GONDWANA UNIVERSITY, GADCHIROLI FACULTY OF COMMERCE

Two Years Regular Post-Graduate Program: Master of Commerce (M. Com.) Semester I
Course and Examination Scheme 2023-2024

		Subjects	Teaching Scheme				Examination Scheme					
Area			Weekly Hours				Theory					
	Subject Code		L	Т	Total Hours	No. of Credits	Duration of Paper (Hours)	Max. Marks	Max. Marks Internal Assessment	Total	Total Min Passing Marks	
								ESE.	IE			
Major:	01 MCOM 101	1. Advanced Financial Accounting	05		05	04	03	80	20	100	40	
Mandatory	01 MCOM 102	2. Indian Financial System	04		04	04	03	80	20	100	40	
Course	01 MCOM 103	3. Advanced Managerial Economics	04		04	04	03	80	20	100	40	
	01 MCOM 104	1. Advanced Marketing Management	04		04	04	03	80	20	100	40	
	01 MCOM 105	2. Industrial Economics	04		04	04	03	80	20	100	40	
	01 MCOM 106	3. Introduction of Banking	04		04	04	03	80	20	100	40	
	01 MCOM 107	4. Rural Entrepreneurship	04		04	04	03	80	20	100	40	
	01 MCOM 108	5. Basics of Insurance	04		04	04	03	80	20	100	40	
Electives	01 MCOM 109	6. E-Commerce	04		04	04	03	80	20	100	40	
	01 MCOM 110	7. Operations Research	04		04	04	03	80	20	100	40	
	01 MCOM 111	8. Business Ethics and Corporate Governance	04		04	04	03	80	20	100	40	
	01 MCOM 112 《	9. Rural and Agriculture Economics	04		04	04	03	80	20	100	40	
	01 MCOM 113	10. Recent Trends in Commerce	04		04	04	03	80	20	100	40	
12 U	01 MCOM 114	11. Monetary Economic of Central Bank	04		04	04	03	80	20	100	40	
Research Methodology	01 MCOM 115	Research Methodology	04		04	04	03	80	20	100	40	

L= Lectures, T=Theory, ESE= End Semester Examination, IE=Internal Evaluation

M.Com. Part - I (Semester I) (Major Subject)

ADVANCED FINANCIAL ACCOUNTING

(Unique Subject Code -)

Theory 80 Marks

Internal Assessment – 20 Marks

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

Unit I 15 Lectures

- 1. Current Trends in Accounting: Social Accounting and Lease Financing(Only Theory)
- 2. Amalgamation and Absorption (Practical & Theory)

Unit II 15 Lectures

- 1. Valuations of Goodwill and Shares I(Practical)
- 2. Fire Insurance Claims: Loss of Stock Method, Loss of Profit Methods. (Practical & Theory)

Unit III 15 Lectures

- 1. Reconstruction (Internal & External) (Practical & Theory)
- 2. Profit Prior to Incorporation (Practical & Theory)

Unit IV 15 Lectures

1. Accounts of Holding companies (Including rights issue and Bonus Issue of Share, Inter owing company transactions.) (Practical & Theory)s

Reference Books:

- 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: Accontancy, Valume-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 McGraw
- 9. Dr. S. N. maheshwari: Corporate Accounting (Vikas Publishing House Pvt. Ltd. New Delhi)
- 10. Dr. Ashok Sehgal & Dr. Deepak Sehgal: Advanced Accounting (Taxmann, New Delhi

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GONDWANA UNIVERSITY, GADCHIROLI M.Com. Part I Semester-I

INDIAN FINANCIAL SYSTEM

Theory: 80 Marks

Internal Assesment: 20 Marks

Credit: 4

Period Allotment

UNIT-I:

20 15

Components of Formal Financial System: Structure and Functions 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 Market: Overview of Money Market, Functions, Instruments (Components) Call Money Market, Treasury Bills, Commercial Papers, Commercial Bills, Certificate of Deposit, Monetary Policy.

UNIT-II:

Banking - Definition, Creation of Money, Present Structure of Commercial Banking System in India, Brief History, Functions, Balance Sheet of Bank- Liability and Assets of Bank, Importance of Balance Sheet of Bank, Principles of Sound Banking (Potfolio Management) Meaning, Liquidity, Solvency and Profitability.

UNIT-III: 2815

Insurance: Meaning, Insurance basics, Nature of Insurance, Role of Insurance in economic growth, Principles of Insurance, Tax Benefits, Policy Contract, Life Insurance - Benefits, Life Insurance Products - Traditional and Unit Linked Policies, Individual and Group Policies, with Profit and without Profit Policies, LIC - Constitution, Objectives and Functions, IRDA – Duties, Powers and Functions of IRDA.

26. 15 UNIT-IV:

Capital Market- History of Indian Capital Market, Reforms in Capital Markets, Primary Market - Function, Secondary Market - Organisation, Membership and Management of Stock Exchanges, Listing, Trading, Function of BSE, NSE, OTCEI, Internet Trading. Mutual Fund-Features, Objectives, Functions and Operations, Role of SEB1 in Capital Market.

Books Recommended: -

- 1. Principles of Bank Management, Vasant Desai, Himalaya Publising House
- 2. Insurance & Risk Management, Dr. P.K. Gupta, Himalaya Publishing House
- 3. Indian Financial System, Bharti V. Pathak, Pearson Education
- 4. Financial Market & Services, E.Gordon & K. Natarajan, Himalaya Publishing
- 5. Indian Financial system, M.Y. Khan, Tata McGraw Hill
- 6. भारतीय वित्तीय व्यवस्था, डॉ. अरविंद शेंडे, डॉ. राजेश इंगोले, डॉ. देवेंद्र मोहतूरे
- 7. भारतीय वित्तीय प्रणाली, सेधा कानेटकर

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GONDWANA UNIVERSITY, GADCHIROLI M.Com. Part I Semester-I

INDIAN FINANCIAL SYSTEM

Theory: 80 Marks

Internal Assesment: 20 Marks

Credit: 4

Time: 3 Hours

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

Que. No. 1.

Unit - I

16 Marks

OR

Unit - I

Que. No. 2.

Unit - II

16 Marks

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Que. No. 3.

Unit - III

16 Marks

OR

Unit - III

Que. No. 4.

Unit - IV

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Unit - IV

Que. No. 5. Write in Short.

1. Unit - I

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2. Unit - II

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3. Unit - III

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4. Unit - IV

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M.Com. I Sem. I Major (Mandatory) **Advance 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						
Unit No.	See I see I						
1	INTRODUCTION OF MANAGERIAL ECONOMICS						
	Definition, Scope and Characteristics of Managerial Economics Theory of the						
	firm. Descriptive analysis of: Profit Maximization Theory, Managerial Theory,						
	Behavioral Theory. Objectives of the Firm: Profit Maximization, Security, Profit						
	Satisfying, Sales Maximization, Utility Maximization, Staff						
	Maximization, Growth Maximization.						
2	DEMAND ANALYSIS						
	Individual and Market demand functions; Law of demand, Determinants of Demand Elasticity of Demand Concept and Measurement of –Price Elasticity of demand, Income Elasticity of Demand, Cross Elasticity of Demand. Importance of Elasticity of Demand in Business Decision making.						
3	* THEORY OF CONSUMER CHOICE						
	Cardinal Utility approach, Indifference approach, Revealed preference and theory of consumer choice under risk. Demand estimation for major consumer durable and non-durable products. Demand Forecasting Techniques.						
4	PRODUCTION AND COST ANALYSIS						
	Production Function - In the short run, In the long run Significance. Cost Analysis						
	– In the short run, In the long run.						

Recommended Books

- 1. Managerial Economics G.S. Gupta Tata Mcgrew Hill, New Delhi.
- Managerial Economics Dean Joel Prentice Hill India Pvt. Ltd. New Delhi.
- Managerial Economics Theory and Applications D.M. Mithani, Himalaya Publication House, New Delhi.
- 4. Managerial Economics D.N. Dwivedi Mcgrew Hill, New Delhi.
- 5. Managerial Economics Varshney and Maheshwari S. Chand & Co. N. Delhi
- 6. Čयवस्थापैकीय अर्थशास्त्र—डां. प्रकाश सोमलकर ,पा. राजेश क्षेगरे,ज्ञी.सी. प्रकाशन नागपुर

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M. Com. Part – I (SEMESTER- I)

ADVANCED 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.

Periods Allotment

Unit – I: 15

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

Unit – II: 15

Market Analysis and Selection: Marketing environment – Macro and Micro components and their impact of Marketing decision, Market Segmentation and Positioning, Buyer behaviour, Consumer versus organizational Buyers, Consumer decision Making Process. Measuring advertising effectiveness promotional scene in India. Client Relationship.

Unit – III: 15

Product Decisions: Concept of Product, Classification of Products, Major Product decision, Product line and Product mix, Branding, Packaging and labelling, Product life cycle – Strategic amplification, New product development and consumer adoption process.

Unit – IV: 15

Pricing decision: Factor affecting price determination, Pricing policy and strategies, Discounts and Rebates.

Reference Books:

- विपणन व्यवस्थापन : डॉ. प्रकाश सोमलकर, प्रा. राजेश डोंगरे, जी. सी. पब्लीशर्स, प्लॉट नं. ५८, गणेशनगर, नागपूर — ४४०००९
- 2. Modern Marketing: R.S.N. Pillai & Bhagwathi Chand & Co. New Delhi.
- 3. Principles of Marketing -: Kotler Philip and GaryArmstrong, Prentice Hall, New Delhi

- 4. Marketing Management: Kotler Philip, Prentice Hall, New Delhi
- 5. Product Management in India: Mujumdar And Ramanuj, Prentice Hall, New Delhi
- 6. Basic Marketing: McCarthy, E Jenome and William D, Perreault
- Marketing Management: Ramaswamy, V.S. and Namakumari,S. Mcicivlillan India, new Delhi
- 8. Case Study in Marketing: The Indian Context: Srinivasan, R. Prentice Hall, New Delhi
- Fundamental of Marketing: Stanton, William J, and Charles Futrell McGraw Hill Publishing Co. New York.
- 10. Sales Management: Decision, Strategies and Cases: Still, Richard R, Prentice Hall, New Delhi

11. Principles and Practice of Marketing: Frain A. H. Wheeler.

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Gondwana University Gadchiroli M. Com.I Sem. I (Elective) Industrial Economics

Objectives:

Students will be able to industrial organization & it provides a foundation for the study of many other fields related to industry. Students will be able to understanding interactions among firms in the economy. t provide an overview of the historic evolution of industrial economies while focusing on recent developments in the study offirms' behavior

Unit I

- 1. Industry and economic development
- 2. Linkages between industry and other sectors
- 3. Industrial organization and ownership structure
- 4. Classification of industries

Unit II

- 5. Location of Industries
- 6. Industrial Integration
- 7. Dispersal and Decentralization
- 8. Problem of Regional Imbalance

Unit III

- 9. Large scale and agro processing industries in India
- 10. Industrial Sickness
- 11. Small scale industries and rural development
- 12. Industrial finance
- 13. New Industrial Policy and economic reforms

Unit IV

- 14. Industrial relations
- 15. Social security and wages
- 16. Government regulation of industry
- 17. Industrial laws

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M.Com. Part - I (Semester I) (Elective Subject)

Introduction to Banking

(Unique Subject Code –)

Theory: 80 Marks Internal Assessment: 20

Learning Objectives:

- To acquire the knowledge of Banking System
- To study application of basic baking functions

Unit No. I : Evolution of Banking :

10

Lectures

Origin, Meaning and Definition of 'Bank', Evolution of banking in India. Structure of Indian Banking System, Type of Bank, commercial Bank.

