



# **Gondwana University, Gadchiroli**

**FACULTY OF COMMERCE**

**M.Com.-I**

**Syllabus**

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## APPENDIX-A

### Scheme of teaching and examination under credit based semester pattern for M.Com Course.

#### Semester-I

Sr. No.	Subject	Course Scheme			No.of Credits	Examination Scheme							
						Maximum Marks				Minimum Passing Marks			
		L	T	P		ESE	P	IA	Total	ESE	P	IA	Total
1	Advanced Financial Accounting	4	-	-	5	80	-	20	100	32	-	8	40
2	Indian Financial System	4	-	-	4	80	-	20	100	32	-	8	40
3	Managerial Economics	4	-	-	4	80	-	20	100	32	-	8	40
4	Marketing Management	4	-	-	4	80	-	20	100	32	-	8	40

#### Semester-II

Sr. No.	Subject	Course Scheme			No.of Credits	Examination Scheme							
						Maximum Marks				Minimum Passing Marks			
		L	T	P		ESE	P	IA	Total	ESE	P	IA	Total
1	Research Methodology	4	-	-	5	80	-	20	100	32	-	8	40
2	Advanced Cost Accounting	4	-	-	5	80	-	20	100	32	-	8	40
3	Co-operation and Rural Development	4	-	-	4	80	-	20	100	32	-	8	40
4	Human Resource Management	4	-	-	4	80	-	20	100	32	-	8	40

### Semester-III

Sr. No.	Subject	Course Scheme			No.of Credits	Examination Scheme							
						Maximum Marks				Minimum Passing Marks			
		L	T	P		ESE	P	IA	Total	ESE	P	IA	Total
1	Statistical Techniques	4	-	-	5	80	-	20	100	32	-	8	40
2	Tax Procedures & Practice	4	-	-	5	80	-	20	100	32	-	8	40
3	Computer Application in Commerce	4	-	-	4	80	-	20	100	32	-	8	40
4	Service Sector Management	4	-	-	4	80	-	20	100	32	-	8	40

### Semester-IV

Sr. No.	Subject	Course Scheme			No.of Credits	Examination Scheme							
						Maximum Marks				Minimum Passing Marks			
		L	T	P		ESE	P	IA	Total	ESE	P	IA	Total
1	Advanced Management Accounting	4	-	-	5	80	-	20	100	32	-	8	40
2	International Business Environment	4	-	-	4	80	-	20	100	32	-	8	40
3	Entrepreneurship Development	4	-	-	4	80	-	20	100	32	-	8	40
4	Seminar (Audit Course)				2								
5	Project	4	-	-	12	-	E50 I50	-	100		E20 I20	-	40

E=External Examiner; I- Internal examiner;

## Summary of the Total Marks and Credits

Sr. No.		Marks			Credits
		Semester End Exam.	Internal Assessment	Total	
1	Semester – I	320	80	400	17
2	Semester – II	320	80	400	18
3	Semester – III	320	80	400	18
4	Semester – IV	340	60	400	27
<b>Total</b>		<b>1300</b>	<b>300</b>	<b>1600</b>	<b>80</b>

- The Semester End written examination of all subjects shall be conducted by the University.
- The performance of the learners will be evaluated in two Components, One component will be the continuous assessment by the College/ Department (**Internal assessment**) carrying 20% marks and the second component will be the **Semester wise End Examination** carrying 80% marks. The allocation of marks for the Internal Assessment and Semester End Examination for all subjects except Project will be as shown below:

1a	Two periodical class tests	08 marks
1b	An assignment/ Viva/ Group Discussion/ Seminar based on curriculum to be assessed by the teacher concerned	08 marks
1c	Overall conduct as a responsible learner	04 marks
<b>1</b>	<b>Internal assessment Total marks</b>	<b>20</b>
<b>2</b>	<b>Semester wise End Examination marks</b>	<b>80</b>
<b>Total marks per subject</b>		<b>100</b>

### Guideline for Project:-

- For Project work a group of 8-10 students per guide /supervisor has to be allotted by the respective College/ University Department.
- A copy of Project work (Printed or Type Written) shall be submitted to College/ University Department.

Fifteen Days prior to the date of commencement of Semester-IV Examination, which will be retained by the college/Department for internal evaluation purpose.

