

GONDWANA UNIVERSITY, GADCHIROLI
M. Com. Part II Semester III
STATISTICAL TECHNIQUES

Theory :- 80 Marks
Internal Assessment :- 20 Marks
Credit :- 4

Objectives- The Objective of the course is to make the students learn the application of Statistical Tools and Techniques for Decisions Making.

Periods Allotment

UNIT I

15

1. **Statistical Decision Theory :-** Decision Environment-Decision making under risk and Certainty and Utility (**Only Theory**)
2. **Analysis of Variances ("F" Test) :-** Meaning Definition, **Practical Problems on "F" Test.**

UNIT II

15

1. **Statistical Quality Control :-** Causes of Variations in Quality, Characteristics – Types of Quality Control Chart- Production control Acceptance Sampling (**Only Theory**)
2. **Chi- Square Test (X^2 Test) :-** Meaning Characteristics of Chi- Square Test, Uses of Chi- Square Test, Calculation X^2 Value and Conclusion, **Problems on X^2 Test, Karl Pearson's Coefficient of Contingency.**

UNIT III

15

1. **Interpolation and Extrapolation:-** Meaning Definition, Need, Importance and Uses of Interpolation and Extrapolation, Binomial Expansion Method, Newton Expansion Method, Lagrange's Methods (**Practical Problems**).
2. **Sampling:-** Meaning Definition, Objective, Characteristics of a Good Sample design, Theory of Sampling, Types of Sampling, Problems relating to Large and Small Samples, Sampling on "T" Test (**Practical Problems**).

UNIT IV

15

1. **Association of Attributes:-** Criteria of Independence, Coefficient of Contingency, Two and Three Attributes, Consistency of Data. (**Practical Problems**).
2. **Probability:-** Basic Concepts, Meaning, Theoretical Distribution- Binomial Distribution, Poisson Distribution, Normal Distribution, and Elementary treatment of the theory – Law of Probability – Sample and Compound Probabilities, Permutation and Problems on Combination (**Practical Problems**).

BOOKS RECOMMENDED

1. Statistics : R. S. N. Pillai and V. Bagavathi, S. Chand and Company New Delhi.
2. Statistical Analysis – Dr. Rahul Sawlikar, Payal Prakashan, Nagpur. ISBN No. 978-81-922554-3-9.
3. Fundamentals of Statistics : D. V. Elhance and Veena Elhance.
4. Standard Problems and Formulae of Statistics – Dr. Rahul Sawlikar and Dr. S. B. Kishor, Das Ganu Prakashan, Nagpur. ISBN No. 978-93-81660-24-9
5. Fundamental of Statistics – S. C. Gupta, Himalaya Publishing House.
6. Problems in Statistics : Y. R. Mahajan, Pimplapure Publishers, Nagpur
7. Statistical Methods : S. P. Gupta, Sultan Chand and Sons, New Delhi.
8. Statistics : V. K. Kapoor, Sultan Chand and Sons, New Delhi.
9. Statistics : B. Gupta, Sahitya Bhavan Agra.
10. Statistics Theory, Methods and Application : Sancheti and Kapoor,

GONDWANA UNIVERSITY, GADCHIROLI
M. Com. Part II Semester III
STATISTICAL TECHNIQUES

Theory :- 80 Marks
Internal Assessment :- 20 Marks
Credit :- 4

Time = 3.00 Hours

Que No. 1 on Unit 1st

Theory (16 Marks)

(OR)

Practical Problem (16Marks)

Que No. 2 on Unit 2nd

Practical Problem (16Marks)

(OR)

Practical Problem (16Marks)

Que No. 3 on Unit 3rd

Practical Problem (16 Marks)

(OR)

Practical Problem (16 Marks)

Que No. 4 on Unit 4th

Practical Problem (16 Marks)

(OR)

Practical Problem (16 Marks)

Que No. 5 Write Short Answers

- | | |
|-----------------------------------|----------|
| a) Theory on Unit 1 st | (4Marks) |
| b) Theory on Unit 2 nd | (4Marks) |
| c) Theory on Unit 3 rd | (4Marks) |
| d) Theory on Unit 4 th | (4Marks) |

GONDWANA UNIVERSITY, GADCHIROLI

M.Com Sem III

(NEP)

Tax procedure and Practices

(Credit 4)

UNIT-I

(15Lecture)

1. Income Tax Act-1961 - Definitions:- Person, Assesses, Income, Previous year, Assessment year, Agricultural Income, Residential Status, Capital Assets, Short term capital Assets.
2. Deduction U/s 80U/s 80C, 80CCF, 80D, 80DD, 80DDB, 80E, 80U. Deduction of tax at sources (T.D.S.)
3. Income from Capital Gain(Practical Problems) - Introduction, Meaning, Scope of charge, Basis of charge, Short term and Long term Capital Assets , Transfer of Capital Asset, Deemed Transfer, Transfer not regarded as Transfer – Determination of Cost of Acquisition – Procedure for computation of Long-term and Short-term Capital Gains/Losses, Exemptions in respect of certain Capital Gains u/s. 54

UNIT-II

(15Lecture)

INCOME FROM OTHER SOURCES- General Incomes u/s. 56(1), Specific Incomes u/s. 56(2) , Dividends u/s. 2(22), Interest on Securities, Gifts received by an Individual, Casual Income, Family Pension, Rent received on let out of Furniture, Plant and Machinery with/without Building , Deductions u/s. 57

UNIT-III

(15Lecture)

CLUBBING AND AGGREGATION OF INCOME- Income of other persons included in the total income of Assess, Income from Firm and AOP, Clubbing Provisions, Deemed Incomes, Provisions of set-off and Carry forward of losses, computation of Gross Total Income, Deductions from GTI u/s 80C to 80U.

