

Gondwana University, Gadchiroli
Commerce-M.Com (CBCS) Academic Year 2020-21

Master of Commerce

Two Year Course in Faculty of Commerce

Course and Examination Scheme With Choice Based Credit System

Semester III

Area	Unique Subject Code	Subject	Teaching Scheme			No. of Credits	Examination Scheme				
			Lectures	Theory	Total Hours		Duration	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks
			Weekly Hours				Theory				
								End Semester Exam.	Internal Evaluation		
Core Course	PCC3 C01	Statistical Techniques	4	-	4	4	3	80	20	100	40
	PCC3 C02	Tax Procedure and Practice	4	-	4	4	3	80	20	100	40
Elective Group A											
Elective Group A (Part -I)											
Elective Foundation See instruction from pool of subjects	See Pool of Subject for USC		4	-	4	4	3	80	20	100	40
			4	-	4	4	3	80	20	100	40
*For Post Graduate Teaching Department, Gondwana University, Elective Group A(Part-II)											
Elective Foundation See instruction from pool of subjects	See Pool of Subject for USC		4	-	4	5	3	80	20	100	40
			4	-	4	5	3	80	20	100	40
*For Post Graduate Teaching Department, Gondwana University, Elective Group B											
	PCC3 E03	Eco-Tourism	4	-	4	5	3	80	20	100	40
	PCC3 E04	Entrepreneurship Development in Tourism	4	-	4	5	3	80	20	100	40
*For Post Graduate Teaching Department, Gondwana University, Elective Group C											
	PCC3 E05	Retail Management	4	-	4	5	3	80	20	100	40
	PCC3 E06	Product and Brand Management	4	-	4	5	3	80	20	100	40
*For Post Graduate Teaching Department, Gondwana University, Elective Group D											
	PCC3 E07	Basics of Capital Markets	4	-	4	5	3	80	20	100	40
	PCC3 E08	Investment and Portfolio Management	4	-	4	5	3	80	20	100	40
*For Post Graduate Teaching Department, Gondwana University, Elective Group E											
	PCC3 E09	Knowledge and Change Management	4	-	4	5	3	80	20	100	40
	PCC3 E10	Financial Management	4	-	4	5	3	80	20	100	40

GONDWANA UNIVERSITY, GADCHIROLI

M. Com. Part - II

(Semester- III)

(Core Course)

STATISTICAL TECHNIQUES

(Unique Subject Code – PCC3C01)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

Objective: The Objective of the course is to make the Students learn the application of Statistical Tools and Techniques for Decisions Making.

Unit I

12 Lectures

1. Statistical Decision Theory: Decision Environment – Decision making under risk and certainty and utility theory. (Theory)
2. Correlation Analysis : Bivariate- Formation of Bivariate Frequency Table(Table Correlation), Partial and Multiple correlation (Practical)

Unit II

16 Lectures

1. Statistical Quality Control : Causes of Variations in Quality, Characteristics – Types of Quality Control, Chart – Production control Acceptance Sampling. (Theory)
2. Analysis of Variances- “F” Test (Practical)
3. Probability :Basic Concepts, the binomial, Normal and Poisson Distribution and Elementary treatment of the theory – Law of Probability- Sample and Compound probabilities permutation and Combination (Practical)

Unit III

16 Lectures

1. Analysis of Time Series: Components, Importance, Measurement of Trends, Graphical Methods, Semi-Average Methods and the Method of Moving Average. Theory of Sampling. (Theory)
2. Interpolation and Extrapolation: Binomial Expansion Method, Newton Expansion method, Lagrange Method. (Practical)

Unit IV

16 Lectures

1. Association of Attributes: Criteria of Independence, Contingency, Two and Three Attributes, Consistency of Data.(Practical)
2. Sampling : Problem relating to Large and Small Samples, Sampling on “T” Test (Practical)

Reference Books :-

1. Statistics – r. S. N. Pillia and V. Bhagavathi, S. Chand and Company.
2. Fundamental of Statistics – Elhancs D. N.
3. Fundamental of Mathematical Statistics – gupta and Kapoor, Sultan Chand and Sons Publication ISBN – 8180540049
4. Fundamental of Statistics – A. K. Agrawal and Sahib Singh, PHI 4th Edition.
5. Statistical Methods – S. P. Gupta, S. Chand and Company, New Delhi
6. Statistics, Theory, method and Application – Sancheti and Kapoor. Gondwana University, Gadchiroli

GONDWANA UNIVERSITY, GADCHIROLI

M. Com. Part - II

(Semester III)

(Core Course)

Compulsory Foundation

TAX PROCEDURE AND PRACTICE

(Unique Subject Code – PCC3C02)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

Objectives :

1. To provide understanding of Direct and Indirect Taxes and their application to different Business situations.
2. To understand Basic Concept of VAT.
3. To understand Basic Terms and Principles of Service Tax.