Unit No II: Functions of Bank:

20

Lectures

Primary functions: Accepting deposits: Demand deposits: Current and Savings; No Frills Account, Time deposits-Recurring and Fixed deposits, Flexi Deposits (Auto Sweep), Granting Loans and Advances- Term Loan, Short term credit, Overdraft, Cash Credit, Purchasing, Discounting of bills. Secondary functions: A) Agency Functions- Payment and Collection of Cheques, Bills and Promissory notes, Execution of standing instructions, Acting as a Trustee, Executor. B) General Utility Functions: Safe Custody, Safe deposit vaults, Remittances of funds, Pension Payments, Acting as a dealer in foreign exchange.

Unit III: Central Banking:

10

Lectures

Introduction, Need and Important of Central Bank, Function of central Bank, Monetary Policy of Central Bank- Introduction and Function.

Unit IV: Baking Regulation:

20

Lectures

Introduction, rationale for regulation, type of regulation, limitation of regulation and regulatory Reform and causes of regulation.

Reference Books:

- Bank Management, Vasant Desai, Himalaya Publishing House
- An Introduction to Banking: Principles, Strategy and Risk Management, Second Edition, John Wiley & Sons, Ltd and Moorad Choudhry
- An Introduction to Banking, 2nd Edition, Steen Blaafalk, Moorad Choudhry, Wiley
- BANKING THEORY AND PRACTICE, VijayaragavanIyengar, Lovely Professional University, Phagwara

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M.Com. Part - I
(Semester I)
(Elective Subject)

Introduction to Banking

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

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

Que. No. 1.

Unit - I

16 Marks

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Unit - I

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Unit - II

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Unit - II

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Unit - III

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Unit - III

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Unit - IV

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Unit - IV

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1. Unit – I

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2. Unit - II

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3. Unit - III

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4. Unit - IV

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M.Com. Part - I (Semester I) (Elective Subject)

RURAL ENTREPRENEURSHIP

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objective – The objective of this course is to enrich the students with the concept of rural entrepreneurship.

Unit I: Rural Economy of India:

15

Lectures

Introduction, Characteristics of rural sector, Concept and Measures of rural poverty, Panchayatiraj institutions, Rural development policies in India, Globalization and rural development.

Unit II: Entrepreneurship in Agribusiness:

15

Lectures

Agribusiness venture, Preparing a agribusiness plan, Agri export zones, Value addition in agriculture products, Types and scope of contract farming, IT in agribusiness.

Unit III: Public Relations:

15

Lectures

Origin, Concept, Importance of public relations, Social media- advantages and disadvantages, Trade fairs, Media publicity.

Unit IV: Business Budgeting: Lectures

15

Concept of budgeting, Objectives of budgeting, Functions of budgeting, Advantages of budgeting, Limitations of budgeting, Elements of successful budgeting plan.

Reference Books:

- 1. Katarsingh, Rural Development Principles, Policies and Management, Sage Publications
- 2. Jawaharlal, Advanced Management Accounting Text and Cases, S.Chand and Company Ltd.
- 3. C.B.Mamoria, Problems of Agriculture in India, Himalaya Publishing House
- 4. Smita Diwase, Agribusiness Management, Everest Publishing House, Pune.
- 5. Iqbal Sachdeva (2009), Public Relations Principles and Practices, Oxford Higher Education

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M.Com. Part - I (Semester I) (Elective Subject)

RURAL ENTREPRENEURSHIP

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

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

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M.Com. Part - I (Semester I) (Elective Subject)

BASICS OF INSURANCE

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objective: The course will develop the basic understanding of Insurance and its components.

Unit 1: Introduction to Life Insurance

20

Lectures

Life Insurance-History and Evolution, How Insurance Works, Insurance as Risk Management Technique, Role of Insurance in society

Unit 2: Legal Principles of Insurance Contract

15

Lectures

Legal Aspects, Elements of Valid Contract, Principles of Insurance

Unit 3: Life Insurance: Introduction

15

Lectures

Components, Human Life Value, Mutuality

Unit 4: Health Insurance: Introduction

10

Lectures

Healthcare: Levels and Types, Evolution of Health care in India, Health insurance Market India. in

Reference Books:

- Insurance & Risk Management, Dr. P.K. Gupta, Himalaya Publishing House.
- IC-38, Insurance Institute of India.
- Financial Markets & Services, E. Gordon & K. Natarajan, Himalaya Publishing

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M.Com. Part - I (Semester I) (Elective Subject)

BASICS OF INSURANCE

(Unique Subject Code –)

Internal Assessment: 20 Theory: 80 Marks Note: 1. All Questions Cary Equal Marks. 2. All Questions are Compulsory. Unit - I 16 Marks Que. No. 1. 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

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M.Com. Part - I (Semester I) (Elective Subject) **E-Commerce**

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives: To gain an understanding to basic concepts, theories and business models Underlying E-Commerce.

Unit - I Introduction of E-Commerce

15 Lectures

- Introduction and definition of Electronic Commerce
- Importance, objectives and need of E-Commerce.
- Advantage and Disadvantage of E-Commerce.
- Economic Potential of Electronic Commerce
- Incentives for engaging in Electronic Commerce
- The Mechanics of Electronic Commerce

Unit - II History of E-Commerce in India

15 Lectures

- History of the Internet.
- The path into the future.
- Internet initiation in India.
- The stages in information Technology.
- The current electronic commerce scenario in India.

Unit – III E-Commerce: Issues and Opportunities in Implementation

15 Lectures

- Commercial Issues
- · Security Issues
- · Infrastructure issues
- Social and Cultural Issues
- Electronic commerce and the structure of commercial activities.

Unit – IV E-Commerce: Role of Government and Policy Recommendations

15 Lectures

- How are Government and Industry Agendas Linked for Electronic Commerce?
- What can Government do to Promote Electronic commerce?
- Defining the Policy and Regulatory agenda for electronic commerce.
- Policy Recommendations for E-Commerce Growth.

Reference Books:

- 1. Parag Diwan & Sunil Sharma- A Manager's Guide to E-Business. Excel Books publication, New Delhi.
- 2. Bhushan Dewan S. Chand & Company Ltd. New Delhi.
- 3. P.T. Joseph, S.J. PHI Learning Private Limited, New Delhi

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M.Com. Part - I (Semester I) (Elective Subject) E-Commerce

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

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

Que. No. 1. Unit - I 16 Marks OR Unit - I Que. No. 2. Unit - II 16 Marks OR Unit - II Que. No. 3. Unit - III 16 Marks OR Unit - III Que. No. 4. Unit - IV 16 Marks OR Unit - IV

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 1. Unit – I
 04 Marks

 2. Unit – II
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 3. Unit – III
 04 Marks

 4. Unit – IV
 04 Marks

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M.Com. Part - I (Semester I) (Elective Subject) **Operations Research**

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives:

- To acquire the knowledge of Operations Research
- To study application of tools and techniques of operations research in practice

Unit 1. Introduction to Operations Research:

15 Lectures

- Meaning and Definition of Operations Research
- Features and Objectives of Operations Research
- Limitations of Operations Research
- Application of Operations Research
- Inventory Model
- Problems on EOQ

Unit 2. Transportation Problems:

15 Lectures

- Meaning of Transportation Problem
- Features of Transportation Problems
- North-West Corner Method (NWCR)
- Row-Minima Method
- Column Minima Method
- Least Cost Method
- Vogel's Approximation Method

Unit 3. Assignment Problems:

15 Lectures

- Meaning and Definition of Assignment Model/Problem
- Hungarian Method for solution of Assignment Problem
- Basic Feasible Solution

Unit 4. Sequencing and Replacement Problems:

15 Lectures

- Introduction of Sequencing Problems
- Assumptions in sequencing problems
- Problems on Processing n jobs through two machines.
- Introduction of Replacement Problems
- Factors to be considered for Replacement Problem
- Problems on Replacement Problems

Reference Books:

. Operations Research - P. K. Gupta and D. S. Hira - S. Chand

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2. Problems in Operations Research - Gupta and Man Mohan - Sultan Chand and Sons

3. Operations Research - V. K. Kapoor - Sultan Chand and Sons

4. Operations Research - Natarajan, Balasubramani and Tamilarasi - Pearson Education India

5. Introduction to Operations Research – Hillier, Lieberman and Nag – McGraw Hill

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M.Com. Part - I (Semester-I) (Elective Subject)

Business Ethics and Corporate Governance

(Unique Subject Code –)

Theory: 80 Marks Internal Assessment: 20 **Learning Objectives:** To study concept of Corporate Governance To understand the concept of business ethics 15 Unit 1. Conceptual Framework of Corporate Governance: Lectures Introduction, Need and Scope, Evolution of Corporate Governance Management vs. Ownership Majority vs Minority • Corporate Governance Codes in Major Jurisdictions Sarbanes Oxley Act • US Securities and Exchange Commission • OECD Principles of Corporate Governance Elements of Good Corporate Governance Corporate Governance – Contemporary Developments. Unit 2. Legislative Framework of Corporate Governance in India: 15 Lectures Developments in India Corporate Governance in Indian Ethos Listed Companies Unlisted Companies PSUs Banks and Insurance Companies Corporate Governance and Shareholders' Rights 15 Unit 3. Ethics & Business: Lectures Concept and emergence of Ethics Ethics & Morality Ethics & Values · Need for value driven management **Business Ethics** • Ethical dilemma Code of Ethics Indian Ethos Evangue Poros Designing Code of Conduct

Unit 4: Workplace Ethics:

Lectures

- Concept of Work Ethics
- Ethical decision-making
- Factors Influencing Ethical Behaviour at Work
- Ethical Issues
- Discrimination
- Guidelines for Managing Ethics in the Workplace

Reference Books:

- 1. Business Ethics: An Indian Perspective Fernando Pearson Education India
- 2. Business Ethiscs: Concepts and Cases Velasquez Pearson Education India
- 3. Business Ethics and Corporate Governance (Principles & Practice) Khanka S.S. S. Chand
- 1. Corporate Governance In India-An Evaluation Subhash Chandra Das PHI
- 2. Corporate Governance Taxmann
- Corporate Governance: Principles and Practices Paperback SandeepGoel McGraw Hill
- 4. Corporate Governance -C. L. Bansal -Taxmann
- **5.** Business Ethics and Corporate Governance B.N. Ghosh Banerjee McGraw Hill Education
- 6. Business Ethics Medha Dixit and Sona Prasad SaiJyoti Publication

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M.Com. Part - I (Semester- I) (Elective Subject)

Business Ethics and Corporate Governance

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

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

Que. No. 1. Unit - I 16 Marks OR

Unit - I

Que. No. 2. Unit - II 16 Marks

OR Unit – II

Que. No. 3. Unit - III 16 Marks

OR Unit – III

Que. No. 4. Unit - IV 16 Marks

OR Unit - IV

Que. No. 5. Write in Short.