UNIT-IV

(15Lecture)

ASSESSMENT PROCEDURE- Income tax returns, Types of returns, Filing of e-return , Assessment, Types of assessment- Self assessment, Provisional assessment, Regular assessment , Best judgement assessment, Reassessment, Rectification of mistakes, Notice on demand.

SUGGESTED READINGS:

- 1) Income Tax Law and Practice: V.P. Gaur & D.B Narang, Kalyani Publishers.
- 2) Direct Taxes Law & Practice: Dr. Vinod K. Singhanian & Dr. Kapil Singhanian, Taxmann 3) Income Tax: B. Lal, Pearson Education.
- 4) Income Tax: M.Jeevarathinam & C. Vijay Vishnu Kumar, SCITECH Publications.
- 5) Taxation: R.G. Saha, Himalaya Publishing House Pvt. Ltd.
- 6) Income Tax: Johar, McGraw Hill Education.
- 7) Taxation Law and Practice: Balachandran & Thothadri, PHI Learning

Reference Books :

1. Ahuja G. K. and Ravi Gupta:- Systematic Approach to Income tax and Central Sales tax, Bharat law House, New Delhi.
2. Singhania 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 Dr. A.K. Shende. :- Direct taxes- Anuradha Publication, Nagpur.

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)
(Elective Group)

PUBLIC FINANCE

NEP

Theory – 80 Marks

Time: 3 Hours

Internal Assessment – 20 Marks

Learning Objectives:

1. To have a holistic view of International Economics.
2. To study the theories of International Trade.
3. To study the theories Balance of Trade and Balance of Payment.
4. To study the theories of Exchange Rate.
5. Get informed about the International Monetary System
6. Get informed about the international institutions and organisations established for economic development.

Unit: 1 Introduction

15 Lectures

- 1.1 The Law of comparative Advantage
- 1.2 Economics of Scale, Imperfect Competition and International Trade
- 1.3 Factors Endowments and The Heckscher-Ohlin Theory
- 1.4 Scope of International Economics
- 1.5 Domestic Trade Vs. International Trade
- 1.6 International Trade for Economic Growth and Economic Development
- 1.7 The Globalization of Indian and World Economy

Unit: 2 International Trade Policy

15 Lectures

- 2.1 Trade Restrictions: Tariffs
- 2.2 Nontariff Trade Barriers and the New Protectionism
- 2.3 Economic Integration: Customs Unions and Free Trade Areas
- 2.4 Protection Policy – Meaning, Arguments for and against.
- 2.5 Tools of Protection – Tariffs and Non-Tariff Barriers
- 2.6 International Resources Movements and Multinational Cooperations

Unit: 3 Balance Of Payment And Foreign Exchange Rate

15 Lectures

- 3.1 Concept of Balance of Trade and Balance of Payments.
- 3.2 Structure of Balance of Payment - Current Account and Capital Account.
- 3.3 Disequilibrium and Methods of Correcting Disequilibrium in Balance of Payment.
- 3.4 Foreign Exchange Rate. Fixed v/s. Flexible Exchange Rate.
Exchange Rate Theories- a. Purchasing Power Parity Theory, b. Balance of Payments Theory.

Unit: 4 The International Monetary System And Institutions

15 Lectures

- 4.1 The International Monetary System: Past, Present & Future
- 4.2 Institutions and Organisations of International Importance:
 - a) Asian Development Bank (ADB),

- b) Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC),
- c) BRICS,
- d) Food and Agriculture Organisation of UN (FAO),
- e) International Bank for Reconstruction and Development (IBRD),
- f) International Maritime Organisation (IMO),
- g) International Monetary Fund (IMF),
- h) World Trade Organisation (WTO).

Reference Books:

1. International Economics : M.L. Jhingan, Vrinda Publication Delhi
2. International Economics : Deminick Salvatove, S. Chand & Co. New Delhi
3. International Economics : Francis Cherunilam , Prentice Hill
- 4 Foreign Exchange Risk Management : A.V. Rajwade

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GONDWANA UNIVERSITY, GADCHIROLI

M. Com. Part - II
(Semester III)
(Elective Group)

ADVANCE SERVICE SECTOR MANAGEMENT NEP

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

Objectives :

1. To provide understanding of Service sector Management and its importance in Indian economics.
2. To understand how consumer protection in service sector management.