Unit-I- Income Tax Act-1961

16 Lectures

1. Definitions:- Person, Assesses, Income, Previous year, Assessment year, Agricultural Income, Company, Business, Residential Status, Capital Assets, Short term capital Assets.

Deduction U/s 80

U/s 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U.

Deduction Of tax at sources (T.D.S.)

Collection of tax at sources (T.C.S.)

Advance payment of tax, interest and penalties,

2. A) Income from Business and Profession (Practical Problems)

Unit-II

14 Lectures

1. Computation of Income of Company (Practical Problems)

2. Tax Planning:- Meaning of Tax Planning and Management tax evasion and tax avoidance nature and scope of tax planning and management in the corporate sector.

3. VAT – Basic concept of VAT, objectives and Scope of VAT, Merits and Demerits of VAT
Brief overview of State Level VAT in India.

Unit-III

14 Lectures

1. Computation of Income of Firm (Practical Problems)

2. Income from Capital Gain (Practical Problems)

3. Provision for filling of return of Income(including forms of return) sec-139(1), (5)

Unit-IV – Service Tax

16 Lectures

1. Introduction to service tax, Basic terms,

2. Provision related to following taxable services and computation of tax liability.

A) Courier

B) Construction Services

C) Advertising agency Services

D) Architect's Services

Reference Books :

1. Ahuja G. K. and Ravi Gupta:- Systematic Approach to Income tax and Central Sales tax, Bharat law House, New Delhi.

2. Singhanian V. K. :- Direct taxes:- law and Practice, Taxman's publication, Delhi
3. Jain K. C., Gour V. P., Narang D.B.:- Direct taxes Kalyani Publishers, Delhi.
4. Jain Dr. V.K. :- Income tax for beginners- Seth publishers, Mumbai
5. Goyal Dr. S.P. :- Direct Tax planning and Management
6. Datey V.S. :- Indirect taxes Law and Practice, Taxman, New Delhi customs and excise law Time:- Various
7. Sonegaonkar Dr. Shripad, Sontakke Dr. Ravindra, Patil Dr. Milind:- Auditing and Income Tax- Himalaya publishing, House, Nagpur.
8. Upgade Dr. V. and Shende Dr. A. K. :- Direct taxes- Anuradha Publication, Nagpur.

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)
(Elective Group B)

ECO-TOURISM

(Unique Subject Code – PCC3E03)

Theory : 80 Marks
Internal Assessment : 20

Time: 3 Hours

Learning objective :

To develop the basic understanding of the concept of Eco-tourism and its components.

Unit -I Introduction:

15 Lectures

Concept and Nature of Eco-tourism, Principles & Components of Eco-tourism, Benefits of Eco-tourism, Basic Ideas in Ecology, Properties of Ecosystem, Trophic Structure and Ecological Pyramids, Ecological Succession

Unit-II- Ecology and Tourism:

15 Lectures

History of Human Ecological Concept, Human Ecology and Tourism, Natural Resources, Environment and Tourism, Sustainability of Eco-Tourism, Environment, Protected Areas and Tourism: It's Need and Structure

Unit-III- Tourism and Environment:

15 Lectures

Tourism and Environment, Tourism Carrying Capacity, Basic Strategies of Eco-tourism Sustainability, Environmental Impact and Assessment, Geographic Information System and Its Application in Eco-tourism

Unit-IV- Eco-tourism and Components of Environment:

15 Lectures

Environmental Pollution & Tourism Activities, Air Pollution: Composition, Sources & Effects of Pollutants, Greenhouse Effects, Ozone Layer Depletion, Noise Pollution: Sources, and Effects, Air and Sound Standards, Control Measures, Do's and Don'ts in Eco-tourism

References Books: :

1. Tourism Management, Sinha P.C, Anmol Publication, New Delhi
1. Eco-Tourism Destination Gurez, Gangbal and Gulmarg, Sharma O.P, Manvi Prakashan Panjtirthi, Jammu
2. Tourism Geography, Geetanjali, Centrum Press, New Delhi

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GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)
(Elective Group B)

ENTREPREURSHIP DEVELOPMENT IN TOURISM

(Unique Subject Code – PCC3E04)

Theory : 80 Marks
Internal Assessment : 20

Time: 3 Hours

Learning Objectives :

The objective of this course is to enrich the students' understanding about the concept and scope of entrepreneurship in tourism; and to encourage them to take up tourism entrepreneurship ventures.