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3. Unit – III 04 Marks

4. Unit – IV 04 Marks

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M.Com. Part - I (Semester- I)

Rural and Agricultural Economics

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Theory: 80 Marks

Time: 3 Hours

Internal Assessment: 20

Learning objectives: The Objective of this course is to provide a detailed treatment of issues in agricultural economics to those intending to specialize in this area. Its objective is to familiarize students with policy issues that are relevant to Indian agricultural economics and enable them to analyze the issues, using basic concepts.

Unit – I Agricultural and Economic Development:

15 Lectures

- 1. Natural and Scope of Agricultural Economics
- 2. Role of agriculture in Economic development.
- 3. Traditional Agriculture and it's modernization.
- 4. Interdependence between Agricultural and Industries.

Unit - II Rural Economy of India:

15 Lectures

- 1. Characteristics of Rural Economy.
- 2. Agriculture and Allied Activities Fisheries, Horticulture and Floriculture.
- 3. Forestry in India- Growth, Problem and State Policy.
- 4. Cattle Wealth and Diry in India.

Unit - III Agricultural Production and Productivity:

15 Lectures

- 1. Agricultural productivity- Causes of Low Productivity, Remedies.
- 2. Farm Productivity and Size.
- 3. Farm Budgeting.
- 4. Technical Change and Labour Absorption in Agriculture.

Unit - IV Agricultural Prices:

15 Lectures

- 1. Agricultural Prices- Importance, Types, Causes, Effect.
- 2. Agricultural and Non Agriculture Prices.
- 3. Input Subsidies in the Agricultural Sector.
- 4. Commission for Agricultural Costs and Prices.

Reference Books:

- 1. Dr. S.R. Takle and Dr. T. V. Powade Serials Publications New Delhi.
- 2. Dr. K. N. Joshi and Dr. Manjusha Mishra Vishwabharti Publication, New Delhi.
- 3. 'Agricultural Economics' Debases Mukherjee- Altar Publishing House, New Delhi.
- 4. Indian Economy- S. K. Misra & V.K. Puri, Himalaya Publishing House.

Department of Commerce,
Gondwana University. Gadchiroli

M.Com. Part - I (Semester- I)

(Elective Subject) RECENT TRENDS IN COMMERCE

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives:

- 1. To acquire the knowledge of Operations Research
- 2. To study application of tools and techniques of operations research in practice

Unit 1. Risk Management

15 Lectures

- 1. Meaning and Definition of Risk Management
- 2. Types of Risks
- 3. Nature and Scope of Risk
- 4. Risk Indicators
- 5. Risk Management Process

Unit 2. Green Banking

15 Lectures

- 1. Meaning and Definition of Green Banking
- 2. Features of Green Banking
- 3. Advantages of Green Banking
- 4. Steps towa rds Green Banking
- 5. Green Banking in India

Unit 3. Six Sigma

15 Lectures

- 1. Meaning and Definition of Six Sigma
- 2. Historical Review of Six Sigma
- 3. Methodologies of Six Sigma (DMAIC and DMADV)
- 4. Advantages of Six Sigma
- 5. Six Sigma Certification

Unit 4. Digital Marketing

15 Lectures

- 1. Evolution of Digital Marketing.
- 2. Meaning and Definition of Digital Marketing.
- 3. From Traditional to Modern Marketing.
- 4. Channels of Digital Marketing.
- 5. Application of Digital Marketing.
- 6. Critical Success Factors for Digital Marketing.

And Screler Consultant Triver

Reference Books:

- Banking Theory and Practice K. C. Shekhar & Lekshmy Shekhar Amazon Asia-Pacific Holdings Private Limited
- 2. Fundamentals of Digital Marketing Puneet Singh Bhatia Pearson
- 3. Understanding Digital Marketing: Strategies for Online Success Dishek J. Mankad BPB
- 4. Introduction to Six Sigma N A Siddiqui New Age International Private Limited
- 5. Six Sigma Handbook McGraw Hill Education India Private Limited
- 6. Fundamentals of Risk Management Paul Hopkins, Kogan Page Institute Of Risk Management

Andrew Konowania

M.Com. Part - I (Semester-I)

(Elective Subject) RECENT TRENDS IN COMMERCE

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

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

Que. No. 1.

Unit - I OR

Unit - I

Que. No. 2.

Unit - II

16 Marks

16 Marks

OR Unit - II

Que. No. 3.

Unit - III

16 Marks

OR Unit - III

Que. No. 4.

Unit - IV

16 Marks

OR

Unit - IV

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

And Jankins. Bonant Trings.

M.Com. Part - I (Semester-I) (Elective Subject)

MONETARY POLICY OF CENTRAL BANK ECONOMICO

(Unique Subject Code –

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives:

- 1. To acquire the knowledge of Monetary policy of the Central Bank of India.
- 2. To understand the analytical view of Monetary policy of the Central bank of India.

Unit: 1. Macro Economic Aspect and Monetary Policy

- Changing Role and Need of Central Banking, Origin and evolution of Central banking Role of Central Bank in emerging Economies Need and Rationale of Central Bank. Autonomy of Central Banks Evolution of Reserve Bank of India (R.B.I.)
- Objectives of Monetary Policy: Price stability, Generation of Employment, Exchange Rate Stability, Balanced growth etc., conflict between objectives Growth v/s Inflation.

Unit: 2. Formation and Instrumentation of RBI's Monetary Policy

- Formation of Monetary Policy Committee Purpose, Functions, Constitution and Decision Making;
- Fiscal Policy v/s Monetary Policy
- Instruments of Monetary Policy: Mechanism and Effectiveness of the Instruments like -Bank Rate, Cash Reserve Ratio, Statutory Liquidity Ratio, Repo Rate, Reverse Repo Rate, Marginal Standing Facilities Rate.

Unit: 3. Review of Recent and Previous Monetary Policy

- A review of monetary policy of the Reserve Bank of India in the last five years
- Recent policy amendments announced by the RBI.

Unit: 4. Financial Inclusion and its dimension

- Meaning of financial literacy and importance of financial literacy
- Meaning of financial inclusion and importance of financial inclusion
- Role of RBI in Financial Inclusion
- RBI and Rural Credit: Priority Sector Advances, Role of NABARD

s. P. Neik

 Microfinance Meaning of microfinance, functions of microfinance, progress of microfinance.

Textbooks and References Books:

- 1. Venugopal Reddy Y.; Monetary & Financial Sector Reforms in India
- Jhingan M.L., Vrinda; Money, Banking, International Trade And Public Finance-Publications Ltd.
- 3. Fabozzi Frank J.; Foundation of Financial Markets and Institutions- Dorling Kindersley Pvt. Ltd.
- Sharma Hemant; Encyclopaedia of Banking and Finance Cyber Tech Publication, New Delhi
- 5. Financial Markets and Institutions in India- Dr. Sunil Shete, Success Publications.
- 6. Indian and Global Economy Dr. M. U. Mulani, Success Publications
- 7. Monetary & Financial Sector Reforms in India Y. Venugopal Reddy.
- 8. Business Aspects in Banking and Insurance- O.P. Agarwal, Himalaya Publishing House
- Banking Theory and Practice- K.C. Shekhar and Lekshmy Shekhar, Vikas Publishing House Pvt. Ltd.
- 10. Money, Banking, International Trade and Public Finance- M.L. Jhingan, Vrinda
- 11. Indian Economy: Essays on money and finance, Dr. C. Rangarajan
- 12. Monetary Economics for India, Dr. Narendra Jadhav

Survey Bulletins and Annual Reports

- 13. Govt. of India-Economic Survey
- 14. R.B.I.: Functions and Working R.B.I. Publication.
- 15. R.B.I. Bulletins.
- 16. R.B.I. Annual Reports.
- 17. Reports on Trend & Progress of Banking in India- R.B.I. Publication
- 18. Govt. of India- Economic Survey
- 19. Annual Report on Trend and Progress of Banking in India.
- 20. Tends & Progress of Banking in India- R.B.I. Annual

Website

21. www.rbi.org.in

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Question Paper Pattern of

Monetary Policy of Central Bank

Economics
Written Exam for: 80 Marks Time for written exam: 3 Hours

Q.1 Theory Questions from Unit 1 1. Theory Question OR 1. Theory Question	for 16 marks for 16 marks
Q.2 Theory Questions from Unit 21. Theory QuestionOR1. Theory Question	for 16 marks for 16 marks
Q.3 Theory Questions from Unit 3 1. Theory Question OR 1. Theory Question	for 16 marks
Q.4 Theory Questions from Unit 31. Theory QuestionOR1. Theory Question	for 16 marks
 Q.5 Theory Questions (Write short Note) one question from Each 1. Theory Question 2. Theory Question 3. Theory Question 4. Theory Question 	Unit for 4 marks for 4 marks for 4 marks for 4 marks

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GONDWANA UNIVERSITY, GADCHIROLI M.Com. Part I Semester I

RESEARCH METHODOLOGY

Theory: 80 Marks

Internal Assesment: 20 Marks

Credit: 4

Program Learning Outcomes:

- 1. Demonstrate the ability to choose methods appropriate to research aims and objectives
- 2. Understand the limitations of particular research methods
- 3. Develop skills in qualitative and quantitative data analysis and presentation
- 4. Develop advanced critical thinking skills
- 5. Demonstrate enhanced writing skills

Period Allotment

UNIT - I: INTRODUCTION

2015

Definition of Research, Meaning, Types, Objectives of Research, Research Process, Significance and Scope of Research, Criteria of Good Research.

