





All Semesters Available

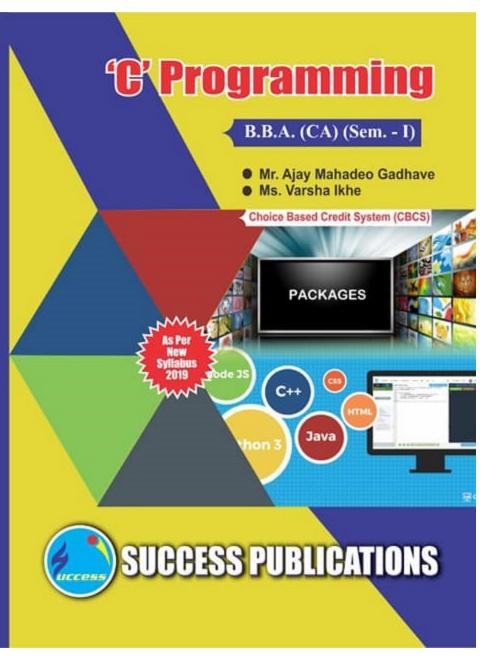
ISBN: 978-93-89066-61-6

PT-3900



SUCCESS PUBLICATIONS

Address : Radha Krishna Apartment, 535, Shaniwar Peth, Appa Balwant Chowk, Opp. Prabhat Theatre, Pune - 30, Ph. No. 24434662, Mobile : 9325315464 E-mail : sharpgroup31@rediffmail.com Website : www.sharpmultinational.com



We are IntechOpen, the world's leading publisher of Open Access books Built by scientists, for scientists

5,100 Open access books available 126,000 International authors and editors 145M



Our authors are among the

TOP 1%





WEB OF SCIENCE

Selection of our books indexed in the Book Citation Index in Web of Science™ Core Collection (BKCI)

### Interested in publishing with us? Contact book.department@intechopen.com

Numbers displayed above are based on latest data collected. For more information visit www.intechopen.com



#### Chapter

### The Role of Lifestyle in Development of Coronary Heart Disease

Sushama J. Bhosale

#### Abstract

This chapter focuses on the study designed to assess the role of lifestyle in the development of coronary heart disease (CHD). The data were analyzed to compare the patients of CHD with matched normal. Lifestyle is defined as the general behaviour pattern of an individual including health behaviour, job involvement and work style, social interactions, intimacy, locus of control and values. For this purpose the matching of patients was carried out on one to one basis and on the parameters of the age, education, family size and socioeconomic status. Total sample size was 162. To measure lifestyle, a structured interview schedule was prepared which included questions on the subparts, viz. health behaviour pattern, job involvement and work style, social interactions, intimacy, locus of control, values. The coding of the responses was quantified. The higher is the scores more is the risky lifestyle whereas lower scores indicate the healthy lifestyle. Qualitative and quantitative analysis were carried out.

**Keywords:** coronary heart disease, lifestyle, health behaviour pattern, job involvement, social interactions, intimacy, locus of control, values

#### 1. Introduction

Cardiovascular disease is reported to be the leading cause of death in world. In 1998, 12.4 million people died of heart attack and stroke. Of these 78% were in low and middle income countries. The high income countries had lower death rates because of better preventive and treatment program [1]. Though, several clinical and biochemical risk factors have been identified, the role of psychological factors are also gaining importance during the past few decades. Several risk factors have been identified to be associated with coronary heart disease (CHD) which include causative risk factors (hypertension, hyperlipidemia and diabetes), conditional risk factors (triglycerides and lipoprotein), and predisposing risk factors (obesity, physical activity, sex, family history, socioeconomic factors, insulin resistance and psychological factors) [2]. Evidence of various studies has shown a strong association in psychological stress and CHD. Cardiovascular disorders pose a major health problem for industrialized societies in terms of excess of morbidity and mortality. It is evident from the review of literature that there is a strong relationship between coronary heart disease and some psychological factors. Psychological variables like stress, personality, anxiety and lifestyle are contributing along with high blood pressure, obesity; lack of exercise,

#### Inflammatory Heart Diseases

cigarette smoking and high blood cholesterol to the development of CHD [3]. In present study, a comparative study is carried out between coronary heart disease patients and non-coronary individuals in relation to lifestyle.

Large number of clinical and biochemical factors have been identified in development of CHD, the role of psychosocial factors are also gaining importance during the past few decades. The World Health Organization has stated that since 1990, 80–90% of people dying from CHD had one or more risk factors associated with lifestyle [4]. Lifestyle is a way person lives. This includes patterns of individual's health behaviour, social interactions, attitudes, values, belief and essentially the way the person perceived by himself/herself and at times also how he/she perceived by others. Lifestyle is one of the major factors which have shown a strong association with CHD [5]. Lifestyle is based on subjective perception, is purposeful and goal directed. It is motivated by a desire to overcome feeling of inadequacy coupled with an urge to succeed. The general goals of lifestyle are to understand, predict, and control life and self. Lifestyle has been found, as pointed out earlier, to have influence on individual's health, adjustment to environment, psychosomatic and psychiatric illness [6]. Health psychologists found that healthy lifestyle and dietary intake are associated with positive effects on blood cholesterol [7]. Diet, sleeping pattern, smoking, and alcohol taking habits have a negative effect on health [7].