Unit-I- Introduction of Service Sector

15 Lectures

1. Definition of Service, Characteristics of services, Growth of Service Sector, Career Opportunities of Service Sector

Unit-II- Services Sector in the Indian Economy

15 Lectures

Reason for Growth of Services in India, service Tax, Emerging key Service Businesses in India: Insurance, Transport, Postal Service, Telecommunication, Software, Electricity, Tourism, HealthCare, Education.

Unit-III- Service Demand Management

15 Lectures

Variation in Demand for Services Formulation of Strategies for demand management, Flexing Capacity to meet demand.

Unit IV – Consumer Protection in Services

15 Lectures

Consumer Rights, Consumer Movement in India, The consumer Protection Act 1986, Protection to Consumers of Services.

Reference Books :-

- 1) Service Marketing- K.Rama Mohan Rao, Pearson Education
- 2) Service Marketing, S. M. Jha Himalaya Publishing House.

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part – II

(Semester – III)

(Elective Group)

ECO-TOURISM

NEP

Theory: 80 Marks

Internal Assessment: 20

Time : 3 Hours

Learning Objective:- At the end of the course students should be able to –

1. To explain the concept of Eco-Tourism, its approaches, methods and techniques which are use in Eco-Tourism.
2. To enhance the knowledge of students about various special interest tourism products of India.
3. Give a help the learners develop an understanding of the nature of different tourism product.

Unit-I: Introduction to Eco-Tourism

15 Lectures

- Basic Concepts of Eco-Tourism- Introduction, Definition & Principles.
- Eco-Tourism and its emerging forms, Benefits of Eco-Tourism, Significance of Eco-Tourism,
- Eco-Tourism- A booming industry, Impact of Eco-Tourism- Economic, Ecological & Socio-Cultural, Eco-Tourism in India.

Unit II: Rural Tourism Marketing & Promotion of India

15 Lectures

- Rural Tourism Marketing- Concept, Features, Marketing Mix, Challenges and Benefits,
- Ways to improve Rural Tourism- Why has Rural Tourism grown?; What Can Rural Tourism Contribute to Rural Development?; Ways to Improve Rural Tourism in India
- Components of Tourism, Tourism Infrastructure Development- Touristic Infrastructure & Tourism superstructure.

Unit III: Ecology and Tourism

15 Lectures

- Fundamentals of Ecology, Basic Laws & ideas in Ecology.

- Function and Management of Ecosystem-Biodiversity and its Conservation-Pollution-Ecological Foot Prints.
- Relationship between Tourism & Ecology.

Unit IV: Responsible and Alternative Tourism

15 Lectures

- Responsible Tourism- Meaning, Definition, Need, Objective, Corporate Social Responsibility, Responsible Tourism Management
- Alternative Tourism- Meaning, Importance, Forms: Sustainable Tourism, Ethical Tourism, Pro-Poor Tourism; Concepts of Responsible Tourism

References books:

1. *Tourism Management, Sinha P.C., Anmol Publication, New Delhi.*
2. *Eco-Tourism Destination Gurez, Gangbal and Gulmarg, O.P, Manvi Prakashan Panjtirthi, Jammu.*
3. *The Geography of India- Gopal Singh- Delhi (1998)*
4. *Burton Rosemary : the Geography of Travels & Tourism (London)*
5. *Boniface B. and Cooper C. the Geography of Travel and Tourism (London, England, Heinemann Professional Publishing. 1987.*
6. <http://www2.unwto.org/en>
7. www.wttc.org
8. <http://www.surveyofindia.gov.in/maps.html>

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part – II

(Semester – III)

(Elective Group)

ENTREPREURSHIP DEVELOPMENT IN TOURISM

NEP

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 Basic of Tourism Entrepreneurship-

15 Lectures

- Introduction, definition and theories.
- Characteristics, objectives and functions.
- Entrepreneurship environment.
- Entrepreneurial opportunities in tourism.

Unit – II Project Investment Stage-

15 Lectures

- Risk and sources of finance- introduction, objectives, risk and return aspects of opportunity.
- Shopping and Restaurant – Introduction, objectives, entrepreneurial opportunities in restaurant services sector and shopping.
- Tourism attraction development – Introduction, objectives entrepreneurial opportunities in tourism attraction development.

Unit – III Resource Planning and Scheduling-

15 Lectures

- Sources of Finance- Introduction, objectives. Determinants of success of the venture.
- Programmes for developing entrepreneurship, entrepreneurship culture.
- Business ideas in tourism industry, business strategies.

Unit – IV Forms of Business Ownership

15 Lectures

- Feasibility and business plan- Writing of business plan, financial requirement and source of finance.
- Form of organization- Legal consideration for a start-up business
- Networking and collaboration of start-up business.
- Setting up a tourism enterprises.

References –

1. *Mohanty, Sangram Keshari. 2005. Fundamentals of Entrepreneurship New Delhi.*
2. *Dollinger, Marc J. 2003. Entrepreneurship Strategies and Resources New Jersey: Prentice Hall.*
3. *Khanka, S.S. 2006. Entrepreneurial Development. New Delhi: S. Chand Publishing.*
4. *Philip Kotler, et.al., Marketing for Hospitality and Tourism, Ed.3.*
5. *Peter Mason, Tourism Impacts, Planning and Management.*
6. *Roy A. Cook, et.al., Tourism: The Business of Travel, Ed.2.*

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)

(Elective Group C)

RETAIL MANAGEMENT NEP

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. Gibson 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

NEP

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

GONDWANA UNIVERSITY, GADCHIROLI

M.com. Part – II

(Semester - III)

BASICS OF CAPITAL MARKET

NEP

Theory – 80 Marks

Time: 3 Hours

Internal Assessment – 20 Marks

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 function of capital market, Primary and Secondary stock markets, Call money market in India, Dematerialization.