RESEARCH PROBLEM HYPOTHESIS

Identification of Research Problem, Research Question, Formulation of Research Proposal, Hypothesis – Null and Alternative Hypothesis, Testing of Hypothesis,

UNIT - II: RESEARCH DESIGN PLAN

20 15

Meaning of Research Design, Concept of Research Design, Characteristics of good research design, Use of Advanced Technology in Research Design. Survey Research Design - Collection of Primary, Secondary Data, Methods of Data collection - Observation, Questionnaire, Survey, interviews, Record Inspection, brainstorming

UNIT - IIII: SAMPLING AND ANALYSIS

20 15

Sampling - Meaning and definition of Sampling, Sampling Design, and Probability; Non-probability Sampling. Scales & Indexes, Methods of measuring Validity and Reliability, Analysis of quantitative data based on various tools and its presentation with tables and graphs, Statistical Tools, and Techniques of data analysis. Z-Test, ANOVA, Measure of Central Tendency, Measure of Dispersion, Correlation, Regression, Chi-Square

UNIT - IV: RESEARCH ETHICS AND REPORT WRITING EVALUATION

20.15

Ethics, Research Ethics, Publication Ethics, and Scientific Misconduct Principles of Report writing and guidelines according to style manuals, Contents of Report Writing; Presentation of preliminary part, main body and reference section of the Report, writing research abstract, Writing a research paper, Evaluation of Research Report.

Books Recommended :-

- Dr. S. B. Kishor, "Research Methodology", published by DAS Ganu, Prakashan
- The Student's Guide To Research Ethics, Paul Oliver, McGrew Hill
- Dr. S. Sachdeva, "Research Methodology", Himalaya Publication
- "Research Methodology", B. L. Kothari
- "Research Methodology", Dr. Upagade, Dr. Shende "Research Methodology", M. N. Borause
- Business Research Methodology : Zikmund (Thomson Learning Books)
- Research Methods in Behavioral Science: Dwuvedi (Macmillan)

References:

- 1. C. R. Kothari, Research Methodology Methods and Techniques, New Age Publication
- 2. Ethical Choice in Research, Harries Cooper, Aditya Books, ISBN 9781433821684

Emilands Benowand John Tu

GONDWANA UNIVERSITY, GADCHIROLI M.Com. Part I Semester I RESEARCH METHODOLOGY

Theory: 80 Marks Internal Assessment: 20 Marks

Credit: 4

04 Marks

Time: 3 Hours

Note:	1.	All	Questions	Cary	Equa	al Marks.
	2.	All	Questions	are	Comp	oulsory.

Que. No. 1. Unit - I 16 Marks

OR

Unit - I

Que. No. 2. Unit - II 16 Marks

OR

Unit - II

Que. No. 3. Unit - III 16 Marks

OR

Unit - III

Oue. No. 4. Unit - IV 16 Marks

OR

Unit - IV

4. Unit - IV

Que. No. 5. Write in Short.

 1. Unit – I
 04 Marks

 2. Unit – II
 04 Marks

 3. Unit – III
 04 Marks

Romanian Prince

GONDWANA UNIVERSITY, GADCHIROLI FACULTY OF COMMERCE

Two Years Regular Post-Graduate Program: Master of Commerce (M. Com.) Semester II
Course and Examination Scheme 2023-2024

		Subjects	Teachin		ching Sc	heme	Examination Scheme					
	Subject Code		Weekly		y Hours		Theory					
. Major : Mandatory Course			L	Т	Total Hours	No. of Credits	Duration of Paper (Hours)	Max. Marks ESE	Max. Marks Internal Assessment IE 20		Total	Min Passing Marks
	02 MCOM 101	1. Advanced Cost Accounting	05		05	04	03	80			100	40
	02 MCOM 102	2. Co-operation and Rural Development	04		04	04	03	80	20		100	40
	02 MCOM 103	3. Computer Application in Commerce	04		04	04	02	50	Practical 50 External Internal 25 25		100	40
Electives	02 MCOM 104	1. Advanced Human Resource Management	04		04	04	03	80	20		100	40
	02 MCOM 105	2. Agriculture Economics	04		04	04	03	80	20		100	40
	02 MCOM 106	3. Rural Marketing	04		04	04	03	80	20		100	40
	02 MCOM 107	4. Rural Finance	04		04	04	03	80	20		100	40
	02 MCOM 108	5. Advanced Banking	04		04	04	03	80	20		100	40
	02 MCOM 109	6. Advanced Insurance	04		04	04	03	80	20		100	40
	02 MCOM 110	7. Cyber Security	04		04	04	03	80	20		100	40
	02 MCOM 111	8. Statistical Analysis Using MS-Excel	04	10	04	04	03	80	20		100	40
	02 MCOM 112	9. Business Regulatory Framework	04	1	04	04	03	80	20		100	40
	02 MCOM 113	10.Fundamental of Tourism Management	04		04	04	03	80	20		100	40
	02 MCOM 114	11.Co-operative Housing Society Procedure and Practice	04	1	04	04	03	80	20		100	40
On Job Training/ Field Project	02 MCOM 115	On Job Training and Training Report	04	0)**	04	04		50 (External)	50 (Internal)		100	40
	02 MCOM 116	Field Project (On any Topic of Major/Elective Subjects of Semester I and Semester II)	04		04	04		50 (External)	50 (Inter		100	40

L= Lectures, T=Theory, ESE= End Semester Examination, IE=Internal Evaluation

NOTE :- External Examiner to be allocated by Gondwana University for the Major Course Subject Computer Application in Commerce

M.Com. Part - I Semester II

(Major Subject) ADVANCED COST ACCOUNTING

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

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.

Unit I

15 Lectures

1. Methods of Cost: Meaning importance, object scope and limitation of cost Accounting. Elements of Cost account. (Theory)

2. Machine Hour Rate and Labour Hour Rate

Variance analysis: - material, Labour and overhead Variances. (Practical)

Unit II

15 Lectures

1. Concept of Cost Account, Differences between Cost Account, Management Account and Management Account & Financial account. (Theory)

Financial Account:

2. Process Accounting: Joint Product, equivalent unit production and inter process Profit. Preparation of abnormal loss account and abnormal gain account.(Practical)

Unit III

15 Lectures

1. Cost Audit: Statutory Cost Audit, Types, Advantages, Cost Audit in India, Cost Audit Rules, Role of Cost Auditor.(Theory)

2. Contract Costing: Profit on complete and incomplete contract, contract Running for more than one year, two year to three year contracts running simultaneously, contract near to completion. (Practical)

Unit IV

15 Lectures

1. Cost Control, Cost Role of Cost Account Value Analysis Cost reduction. Reduction, Control Control system and Control report. (Theory) System and Reporting

2. Operating Costing: Transports, Hospitals, Powerhouse Costing & Hotel Costing. (Practical)

Reference Books:

1. M. N. Arora: Cost Accounting Principles and practice - Vikas Publishing House Pvt. Ltd., New Barnance Dr. A. V. Key (D4-R.A. Fukau)

champe (M. L. Kample)

- S. N. Maheshwari: Cost Accounting Theory and problems Shri Mahavir Books 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 Chand New Delhi
- 6. R. S. N. Pallai, V. Bhagavathi Cost Accounting Chand New Delhi
- 7. B. S. Khanna, I. M. Pandey, G. K. Ahuja, Batra: Cost Accounting Chand New Delhi
- 8. S. M. Shukla: Cost Accounts(Hindi)
- 9. I. G. Gupta and Trivedi: Cost Accounts(Hindi)
- 10. Nigam R. S. Advanced Cost Accounting S. Chand & Co.
- 11. Jain S. P. Advanced Cost Accounting Kalyani Publication
- 12. Gawada, J. Made-Advanced Cost Accounting Himalaya Publication.

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 Or H M Kamar) CDu-R-A-furkan (Dr-s.k. Namawane)

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M.Com. I Sem. II Major (Mandatory) Co-operation and Rural Development

Unit-I: Co-operation

- **1.** Co-operation: Meaning, Definition, Characteristics, Scope and Importance.
- **2.** Co-Operation Movement In India: Origin, development, progress in planning era. Achievement and role of co-operative movement in social economic development,
- **3.** Effects of new reforms on co-operative movement.

Unit-II: Co-operation societies and banks

- 1. Credit control: Objectives, membership, sources of capital generation, structure, functions, qualitative and quantitative measures of credit control.
- 2. Monitory policy in rural finance: Agriculture co-operative society primary credit co-operative society, district central co-operative bank, state co-operative bank, land development bank, national bankfor agriculture and rural development(NABARD)

Unit-III: Rural development

- 1. Rural development: Meaning, nature, Scope, Objectives, and characteristics of rural development
- **2.** Role of voluntary agencies, non-government organization, Importance, limitation and strengthening voluntary agencies.
- **3.** Basic needs of rural India: Education, water supply, rural communication (roads), rural Housing, present position, measures

Unit-IV: Rural Entrepreneurship

- **1.** Rural Marketing: Meaning and concept, Objectives, functions, limitations and system of Rural Marketing, difficulties in rural marketing, transport, warehousing.
- **2.** Rural political economy: Rural development poverty line; incidence of rural poverty, features of rural poverty, strategic measures needed.

Recommended books

1. Prasad S K -Rural development concept approaches & strategy newdelhi

2. Khanna sulabha & Upen Divan- Rural development strategy andplanning, sonali publication new Delhi.

3. Acharya S S & Agrawal N L – Agriculture marketing In India

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GONDWANA UNIVERSITY, GADCHIROLI M.Com. Part I Semester II COMPUTER APPLICATION IN COMMERCE

Theory: 40 Marks

Internal Assessment: 10 Marks

Credit: 4

Program Learning Outcomes

- Discuss the main features Office Automation and application of Ms-Word
- Examine spreadsheet concepts and explore the Microsoft Office Excel environment.
- Learn to use functions and formulas.
- Create and edit charts and graphics.

UNIT-1: Office Automation

Period Allotment

10

Introduction of Office Automation, Need of Office Automation.

Office Automation Tools: Computer: E-MAIL, Internet for Business Conferencing, Voice-Mail, Fax Machine, Printer, E-Commerce, E-Governance.

UNIT-II: Creating Document

10

Introduction to Word Processing, Features of MS Word, Formatting Text, Paragraph, Alignment, Line Spacing, Working with Table, Picture, Shapes, Icon, Header and Footer, Numbering pages, Creating columns. Creating Table of Figure, Creating Table of Contents, Creating Citation and Generating Reference list.