Unit -I Introduction :

15 Lectures

Concept and Scope of Entrepreneurship in Tourism, Functions and Characteristics of Entrepreneurship, Financial Structure and Sources of Finance for Tourism Venture, Ideal Capital Structure of Tourism Business, Entrepreneurship Opportunities in Tourism, Theories of Entrepreneurship Motivation to Tourism Industry, Factors affecting Growth and Opportunism in Entrepreneurship in Tourism

Unit-II- Planning of Tourism Product:

15 Lectures

Meaning and Need of Planning for Tourism Product, Product Line, Branding and Price Decisions, Product and Services Distribution Channels, Product Mix, Product Life Cycle, New Product Development, Elements & Preparation of Business Plans, Adoption of Appropriate Plan & Process, Site Selection with Feasibility & Economic Dimensions, Resources Mobilization, Use of Technology in Tourism Business Plans

Unit III: Marketing of Tourism Product :

15 Lectures

Understanding Markets Uniqueness of Tourism, Target Market Identifying and Developing Market Activities of for Tourism, Tourism Market Segmentation, Tourism Marketing Mix, Product Decision, Identification of Marketing Opportunities, Idea Generation, Market Assessment, Analysis of Competitive Situation, Ethics and Social Responsibilities

Unit-IV- Forms of Business Ownership :

15 Lectures

Sole Proprietorship, Partnership, Company, Principles and Selection of Appropriate Ownership Structure of Tourism Business, Financial Structure and Inputs for Tourism Business, Best HRM Practices in Tourism Business, Strategies for Growth and Sustainability of Tourism Business, Scope and Elements of Innovative and Creativities in Tourism Business

Reference Books :

- 1.Tourism Operations and Management, Sunetha, Roday, Oxford University Press, New Delhi
- 2.The Business Travel Agency Operations and Administration, Foster D. L, McGraw Hill,Singapore
- 3.Service Marketing, Jha S.M, Deep & Deep Publication, New Delhi
4. Hospitality and Tourism Management, Bhatt Harish, Crescent Publishing Corporation, New Delhi

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)

(Elective Group C)

RETAIL MANAGEMENT

(Unique Subject Code – PCC3E05)

Theory : 80 Marks
Internal Assessment : 20

Time: 3 Hours

Learning Objectives:

The objectives of syllabus to understand the fundamental concepts of Retail management a new trend of marketing in the present context. To explore the various strategies of Retail management and Human Resources management in Retail.

Unit: 1 Introduction to Retail :

15 Lectures

Introduction to Retail: Meaning, Scope, Functions, Marketing-Retail Equation, Rise of the Retailer, Global Retail Market, Retail as career. Evolution of Retail Formats, Theories of Retail Development, Concept of Life Cycle in Retail, Business Models in Retail, Traditional Business Models in Indian Retail.

Unit: 2 Retail In India, Understanding the Retail Consumer :15 Lectures

Organised Retail, Evolution of Retail in India, Drivers of Retail change in India, Size of Retail in India, Challenges to Retail Development in India, Need for studying Consumer Behaviour, Factors Influencing the Retail Shopper, Customer Decision-Making Process.

Unit: 3 Retail Strategy, Store Site Selection :15 Lectures

Concept of Business world, Strategy–The Retail Perspective, International Expansion, The Retail Value Chain, Types of Retail Locations, Steps involved in choosing a Retail Location, Methods of Evaluating a Trading Area.