Russek and Zohman [8] observed in young coronary patients that prolonged emotional strain was associated with job responsibility. The Framingham study had demonstrated the significance of lifestyle, employment and interpersonal stress. By showing that in males under 65, aging worries and daily stress and tension were associated with a greater risk of developing CHD, while for males and females over 65; marital dissatisfaction or disagreements were risk factors for CHD [9]. A diet high in fat, obesity and lack of exercise increases the risk of heart disease. Tobacco use, whether it is smoking or chewing tobacco, increases risk of cardiovascular disease [10].

There is a positive relationship between heart disease and fat intake, obesity, smoking and lack of exercise. The relationship between smoking and risk for CHD is simple and direct. Smoking has several negative effects on cardiovascular system (MacDougall, 1983, cited in [6]). Job dissatisfaction and work load in males emerged as a factor of predictive of CHD [6].

In the present study, lifestyle is measured on the basis of heath and behaviour pattern, job involvement, social interactions, intimacy, locus of control and values.

#### 2. Status in India

In India, in the past five decades, rates of coronary disease among urban populations have risen from 4 to 11% and four Indians die every minute due to heart disease. In India, 50% of heart patients are under 45 years of age [11]. CHD is emerging as a major cause of death in India. It has been projected that 15 years from now India would have highest CHD deaths compared to any other country [12]. ICMR and WHO have predicted that cardiovascular diseases would be the most important cause of mortality and morbidity in India by the year 2015 [13]. Data from Christian Medical College, Vellore and All India Institute of Medical Sciences, New Delhi, over a period of 30 years showed a decline in admission for rheumatic heart disease (RHD) and increase in admission for CHD [14]. A comparative study in Singapore on Indians and Chinese, revealed stronger cardiovascular reactivity to stress among Indians than compared to Chinese men [15]. Chronic anxiety and tension have been suggested as factors in the development of CHD. There is strong evidence supporting prognostic associations with social isolation and low perceived

### The Role of Lifestyle in Development of Coronary Heart Disease DOI: http://dx.doi.org/10.5772/intechopen.86866

emotional support and unhealthy lifestyle behaviors in the development of CHD [16]. In India, it has been observed that there is age related increase in CHD. The incidence of myocardial infarction (MI) was more common in urban India than rural areas of India [17]. Studies in India have shown that heart attacks in India occur 10 years earlier than in West. Hence it is needed to undertake well designed prospective studies for evaluation of CHD in relation to psychological factors [18]. According to Theorell et al. [19], cases of CHD may increase from about 2.9 crore in 2000 to as many as 6.4 crore in 2015. The prevalence rates among younger adults (age group of 40 years and above) are also likely to increase. Prevalence rates among women will keep pace with those of men across all age groups. Data also suggest that prevalence rates of CHD in rural populations will remain lower than that of urban population [17].

In brief the rationale of the study is the limited research available in this area related to psychological factors in India. This study was carried on matched subjects to contribute to this significant domain of research.

Lifestyle is one of the major factors which have shown a strong association with CHD [5]. Lifestyle is based on subjective perception. The behaviour pattern of an individual as expressed by his motives, his manners of coping and other factors including values, social and family satisfaction, job satisfaction and work style are called lifestyle. In the present study lifestyle is measured on heath and behaviour pattern, job involvement, social interactions, intimacy, locus of control and values. Research work has been done linking lifestyle, personality and coronary heart disease. It shows that Type A behaviour pattern (TABP) promotes a lifestyle which facilitates exposure to range of social, personal and occupational stresses which emerges into a coronary heart disease. Wright's identified five separate paths to coronary artery disease that are inherited risk based on family history, risks that accrue from personal lifestyle choices such as overeating and lack of exercise, anger directed inward, anger directed outward that is combined with a sense of time urgency and chronic activation and the traditional Type A pattern identified by Rosenman and Friedman. Regular physical activity in the context of work, recreation or an exercise training programme is associated with a marked reduction in heart disease related deaths in patients. Exercise has positive effects on the cardiovascular system that reduce risk for coronary artery disease and myocardial ischemia. Exercise tends to reduce heart rate, it improves the efficiency of the heart and it reduces blood pressure. It improves efficiency in the respiratory system so that oxygenation of blood and supply of oxygen to heart is better. Exercise reduces weight and there is a beneficial effect on cholesterol, triglycerides and ratio of HDLs to LDLs. The National High Blood Pressure Education Program recommended four changes in lifestyle to help, prevent or manage hypertension, since hypertension is a major modifiable risk factor for CHD. These are weight control, reduced salt intake, increased exercise and moderate alcohol consumption. Diet has a direct and important role in heart disease that goes beyond cholesterol. A diet high in saturated fat increases the risk of heart disease and stroke. Gender linked risk cannot be changed but high blood pressure, elevated cholesterol and smoking can be significantly reduced by life changes. Simple adjustments to diet and exercise have positive effects on both cholesterol and blood pressure. Tobacco use, whether it is smoking or chewing tobacco, increases risk of cardiovascular disease. Passive smoking is also risk factor for CHD. The relationship between smoking and risk for CHD is simple and direct. Incidence of heart attacks and sudden cardiac deaths is directly related to the number of cigarettes smoked on a regular basis. Cigarette smoking is the most preventable cause of coronary heart disease. The Framingham data show that men who smoke have up to 10 times the likelihood of sudden death compared to nonsmoker. Smoking interferes with the oxygen carrying capacity of blood, it