UNIT-III: Working with Spreadsheet

10

Introduction to Spreadsheet, Features of Ms-Excel, Basic of MS-Excel, navigating around the Worksheet, Ribbon, Ribbon Tab, Formatting Features, Copying Data Between Worksheets, Entering and Editing Cell Entries. Sorting and Filtering, Protect a worksheet

UNIT-IV: Functions and Charts

10

Statistical Function: - Sum, Average, Max, Min, Count,

Text Functions: Upper, Lower, Proper, Left, Mid, Right, Trim, Len, Exact, Find.

Date and Time Functions: - Today, Now, Day, Month, Year, Date, Weekday.

Absolute and Relative Referencing.

Charts: Introduction to Charts, Various type of Charts (Column Chart, Pie Chart, Line chart, Bar chart), Creation of Charts, Editing and Formatting Charts, Goal Seek.

Books:

- 1) Dr. S. B. Kishor, "MS-Office", Das Ganu Publication
- 2) K.K. Bajaj, "Office Automation", Mac Millan, ISBN 13: 9780333929278
- 3) Sanjay Saxena, "MS Office in a Nutshell", Vikas Publication, 2011, ISBN-978-81-259-5036-3

References:

- 1) Gini Courier, Annulet Marquis, "Microsoft Office-2000", BPB, ISBN: 8176560839
- 2) Sanjay Saxena, "A First Course in Computers", Vikas Publication, ISBN: 9788125914440

And Course in boundary Just

Practical

- A. Tools: Practical Should be Perform Using LibreOffice Writer/MS-Word
- a) Type the Content Heading and then set the Index option using Tab setting. 1. Finally take aprint out.

CONTENTS

Chapter	Page No.
Windows	1
Ms-Word	18
Ms-Excel	27
Power-Point	98
Ms-Access	131

[Chapter names at 1" with left alignment while Page number at 4.5" with right alignment and withleader

- b) Draw a Block diagram of computer system using auto-shapes, and name them using textbox andjoin each parts using line-style. At the end give the page border to it. Finally take a print out.
- c) Type the following set of equation. Finally take a printout.

i.
$$B^2 - 4AC = 0$$

iii. If
$$(A^2 \ge 0)$$

iv.
$$k^2 - 4 = 0$$
, if $b_0 \neq 0$

v.
$$e^{i\theta} + e^{-i\theta} = 2\cos\theta$$

2. Type the following letter and take printout

ABC SAI Nagar Mumbai **2**020-1111111

Dear Sir,

Kindly provide the <u>rate</u> of following set of peripherals,

- - Intel[©] Pentium[©] Processor T4400 (2.2GHz, 1MB L2 Cache,800 MHz
 - 250 GB HDD, DVD RW, 35.56cms (14) CSV LED Backlit, 1GBDDR3 RAM
- Floppy disk 🖫 of 1.44 MB of 12 Box
 - Sony
 - Verbatin
- ➤ Button mouse ¹ of following 5 each
 - a. i-ball
 - b. Logitech

And South Company Com South State of the South S

Date: < Insert System Date >

Your XYZ

3. Type the following

LibreOffice

- 1. Word
- 2. Excel
- 3. Power Point
- 4. Access
- a) Ms-Word: MS-Word is the application software and one of the most powerful word processor in Windows operating system. It is used for formatting of letters or the text. In simple meaning it is a word processor having various functions for text you may insert different objects like pictures, sound and video or calendar in word file.
- b) **Ms-Excel:** Ms-Excel is a powerful spreadsheet or worksheet application that can use for managing, analyzing and presenting data in tabular format. It also helps to display data in graphical format using charts.
- c) Ms-Power Point: Ms-Powerpoint is a powerful tool to create professional looking presentation and slide shows.
- d) Ms-Access: Ms-Access is a powerful program to create and manage database.

Perform the following operation,

- i. When user presses on Access it should jump to Access Paragraph within page.
- ii. Similarly create a hyperlink for other option within a page.
- iii. Print it.
- 4. Define and write the characteristic of computer and perform following operation,
 - a. Divide the text in two columns
 - b. Insert the picture of computer in the background in each column.
 - c. Insert header with your name
 - d. In footer write name of your college
 - e. Give proper heading for phrase.
 - f. Use Drop Cap for 1st letter of each paragraph
 - g. Define line spacing 1.5 with left margin 1.25" and right margin 0.75"
 - h. Font: Courier New, Font size for heading 14 and for normal text 11
- 5. Type the following letter exactly as given below, Before start of typing, set up page in the following format

1) Page Size: A4 with Landscape Orientation

Left Margin: 2" Right Margin: 1" Top Margin: 0.5"

Jan Janes Ronaldon Just



- Science Stream
- B.Sc. (Computer Science)
- B.Sc. (IT)
- BCA
- B.E. (Computer Science)
- B.E. (Information Technology)
 - Commerce Stream
- o BCCA
- B.Com (Information Technology)

COMPUTER

[If Computer Picture is not loaded on your computer then simply select one of the pictures loaded in clip-art]

6. Write a letter to publisher for supplying the list of books along with book details. For ex.

To,

Publisher,

Das Ganu Prakasan, Nagpur.

R/Sir.

Supply following title of books at the earliest.

Sr.No.	Title	Author	No. of Copies
1	Information System	Dr. S.Kishor	10
2	Information Technology	Dr. S. Kishor	15
3	Principle of Business Management	Dr. S. Kishor	12
4	Financial Accounting	Dr.Rahul Sawlikar	13

Thanking you,

Date: < Insert System Date >

Yours

Principal Dr. WWW

Perform following option

1) Take a print out

2) Assume Liberian forget to enter one of the entries of book so, kindly add it between

My Grelon

fond bonds bondient fuiza

Business Economics Gurbir Kaur Khalsa

10

3) Replace author name S. Kishor by Dr. S.B. Kishor at once.

4) Finally print the copy of this document with following settings,

Left Margin

= 1.75"

b.

Right Margin

= 1"

c.

Top Margin

= 1.5"

d.

Bottom Margin

= 1"

- 7. Using Mail-Merge write a letter to all selected candidate for their final admission on specificdate say (30-June) at XYZ Institute, with necessary documents at 10 AM. Name should be highlighted while course and date of commencing class should be underlined
- 8. Create a document and while saving give a security to open the saved document. Take a screen shot while opening it.

B. Tools: Libre Office Calc/MS-Excel

1) Prepare following table in a worksheet using MS-Excel.

Name	Basic	DA	HRA	Gross Pay	PF	Net Pay	
Rahul	10000						
Sachin	20000						
Nilesh	15000						
Bharti	25000						

Perform following Operations: -

1. Complete the table using formulas

DA = Basic * 27 %

HRA = Basic * 10 % 0

PF = Basic * 12.5 % 0

Gross Pay = Basic + DA + HRA

Net Pay = Gross Pay - PF

2. Give the Proper Heading.

3. Take the printout in landscape orientation

2) Enter following data in MS-Excel worksheet.

Name	Date of joining	Salary	Designation
Rahul	Jan-05	10000	Peon
Sachin	Oct-10	20000	Accountant
Nilesh	Jan-05	15000	Clerk
Bharti	Dec-09	25000	Manager

Perform following operations: -

Roma Bonaview

- 1. Copy the above data and place in sheet2 and sort the table in the ascending order or date of joining and give proper heading.
- 2. Copy the above data and place in sheet3 and sort the table in the ascending order or date ofjoining followed by order of name and give proper heading.
- 3. Copy all the above data to sheet4 and take printout
- 4) Prepare following using MS-Excel.

Players	Match 1	Match 2	Match 3	Average	Highest Score	Sum
Sehwag	78	43	91			
Sachin	45	77	62			
Yuvraj	65	80	37			
Dhoni	34	15	46			
Raina	23	75	55			

Perform following:-

- a. Calculate Average and High score of each player using AVERAGE & MAX function
- b. Calculate total score of each match using SUM function.
- c. Sort above records in descending order on the basis of average.
- d. Take the printout in landscape orientation
- 5) Prepare the Mark sheet of IT subject on the basic of 3 Unit test. Each of 30 Marks and performfollowing,
 - 1. Calculate total marks, Average and Grade
 - 2. Auto format to the above table.
 - 3. Take the printout
- 6) Prepare the multiplication using
 - 1) Relative cell reference
 - 2) Absolute cell reference.

Multiplicand	Multiplier	Productusing Relative	Product using Absolute
13	1		
	2		
	3		
	:		
	:		
	10		

7) Create profit and prepare a column chart in MS-EXCEL using the data.

Month	Net Sales	Actual Cost	Profit
Jan. 10	22000	18000	
Feb. 10	245005	9555	

Mr. Brelan

fame Jane

quice

The state of the s

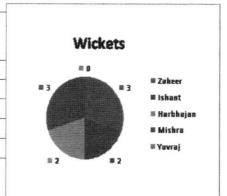
Mar. 10	32450	24850	
	22 120	21030	

Perform following operations: -

- a. Find the Profit
- b. Give a chart title "Profit Report"
- c. Take the printout.

8) Draw Pie chart of following excel sheet

Bowler	Over	Maide n	Runs	ickets
Zaheer	10	2	22	3
Ishant	10	1	36	2
Harbhajan	10	0	48	2
Mishra	10	0	37	3
Yuvraj	10	0	43	0



Practical Assessment:

- **Time:** Minimum 2 Hours 30 Min. for conducting the practical examination subject to the condition of the availability of computers and printers at the center.
- Marks Distribution: Max 50 Marks. A practical mark will be allocated by the Internal & External Examiner asper the following format

Sr. No.	Particulars	Internal Assessments	External Assessments	Total
a.	Writing, Execution, and Printout of Program-I	10	10	20
b.	Writing Program-II	05	05	10
c.	Practical Record	05	05	10
d.	Viva Voce	05	05	10
	Total	25	25	50

Note:1) The Written work of Question and b should be completed within max. 45 minutes.

2) For execution and taking printout max. 45 minutes is reserved.

My Gozelen Pombo Bourgered

The Pattern of Question Paper

General Rules and Regulations regarding a pattern of question paper for the semester-end examination is as given below:

- 1. There will be four units in each paper.
- 2. The maximum marks for each theory paper will be 40.
- 3. The question paper will consist of five questions, each of 8 marks.
- 4. Four questions will be based on four units with internal choice.
- 5. The fifth question will be compulsory with questions from each of the four units havingequal weightage and there will be no internal choice.