- A Candidate shall submit with his/her project work, a certificate from the Guide to the effect that the candidate has satisfactorily completed the Project work and that the Project work is the result of the candidate's own work.

- Candidate shall submit his declaration that the Project is the result of his own research work and the same has not been previously submitted to any examination of this University or any other University. The Project shall be liable to be rejected and /or cancelled if found otherwise.
- The Project work shall be evaluated through Viva-voce at the College/ Department by one internal examiner appointed by the Principal/Head of the Department and one external examiner appointed by University.
- For Project work/Research work a **Maximum of 20** students (2 group) per guide /supervisor has to be allotted by the College/ University Department. **FOUR** periods per week of one hour duration shall be the work load allotted for project guidance for 20 students.
- The Project guide /supervisor must possess M.Phil. or Ph.D. degree of Faculty of Commerce or should be a Full time approved Teacher
- The admitted student shall deliver a seminar in IV semester on any topic from the prescribed curriculum and the department shall certify to the university accordingly being a Audit course.

**Guidelines for Setting Question Papers of Semester I, II, III & IV End Examination..**

- i) The question paper should be set in such a manner so as to cover the complete syllabus as prescribed by the University.
- ii) The numerical questions in any of the subjects shall be set in ENGLISH only and the candidate shall have to answer such questions in ENGLISH only. The candidate may answer non-numerical questions in ENGLISH, MARATHI or HINDI.
- iii) The duration of the Semester wise End Examination shall be 3.00 Hours per course.
- iv) The Question paper for all subjects of all semesters except Project of semester IV shall comprise as per recommended by respective board of studies.

The internal evaluation of all subjects shall be done at College/ Department by the respective subject teacher.

**SEMESTER -I**  
**PAPER-I**  
**ADVANCED FINANCIAL ACCOUNTING**

**Marks : 80**

Total No. of teaching days allotted to the first semester are 60 (i.e. 15 weeks) for the convenience  
No. of periods and chapters that may be covered are given below as guidelines.

**Objective :** The objective of this course is to expose students to advanced accounting issues and practices students should learn advance treatment only to the given chapters in the source.

**Section -A (Theory)**

1. Accounting standards : Indian Accounting standards, International Accounting standards 03
2. a) Computer Software Accounting 03  
b) Company Statutory Records, Statutory Books of Accounts & Registers Statutory Reports Corporate Governance.
3. New Trends in Accounting : 04
  - a) Inflation Accounting
  - b) Human Resources Accounting
  - c) Social Accounting
  - d) Lease Financing

**Section -B (Illustration/Problems)**

4. Hire Purchase Accounting. 10
  - a) Re-possession; Partial Re-possession and Complete Re-possession.
  - b) Hire Purchase stock and Debtors Method.
5. Fire Insurance Claims: (Poor Selling Live Goods) Including Loss of Profit Policies. 10
6. Internal and External reconstruction, Amalgamation and Absorption of the companies. 10
7. Valuations of Good Will and Shares - Including preference and Bonus shares. 10
8. Accounts of Holding companies (Including rights issue and Bonus Issue of Share, Inter owing company transactions.) 10

### **List of Books of Advanced Financial Accounting**

1. Gupta R. L.- Advanced Financial Accounting- S. Chand & Sons
2. Kumar, Anil S.- Advanced Financial Accounting - Himalaya Publication House
3. Shukla and Grewal : Advanced Accounts (S. Chand & Ltd., New Delhi)
4. Jain and Narang : Advanced Accounts (Kalyani Publishers, Ludhiana)
5. Sr. K. Paul.: Accountancy, Volume-I and II (New Central Book Agency, Kolkata)
6. R. K. Lele and Jawaharlal : Accounting Theory (Himalaya Publishers)
7. Dr. L. S. Porwal : Accounting Theory (Tata McGraw Hill)
8. Robert Anthony, D.F. Hawkins, & K.A. Merchant : Accounting Text & Cases (Tata McGraaw Hill)
9. Dr. S. N. Maheshwari : Corporate Accounting (Viakas Publishing House Pvt. Lid., New Delhi)
10. Dr. Ashok Sehgal & Dr. Deepak Sehgal : Advanced Accounting (Taxmann, New Delh)

**PAPER-II**  
**INDIAN FINANCIAL SYSTEM**

Marks 80

**Unit I :** Components of formal financial system : Structure & Function of Financial system, Nature and role of financial institutions and financial markets, financial system and economic growth, Pre and post reform scenario in financial system. Money Markets - Overview of money markets, functions, instrument, (Components)- Call money market, Treasury Bills Commercial papers, Commercial bills, Certificate of deposit.