#### Inflammatory Heart Diseases

reduces bioelectrical control and finally smoking increases the tendency to platelet aggregation and clot formation. Clots increase the potential for thrombosis and fatal coronary. Russek and Zohman [8] observed emotional strain associated with job responsibility in young coronary patients. There is a positive association between job dissatisfaction and CHD. Karasek's group in Sweden [18] explored the relationship of the kinds of work stresses that may be associated with cardiac pathology. They had given a model which links high work demands with an inability to make decisions. Theorell's prospective study of 6500 middle aged males in Swedish construction industry found dissatisfaction with domestic and working life was predictive of suffering a myocardial infarction during subsequent 2 years. In a study of London transport bus drivers and conductors, results showed that bus drivers had significantly higher incidence of heart disease than bus conductors because of more responsible and stressful nature of their work. The Framingham study showed that men undergo in frequent work promotions sustained an increased chance of developing CHD. A supportive social network and having community ties promote emotional and physical wellbeing. Some studies validate positive relationship between social support and CHD mortality. Studies on marital status have repeatedly shown that the single widowed or divorced have higher CHD mortality rates compared to their counter parts. It was also found that interpersonal relationship and marital dissatisfaction or disagreements were risk factors for CHD.

The association between values and attitudes towards life was studied in cross cultural context in Japanese young men.

It was found that Japanese who maintain their traditional way of life, values and language after their emigration to US, do not have increased rate of CHD. In study of Japanese- American males found that those with the lowest level of social affiliation had double the risk of developing CHD. The rate of CHD mortality increases due to smoking, alcohol and foods rich in fats, less exercise, lack of control over one's working environment, reduced levels of social support, the cumulative life cycle experience of belonging to a social class or nation undergoing rapid urbanization and industrialization.

The main objective of this research was to study the role of lifestyle in development of CHD and hypothesis formulated was patients of coronary heart disease (CHD) would score higher on subscales of lifestyle as compared to matched non-CHD individuals.

This being a study on stress, anxiety, type A behaviour pattern and lifestyle variable of the patients of coronary heart disease (CHD) and their matched normal patients for the present study were selected from cardiac care unit (CCU) of hospitals from Pune city. During the survey for CHD patients 10:1 ratio of male to female was observed. As, there is a physiological cause that men having a greater risk of heart disease than women do, because, the higher levels of high density lipoprotein (HDL) cholesterol, which helps to slough off the more lethal low density lipoprotein (LDL), these higher HDL levels appear to be linked to premenopausal women's level of estrogen. Estrogen diminishes sympathetic nervous system arousal, which may add to protective effect against heart disease seen in women. So in the present study only male CHD patients were selected. Out of 121 male CHD patients admitted in CCU's of various hospitals in Pune, 81 CHD male patients agreed to participate in the present study. In the present study selection of 81 matched normal was done by keeping the patients in view. The patients and normals were matched, one to one on the variables of age, education, occupation, family type and socioeconomic status. These 81 male CHD patients met the inclusionary criteria, which were as follows:

Age: 30–60 years; education: minimum S.S.C. passed; occupation: employed; family type: nuclear family is staying with wife and children, and joint family is staying with wife, children and parent; socioeconomic status: minimum income

### The Role of Lifestyle in Development of Coronary Heart Disease DOI: http://dx.doi.org/10.5772/intechopen.86866

Rs 10,000 per annum. The normals were selected after the medical checkup by the physicians who labeled them as normal as they were not suffering from any disease.

Following tools and measures we used for data collection.

Personal data sheet: A personal data sheet comprising 14 items was prepared and was required to be filled in by the patients and normal before the actual administration of psychological scales. The items were designed to get the information about age, education, occupation, family type and socioeconomic status.

Interview schedule: To measure lifestyle in CHD patients and normal individuals, structured interview schedule was prepared on the basis of operational definition of lifestyle. Interview schedule includes four subparts in which questions are formulated beforehand and asked in a set order in a specified manner. The description of interview schedule is given in Appendix A.

Description of the sub-dimensions is given below.

- A. Health behaviour pattern: It includes information about sleeping habits, dietary habits, daily exercise, smoking habits. To find out health behaviour pattern three questions were framed to get detailed information about sleeping habits, four questions for dietary habit, four questions for daily exercise, six questions for smoking habits. The coding of the responses is quantified. A five point rating scale, that is, always, often, sometimes, rarely, and never is used to measure the responses of person. Higher the scores on sleeping habits, dietary habits and smoking habits indicates more risky lifestyle whereas lower scores indicate healthy lifestyle. Lower scores on daily exercise indicate healthy lifestyle where as higher scores indicate more risky lifestyle.
- B. Social interactions: It includes the information about social awareness and social life of the person. To get detailed information about social interactions 16 questions were framed. The coding of the responses is quantified. A five point rating scale is used to measure the responses of the person. Higher scores on social interactions indicate healthy lifestyle whereas lower scores indicate more risky lifestyle.
- C. Intimacy: It includes the information about family and personal life activities. Intimacy is that quality of being close and affectionate with another person. It can occur with or without sexuality. To get detailed information eight questions were framed. The coding of the responses is quantified. A five point rating scale is used to measure the responses of the person. Higher scores on intimacy indicate healthy lifestyle whereas lower scores indicates more risky lifestyle.
- D. Locus of control: It includes information about the individuals own interpretation of personal control over illness and health. Locus of control refers to the belief about location of control of behaviour by the subject. This locus is classified as external and internal. Individuals with external control think that their behaviour is controlled by the external forces like chance, luck, fate, some influential person or external circumstances. Individuals with internal control believe that their behaviour is controlled by the forces which are within themselves and the event is contingent upon their own behaviour. Eleven questions were framed to get detailed information about locus of control related to health and illness aspects. A five point rating scale is used to measure the responses of the person. Higher scores indicate internal locus of control whereas lower scores indicate external locus of control.
- E. Values: It includes the information of two values namely money and religion of the person. Values hold a central place in culture, identity and lifestyle of the

individual. Total eight questions were framed to get details about values of person out of which four questions were framed to get details about money and remaining four questions were framed to get details about religious values. A five point rating scale is used to measure the responses of the person. Higher the scores on money and religious value more risky lifestyle whereas lower scores indicate healthy lifestyle. Split half reliability was calculated and it is 0.89.