GONDWANA UNIVERSITY, GADCHIROLI M.Com. Part I Semester II

COMPUTER APPLICATION IN COMMERCE

Theory: 40 Marks

Internal Assessment: 10 Marks

Credit: 4

ne: 2 Hours	[Max. Marks: 40
te:1) All Questions are compulsory and carry equ	ual marks.
Draw Neat and Labeled Diagrams and use support	
Avoid vague answers and write specific points/ar	•
Q 1 Either (From Unit 1)	
a)	4 Marks
b)	4 Marks
Or	
c)	4 Marks
d)	4 Marks
Q 2 Either (From Unit 2)	
a)	4 Marks
b)	4 Marks
Or	
c)	4 Marks
d)	4 Marks
Q 3 Either (From Unit 3)	1200
a)	4 Marks
b)	4 Marks
Or	434
c)	4 Marks
d)	4 Marks
Q 4 Either (From Unit 4)	4 Marks
a)	4 Marks 4 Marks
b)	4 Marks
Or	4 Marks
c)	4 Marks
d)	4 Marks
Q 5 Solve all Questions	2 Marks
a) (From Unit 1)	2 Marks
b) (From Unit 2)	
c) (From Unit 3)	2 Marks
d) (From Unit 4)	2 Marks

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M. Com. Part – I (SEMESTER- II)

ADVANCED HUMAN RESOURCE MANAGEMENT

Objectives: To provide a basis of understanding to the students of the concepts of Human Resource Management.

Periods Allotment

Unit - I:

15

Human factor in Organization: Nature, concept and significance of human resource in the organization. Meaning, scope and role of human resource management. Image and qualities of HRM manager. Indian approach human resource management.

Unit - II:

15

Recruitment and Selection: Source of recruitment. Recruitment and selection process, methods of recruitment and types of test-principles of testing. Interviewing methods and types of counselling for selection, placement, promotions and exit. **Induction and placement:** concept of placement – concept and objectives of induction, orientation. Induction in Indian industries. Inputs of induction and orientation programmes.

Unit - III:

15

Promotions and Transfers: Concept, objectives, of promotions and transfers. Distinguishing features of promotions, transfers and up-gradation. Advantages & Significance to organization & Employees, promotions & transfers vies-a-versa productivity & efficiency. Job operator & process policies & case studies.

Unit - IV:

15

Job evaluation and job design: Concept, importance and objectives, methods and procedures, Job specifications and job descriptions, job design, approaches and methods. Training and development: concept, assessment of training needs, importance, objectives. Effectiveness evaluation.

Reference Books:

- मानव संसाधन व्यवस्थापन डॉ. मेधा कानेटकर, डॉ. मिलींद पाटील, श्री. साईनाथ प्रकाशन, १, भगवाघर कॉम्प्लेक्स, धरमपेठ, नागपूर
- 2. मानव संसाधन व्यवस्थापन डॉ. संदीप संभाजी पानारी, डॉ. अविनाश डोके, निराली प्रकाशन, पुणे.
- 3. Human Resource Management- Bhattacharyya Dipak Kumar, Excel Books New Delhi
- Personal & Human Resource Management- Subba Rao, Himalaya Publishing House
- 5. Managing Human Resource- Monappa Arun, Macmillan Publisher India
- Human Resource development- Arya, tendon, Deep & Deep Publication New Delhi.
- Strategic Human Resource Management- Agarwala Tanuja, Oxford University Press.

8. Human Resource Management- Noe, Hollenbeck, Gerhart, wright, Tata McGrow- Hill Publishing Ltd, Delhi

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Gondwana University Gadchiroli

Faculty of Commerce & Management

M.Com-Semester-II

Major Elective Paper

Agricultural Economics

Unit-1:-	Agricultural and Economics Development:-					
	1.1 Nature and scope of agricultural economics, Traditional Agricultural and its modernization.	S				
	1.2 Role of agriculture in economic development, Interdependence between					
	agriculture and industry.					
	1.3 Interaction between agriculture and the rest of the economy.					
	1.4 Agricultural development : poverty and environment.					
	1.5 Recent trends in agricultural development in India.					
Unit-II :-	Sustainable Agriculture, Agriculture and Technology:					
	2.1 Use of Biotechnology in agriculture, Organic farming- Present status and					
	Future scope, use of Hybrid Seeds.					
	2.2 Efficiency of irrigation, fertilizers.					
	2.3 Technology in Agriculture – Meaning, Objectives, Factors & Limitations.					
	2.4 Innovation and agricultural Production.					
	2.5 Impact of Technological changes on Agricultural Production.					
Unit-III :-	Agriculture production and productivity:					
	 Agriculture production: Resource use and efficiency. 					
	3.2 Production function analysis in agriculture, factor combination and resource	e				
	substitution.					
	3.3 Technical change, labour absorption and gender issues in agriculture service	es.				
	3.4 Farm Budgeting and cost concepts.					
Unit-IV :-	Problems of Agricultural Marketing in India:					
	4.1 Types of Agricultural Markets, Structure and Problems of Agricultural					
	Marketing in India.					
	4.2 Functions of Agricultural Marketing – Packaging, Transportation, Gradi	ing				
and						
and	Standardization, and Storage and warehousing.					
	4.3 Role of Government in Promoting Agricultural Marketing in India.					
	4.4 Promotion of Regulated Markets – Importance, Functions, Problems and					
	Remedial Measures.					
	4.5 Terms of trade between agricultural and non-agriculture prices.					
	4.6 Need for state intervention; Objectives of agricultural price policy.					
	The intervention, especially in the intervention,					

Books Recommended:

- Acharya S.S. and Agarwal N.L. (1994), Agricultural Prices-Analysis and Policy, 1
- Oxford and IBH Publishing Co., Pvt.Ltd., New Delhi. 2
- Agrawal A.N. &Kundan K.L. Agricultural Problems of India, Vikas Pub. House, 3 New Delhi 3 B.N.P. Singh.: Indian Economy Today Changing Contours. Deep A.P. Muik

- 4 Belshaw, H, Agricultural Credit in Economically under Developed Countries, FAO, Rôme.
- 5 Bhaduri, A. (1984), The Economic Structure of Backward Agriculture, MacMillan, Delhi.
- 6 Bhalla, G.S. (1994). Economic Liberalisation and Indian Agriculture, Institute for Studies in Industrial Development, New Delhi.
- Bhupat M. Desai, N.V.Namboodiri (2001), "Organisation and Management of Rural Financial Sector" Text, cases and Exercise, Oxford and IBH Publishing Pvt. Ltd., New Delhi, Calcutta.
- 8 Bilgrami, S.A.R. (1996), Agricultural Economics, Himalaya Publishing House, Delhi.
- 9 Chada, G.K. and A.N. Sharma (1997). Growth, Employment and Poverty: Change and Continuity in Rural India, Vikas Publishing House, New Delhi.
- Dantwala, M.L. (1996). Dilemmas of Growth: The Indian Experience, Sage Publications, New Delhi.
- Dantwala, M.L., et.al. (1991), Indian Agricultural Development Since Independence, Oxford & IBH,, New Delhi.
- 12 DewettKewal :Indain Economy C.Chand& Co. Ltd. New Delhi.
- E.O. Heady (1964), Economics of Agricultural Production and Resource Use, Prentice Hall of India Pvt.Ltd., New Delhi.
- Government of India (1976), Report of the National Commission on Agriculture, New Delhi,
- Government of India (1976). Report of the National Commission on Agriculture, New Delhi.
- Government of India, Economic Survey (Annual), New Delhi.
- GulabNath Singh, Dal Singer Singh and Ram Iqbal Singh (1987), Agricultural Marketing in India (Analysis, Planning and Development), chugh publications, Allahabad.
- 18 Gulati and Kelly (1999). Trade Liberalisation and Indian Agriculture, Oxford Univ. Press, New Delhi.
- 19 Gulati, A. and Kelly, J. (1999), Trade Liberalization and Indian Agriculture, Oxford University Press, New Delhi.
- HanumanthaRao, C.H. (1975), Agricultural Growth, Rural Poverty and Environmental Degradation in India, Oxford University Press, New Delhi.
- Jodhar, N. (Eds.) (1996). Challenges to Indian Bankings, Macmillan, New Delhi.
- Joshi, P.C. (1975), Land Reforms in India Trends and Prospects, Allied Publishers, Bombay.
- 23 Kahlan A.S., Tyagi D.S.(1983), "Agricultural Price Policy in India, Allied Publishers, Bombay.
- 24 Kapila Uma (ed) Indian Economy Since Independence. Academic Foundation
- 25 Kathuriamand, G.and Chandrasekhar, K. Elements of Agricultural Finance.
- Kaur, R.(1975), Agricultural Price Policy in Economic Development with stability, National Publishing House, Delhi.

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- M.V.Nadkarni (1973): Agricultural Price Policy in Economic Development 27 Kalyan Publishers, new Delhi.
- Mamoria C.B. Agricultural Problems of India KitabMahal Pub. 2005. 28
- Mitra, A. (1977), Terms of Trade and Class Relations, Frank Cass Co.Ltd., 29 London.
- 30 Rao, C.H. Hanumantha (1975). Agricultural Growth, Rural Poverty and

M.Com. Part - I (Semester-II) (Elective Subject)

RURAL MARKETING

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objective - The objective of this course is to familiar the students with the concept of rural marketing.

Unit 1: Introduction to Rural Markets

(12 Lectures)

Definition, Concept, Nature, Size and Scope of Indian Rural Markets, Rural Demand, Buying Characteristics, Rural Market Structure: Demographic, Physical, Economic Environment.

Unit 2: Understanding the Rural Consumer

Rural Community in India, Profile of Rural Markets: Segmenting the Rural Market, Target and Positioning, Rural Consumer Behavior, Rural Buyer Characteristics, Consumer Buying Decision Process, Factors Affecting Consumer Behavior - Cultural, Social, Technological, Economic and Political.

Unit 3: Marketing Mix in Rural Markets

(18 Lectures)

Product: Significance, Concept and Product Mix Decisions, Pricing Strategy: Objectives, Policies and Strategies, Promotion: Advertising, Sales Promotions Communication in Rural Marketing, Language and Culture Distribution Strategies, Channels of Distribution, Role of Co-operative, Government, Financial Institutions, Public Sector Undertakings, Regulated Markets and Public Distribution Systems.