Unit: 4 Merchandise Management & Human Resources in Retail :

15 Lectures

Basics of Retail Merchandising, Process of Merchandise Planning, Methods of Merchandise Procurement, Retail Pricing and Evaluating Merchandise Performance, Human Resource Management in Retail, Store operations and Profitability, Store Design and Visual Merchandising

Reference Books:

1. Bajaj, Tuli and Srivastava, "Retail Management", Oxford University Press, New Delhi 2005.
2. Berman and Evans 1989, Retail Management: A Strategic Approach, Macmillan Publishing Company, New York, NY.
3. Bucklin, L. P. 1963, 'Retail Strategy and the classification of goods', Journal of Marketing, 27, 53-54.
4. Glibson G. Vedamani, "Retail Management", Jaico Publishing House, Mumbai, 2003.
5. Kotler, Philip, Marketing Management. New Delhi: Pearson Education, 2006.
6. Lusch and Dunne 1990, Retail Management, South-Western Publishing Co., Cincinnati, HO.
7. Pradhan, Swapna, Retailing Management: Text and Cases, 2nd Edition, New Delhi: Tata McGraw-Hill, 2004

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)

(Elective Group C)

PRODUCT AND BRAND MANAGEMENT

(Unique Subject Code – PCC3E06)

Theory – 80 Marks

Time: 3 Hours

Internal Assessment – 20 Marks

Learning Objectives:

The objectives of syllabus is to understand the importance of product to achieve the objective of organisation and build the image of product. To know the various strategies of brand and their process.

Unit: 1 Introduction to Product :

15 Lectures

Competition & Product Strategy, product in theory & in practice, Product life cycle, product portfolio, Product Personality, Types of Products- Product Line, Product Mix.

Unit: 2 Product Management & New Product Development:

15 Lectures

New product development process, New product strategy, Commercialization, Managing Growth, Managing the mature Product, New product development- Product Differentiation and Positioning strategies,

Unit: 3 Branding & Brand Management:

15 Lectures

The concept of Brand Equity, Creating brands in a competitive market, Brand Positioning and Brand Associations, Using Brand Elements to create brand equity, Leveraging Secondary Brand Associations, Brand challenges and opportunities,

Unit: 4 Growing and Sustaining Brand Equity:

15 Lectures

Designing and Implementing Branding Strategies, Launching Brand Extensions Products, Managing brands overtime and Geographic boundaries. Developing a Brand Equity Management System. Measuring Sources of Brand Equity and Brand Equity measurement approaches

Reference Books:

1. Product Strategy and Management, Michael Baker and Susan Hart, Pearson Education, Second Edition.
2. Strategic Brand Management, Kevin Lane Keller, M.G. Rameswaram and Isaac Jacob, Pearson Education, Third Edition Websites links:
3. Product Management, Donald R. Lehmann and Russell S. Winer, Fourth Edition, TMH
4. Innovation Management and New Product Development, Paul Trott, Fourth Edition, Pearson 3. Startegic Brand Management, Kapferer, J.-N. (1997). London: Kogan Page Limited.
5. Building Brand Value: Five Steps of Building Powerful Brands, M. G. Parameswaran, 2006, New Delhi: Tata McGraw Hill
6. Brand Management, H. V. Verma, 2004, New Delhi: Excel Books

7. Branding, A reference guide to solving your toughest branding problems and strengthening your market position, B. Van Auken, 2007. Jaico Publishing House
8. Managing Indian Brands-Concepts and Strategies, S Ramesh Kumar, 2001, Vikas Publications
9. Successful Branding, Prank K Chaudhary, University (India) Press Limited, Hyderabad, 2001

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)

(Elective Group D)

BASICS OF CAPITAL MARKET

(Unique Subject Code – PCC3E07)

Theory : 80 Marks
Internal Assessment : 20

Time: 3 Hours

Learning Objectives :

The objective of this course is to aware the students with the basics of capital market.

Unit I: Introduction to Indian Capital Market: 15 Lectures

Concept of capital market, Functional classification of capital market, Key functions of capital market, safeguarding investor's interest, Primary and Secondary stock markets, Dematerialization.

Unit II: Capital Market Instruments: 15 Lectures

Equity shares, Preference shares, Debentures, Forward contracts, Futures, Options – concept, features, advantages and disadvantages.

Unit III: The Security and Exchange Board of India: 15 Lectures

Genesis of SEBI, Constitution and organization of SEBI, Objectives and regulatory approach of SEBI, Power, Scope and Functions of SEBI.

Unit IV: Mutual Funds: 15 Lectures

Concept of mutual fund, Types of mutual funds, Evolution of mutual funds in India, Structure of mutual fund, Organization of mutual fund – Sponsor, Mutual fund as trust, Asset management company.

Reference Books:-

1. D.V.Ingle, Mutual funds in India, New Century Publications
2. Rakesh Kumar, Mutual funds in India structure, performance and undercurrents, Partridge Publishing.
3. G.S.Ramchandra and Kuldeep Dongre, A practical approach to the study of Indian capital market, Partridge Publishing
4. M.Y.Khan, Indian Financial System, Tata McGraw Hills Education Private Ltd. New Delhi
5. L.M.Bhole, Financial Institutions and Markets, Tata McGraw Hills Publishing Company Ltd.