#### 3. Procedure

A special permission was sought to collect the data of CHD male patients from cardiac care unit (CCU) of Pune city which includes Ruby Hall Clinic, Jahangir Hospital, DinDayal Heart Institute, Dinanath Mangeshkar Hospital, Joshi Hospital, Kashibai Navale Hospital and Sasoon Hospital.

On the initial contact, after noting down residential address of the patients, a formal permission was sought to see them at home after discharge from CCU within 10 days. Special visits were made to see the CHD patients from Khadki, Dapodi, Aund, Pimpari, Chinchwad, Vishrantwadi and Katraj in Pune city to interview and complete the psychological measures. After establishing proper rapport and explaining the objectives and purpose of the study the patients of CHD co-operated whole heartedly. All the scales and interview schedule used for this study were given individually to each patient at his residence. All the patients were assured that information given by them would be kept confidential and utilized solely for research purpose only. They were also instructed to ask for clarification of any doubtful item, specific instructions for each scale were printed at the beginning of the scale. No time limit was imposed for the completion of the scales.

Immediately within a week the sample of Non-CHD individuals were selected after medical checkup by the physician who labeled them as normal as they were not suffering from any disease. The patients and Non-CHD individuals were matched one to one on each of the variables of age, education, occupation, family type and socioeconomic status. A matched normal was assessed by psychological tests and was interviewed personally by visiting their houses. Initially it was proposed to take 75 numbers of data for both CHD patients and matched normal. But effective rapport and co-operation by CHD patients and matched non-CHD individuals the sample size was increased to 85, out of which four were rejected because the questionnaires were incomplete. In the present study the no of CHD patients were 81 and matched Non-CHD individuals were 81. So the total sample size was 162.

#### 3.1 Analysis of data

Data were analyzed with the help of statistical techniques like descriptive statistics, and 't' test. However, a few cases were explained to understand the qualitative analysis.

#### 4. Qualitative analysis

Analysis of personal data sheet was carried out. A personal data sheet comprising 14 items was prepared. The information in the personal data sheet was sought in order to match patients of CHD and non-CHD individuals on age, education, type of family and socioeconomic status.

#### 4.1 Demographic characteristics of the sample

**Table 1** and **Figure 1** show age group wise sample distribution. Fifty percent respondents belonged to the age group of 40–50 years. Similarly 14.8% belonged to 30–40 years of age, and 34.6% belonged to 50–60 years of age.

**Table 2** and **Figure 2** show that there are 53% participants who are having PG education. There are 35.8% participants who were having graduation and remaining 11.2% participants who had completed H.S.C or diploma.

**Table 3** and **Figure 3** show that 71.6% participants belonged to the nuclear family. Similarly 28.4% belonged to joint family.

Table 4 and Figure 4 show socioeconomic status wise sample distribution.4.9% respondents belonged to the 1,00,000–3,00,000 annual income group.38.4%respondents belonged to the 3,00,000–6,00,000 annual income group.35.8% respondents belonged to the 6,00,000–9,00,000 annual income group andsimilarly 20.9% respondents belonged to 9,00,000 and above annual income group.

Two case studies have been given to understand experiences of CHD male patients in greater detail. As mentioned earlier, a lifestyle was referred as a general behaviour pattern of an individual which includes health behaviour pattern, job involvement and work style, social interactions, intimacy, locus of control and values. Health behaviour pattern is a set of habits includes sleeping habits, dietary habits, daily exercise, smoking habit and physical and mental health.

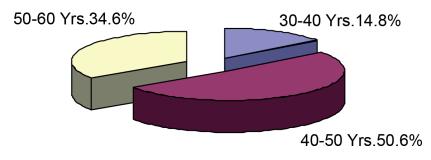
#### 4.1.1 Case study 1

A CHD patient of 37 years old working as a senior manager from last 2 years. He represents a nuclear family having a wife and a daughter. He had no family history of any disease. He is non-vegetarian and most of the time had outside eatables. He is a chain smoker. He is workaholic, carrier and money oriented and no time to spend with his family. A matched non-CHD individual also non vegetarian but most of time take his meal with family and rarely had outside eatables. He does not have any bad habit like smoking, chewing tobacco, etc. He had perfect compartment of work place and for family. He spends his weekends with picnic, get-together with friends, His priority to people and money.

Age group (years)		CHD patients	Non-CHD individuals
30-40	$f(\Delta)$	12	12
40–50		41	41 7
50–60		28	28

Table 1.

Sample distribution according to age (N = 162).