Unit II :- Capital Market Instruments:

15 Lectures

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

Unit III :- The Security and Exchange Board of India: :

15 Lectures

Genesis of SEBI, Investor protection and guidelines for companies, Listed companies and model code of conduct, Investor grievance, Departments of SEBI and their activities, Investor education, Prohibition of insider trading.

Unit IV :- Mutual Funds: :

15 Lectures

Concept, Features of mutual funds, Structure of a mutual funds type of mutual funds, Evolution of mutual funds in India, Organization of mutual fund-Sponsor, Mutual fund as trust, Asset Management Company.

Reference Books:

1. D.V. Ingle, Mutual Finds 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.
6. L.M. Bhole, Jitendra Mahakud, Financial Institutions and Markets, McGraw Hills.
7. Preeti Singh, Fundamentals of Investment Management - Himalaya Publishing House.

GONDWANA UNIVERSITY, GADCHIROLI

M.com. Part – II
(Semester - III)

INVESTMENT AND PORTFOLIO MANAGEMENT

NEP

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 Investment Management:

15 Lectures

Investment and Arbitrage, Real and Financial Assets, Features of an investment Program, The investment Process – Stage in Investment, Concept of Fundamental analysis and technical analysis, Accounting and Dividend Concept of Valuation of equity shares.

Unit – III Portfolio Management:

15 Lectures

The Concept of risk, Types of risks, concept of risk management, meaning of portfolio management, need of portfolio creation, benefits of portfolio creation.

Unit – IV Security Credit Rating:

15 Lectures

Definition of Credit rating, Function of credit rating, benefits of credit rating, disadvantages of credit rating, Types of rating, study of Indian credit rating agency “CRISIL” – Introduction, CRISIL’S rating process, crisil rating symbols for debentures and fixed deposits.

Reference 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, 2011s
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
6. Preeti Singh, Fundamentals of Investment Management, Himaliya Publishing House
7. P.K. Gupta, Insurance and Risk Management, Himaliya Publishing House.

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- III)
(Elective Group E)

KNOWLEDGE AND CHANGE MANAGEMENT

NEP

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

NEP

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.

GONDWANA UNIVERSITY, GADCHIROLI

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

ADVANCED MANAGEMENT ACCOUNTING

NEP

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
ENTREPRENEURIAL DEVELOPMENT

Theory : 80 Marks

Internal assessment : 20 Marks

Credit : 4

- Objectives:** 1. To develop conceptual understanding of the fundamentals of Entrepreneurial Development and procedure requirements.
2. To impart skill in Development.

Period Allotment

15

Unit I: Entrepreneur And Entrepreneurship:- Concept, Definition, Characteristics, Qualities of Entrepreneur, Types of Entrepreneur, Concept and Growth of Entrepreneurship, Definition, Elements, Entrepreneurship Vs. Management, Role of Entrepreneurship in Economic Development, Factors affecting Entrepreneurial Growth, Barriers to Entrepreneurship.

15

Unit II: Entrepreneurs Trends:- Types of Entrepreneurship- Intrapreneurship, Social Entrepreneurship, Women Entrepreneurship, Rural Entrepreneurship, Career Planning: Choice for Entrepreneurship as a Career, Entrepreneurship in Developing Countries.

Business Idea and Plan:- Role of Creativity, Innovation and Idea Generation, Sources of Business Idea, Methods of Business Idea Generation, Business Plan Meaning, Contents of Business Plans, Business Crisis, Venturing an Enterprise.

15

Unit III: Entrepreneurship in India

Entrepreneurial Development Programme (EDP):- Concept of Entrepreneurial Development; Objectives of EDP; Role of EDP; Phases of Edps, NGO Factors in Edps, Social Responsibilities of Entrepreneur, Entrepreneurial Behaviour, Socio-Psychological Factors influencing Entrepreneurship Development, Recent Initiatives in Entrepreneurship Development, Start-Up India, Stand-Up India, Agro-Tourism.

15

Unit IV: Industry and Ancillarization

Role of Intrapreneurship In Indian Industry, Concept and Issues in Small Business Marketing, The Idea of Consortium Marketing, Competitive Bidding; Tender Marketing, Small Scale Industries, Concept, Definition, Types, Features, Objectives, Problems of SSI, Role of SSI in Countries Economy, National Small Industries Corporation Ltd. (NSIC) **Ancillarization** in India, Ancillaries and Industrial Development, Ancillary Opportunities in Different Economic Sectors- Agro Industries, Logistics, BPO, Banking and Finance, Sub-Contracting System.