Unit 4: Innovation in Rural Markets

(15 Lectures)

Significance of Innovation in Rural Markets, Intervention of IT in Rural Markets: Importance and Initiatives, Emergence of Organised Retailing in Rural India, Key Drivers of Organised Retail

Text books and References:

1. Raja Gopal." Rural marketing", Himalaya publishing, 2009

- 2. Ramkishen Y," New perspectives on rural marketing" 2nd Edition, Oxford, 2012
- 3. K S HabeebRahman,"Rural Marketing in India", Himalaya Publishing.
- 4. R. V. Bedi Rural," Marketing in India", Himalaya Publishing.
- 5. R. C. Arora," Integrated Rural Development", S. Chand and Co
- 6. Rural marketing Concept and Practices by Balram Dogra, The McGraw Hill Companies
- 7. The Rural Marketing Book by Pradeep Kashyap and Siddharth Raut, Biztantra Publishers
- 8. New Perspectives in Rural and Agricultural Marketing by Ramkishen Y, Jaico Publishing House.

Introduction to Rural Marketing - R. Krishnamoorthy, Himalaya Publishing House.

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M.Com. Part - I (Semester- II) (Elective Subject)

RURAL FINANCE

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives – The objective of this course is to impart the knowledge of rural finance among the students.

Unit I: Agriculture Credit:

15 Lectures

Agriculture sector in India, meaning of crop loan, Need of crop loan, Importance of crop loan to farmers, Challenges in agriculture finance, Rural industry

Unit II: Rural Insurance:

15 Lectures

Concept of micro insurance, Importance of micro insurance, Agriculture insurance in India, Horticulture and Plantation Insurance, Life insurance in rural areas

Unit III: Micro Finance:

15 Lectures

Concept of micro finance, Evolution and growth of micro finance, Introduction of self-help group, Importance of self-help group, Micro credit.

Unit IV: Rural Financial Institutions:

15 Lectures

Study of Khadi and village industries commission, National bank for agriculture and rural development, Small industries development bank of India, Regional rural banks, Nationalized banks.

Reference Books -

- 1. K.P. Padmanabhan Rural Financial Market in India, Oxford, 1990.
- 2. S.C.Sahoo and S.C.Das, Insurance Management Text and Cases, Himalaya Publishing House
- 3. Indian Institute of Banking and Finance (2007): Rural Banking. Macmillan Education
- 4. Banking theory and practice- K.C. Shekhar and Lekshmyshekar (2009) Vikas Publishing house.
- 5. Maehiraju H.R. (2002) Indian Financial System Vikas Publishing House.
- 6. Rais Ahmed, Rural banking and economic development, Mittal publications, New Delhi.
- 7. Veerashekharappa, Institutional finance for rural development, Rawat publishing, Jaipur and Delhi.
- 8. Dr. R.C.Meena, Indian Rural Economy, Shree Niwas Publications, Jaipur.

M.Com. Part - I (Semester-II) (Elective Subject)

ADVANCED BANKING

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives :

To understand the advance banking service

To study the concept of Retail banking and Credit risk management

Unit 1: Retail Banking:

History and definition, Applicability of retailing concepts, distinction between Retail and Corporate / Wholesale Banking, Delivery Channels - Branch, Extension counters, ATMs, POS, Internet Banking, M-Banking. Selling Process in retail products-Direct Selling Agents. Customer Relationship Management - Role and impact of customer relationship management

Unit 2: Retail Products:

12 Lectures

Retail Products Overview - Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Important Asset Products - Home Loans -Eligibility, Purpose, Auto / Vehicle Loans - Eligibility, Purpose, Personal Loans Eligibility, Purpose Educational Loans Eligibility, Purpose, Credit / Debit Cards - Credit Vs Debit Cards, Eligibility, Purpose, Process of using the cards, Billing Cycle, Credit Points.

Unit 3: Credit Risk Management

21 Lectures

Introduction - Basel Norms - Three pillars of Basel and Capital for Operational risk - Frame work for risk management - RBI guidelines on risk management - Risk rating and risk pricing - Methods for estimating capital requirements - Credit risk - standardized approach - Credit risk - advanced approach - Credit rating / credit scoring and rating system design - Credit Bureaus - Stress test and sensitivity analysis - Internal Capital Adequacy Assessment Process (ICAAP)

12 Lectures Unit 4: Market Risk

Introduction and definition - Prescriptions of Basel Norms - Liquidity risk - Interest rate risk foreign exchange risk - Price risk (Equity) - Commodity risk - Treatment of market risk under Basel

Références Books:

- 1. Insurance & Risk Management, Dr. P.K. Gupta, Himalaya Publishing House.
- 2. Advanced Bank Management, Macmillan Education India
- 3. Financial Markets & Services, E. Gordon & K. Natarajan, Himalaya Publishing

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M.Com. Part - I (Semester-II) (Elective Subject)

ADVANCED BANKING

(Unique Subject Code –)

Theory: 80 Marks

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

Que. No. 1. Unit - I

OR

Unit - I

Que. No. 2. Unit - II

OR

Unit - II

Que. No. 3. Unit - III 16 Marks

16 Marks

16 Marks

Internal Assessment: 20

OR

Unit - III

Que. No. 4.

Unit - IV

16 Marks

OR

Unit - IV

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

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M.Com. Part - I (Semester- II) (Elective Subject)

ADVANCED INSURANCE

(Unique Subject Code –)

Theory: 80 Marks Internal Assessment: 20

Unit 1: Life Insurance Products

15

Lectures

Life insurance products: Traditional Products: Term Plan, Whole Insurance, Endowment; Non-traditional Products: Variable Insurance Plans, ULIP.

Unit 2: Pricing and Valuation in Life Insurance

15

Lectures

Insurance Pricing, Premium, Rebates, Lapses and Contingencies

Unit 3: Health Insurance Products

15

Lectures

Classification of Health Insurance Products, IRDA guidelines on standardization, Micro Insurance and health insurance for poorer sections

Unit 4: Health Insurance: Underwriting

15

Lectures

Underwriting, Basic Concepts, Underwriting Process

References Books:

- Insurance & Risk Management, Dr. P.K. Gupta, Himalaya Publishing House.
- IC-38, Insurance Institute of India.
- Financial Markets & Services, E. Gordon & K. Natarajan, Himalaya Publishing

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M.Com. Part - I (Semester-II) (Elective Subject)

ADVANCED INSURANCE

(Unique Subject Code –)

Theory: 80 Marks Internal Assessment: 20

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

Que. No. 1. Unit - I 16 Marks

Unit - I

OR

Que. No. 2. 16 Marks Unit - II

OR

Unit - II

16 Marks Que. No. 3. Unit - III

OR

Unit - III

Que. No. 4. Unit - IV 16 Marks

OR

Unit - IV

Que. No. 5. Write in Short.

04 Marks 1. Unit - I

04 Marks 2. Unit - II

3. Unit-III 04 Marks

04 Marks 4. Unit-IV

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M.Com. Part - I (Semester- II) (Elective Subject)

CYBER SECURITY

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objective: The course will develop basic understanding of Cyber Security.

Unit 1: Introduction to Cyber Security:

15

Lectures

History of Internet, Cyber Crime, Information Security, Computer Ethics and Security Policies

Unit 2: Information Security:

15

Lectures

Emerging Issues, Threats, Cyber security techniques, Firewall, CERT-In

Unit 3: Ethical aspects of Information Security:

15

Lectures

Introduction to IT Act, 2000, Hacking, Web Application Security, Digital Infrastructure Security

Unit 4: Guidelines for ensuring Security:

15

Lectures

Social media Security, Online banking Security, Micro ATM, wallet and P.o.S. Security

Références Books:

- 1. Cyber Security, Amit Garg & K K Goyal, Laxmi Publications
- 2. https://www.cert-in.org

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M.Com. Part - I (Semester-II) (Elective Subject)

CYBER SECURITY

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

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

Que. No. 1.

Unit - I

16 Marks

OR

Unit - I

Que. No. 2.

Unit - II

16 Marks

OR

Unit - II

Que. No. 3.

Unit - III

16 Marks

OR

Unit - III

Que. No. 4.

Unit - IV

16 Marks

OR

Unit - IV

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

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M.Com. Part - I (Semester-II) (Elective Subject)

Statistical Analysis Using: MS Excel

(Unique Subject Code –)

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives: To explore the use of various statistical tools, to understand the Descriptive statistics, Computation of Statistics by using Microsoft Excel.

Unit:1 Introduction to Business Statistics

15 Lectures

- 1. Introduction to Statistics
- 2. Functions of Statistics
 - a. Various Function of Statistics
 - b. Scope of Statistics
 - c. Specific Application of Statistics in Different Areas
- 3. Collection of Data
 - a. The sources of data to be collected for various purposes
 - b. Methods of Collection of Data
 - c. Various Tools to be used in collection of Primary Data
 - d. The Designing of Questionnaire
- 4. Presentation of Data
 - a. Classification of Data
 - b. Type of classification of Data
 - c. Collection and Preparation of Tally Bars
 - d. Class Interval and Limits of Class Intervals

Unit:2 Tabulation, Chart and Graphs

15 Lectures

- 1. Tabulation of Data
 - a. Types of Table and Parts of Table
 - b. Formats of Table
 - c. Preparation of Table with Examples
- 2. Charting of Data
 - a. Meaning of Graphs
 - b. General Rules of preparing Graphs
 - c. Different types of Graphs
 - d. Preparation of various Diagram using the Data
- 3. Introduction to Microsoft Excel
 - a. What is excel application and its different components
 - b. Introducing Various Tools on Microsoft Excel
 - c. Introducing various Tab and Manus available on Microsoft Excel
- 4. Graphs In Microsoft Excel
 - a. How to insert graphs using Microsoft Excel sheet
 - Meaning and Types of Charts
 - Insertion of Graph Using Microsoft Excel

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d. Various types of tab to be used while inserting the Graphs

Unit:3 Descriptive Statistics and its application

15 Lectures

- 1. Measures of Central Tendency-, Mean
 - Introduction to Measures of Central Tendency & Uses
 - Meaning, Advantages and Disadvantages of Arithmetic Mean
 - c. Computation of Arithmetic Mean under Ungrouped Data
 - d. Computation of Arithmetic Mean under Grouped Data
 - e. Computation of Arithmetic Mean using Microsoft Excel
- 2. Median Meaning And Computation
 - a. Meaning of Median and its computation
 - b. Computation of median of ungrouped and grouped data
 - Computation of Median Using Microsoft Excel
- 3. Mode- Meaning And Computation
 - a. Meaning and Characteristics of Mode
 - b. Advantages and Disadvantages of Mode
 - c. Computation of Mode Using formula
 - d. Computation of Mode using Microsoft Excel
- 4. Weighted Average Mean
 - a. Meaning and Characteristics of Weighted Arithmetic Mean
 - b. Advantages of Weighted Arithmetic Mean
 - c. Uses of Weighted Arithmetic Mean
 - d. Computation of Weighted Arithmetic Mean
 - e. Computation of Weighted Arithmetic Mean Using Microsoft Excel