**Figure 1.** *Sample distribution according to age.* 

Useful for M.Com., B.B.A., B.M.S., M.M.S., D.B.M, M.B.A., M.Phil, Ph.D. and other equivalent courses of different Indian Universities and institutes

### RESEARCH METHODOLOGY FOR BUSINESS

#### - AUTHORS -

#### Prin. Dr. Nitin Ghorpade

Pune District Education Association's Baburaoji Gholap College, Sangvi Pune

#### Dr. Dhiraj Zalte

KVN Naik Education Society's Arts and Commerce College Dindori, Dist. Nasik

#### **Dr. Kishor Lipare**

Pune District Education Association's Waghire College, Saswad, Dist- Pune

#### Dr. Abhay V. Patil

Pune District Education Association's Anantrao Pawar College, Pirangut, Dist- Pune



PRASHANT PUBLICATIONS

# CHAPTER |

### INTRODUCTION TO BUSINESS RESEARCH

1.1	Introduction
1.1	Characteristics/ Features of Research
1.3	Objectives of Research
1.4	The Significance/ Importance of Research
1.5	Qualities of Good Researcher
1.6	Types of Research
1.7	Criteria of Good Research (Scientific Research)
1.8	Features/Qualities of Good Research
1.9	Steps in Scientific Research Process
1.10	Research Methods
1.11	Research methodology
1.12	Research Methods vs. Research Methodology
1.13	Business research: Meaning and Definition
1.14	Ethical Issues in Research
1.15	Plagiarism,
1.16	The Need of Computer in Research,
1.17	Role of Computer in Research Process
1.18	Introduction to SPSS (Statistical Package for Social
	Sciences)
Learr	ning Objectives:
1)	To understand the nature, scope and Types of Research
2)	To understand the basics of good research and research
,	process
3)	To understand various ethical issues and modern
	practices in research

महाराष्ट्रातील सर्व विद्यापीठाच्या पदवी व पदव्युत्तर वर्गातील 'वाणिज्य व व्यवस्थापन' विषयासाठी उपयुक्त.

सावित्रीबाई फुले पुणे विद्यापीठ – वाणिज्य व व्यवस्थापन विषयाच्या SYBCom. च्या नविन (CBCS) पॅटर्नच्या अभ्यासक्रमानुसार क्रमिक पुस्तक.

MPSC, UPSC, NET-SET व इतर स्पर्धा परीक्षांसाठीही उपयुक्त.

## कंपनी कायद्याचे घटक

(Elements of Company Law)

प्रा.डॉ.धिरज झाल्टे,





कंपनी कायद्याचे घटक Elements of Company Law © सुरक्षित

```
प्रकाशक । मुद्रक
रंगराव पाटील
प्रशांत पब्लिकेशन्स
3, प्रताप नगर, श्री संत ज्ञानेश्वर मंदिर रोड,
नूतन मराठा महाविद्यालयाजवळ,
जळगाव 425001.
```

```
∎ दूरध्वनी । वेब । ईमेल
0257-2235520,2232800
www.prashantpublications.com
prashantpublication.jal@gmail.com
```

```
∎ आवृत्ती । आयएसबीएन । किंमत
जून 2020
978-93-89492-00-0
₹ 000/-
```

∎ अक्षरजुळवणी प्रशांत पब्लिकेशन्स

या पुस्तकातील कोणताही मजकूर, कोणत्याही स्वरूपात वा माध्यमात पुर्नप्रकाशित अथवा संग्रहित करण्यासाठी लेखक/प्रकाशक दोघांचीही लेखी पूर्वपरवानगी घेणे बंधनकारक आहे. महाराष्ट्रातील सर्व विद्यापीठांच्या पदवी व पदव्युत्तर वर्गासाठी उपयुक्त

सावित्रीबाई फुले पुणे विद्यापीठ - वाणिज्य व व्यवस्थापन विषयाच्या एस.वाय.बी.कॉम. (सत्र ३) च्या नविन CBCS अभ्यासक्रमानुसार क्रमिक पुस्तक.

MPSC, UPSC, NET-SET व इतर स्पर्धा परीक्षांसाठीही उपयुक्त.

### भाग र कंपनी कायद्याची मूलतत्त्वे ELEMENTS OF COMPANY LAW

प्रा. डॉ. धिरज झाल्टे

वाणिज्य विभाग प्रमुख, क्रांतिवीर वसंतराव नारायणराव नाईक शि.प्र.संस्थेचे कला व वाणिज्य महाविद्यालय दिंडोरी, जि. नासिक

प्रा.डॉ. किशोर लिपारे

वाणिज्य विभाग प्रमुख, पुणे जिल्हा शिक्षण मंडळाचे वाघिरे कला वाणिज्य व विज्ञान महाविद्यालय सासवड जि. पुणे. प्रा. डॉ. चंद्रकांत चौधरी

गोखले एज्यकेशन संस्थेचे आर.एन.सी.आर्ट्स, जे.डी.बी. कॉमर्स, एन.एस.सी. सायन्स कॉलेज, नासिकरोड, नासिक.

प्रा.सी.ए. देवेंद्र दगडे श्री नेमिनाथ जैन ब्रम्हचर्या (जैन गुरुकुल) संचलित आबड कला लोढा वाणिज्य व जैन विज्ञान महाविद्यालय नेमिनगर, चांदवड, जि. नासिक.





#### कंपनी कायद्याची मूलतत्त्वे (भाग 2)

Elements of Company Law (Part 2)

© सुरक्षित

प्रकाशक । मुद्रक रंगराव पाटील प्रशांत पब्लिकेशन्स 3, प्रताप नगर, श्री संत ज्ञानेश्वर मंदिर रोड, नूतन मराठा महाविद्यालयाजवळ, जळगाव 425001.

