER-VI
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

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: Income from other sources:**

**(06)**

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