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)

(Elective Group D)

INVESTMENT AND PORTFOLIO MANAGEMENT

(Unique Subject Code – PCC3E08)

Theory – 80 Marks

Time: 3 Hours

Internal Assessment – 20 Marks

Learning Objectives:

- To Understand the basic principle of Investment and portfolio Management
- To Study the concept of Portfolio evaluation

Unit - I Investment :

15 Lectures

Basics of Investment – Investment, Speculation and Gambling – Investment Categories – Investment avenues – Non marketable Financial Assets – Money Market Instruments – Bond/Debentures – Equity Shares – Schemes of LIC – Mutual Funds – Financial Derivatives – Real Assets – Real Estate – Art – antiques and others.

Unit - II Fundamental Security Analysis:

15 Lectures

Economic Analysis – significance and Interpretation of the Economic Indicators .Financial Analysis – Operating Efficiency – Management – Fundamental Security Analysis – Changes in the Financing Patterns of Indian Companies – Debt-Equity Ratio for India Companies.

Unit - III Portfolio Analysis:

15 Lectures

Portfolio and Single asset Returns and Risk – Portfolio Markowitz Model – simple Diversification – Risk and Return with Different correlation – Sharpe's Single Index Model – Sharpe's Optimal Portfolio – Construction of the Optimal Portfolio – Optimum Portfolio with short sales.

Unit - IV Asset Pricing:

15 Lectures

Asset Pricing Model Portfolio Evaluation – Capital Asset Pricing Model (CAPM) – Security Market Line – Assumptions – Arbitrage Pricing Model (APT) – Portfolio Performance Models – Sharpe's Performance Index – Treynor's Performance Index – Jensen's Performance Index.

References Books :

1. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publications Pvt. Ltd, New Delhi. 2001.
2. Kevin.S, Security Analysis and Portfolio Management, Phi, Delhi, 2011
3. Yogesh Maheswari, Investment Management, Phi, Delhi, 2011
4. Bhalla V K, Investment Management: Security Analysis and Portfolio Management, S Chand, New Delhi, 2009
5. Prasanna Chandra, Portfolio Management, Tata Mcgraw Hill, New Delhi, 2008.

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)
(Elective Group E)

KNOWLEDGE AND CHANGE MANAGEMENT

(Unique Subject Code – PCC3E09)

Theory – 80 Marks

Time: 3 Hours

Internal Assessment – 20 Marks

Learning Objectives:

The course will facilitate understanding of the conceptual framework of Knowledge and Change Management.

Unit 1: Knowledge Management: 15 Lectures

Introduction, Knowledge Information and Data, Different types of knowledge, IM vs KM

Unit 2: Knowledge Management Processes: 15 Lectures

Knowledge Discovery and Detection, Knowledge Organization and Assessment, Knowledge Management Strategy

Unit 3: Change Management: 15 Lectures

Principles of change management, Causes of Change Management, External and Internal Factors causing changes

Unit 4: Change Management Theories: 15 Lectures

Lewin's Change Management, Model, McKinsey's 7s Model, Kotter's Change Management Theory, Nudge Theory.

Références Books :

1. Organisation Behaviour, Stephen Robbins, Pearson India.
2. Organisational Behaviour, K. Ashwathappa

GONDWANA UNIVERSITY, GADCHIROLI

M. Com. Part - II

(Semester- III)

Elective (Group E)

FINANCIAL MANAGEMENT

(Unique Subject Code – PCC3E10)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

Learning Objectives :

- To study concept of Financial Management
- To understand the basic principles of Sources and Structure of capital
- To understand the concept of working capital

Unit 1. Introduction to Financial Management :

15 Lectures

- Meaning and Definition of Financial Management,
- Nature, Scope, Objectives, Importance of Financial Management
- Functions of Financial Management
- Maximisation of Profit vs. Maximisation of Wealth,
- Emerging roles of Finance Managers.

Unit 2. Sources of Capital :

15 Lectures

- Meaning and Sources of Capital
- Factors Affecting Cost of Capital
- Methods for Calculating cost of capital,
- Preferred stock and Common stock.
- Long term debt,
- Retained earning and its Features
- Choice for sources of funds
- Capital structure planning.