∎ दूरध्वनी । वेब । ईमेल 0257-2235520,2232800 www.prashantpublications.com prashantpublication.jal@gmail.com

```
I आवृत्ती । आयएसबीएन । किंमत
मार्च, 2021
978-93-89493-00-0
₹ 000/-
```

```
अक्षरजुळवणी
प्रशांत पब्लिकेशन्स
```

*e* -Book s are available online at www.prashantpublications.com
 Prashant Publications app for e-Books
 kopykitab.com • amazon.com • play.google.com

या पुस्तकातील कोणताही मजकूर, कोणत्याही स्वरूपात वा माध्यमात पुनर्प्रकाशित अथवा संग्रहित करण्यासाठी लेखकाचीही लेखी पूर्वपरवानगी घेणे बंधनकारक आहे. सावित्रीबाई फुले पुणे विद्यापीठाने वाणिज्य व व्यवस्थापन विद्याशाखेच्या अभ्यासक्रमात शैक्षणिक वर्ष २०१९-२०२० पासून बदल करण्यात आला आहे. एस.वाय.बी.कॉम वर्गाच्या अभ्यासक्रमात २०२०-२०२१ या शैक्षणिक वर्षापासून बदल करण्यात आला आहे. एस.वाय.बी.कॉम वर्गास कंपनी कायद्याचे घटक (Elements of Company Law) हा विषय सक्तीचा आहे. प्रस्तुत पुस्तक हे नवीन अभ्यासक्रमानुसार आम्ही लिहिले आहे. या विषयाचे अध्यापन करणारे प्राध्यापक, संशोधक, विद्यार्थी वर्ग यांच्या व्यापक हिताचा विचार पुस्तक लिहितांना करण्यात आला आहे. वाणिज्य व व्यवस्थापन विद्याशाखेतील कंपनी कायद्याचे घटक या विषयाचे चांगल्या प्रकारे आकलन व्हावे तसेच व्यावहारिक कौशल्य निर्माण व्हावे, व्हावी याचाही विचार आम्ही केला आहे. प्रस्तुत पुस्तक वाचकांच्या हाती देतांना विशेष आनंद होत आहे, कारण यामध्ये विषयाच्या संबधीत जास्तीत जास्त संकल्पना, साधी, सरळ व सर्वांना उमजेल अशी भाषा, स्पर्धा परीक्षेची विद्यार्थ्यांची तयारी व्हावी यासाठी तयार केलेले प्रश्न याचा समावेश आहे. भारतीय कंपनी कायदा २०१३ यामध्ये असणाऱ्या तरतुदी, २०१७ मध्ये कंपनी कायद्यात झालेल्या दुरुस्त्या या पुस्तकात देण्यात आलेल्या आहे.

पुस्तक लेखनासाठी अनेक मान्यवर लेखकांच्या संदर्भ ग्रंथांची ग्रंथालयाच्या माध्यमातून मदत झाली आहे. पुस्तक लिहिण्यात आमच्या शिक्षण संस्थेचे पदाधिकारी, महाविद्यालयाचे प्राचार्य, सहकारी प्राध्यापक व कर्मचारी वर्ग, सावित्रीबाई फुले पुणे विद्यापीठाचे अभ्यासमंडळ अध्यक्ष व सदस्य, विविध महाविद्यालयातील प्राध्यापक मित्र यांचे सहकार्य व प्रोत्साहन मिळाले, त्या सर्वांचे हार्दिक आभार. पुस्तक प्रकाशन करण्यासाठी प्रशांत पब्लिकेशनचे श्री. रंगराव पाटील व प्रदीप पाटील यांचे विशेष सहकार्य लाभले, याबद्दल त्यांचे मनपूर्वक आभार..

आपल्या सर्वांच्या प्रतिक्रियांचे स्वागतच राहील.. धन्यवाद.

– लेखक

४ । प्रशांत पब्लिकेशन्स

#### प्रकरण १.....० कंपनी व्यवस्थापन

(Management of Company)

- १.१ संचालक मंडळ
- १.२ कंपन्या अधिनियम २०१३ अंतर्गत संचालक मंडळाचे अधिकार १.२.१ संचालक मंडळाच्या अधिकारांवर निर्बंध

#### १.३ संचालक: अर्थ

- १.३.१ संचालकांची कर्तव्ये
- १.३.२ विश्वस्त म्हणून संचालक कामगिरी
- १.३.३ कर्मचारी म्हणून संचालक
- १.३.४ संचालकांचे प्रकार
- १.३.५ संबंधित पक्ष व्यवहार (कलम १८८)
- १.३.६ सापेक्ष : अर्थ

#### १.४ संचालकांची नेमणूक

- १.४.१ संचालकाची अपात्रता
- १.४.२ संचालकांचे अधिकार
- १.४.३ संचालकांची जबाबदारी
- १.४.४ संचालकांना कर्जे
- १.४.५ कलम १८५ बाबत युक्तिवाद
- १.४.६ कंपनी कायद्याच्या कलम १८५ विषयी तथ्ये
- १.४.७ संचालकांचे मानधन

#### प्रकरण २.....०

#### प्रमुख व्यवस्थापकीय कर्मचारी

(Key Managerial Personnel)

#### २.१ केएमपी बाबत मुख्य तरतुदी

- २.१.१ व्यवस्थापकीय संचालक : अर्थ
- २.१.२ व्यवस्थापकीय संचालकांची नेमणूक
- २.१.३ व्यवस्थापकीय संचालकांचे अधिकार व कर्तव्ये
- २.१.४ व्यवस्थापकीय संचालक यांचे मानधन