Recommended Books :

1. Dr. S.L. Gupta, Dr. Arun Mittal, Entrepreneurship Development, International Book House P. Ltd.,
2. S.S. Khanka, Entrepreneurial Development, S. Chand & Co.
3. Desai Vasant, Small Scale Enterprises Vols. 1-12, Mumbai, Himalaya Publishing House. (Latest Edition)

4. Panda, Shiba Charan, Entrepreneurship Development, Anmol Publication, (Latest Edition) New Delhi.
5. Patel, V.G. The Seven Business Crisis and How to Beat Them, Tata McGraw, New Delhi, 1995
6. SIDBI Report of Small Scale Industries Sector (Latest Edition)
7. Taneja, Satish And Gupta, S. L. Entrepreneurship Development, New Venture Creating, Galgotia Publishing House, New Delhi, Latest Edition
8. Verma, J.C. and Gurpal Singh, Small Business and Industry- a Handbook For Entrepreneurs, New Delhi, Sage, 2002 Vesper, KarlsH, New Venture Strategies, (Revised Edition), New Jersey, Prentice Hall, 1990
9. Entrepreneurship 6th Edition, Robert D. Hisrich, Tata McGraw Hill
10. Bhide, Amar V.. The Origin and Evolution of New Business, Oxford University Press, New York, 2000
11. Holt, David H., Entrepreneurship Development, New Venture Creation, Prentice Hall of India, New Delhi, Latest Edition
12. व्यावसायिक उद्योजकता , डॉ. जयंत जोशी, Pimplapure & Co. Publishers, Nagpur

GONDWANA UNIVERSITY, GADCHIROLI
M.Com. Part II Semester IV
ENTREPRENEURIAL DEVELOPMENT

Theory : 80 Marks
Internal assessment : 20 Marks
Credit : 4

Time : 3 Hours

- Note: 1. All Questions Carry Equal Marks.
2. All Questions are Compulsory.

Que. No. 1.	Unit - I OR Unit - I	16 Marks
Que. No. 2.	Unit - II OR Unit - II	16 Marks
Que. No. 3.	Unit - III OR Unit - III	16 Marks
Que. No. 4.	Unit - IV OR Unit - IV	16 Marks
Que. No. 5. Write in Short.		
1. Unit - I		04 Marks
2. Unit - II		04 Marks
3. Unit - III		04 Marks
4. Unit - IV		04 Marks

GONDWANA UNIVERSITY, GADCHIROLI

M.Com

Sem III

(NEP)

Introduction to Goods & Service Tax

(2 Credit)

UNIT -1

Definition of tax, meaning of direct tax, meaning of indirect tax, difference between direct and indirect tax, features of indirect tax, introduction to GST, cascading effect of tax, classification of GST (CGST, SGST/UTGST, IGST), (7 Lecture)

UNIT-2

GST council, GST common portal, GSTIN, constitution amendment 101, Callan, interest under GST, compensation cess, E-way bill (7 Lecture)

UNIT-3

Registration under GST, compulsory registration under GST, process of registration, composition levy scheme, Tax invoice, bill of supply, refund voucher, debit note, credit note, receipt voucher, payment voucher. (6 Lecture)

UNIT-4

Introduction to supply under GST, exempt supply, zero rated supply, nil rated supply, non-taxable supply, time of supply, value of supply, place of supply, input tax credit, manner of utilisation of input tax credit. (10 Lecture)

Reference Books:

1. S.K. Shukla : GST in India (Hindi & English)
2. Taxman : Goods and Service Tax (Hindi & English)

GONDWANA UNIVERSTIY, GADCHIROLI
M.COM. PART II, SEMESTER IV
INTERNATIONAL BUSINESS ENVIRONMENT

Theory: 80 Marks
Internal Assessment: 20 Marks
Credit: 04

Objectives:- This course develops ability to understand and scan Business Environment in order to analyse opportunities and take decisions under uncertainty.

Unit I

Periods Allotment 15

Introduction to International Business: Meaning, Nature, Importance of International Business, Levels of Environment: Internal and External Environment, Modes of Entry into International Business:-Exporting, Licensing and Franchising, Contracting, Mergers and Amalgamation.

Unit II

Periods Allotment 15

Economic and Legal Environment of Business: Nature and Significance of Economic Environment, Elements of Economic Environment: Industrial Policy, Fiscal Policy, Monetary Policy, Price Policy, Public Sector and Economic Development., MRTP Act, FERA, Industrial Licensing Policy.

Government Influence on Trade: Free Trade Policy, Tariffs and Non-Tariff Barriers, Exim Policy, Export Promotion.

Unit III

Periods Allotment 15

International Economic Cooperation and Agreement:- Economic Integration: Meaning, Benefits, Forms of Economic Integration, European Union, SAARC, SAPTA

International Economic Institutions: IMF, World Bank, World Trade Organisation, IDA: Objectives, Functions, Membership, Organisation and Role

Unit IV

Periods Allotment 15

Balance of Payment Account: Concept, Significance of Balance of Payment, Structure of Balance of Payment, Disequilibrium in Balance of Payment and measures to correct it.

Globalisation and Foreign Investment: Meaning, Features, Essential Conditions for Globalisation, Pros and cons of Globalisation; Foreign Direct Investment: Meaning, Types of Foreign Direct Investment, Merits and Difficulties of FDI.