Unit 3. Capital Structure :

15 Lectures

- Introduction
- Meaning and Significance,
- Optimal Capital Structure;
- Determinants of Capital Structure,
- Theories of Capital Structure; EBIT - EPS Analysis; EBITDA Analysis;
- Leverage and its Types

Unit 4. Working Capital Management :

15 Lectures

- Meaning and Definition,
- Types of Working Capital
- Determinants and Assessment of Working Capital Requirements,
- Financing current assets,
- Working Capital Policy,
- Cash and Receivables and Inventory Management,
- Factors affecting the requirement for working capital.

Reference Books :

1. Financial Management, Theory and Practice – Prasanna Chandra - McGraw-Hill
2. Financial Management Paperback – I M Pandey - Vikas Publishing House
3. Financial Management: Text, Problems and Cases Paperback – M. Y. Khan and P. K. Jain – McGraw Hill Education
4. Financial Management – Theory, Concepts, Problems – Dr. R.P. Rustagi – Taxmann
5. Financial Management Paperback – P.V. Kulkarni and B.G. Satyaprasad – Himalaya Publishing House
6. Business Finance – Baldeo Kakde and Nikhil Atale – Sai Jyoti Publication

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Gondwana University, Gadchiroli
Commerce-M.Com (CBCS) Academic Year 2020-21

Master of Commerce

Two Year Course in Faculty of Commerce

Course and Examination Scheme With Choice Based Credit System

Semester IV

Area	Unique Subject Code	Subject	Teaching Scheme			No. of Credits	Examination Scheme				
			Lectures	Theory	Total Hours		Duration	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks
			Weekly Hours				Theory				
								End Semester Exam.	Internal Evaluation		
Core Course	PCC4 C01	Advanced Management Accounting	4	-	4	4	3	80	20	100	40
	PCC4 C0P	Project+ Seminar	4	-	4	14	-	Seminar-50		150	-
								Project External-50 Internal-50			
Elective Group A- Elective Group A (Part -1)											
Elective Foundation See instruction from pool of subjects	See Pool of Subject for USC		4	-	4	4	3	80	20	100	40
			4	-	4	4	3	80	20	100	40
*For Post Graduate Teaching Department, Gondwana University, Elective Group A(Part-II)											
Elective Foundation See instruction from pool of subjects	See Pool of Subject for USC		4	-	4	5	3	80	20	100	40
			4	-	4	5	3	80	20	100	40
*For Post Graduate Teaching Department, Gondwana University, Elective Group B											
	PCC4 E03	International Tourism	4	-	4	5	3	80	20	100	40
	PCC4 E04	Project+Seminar	4	-	4	14	-	Seminar-50 Project External-50 Internal-50		150	-
*For Post Graduate Teaching Department, Gondwana University, Elective Group C											
	PCC4 E05	Consumer Behaviour	4	-	4	5	3	80	20	100	40
	PCC4 E06	Project+Seminar	4	-	4	5	3	Seminar-50 Project External-50 Internal-50		150	-
*For Post Graduate Teaching Department, Gondwana University, Elective Group D											
	PCC4 E07	Organisational Behaviour	4	-	4	5	3	80	20	100	40
	PCC4 E08	Project+Seminar	4	-	4	5	3	Seminar-50 Project External-50 Internal-50		150	-
*For Post Graduate Teaching Department, Gondwana University, Elective Group E											
	PCC4 E09	International Financial Reporting Standards	4	-	4	5	3	80	20	100	40
	PCC4 E10	Project+Seminar	4	-	4	5	3	Seminar-50 Project External-50 Internal-50		150	-

GONDWANA UNIVERSITY, GADCHIROLI

M. Com. Part - II

(SEMESTER - IV)

(Core Course)

ADVANCED MANAGEMENT ACCOUNTING

(Unique Subject Code – PCC4C01)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

Objective: Management needs the understanding and applications of the tools and techniques which are used in the presentation. The objective of teaching management accounting to the post-graduate students of commerce is that they should learn advance management accounting techniques and decision making and control.