**Unit II :** Banking - Definition, Creation of money, Present structure of commercial banking system in India, Brief history, functions, Balance Sheet of Bank- Liability of Bank, Assets of Bank, Importance of Balance Sheet of Bank. Portfolio management- meaning and objective- Liquidity, Solvency and Profitability, Types of Portfolio management.

**Unit III :** Insurance : Insurance Basics, Insurance Vs. other savings and investment options, tax benefits, proposal form and other relevant forms, policy contract, Life Insurance Products – Traditional and Unit linked policies, individual and group policies, with profit and without profit policies, LIC- Constitution, objectives and functions.

**Unit IV:** Capital Markets - History of Indian capital markets, Reforms in capital markets, Primary Markets – functions, Secondary Markets – Organization, membership, and management of stock exchanges, Listing, trading, functioning of BSE, NSE, OTCEI, Internet trading. Mutual fund, features, objectives, functions and operations, Role of SEBI in capital Market.

**BOOKS RECOMMENDED**

1. Principles of Bank Management by Vasant Desai, Himalaya Publishing House.
2. Insurance & Risk Management, Dr. P.K.Gupta, Himalaya Publishing House.
3. Indian Financial System by Bharti V. Pathak, Pearson education.
4. Financial Markets & Services, E.Gordon & K.Natarajan, Himalaya Publishing
5. Indian financial system, M Y Khan, Tata Mc Graw hill
6. Indian financial system, P. Pezporah R.Singh, Kallayani Publication.



**PAPER-III**  
**MANAGERIAL ECONOMICS**

**Objective:** The objective of this Course is to develop Managerial perspective to economic fundamentals as aids to decision making under given environmental constraints.

Unit No.	Topics
1	<b>INTRODUCTION OF MANAGERIAL ECONOMICS</b>
	1.1 Definition, Scope and Characteristics of Managerial Economics
	1.2 Theory of the Firm . Descriptive analysis of : Profit Maximization Theory, Managerial Theory, Behavioural Theory.
	1.3 Objectives of the Firm : Profit Maximization, Security , Profit Satisfying, Sales Maximization, Utility Maximization, Staff Maximization, Growth Maximization.

2	<b>DEMAND ANALYSIS</b>
	2.1 Individual and Market demand functions ; Law of Demand, Determinants of Demand.
	2.2 Elasticity of Demand - Concept and Measurement of- Price Elasticity of Demand , Income Elasticity of Demand , Cross Elasticity of Demand.
	2.3 Importance of Elasticity of Demand in Business Decision making.

3	<b>THEORY OF CONSUMER CHOICE</b>
	3.1 Cardinal Utility approach , Indifference approach, Revealed preference and theory of consumer choice under risk.
	3.2 Demand estimation for major consumer durable and non-durable products.
	3.3 Demand Forecasting Techniques.

4	<b>PRODUCTION AND COST ANALYSIS</b>
	4.1 Production Function - In the short run, In the long run Significance.
	4.2 Cost Analysis - In the short run, In the long run.

**Recommended Books**

1. Managerial Economics – G.S. Gupta –Tata Mcgrew Hill, New Delhi.
2. Managerial Economics- Dean Joel –Prentice Hill India Pvt.Ltd New Delhi.
3. Managerial Economics Theory and Applications.- D.M. Mithani,  
Himalaya Publication House, New Delhi.
4. Managerial Economics –D.N.Dwivedi – Tata Mcgrew Hill, New Delhi.  
Managerial Economics – Varshney and Maheshwari –S.Chand & Co. N. Delhi

**PAPER-IV**  
**MARKETING MANAGEMENT**

**Objectives :** The objectives of this course is to facilitate understanding of the conceptual frame work of Marketing and its applications in decision making under various environmental constraints.

**Unit – I : Introduction :**

Concept, nature, scope and importance of marketing, marketing concept & its evolution, Marketing mix, Strategic Marketing Planning -an overview. -15 Periods

**Unit – II : Market Analysis and Selection:**

Marketing environment – Macro and Micro components and their impact of Marketing decision, Market Segmentation and Positioning, Buyer behavior, Consumer versus organizational Buyers, Consumer decision – Making Process.