कंपनी कायद्याची मूलतत्त्वे (भाग २) । ५

- २.२ कंपनी सेक्रेटरी
  - २.२.१ कंपनी सेक्रेटरी (सचिव) व्याख्या
  - २.२.२ कंपनीचे सेक्रेटरी/केएमपी असणे कोणाला आवश्यक आहे?
  - २.२.३ कंपनीच्या सेक्रेटरीच्या नियुक्तीची प्रक्रिया
  - २.२.४ कंपनी अधिनियम २०१३ नुसार कंपनी सेक्रेटरीची प्रमुख भूमिका
  - २.२.५ कंपनी सेक्रेटरीच्या भूमिकेसंदर्भात जुने आणि नवीन कंपन्या कायद्यातील फरक
- २.३ मॅनेजिंग डायरेक्टर आणि कंपनीच्या पूर्ण-वेळ संचालक यांच्यातील फरक

#### २.४ प्रमंडळ सामाजिक उत्तरदायित्व

- २.४.१ लागू असलेल्या सीएसआर तरतुदी
- २.४.२ सीएसआर समितीचे गठन
- २.४.३ सीएसआर समितीची बैठक
- २.४.४ सीएसआर समितीची भूमिका/कार्ये
- २.४.५ सीएसआर क्रियाकलापांवरील निव्वळ नफा खर्च
- २.४.६ सीएसआर उपक्रमात समाविष्ट बाबी
- २.४.७ सीएसआर इमारत क्षमता
- २.४.८ सीएसआर पॉलिसी आणि खर्च
- २.४.९ सीएसआर तरतुदींसह पूर्ण न झालेल्या कोणत्याही कार्याचे परिणाम

#### प्रकरण ३.....०

#### कंपनी सभा

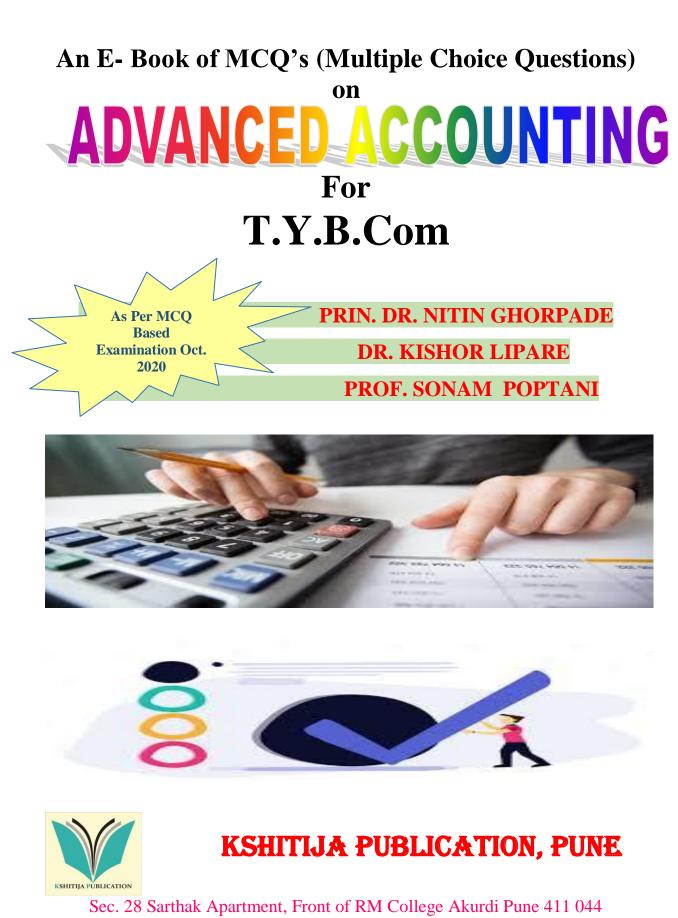
(Company Meetings)

#### ३.१ संचालक मंडळाच्या सभा

- ३.१.१ संचालक मंडळाची सभा वैध/कायदेशीर ठरण्यासाठी आवश्यक अटी
- ३.१.२ संचालक मंडळाच्या सभेतील कामकाज
- ३.१.३ संचालक मंडळाच्या सभेसंदर्भात चिटणीसाची कार्ये

#### ३.२ सभेचे आयोजन – कायदेशीर सभेच्या आवश्यक बाबी

- ३.२.१ सभेची सूचना
- ३.२.२ सभेची कार्यक्रमपत्रिका
- ३.२.३ सभेची गणसंख्या
- ३.२.४ सभेचा अध्यक्ष
- ३.२.५ प्रतिनिधी
- ३.२.६ मतदान
- ३.२.७ प्रस्ताव
- ६ । प्रशांत पब्लिकेशन्स



Mo. No: 9922836391/ 9423488805 E-Mail ID: kshitijapublication@gmail.com

# An E Book On MCQ (Multiple Choice Questions)

### T.Y.B.Com

### : Authors:

#### PRIN. DR. NITIN GHORPADE

(M.Com., B.Ed., M.Phil., SET, Ph.D) Chairman, Board of Studies of Business Practices (SPPU) Principal, Pune District Education Association's Baburaoji Gholap College, Sangvi Pune

\*\*\*\*\*\*

#### **DR. KISHOR LIPARE**

(M.Com., G.D.C.&A., SET, M.B.A., M.Phil., Ph.D) Head and Assistant Professor, Department of Commerce Pune District Education Association's Waghire College, Saswad.Dist- Pune