Unit I

15 Lectures

- 1) Meaning, Objective, Functions, Importance of Management Accounting as tool of 4 Management Accounting. Management Accounts Position-Role and Responsibilities.(Theory)
- 2) Marginal Costing and Its Application in Decision Making and Break Even Analysis(Practical)

Unit II

15 Lectures

- 1) Preparations of Financial Statements, Interpretations and Analysis, Role of Accountant towards preparation and analysis of Financial Statement. (Theory)
- 2) Ratio Analysis including Interpretation. (Practical)

Unit III

15 Lectures

- 1) Budgetary Controls-Meaning, Advantages ,Uses and Types (Theory)
- 2) Budgets-Preparation of Cash Budget, Flexible Budget, Capital Budget (Practical)

Unit IV

15 Lectures

- 1) Management Information System- Anatomy of MIS, Characteristics, Implementation of MIS and Limitations Management Audit- Concept, Scope and Object of Management Audit. (Theory)
- 2) Fund Flow Analysis and Cash Flow Analysis (Practical)

Reference Books :

1. Management Accounting- R. S. N.Pillai, S. Chand and Company, New Delhi.
2. Management Accounting- N. K. Agrawal, Galgotia Publication.
3. Management Accounting- M. Willson,Himalaya Publication.
4. Management Accounting- Jagwant Singh, KitabMahal.
5. Management Accounting- P. V. Rathnam, KitabMahal.
6. Management Accounting- R. K.Sharma,Kalyani Publication.
7. Management Accounting- M. G. Patkar, PhadkePrakashan.
8. Management Accounting- M. R. Agrawal, Garima Publication.
9. Advanced Management Accounting –Dr. P. M. Navghare and Dr. R. P. Ingole. Sheth Publication Nagpur,

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- IV)
(Elective Group B)

INTERNATIONAL TOURISM

(Unique Subject Code – PCC4E03)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

Learning Objectives :

The objectives of the course are to create basic understanding about International Tourism, its components and Destination Patterns of International Tourism.

Unit I : Introduction :

15 Lectures

Meaning and Concepts of International Tourism, Importance of Geography in Tourism, Latitude, Longitude, International Date, Time Zone, Time Differences, GMT Variations, Elements of Weather and Climate & its Impact on International Tourism

Unit II: Economics of International Tourism:

15 Lectures

Economic Contribution of International Tourism, Supply and Pricing in International Tourism, Income Generation, Employment Generation, Earnings-Foreign Exchange, Regional Development, National Development

Unit III: International Tourism Destination Development:

15 Lectures

Concept and Need of International Tourism Destination Development, Plans, Scale and Administration of International Tourism Destination Development, All-centric, Mid-centric, and Psycho-centric Destinations, Emerging Trends of International Tourism

Unit IV: Tourism Organisations and Bodies:

15 Lectures

Role & Functions of World Tourism Organisation (WTO), Pacific Asia Travel Association (PATA), World Tourism & Travel Council (WTTC), Ministry of Tourism, Govt. of India, ITDC, Dept. of Tourism, and MTDC, Important Tourist Circuits of Indian States-Rajasthan, Keral, Goa, Maharashtra, Madhya Pradesh, Orissa and North Eastern Region

Reference Books :

1. Tourism The International Business, Mill R.C, Pretence Hall, New Jersey
2. Promoting International Tourism-To The Year 2000 and Beyond, Harris, Katz, Atlantic Publishers and Distributors, Delhi
3. Tourism Management, Page S.J, Elsevier India Private Ltd, New Delhi

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- IV)

(Elective Group C)

CONSUMER BEHAVIOUR

(Unique Subject Code – PCC4E05)

Theory : 80 Marks
Internal Assessment : 20

Time: 3 Hours

Learning Objectives:

To explore the various theories of human behaviour and to develop the psychological attitude among the students. To develop the capabilities of understanding, predicting and evaluating human behaviour in organisations at individual, group and organisation all level; to inculcate people management skills amongst students.

Unit: 1 Foundations of Organisational Behaviour:

15 Lectures

The nature and determinants of organizational behaviour, Roles & Functions of Managers & need for knowledge of OB, contributing disciplines to the field, Hawthorne studies, Individual Differences: Individual characteristics, differences and significance Learning – Theories & Behaviour Modification, Values, Attitude, Cognitive Dissonance Theory.

Unit: 2 Personality, Emotions, Motivation and Motivational Theories :

15 Lectures

Personality: Determinants, Trait Theory, MBTI, Big Five model, Emotions: Affective events theory & Emotional Intelligence; Perception: Perceptual process, Attribution theory, frequently used shortcuts in judging others, Individual Decision Making & Perceptual errors, Work Motivation theories: Early Theories (Mc. Gregor's Theory X & Y, Abraham Maslow's Need Hierarchy Theory, Herzberg's Two Factor Theory), Contemporary Theories (McClelland's 3 Needs Theory, Goal setting theory, Equity theory, Expectancy theory, Reinforcement theory), Application of Motivation Theories.