- Measuring advertising effectiveness promotional seen in India
- Client Relationship - 15 Periods

**Unit – III : Product Decisions :**

Concept of Product, Classification of Products, Major Product decision, Product line and Product mix, Branding, Packaging and labeling, Product life cycle – Strategic amplification, New product development and consumer adoption process. -15 Periods

**Unit – IV : Pricing decision :**

Factor affecting price determination, Pricing policy and strategies, Discounts and Rebates. -15 Periods

**Reference Books :**

1. Modern Marketing : R.S.N. Pillai & Bhagwathi Chand & Co. New Delhi
2. Principles of Marketing -: Kotler Philip and GaryArmstrong, Prentice Hall, New Delhi
3. Marketing Management : Kotler Philip, Prentice Hall, New Delhi
4. Product Management in India: Mujumdar And Ramanuj, Prentice Hall, New Delhi
5. Basic Marketing :McCarthy, E Jenome and William D, Perreault
6. Marketing Management: Ramaswamy, V.S. and Namakumari,S. Mcicivillan India, new Delhi
7. Case Study in Marketing : The Indian Context : Srinivasan, R. Prentice Hall, New Delhi
8. Fundamental of Marketing : Stanton, William J, and Charles Futrell McGraw Hill Publishing Co. New York.
9. Sales Management : Decision, Strategies and Cases : Still, Richard R, Prentice Hall, New Delhi
10. Principles and Practice of Marketing : Frain A. H. Wheeler.

**SEMESTER -II**  
**PAPER-I**  
**RESEARCH METHODOLOGY**

**Unit –I :** Introduction to Research Methodology, Meaning, Characteristics & Objective Research Methodology, Classification Research, Fundamental Research, Applied Research, Quassi Research, Steps in selecting Research problem.

**Unit II :** Research Design, Introduction of Research Design, Sample procedure & types of sample, (Random sampling purposive sampling mixed sampling), Probability and non-probability sampling.

**Unit III :** Hypothesis, Contents of good Hypothesis, Procedure for Hypothesis, Use of statistical techniques for testing of Hypothesis, Interpretation of Data.

**Unit – IV :** Data Collection:

1) Methods of Data Collection

- Primary Data
- Secondary Data
- Field Work
- Survey Plan

2) Analysis of Data and types of analysis

- Qualitative analysis
- Quantitative analysis
- Quantant analysis

**Reference Book of Data**

- Research Methodology : B.L.Kothari
- Research Methodology : Dr. Upagade, Dr. Shende
- Research Methodology : M.N. Boraue.
- Business Research Methodology : Zikmund (Thomson Learning Books)

Research methods in Behavioral Science : Dwivedi (Macmillan)

**PAPER-II**  
**ADVANCED COST ACCOUNTING**

Marks : 80

**Section A (Theory) Teaching Workload : 15 weeks (60 periods)**

Total No. of teaching days allotted to the first semester are 60 (i.e. 15 weeks) for the convenience. No. of periods and chapters that may be covered are given below as guidelines.

**Objective :** Cost Accountancy occupies a pivotal place in the managerial science. The objective of this course is to acquaint students with the methods of costing, cost techniques and cost controls.

Section -A (Theory)

<b><u>1.Methods of Cost :</u></b>	Meaning importance, object scope and limitations of cost accounting. Elements of Cost account. Difference between Cost and Financial account and difference between cost and management accounting.	03
<b><u>2.Cost Audit</u></b>	Statutory Cost Audit, Types, Advantages, Cost Audit in India, Cost Audit Rules, Role of Cost Auditor.	03
<b><u>3.Cost Control, Cost Reduction, Control System and Reporting</u></b>	Role of Cost Account Value analysis Cost reduction, Control System and Control report.	04

**Section -B (Problem)**

4.Machine Hour Rate and Labour Hour Rate	10
5.Process Accounts : Abnormal loss and Abnormal gain, Joint Product, equivalent Unit production and inter process profit.	10
6.Variance analysis : Material, Labour and Overhead Variances.	10
7.Contract Costing : Profit on Complete and incomplete contract, contract running for more than one year, two to three contracts running simultaneously, contract near to completion.	10
8.Operating Costing : Transports, Hospitals, Powerhouse costing & Hotel Costing	10

**List of Books Recommended For Study of Advanced Cost Accounting**

1. M. N. Arora : Cost Accounting Principles and practice - Vikas Publishing House Pvt. Ltd., New Delhi.
2. S. N. Maheshwari : Cost Accounting Theory and problems - Shri

Mahavir Book Depot, New Delhi.