\*\*\*\*\*\*

#### **PROF. SONAM POPTANI**

(M.Com, SET)

Assistant Professor, Department of B.B.A. Manghanmal Udharam College of Commerce, Pimpri Pune

\*\*\*\*\*\*

#### **KSHITIJA PUBLICATION, PUNE**

E-Book as per New Objective Examination Pattern of SPPU

E Book on MCQ: Advanced Accounting First Edition: September 2020 ©: With the Authors & Publisher

Medium: English

#### Cover Design By: Prof. Vikram Udar

**Published By: Kshitija Publication, Pune** Sec.28 Sarthak Apartment, Front of RM College, Akurdi

*Front of RM College, Akura Pune – 411044 Contact No. 9423488805* 

Every effort has been made to avoid errors or omissions in this book. In spite of this, errors may have crept in any mistake, error or discrepancy so noted and shall be brought to our notice shall be taken care of in the next edition. It is notified that neither the publisher nor the author or seller shall be responsible for any loss of action to any one, of any kind, in any manner, therefrom.



#### PRIN. DR. NITIN GHORPADE

#### (M.Com, B.Ed., M.Phil.,SET, Ph.D.)

He is currently working as Principal in Pune District Education Association's Baburaoji Gholap College, Sangvi Pune. He has 17 years' experience as Lecturer and 12 years experience as Principal. He stood sixth in the rank of merit of M.Com. in 1990. He has Published 23 books, presented 34 International, 12 National and 8 State level Research Papers and 48 articles in Periodicals and News papers. He has been worked as Member of NSS Advisory Committee and also worked as District co-ordinator of NSS from 2003 to 2006. He has actively participated in Board of Student Welfare as District co-ordinator form 2006 to 2009, Savitribai Phule Pune University.

Awarded as G.B. Kulkarni Best commerce Teacher Award by Savitribai Phule Pune University in the year 2010 and Best Teacher award by SPPU in 2019-20 He has been awarded as NSS 'Best Programme Officer' by Government of Maharashtra for Social Work, he has been received 29 "Ideal Teacher", "Best Teacher". He is Recognised Ph.D Guide, Seven students received Ph.D. and eight students received M. Phil degree. He has completed two Minor research Project and two Major Research Project funded by UGC, ICSSR and BCUD. He has worked as the Member of Board of studies in Statistics and computer Application, Savitribai Phule Pune University in the period of 2000 to 2005. He is ACADEMIC COUNCIL MEMBER of Savitribai Phule Pune University for the period of 2010-2020 and 2018-2022. He was Sub- Committee MEMBER of BCUD, Savitribai Phule Pune University for the period of 2010-2020 and 2010-2015. He was CHAIRMAN of Board of Studies STATISTICS & COMPUTER APPLICATION Savitribai Phule Pune University for 2010 to 2015. He is CHAIRMAN of Board of Studies Business Practices Savitribai Phule Pune University for 2018 to 2020. He is COMMERCE FACULTY MEMBER, Savitribai Phule Pune University for 2010-2015 and 2018-2022. He has also presented Research Paper presented at Bangkok, Oman, Singapore, Barcelona (Spain), Iran, Malaysia and Nepal



#### DR. KISHOR R. LIPARE

#### (M.Com., M.B.A., SET, M.Phil., GDC&A, Ph.D)

He is currently working as Head of Department of Commerce in Pune District Education Association's Waghire College, Saswad. He has passed B.Com & M.Com with specialisation in 'Advanced Accounting & Taxation'. He stood first in the rank of merit of M.Com. Examination of ShivajiUniversity, Kolhapur in year 2004. He has completed his Ph.D in the subject of Business Administration from Savitribai Phule Pune University in year 2017. He is very popular teacher of Corporate Accounting, Advanced Accounting, Elements of Company Law, Mathematics and Statistics etc.

12years teaching experience is at credit to graduate as well as post graduate courses like B.Com, M.Com, D.T.L. etc. He is author of various text books on Corporate Accounting, Elements of Company Law, Income Tax, Business Mathematics and Statistics, Research Methodology for Business etc. He has presented more than 42 research papers in National & International Seminars and Conferences in India The same research papers have been published in UGC Care Listed Journals, National and International journals having ISSN & ISBN numbers with impact factor. He has also received award from Savitribai Phule Pune University in year 2018 for his notable contribution in National Service Scheme as a Pune Rural District Coordinator and 'Praise Certificate Award' for outstanding contribution in National Service Scheme in year 2019.



#### **PROF. SONAM POPTANI**

(M.Com, SET)

She is currently working as an Assistant Professor in Manghanmal Udharam College of Commerce, Pimpri Pune since 2012. She has 8 years experience of teaching subjects like Accountancy, Management, Marketing, Income Tax, and Costing. She has also presented and published research papers at National and International Conferences. She has also worked in different examination committees of SPPU.

ISBN: 978-81-941859-6-3

#### **KSHITIJA PUBLICATION, PUNE**

Sec. 28 Sarthak Apartment, Front of RM College Akurdi Pune 411 044 Mo. No: 9922836391/ 9423488805 E-Mail ID: kshitijapublication@gmail.com

# NDEX

Sr. No.	Topic Title	Page No.
1	Accounting Standards	01-05
2	Bank Final Accounts	06-18
3	Insurance Claim Accounts	19-30
4	Final Accounts of Cooperative Societies	31-40
5	Computerized accounting practices	41-46
6	Branch Accounts	47-54
7	Single Entry System	55-58
8	Analysis of Financial Statements	59-65