BOOKS RECOMMENDED:-

1. International Business Environment by Francis Cherunilam, Himalaya Publication House.
2. International Business Environment by Anant K. Sundaram, J. Stewart Black, Prentice Hall.
3. International Economics by K.C. Rana, K.N. Verma, Vishal Publication Company.
4. The International Environment of Business by Gerald M. Meier, Oxford Press.
5. Indian Economy by RudderDutt, K.P.M. Sundharam, S. Chand Publication.
6. Economic Environment of Business by H.L. Ahuja, S. Chand Publication.
7. International Marketing by Kothari, Jain, Ramesh Book Depot.
8. आंतरराष्ट्रीय व्यापार आणि वित्त , डॉ. जी. एन. झामरे, पिम्पलापुरे अंड पब्लिशर्स.
9. भारतीय अर्थशास्त्र , रुदार दत्त, के.पी.एम. सुंदरम, एस. चांद प्रकाशक.
10. आंतरराष्ट्रीय अर्थशास्त्र , प्रा. डॉ. बी .डी. कुलकर्णी, प्रा. डॉ. एस. व्ही. ढमढेरे, diamond प्रकाशक.

M.Com. Sem IV (NEP)
INTERNATIONAL ECONOMICS

Theory -80 Marks, Internal Assessment – 20 Marks

Objectives :

1. To have a holistic view of International Economics. 2. To study the theories of International Trade. 3. To study the theories Balance of Trade and Balance of Payment. 4. To study the theories of Exchange Rate. 5. Get informed about the International Monetary System. 6. Get informed about the international institutions and organisations established for economic development.

Unit No.	Topic & Content
1	<p>INTRODUCTION</p> <p>1.1 The Law of comparative Advantage 1.2 Economics of Scale, Imperfect Competition and International Trade 1.3 Factors Endowments and The Heckscher-Ohlin Theory 1.4 Scope of International Economics 1.5 Domestic Trade Vs. International Trade 1.6 International Trade for Economic Growth and Economic Development 1.7 The Globalisation of Indian and World Economy</p>
2	<p>INTERNATIONAL TRADE POLICY</p> <p>2.1 Trade Restrictions: Tariffs 2.2 Nontariff Trade Barriers and the New Protectionism 2.3 Economic Integration: Customs Unions and Free Trade Areas 2.4 Protection Policy – Meaning, Arguments for and against. 2.5 Tools of Protection – Tariffs and Non-Tariff Barriers 2.6 International Resources Movements and Multinational Cooperations</p>
3	<p>BALANCE OF PAYMENT AND FOREIGN EXCHANGE RATE</p> <p>3.1 Concept of Balance of Trade and Balance of Payments. 3.2 Structure of Balance of Payment - Current Account and Capital Account. 3.3 Disequilibrium and Methods of Correcting Disequilibrium in Balance of Payment. 3.4 Foreign Exchange Rate. Fixed v/s. Flexible Exchange Rate. 3.5 Exchange Rate Theories- a. Purchasing Power Parity Theory, b. Balance of Payments Theory.</p>
4	<p>THE INTERNATIONAL MONETARY SYSTEM AND INSTITUTIONS</p> <p>4.1 The International Monetary System: Past, Present & Future 4.2 Institutions and Organisations of International Importance: a) Asian Development Bank (ADB), b) Bay of Bengal Initiative for Multi-Sectoral Technical and Economic Cooperation (BIMSTEC), c) BRICS, d) Food and Agriculture Organisation of UN (FAO), e) International Bank for Reconstruction and Development (IBRD), f) International Maritime Organisation (IMO), g) International Monetary Fund (IMF), h) World Trade Organisation (WTO).</p>

RECOMMENDED BOOKS:

1. International Economics : M.L. Jhingan, Vrinda Publication Delhi
2. International Economics : Deminick Salvatove, S. Chand & Co. New Delhi
3. International Economics : Francis Cherunilam , Prentice Hill
- 4 Foreign Exchange Risk Management : A.V. Rajwade

5. आंतरराष्ट्रीयअर्थशास्त्र: डॉ. प्रभाकरदेशमुख, पिंपळापूरेप्रकाशन, नागपूर

M.Com. Sem IV (NEP)
INTERNATIONAL ECONOMICS

QUESTION PAPER PATTERN

All questions will carry equal marks. All questions are compulsory.

Total Marks = 80

Q. 1 A) Unit - I 16 Marks

OR

B) Unit - I 16 Marks

Q. 2 A) Unit - II 16 Marks

OR

B) Unit - II 16 Marks

Q. 3 A) Unit - III 16 Marks

OR

B) Unit - III 16 Marks

Q. 4 A) Unit - IV 16 Marks

OR

B) Unit - IV 16 Marks

Q. 5 A) Unit - I 4

B) Unit - II 4

C) Unit - III 4

D) Unit - IV 4

M.Com. Sem IV (NEP)
LABOUR ECONOMICS

Theory -80 Marks, Internal Assessment – 20 Marks

Objectives :

1. Get informed about the basics of Labour Economics.
2. To understand the Labour Market in developing countries.
3. To understand the collective bargaining and unemployment
4. To get aware about Labour welfare, regulations for labours and policies adopted for labour.