Unit: 3 Retail Strategy, Store Site Selection:

15 Lectures

Group Behaviour: Types of Groups, Stages of Group Development, Group Decision Making, Group Properties: Roles, Norms, Status, Size and cohesiveness, Hawthorne Studies, Understanding Teamwork: Types of Teams, Creating Effective teams, Turning individuals into team players, Role of Emotional Intelligence in team work, Current Issues in Organizational Communication: Gender and Cross cultural issues, Politically Correct Communication

Unit: 4 Leadership, Organisational Culture, Change Management, Stress Management, Conflict Management:

15 Lectures

Leadership: Basic Approaches – Trait Theories, Behavioural Theories & Contingency Theories, LMX theory, Leadership Styles, Contemporary issues in leadership, Trust and leadership, Influence of National Culture on Leadership style. Organisational Culture: Types of organisational culture, creating and sustaining culture, Changing Organizational Culture; Change Management: overcoming resistance to change, Lewin's three stage model; Stress Management: Sources and consequences of stress, stress management, role of personality in stress management. Conflict

Management: types of conflict, conflict process, negotiation. Power and Politics: Basis of Power, Power Tactics, Responses to Organizational Politics and Ethics of Political Behaviour

Reference Books:

1. Aquinas PG, Organisational Behaviour, Excel Books
2. Ashwathappa K, Organisational Behaviour, Himalaya publisher New Delhi, 2007
3. Luthans F, Organisational Behaviour, McGraw Hill, New Delhi, 2007.
4. Robbins S P, Timothy A. Judge & Sanghi Seema, Organisational Behaviour, Pearson Education, New Delhi, 2009.

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GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- IV)
(Elective Group D)

ORGANIZATIONAL BEHAVIOR

(Unique Subject Code – PCC4E07)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

Learning Objectives :

- To make the participants acquaint themselves about the importance concepts and issues.
- To help the participants develop as effective professional managers and leader.
- To help the participants in developing analytical abilities.

Unit – I Fundamentals of Organizational Behavior:

15 Lectures

- The Dynamics of People and Organizations
- Models of Organizational Behaviors.
- Managing Communications : Downward and upward Communication.
- Social systems and Organizational culture.

Unit – II Motivational and reward system:

15 Lectures

- Model of Motivational
- Human Needs
- Behavior Modification
- Goal Setting.

15 Lectures

Unit – III Leadership:

- The Natural of Leadership.
- Behavioral Approaches to Leadership style.
- Contingency Approaches to Leadership style.
- Emerging Approaches to Leadership.

15 Lectures

Unit – IV Empowerment and Participation :

- The Nature of Empowerment and Participation.
- Programs of Participation.
- Important considerations in participation.

Reference Books :

1. Stephen P. Robbin – Organizational Behavior, Prentice Hall of India Private Limited, New Delhi.
2. John W. Newstrom- Organizational Behavior , Tata McGraw-Hill Publishing Company Limited.

GONDWANA UNIVERSITY, GADCHIROLI

M. Com. Part - II
(SEMESTER- IV)

Elective (Group E)

INTERNATIONAL FINANCIAL REPORTING STANDARDS

(Unique Subject Code – PCC4E09)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

Learning Objectives :

The objective of this course is to make students acquaint about international financial reporting system.

Unit I: An Overview of IFRS: **15 Lectures**

Role of IFRS, Scope of IFRS, Principles of IFRS and Applications of IFRS

Unit II: International Financial Reporting Standards: **15 Lectures**

Need, convergence with IFRS, Benefits of convergence, Challenges of convergence.

Unit III: IFRS and Indian Accounting Standards: **15 Lectures**

The frame work for the preparation and presentation of financial statements, Introduction of Indian accounting standards, Process of formulation of accounting standards including Indian and IFRS, Difference between Indian GAAP and US GAAP

Unit IV: Financial Reporting: **15 Lectures**

Introduction, purpose, significance of corporate annual reports, recent trends in corporate reporting in India, Introduction of forensic accounting.

Reference Books :

1. Accounting Theory and Management Accounting, Jain S.P and Narang K.L.
2. IFRS for financial executives, Taxmann Allied Services Pvt. Ltd, Ghosh T.P
3. Financial Reporting, S.Chand, Tulsian and Tulsian