3. V. K. Saxena : Cost Accounting Text Book - Sultan Chand and Sons  
New Delhi
4. S. P. Iyenger : Cost Accounting Principles and Practice - Sultan Chand  
and Sons, New Delhi.
5. M.C. Shukls- T.S.-Grewal, M. P. Gupta-Cost Accounting-S. Chand, New  
Delhi.
6. R. S. N. Pallai, V. Bhagavathi - Cost Accounting-S. Chand, New Delhi.
7. B.S. Khanna, I. M. Pandey, G.K. Ahuja, Batra : Cost Accounting - S.  
Chand, New Delhi.
8. S. M. Shukla : Coast Accounts (Hindi)
9. I. G. Gupta and Trivedi : Cost Accounts (Hindi)
10. Nigam R.S. - Advanced Cost Accounting, S. Chand & Company
11. Jain S. P. - Advanced Cost Accounting - Kalyani Publication.
12. Gawada, J. Made-Advanced Cost Accounting-Himalaya Publication  
House.

**PAPER-III**  
**CO-OPERATION AND RURAL DEVELOPMENT**

**Unit –I Co-Operation**

1. Meaning Definition, Characteristics, scope, Importance of Co-Operation.
2. Co-Operation Movement in India-Origin, Development, Progress in planning-era achievement and Role of Co-operative movement in Social Economic Development, Effects of Globalization on Co-operative movement,

**Unit –II Co-Operative Societies & Banks**

1. Objectives membership, Sources of capital generation, Structure, Functions, Qualitative and Quantitative measures of credit control, Monetary policy in rural finance in respect of following societies and Banks :-  
I) Agriculture Co-operative Society. II) Primary credit Co-operative Society. III) District Central Co-operative Bank. IV) State Co-operative Bank. V) Land Development Bank VI) National Bank for Agricultural and Rural Development (NABARD)

**Unit –III Rural Development**

- I) Rural Development – Meaning, Nature, Scope, objectives of Rural Development.
- II) Role of Voluntary Agencies, Non-Government Organization importance  
Limitations and strengthening voluntary Agencies.
- III) Basic Needs of Rural India – Education, water supply Rural Road, Rural Housing, Present Position, Measures.

**Unit –IV Rural Entrepreneurship**

1. Rural Marketing – Meaning and concepts objectives, functions Limitations and system of Rural marketing Difficulties in rural marketing transport, Warehousing.
2. The Political Economy of Rural Development Poverty line – Incidence of Rural Poverty, Salient features of Rural Poverty – Strategic Measures needed.

**RECOMMENDED BOOKS:**

1. Prasad S. K. - Rural Development concept approach and Strategy New Delhi : up and sons, 2003
2. Khanna, Sulbha&UpnaDiwan- Rural Development strategies and planning. New Delhi :Sonal Publications, 2003
3. Acharya, S.S. & N.L. Agrawal - Agriculture Marketing in India New Delhi :

6. Oxford & IBH Hd. 2004
7. 4. Desai, Vasant - Rural Development in India Mumbai :
8. Himalaya publishing House, 2005
9. 5. Chand, Mahesh & V.K. Puri - Regional Planning in India New Delhi :
10. Allied Publishers Limited, 2001
11. 6. C. Venkataiah - NGOs and Rural Development Arise
12. Publishers, New Delhi, 2009
13. 7. Dr. I. SatyaSudaram - Rural Development Himalaya Publication.





3. Managing Human Resource- Monappa Arun, Macmillan Publisher India
4. Human Resource development- Arya, tendon, Deep & Deep Publication New Delhi.
5. Strategic Human Resource Management- Agarwala Tanuja, Oxford University Press.
6. Human Resource Management- Noe, Hollenbeck, Gerhart, wright, Tata McGrow- Hill Publishing Ltd, Delhi