Unit No.	Topic & Content
1	<p>INTRODUCTION</p> <p>1.1 Nature and scope of Labour Economics.</p> <p>1.2 Types of Labour (professional, skilled, semi-skilled and unskilled)</p> <p>1.3 Theory of Labour Demand and Labour Supply</p>
2	<p>LABOUR MARKET</p> <p>2.1 Nature and characteristic of Labour Market in developing countries.</p> <p>2.2 Supply of labour in relation to growth of labour force.</p> <p>2.3 Labour Market Policies; Mobility and Productivity of labour;</p> <p>2.4 Working condition of Indian Labour Market.</p> <p>2.5 Paradigms of Labour Market Analysis- Classical, Neo-classical and dualistic economy.</p>
3	<p>LABOUR UNION AND UNEMPLOYMENT</p> <p>3.1 Trade Union - Nature and function of trade union; Role of trade union is Ironic Development in India; wage determination collective bargaining.</p> <p>3.2 Employment and development relationship – Poverty and unemployment in developing countries.</p> <p>3.3 Unemployment – concept, types, causes and remedies; educated unemployment.</p>
4	<p>LABOUR WELFARE, REGULATIONS AND POLICIES</p> <p>4.1 Labour welfare in India – Measurement and measures and social security.</p> <p>4.2 Industrial Disputes - causes and measure for promoting industrial peace, conciliation, Arbitration and workers participation in management.</p> <p>4.3 Employment policy in Five Year Plans and its evaluation.</p> <p>4.4 Labour Laws in India.</p>

RECOMMENDED BOOKS:

1. Datt, G. (1996), Bargaining Power, Wages and Employment: An Analysis of Agricultural Labour Markets in India, Sage Publication, New Delhi
2. Hajela, P. D. (1998), Labour Restructuring in India: A Critique of the New Economic Policies, Commonwealth Publishers, New Delhi.
3. Jhabvata, R and R. K. Subrahmanya (Eds.) (2000), The Unorganised Sector: Work Security and Social Protection, Sage Publication, New Delhi.
4. McConnell, C. R. And S. L. Grue (1986), Contemporary Labour Economics, McGraw-Hill, New York.
5. Papola, T.S., Ghosh P.P. and Sharma A. N. (Eds.) (1993), Labour, -Employment and Industrial Relations in India, B. R. Publishing Corporation, New Delhi.
6. Rosenzweig M. R. (1987), Labour Markets in Low Income Countries: Distortions, Mobility and Migration, Dept. of Economics - University of Minnesota (Fee Online)

7. Chenery, H.B. and Shrinivasan T. N. (Eds) The Handbook of Development Economics, North-Holland, New York. (5 volumes)
8. Venkata Ratnam, C.S. (2001), Globalisation and Labour-management Relations: Dynamics of Change. Sage Publications/Response Book, New Delhi.
9. Papola, T. S. and Rodgers, G. (Eds.) (1992), Labour Institutions and Economic Development in India, International Institute for Labour Studies, Geneva.
10. Solow, R. M. (1990), Labour Market as an Institution, Blackwell, London.
11. Deshpandey, L. K., Brahmananda P. R., Robinson, E.A.G. (Eds.) (1983) Employment Policy in a Developing Economy, Vol. I & II Macmillan, London.
12. Papola, T. S. and Sharma, A. N. (Eds.) (1999), Gender and Employment in India, Vikas Publishing House, New Delhi.
13. Sharma, A. N. and A. Kundu (Ed) (2001), Informal Sector in India: Emerging Perspectives, Institute for Human Development, New Delhi.
14. Foster, A.D. and Rosenberg M.R. (1993) Information Flows and Discrimination in Labour Markets in Rural Areas in Developing Countries, Annual Conference on Development Economics World Bank, Washington D.C.
15. Mazumdar, D. (1989), Micro-economics Issues of Labour Markets in Developing Countries, EDI Services Paper No. 40. World Bank, Washington D.C.

**M.Com. Sem IV (NEP)
LABOUR ECONOMICS**

QUESTION PAPER PATTERN

Total Marks = 80

All questions will carry equal marks. All questions are compulsory.

Q.1 A) Unit - I 16 Marks

OR

B) Unit - I 16 Marks

Q.2 A) Unit - II 16 Marks

OR

B) Unit - II 16 Marks

Q.3 A) Unit - III 16 Marks

OR

B) Unit - III 16 Marks

Q.4 A) Unit - IV 16 Marks

OR

B) Unit - IV 16 Marks

Q.5 A) Unit - I 4

B) Unit - II 4

C) Unit - III 4

D) Unit - IV 4

GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- IV)
(Elective Group B)

INTERNATIONAL TOURISM

NEP

Theory : 80 Marks
Internal Assessment : 20

Time: 3 Hours

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

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GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - II

(Semester- IV)

(Elective Group C)

CONSUMER BEHAVIOUR

NEP

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

GONDWANA UNIVERSITY, GADCHIROLI

M.com. Part – II
(Semester - IV)

ORGANIZATIONAL BEHAVIOR

NEP

Theory – 80 Marks
Internal Assessment – 20 Marks

Time: 3 Hours

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

What is organizational behavior, the role of managers in organizations, Managerial Functions, Managerial networks, Meaning of human relations, Human relations tools, Human relations methods & techniques.

Unit II:- Motivation and Reward Systems: 15 Lectures

Concept of motivation, Characteristic Features of motivation, importance of motivation, Means employed in motivating people, Job satisfaction, concept of morale, Factors that affect morale.

Unit III:- Leadership: 15 Lectures

Definition of leadership, Importance of leadership, Distinction between leadership and management, styles of leadership, Leadership skills, Nature of leadership.

Unit IV:- The Dynamics and Management of Stress: 15 Lectures

What is Stress, Sources of stress, What is stress Management, Stress management techniques at the work place, Stress and job performance, Approaches to stress management, Employee counseling.

Reference Books:

1. Stephen P. Robbi, Organizational Behavior, Prentice Hall of India Private Limited, New Delhi.
2. John W. Newstrom, Organizational Behavior, Tata McGraw-Hill Publishing Company Limited.
3. Nirmal Singh, Organizational Behavior, Deep and Deep Publishing Pvt. Ltd. New Delhi.

GONDWANA UNIVERSITY, GADCHIROLI

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

Elective (Group E)

INTERNATIONAL FINANCIAL REPORTING STANDARDS

NEP

Theory : 80 Marks
Internal Assessment : 20

Time: 3 Hours

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

GONDWANA UNIVERSITY, GADCHIROLI
M. Com. Part II Semester IV (Elective)
INTERNATIONAL BANKING

Theory: - 80 Marks
Internal Assessment: - 20 Marks
Credit: - 4
Period Allotment

Unit-I: - International Business Environment	15
Introduction to International Business, Globalization and Its Impact on Banking, International Economic Organizations (IMF, World Bank, Etc.), Economic Theories and Their Application to International Banking.	
Unit-II: - International Banking and Finance	15
Introduction to International Banking, International Financial Markets and Instruments, Foreign Exchange Markets and Exchange Rate Determination, International Capital Flows and their Impact on Banking.	
Unit-III: - International Trade and Payments	15
Trade Theories and Policies, Balance of Payments and Current Account Analysis, Trade Financing and Methods of Payment, Export and Import Documentation and Procedures.	
Unit-IV: - Regulatory Framework of International Banking	15
International Banking Regulations and Supervisory Bodies, Basel Accords and their Impact on International Banking, Anti-Money Laundering (AML) and Combating the Financing of Terrorism (CFT) Regulations, Cross-Border Banking Operations and Regulatory Challenges.	

Book Recommended:-

1. Money, Banking, International Trade and Public Finance, M. L. Jhingan, Konark Publishers Pvt, Limited.
2. Banking Law and Practice, Hong Kong Institute of Bankers (HKIB), Wiley
3. Banking and Finance, Prentice Hall India Pvt., Limited
4. International Banking and Finance, Prof. Sagar R. Kulkarni, Success Publication
5. बँकव्यवसाय व वित्तपुरवठा भारतातील बँकविषयक कायदे आणि कार्यपद्धती, प्रा. डॉ. डी. जी. उशीर, प्रा. डॉ.आर. के. दातीर, प्रा. डॉ. श्रीमती बी.डी. पाटील , प्रा. एस. आर. जावळे, निराली प्रकाशन.
6. बँकिंग तत्व आणि व्यवहार, प्रशांत पब्लिकेशन.
7. बँक व्यवसाय व वित्तपुरवठा, प्रा. जगदीश लांजेकर, डायमंड पब्लिकेशन्स
8. मुद्रा, बँकिंग, लोक वित्त एवम अंतरराष्ट्रीय व्यापार, डॉ. दीपक अग्रवाल, हिमालय पब्लिशिंग हाऊस.
9. मुद्रा, बँकिंग और अंतरराष्ट्रीय अर्थशास्त्र, डॉ. वि. सिन्हा, संजय साहित्य भवन.
10. आंतरराष्ट्रीय अर्थशास्त्र, एम एल झिंगन, बी के झिंगन, वृंदा पब्लिकेशन्स प्रायव्हेट लिमिटेड.

GONDWANA UNIVERSITY, GADCHIROLI
M. Com. Part II Semester IV(Elective)
INTERNATIONAL BANKING

Theory: - 80 Marks
Internal Assessment: - 20 Marks
Credit: - 4

Time : 3 Hours

Note: 1. All Questions Carry Equal Marks.
2. All Questions are Compulsory.

Que. No. 1.	Unit - I OR Unit - I	16 Marks
Que. No. 2.	Unit - II OR Unit - II	16 Marks
Que. No. 3.	Unit - III OR Unit - III	16 Marks
Que. No. 4.	Unit - IV OR Unit - IV	16 Marks
Que. No. 5. Write in Short.		
1. Unit - I		04 Marks
2. Unit - II		04 Marks
3. Unit - III		04 Marks
4. Unit - IV		04 Marks