Unit:4 Descriptive Statistics its Application

15 Lectures

- 1. Geometric Mean And Harmonic Mean
 - a. Meaning of Geometric Mean
 - b. Computation of Geometric Mean and Harmonic Mean
 - c. Computation of Geometric Mean and Harmonic Mean Using Microsoft Excel
- 2. Measures of Dispersion
 - a. Meaning and Definition of Measures of Dispersion
 - b. Various Characteristics of Measures of Dispersion
 - Importance of Measures of Dispersion
 - d. Advantages and Disadvantages of Measures of Dispersion
 - e. Application and practical problems of Measures of Dispersion
- 3. Types of Dispersion
 - Rang and application of Rang
 - b. Ouartile Deviation
 - c. Mean Deviation
 - d. Merits and Demerits of Mean Deviation
 - e. Computation of Mean Deviation
- 4. Standard Deviation
 - a. Meaning and Characteristics of Standard Deviation
 - b. Computation of Standard Deviation for ungrouped and grouped Data
 - c. Merits and Demerits of Standard Deviation
 - Computation of Standard Deviation Using Microsoft Excel

Books and References

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- 1. Fundamentals of Statistics: D. N. Elhance, Veena Elhance and B. M. Aggarwal
- 2. Statistical Methods: S. P Gupta.
- 3. Fundamentals of Statistics: S.C Gupta
- 4. Practical Statistics: R S N Pillai and Bhagavathi
- 5. Statistics (Theory, Methods and Application): D.C. Sancheti and V.K. Kapoor
- 6. Statistical Analysis with MS Excel, Dr. Asha Chawala& Dr. Seema Malik, Arya Publishing Company.
- 7. Statistical Data Analysis Using MS-Excel, Dr. B.G. Kore, Nirali Prakashan
- 8. Statistical for Management Using MS Excel, Ash Narayan Sah, I K International Publishing House Pvt. Ltd.
- 9. Statistical for Management Using MS Excel, D P Apte, Excel Books

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Revised Question Paper Pattern of Statistical Analysis Using MS Excel

Q.1 Theory Questions

- 1. Theory Question for 4 marks from unit 1
- 2. Theory Question for 4 marks from unit 2
- 3. Theory Question for 4 marks from unit 3
- 4. Theory Question for 4 marks from unit 4

Q.2 Practical Questions

- 1. Practical Question for 8 marks
- 2. Practical Question for 8 marks
- 3. Practical Question for 8 marks
- 4. Practical Question for 8 marks

Q.3 Practical Questions

- 1. Practical Question for 8 marks
- 2. Practical Question for 8 marks OR
- Practical Question for 8 marks
- 4. Practical Question for 8 marks

Q.4 Practical Questions

- 1. Practical Question for 8 marks
- 2. Practical Question for 8 marks OR
- 3. Practical Question for 8 marks
- 4. Practical Question for 8 marks

Q.5 Practical Questions

- 1. Practical Question for 8 marks
- 2. Practical Question for 8 marks OR
- 3. Practical Question for 8 marks
- 4. Practical Question for 8 marks

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M.Com. Part - I (Semester-II) (Elective Subject)

Business Regulatory Framework

(Unique Subject Code -)

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives:

- To study the recent provisions of Consumer Protection Act
- To understand the provisions of SEBI in India
- To understand the Competition Act
- To Study the concept of Limited Liability Partnership

Unit 1. Consumer Protection Act, 2019

15 Lectures

Unit 2. Securities and Exchange Board of India Act, 1992

15 Lectures

Unit 3. The Competition Act, 2002

15 Lectures

Unit 4. Limited Liability Partnership Act, 2008

15 Lectures

Reference Books:

- 1. Bare Act of Consumer Protection Act, 2019
- 2. Bare Act of Securities and Exchange Board of India Act, 1992:
- 3. Bare Act of The Competition Act 2002
- 4. Bare Act of Limited Liability Partnership Act, 2008
- 5. Limited Liability Partnership D. K. Jain and Ishan Jain Bharat Law House Pvt Ltd.
- 6. Limited Liability Partnerships, Law and Practice Hardcover Hitender Mehta Wolters Kluwer India Private Limited
- 7. Securities Laws and Capital Market CS Guneet Mayall CS Rajnish Kumar Commercial Law Publishers (India) Pvt. Ltd.
- 8. Economic Business And Commercial Law CS Guneet Mayall CS Rajnish Kumar -Commercial Law Publishers (India) Pvt. Ltd.

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M.Com. Part - I (Semester- II) (Elective Subject)

Business Regulatory Framework

(Unique Subject Code –)

Theory: 80 Marks Internal Assessment: 20

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

Que. No. 1.

Unit - I

OR

Unit - I

Que. No. 2. Unit - II 16 Marks OR

Unit – II

Que. No. 3. Unit - III 16 Marks

OR Unit – III

Que. No. 4. Unit - IV 16 Marks

OR Unit - IV

Que. No. 5. Write in Short.

Unit – I
 Unit – II
 Unit – III
 Unit – III
 Unit – IV
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 Unit – IV
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M.Com. Part - I (Semester-II) (Elective Subject)

FUNDAMENTALS OF TOURISM MANAGEMENT

(Unique Subject Code -

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives: The objectives of this course is to facilitate understanding of the conceptual framework of Tourism Management and obtain knowledge of the 'Tourism' as an Industry and service sector.

Unit -I Introduction:

15 Lectures

Concept, Nature, Scope & Importance of Tourism, Objectives of Tourism, History and Evolution of Tourism, Types of Tourism, Prospects of Tourism

Unit II: Tourism Product:

15 Lectures

Concepts Tourists, Characteristics and Classification of Tourist, Domestic Tourism Features Patterns of Growth Profile, Tourism Demand - Concept, Determinants, and Measurement, Tourism Supply-Concept, Determinants and Measurement, Tourism Supply Forecasting

Unit -III: Tourism Management:

15 Lectures

Concept, Nature, Scope and Importance of Tourism Management, Objectives of Tourism Management, Principles of Tourism Management, Tourism Sector -as an Industry and as a Service Sector (15 Periods)

Unit IV: Impact of Tourism:

15 Lectures

Positive and Negative Impacts of Tourism, Social, Cultural economic and Environmental Impact, and Its Assessment, Issues, Opportunities and Constrains of Tourism

Reference Books:

- 1. Tourism: Policy, Planning, Strategy, Sharma K.C., Pointer Publishers, Jaipur
- 2. Problems And Prospects of Tourism, Batra K.L, Printwell Publication, Jaipur
- 3. Indian Tourism Beyond the Millennium, Gyan Publication, New Delhi

4. Service Marketing, Jha S.M, Himalaya Publishing House, Mumbai

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M.Com. Part - I (Semester-II) (Elective Subject)

Cooperative Housing Societies Procedure & Machice.

Theory: 80 Marks

Internal Assessment: 20

Learning Objectives:

- 1. Students will learn the functioning of a cooperative housing society.
- 2. It will help students to audit a Co-operative Housing Society.
- 3. It will help to understand the model bye-laws of a co-operative housing society.
- 4. Students will get basic information about the rules of cooperative housing society.
- 5. One can start working as a consultant in a cooperative housing society.

Part 1. Introduction of Cooperative Housing Societies

(10 hours) 12 Hours

- 1.1 Background
- 1.2 Purpose of the Code
- 1.3 Scope of Manual
- 1.4. Co-operative Housing Societies- Retention of name, Registration.
- 1.5 Reserving the name of the Scheduled Co-operative Housing Society and opening a bank
- 1.6 Criteria for Registration of Cooperative Housing Society
- 1.7 Proceedings of Registration of Co-operative Housing Societies

Part 2. Rights and Responsibilities of Members, Managing Committee and Members

(15 Hours) | & HOUNS.

- 2.1 Members
- 2.2 Membership, Eligibility and Procedures
- 2.3 Non-acceptance of application for membership by the organization
- 2.4 Provision for Institutional Level Proceedings and Appeals
- 2.5 Nomination and Nominee Membership Transfer Procedure
- 2.6 If not nominated Procedure.
- 2.7 Rights of Members
- 2.8 Rights of Members (under Section 32 of the Maharashtra Co-operative Societies Act, 1960)
- 2.9 Responsibilities of Members and Duties
- 2.10 Transfer of Flats and Transfer Fees
- 2. 11. Regarding sale and leasing of flats/flats
- 2.12 Issuance of no-impairment certificate for taking loan/construction/repair, use etc.
- 2.13 Termination of Membership
- 2.14 Duties and Responsibilities of the Managing Committee
- 2.15 Maintenance and preservation of records of the organization
- 2.16 Functioning of the Management Committee
- 2.17 Responsibility for the Annual Meeting
- 2.18 Redressal of grievances of members

Part 3. Funds of the organization and all general meetings

(HHours) 15 Hoys.

3.1 Fundraising, Investment, Use

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- 3.2 Reserve Fund
- 3.3 Raising of Other Funds
- 3.4 Increase/sanction of maintenance charges and other charges
- 3.5 Exempt Fee
- 3.6 Items Covered in Service Charges
- 3.7 First General Meeting
- 3.8 When to hold Annual General Meeting
- 3.9 General Meeting Matters
- 3.10 Special All General Meetings
- 3.11 Code of Conduct for Administrators of Housing Co-operative Societies

Part 4. Audit, Transfer and Redevelopment

(14 Hours) IS HUUM

- 4.1 Responsibility for Auditing
- 4.2 Matters to be covered in the audit.
- 4.3 Structure of the audit report
- 4.4 Audit Fees
- 4.5 Re-audit
- 4.6 Re-audit Fees
- 4.7 Defect Correction Report of Audit Report
- 4.8 Deemed Conveyance
- 4.9 Redevelopment of building Health code for housing association
- 4.10 Federation of Co-operative Housing Societies Circulars issued by the Co-operative Department

Reference:

- 1. Manhar Trivedi: Practical Guide to Co-Operative Housing Society in Maharashtra, Publisher, Arti and Co. Mumbai
- 2. Y. M. Agrawala, Model Bye-Laws of Co-Operative Housing Society
- 3. Ajay Kumar Garg, Formation & Management of a Society, Nabhi Publication
- 4. A.K. Gupte and others, The Maharashtra Co-operative Societies Act, 1960 with Rules, 1961, Hind Law Houses

(Prashout A. Soro wane)

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Question Paper Pattern of Co-operative Housing Societies

Written Exam for: 80 Marks

Time for written exam: 3 Hours

- Q. No. 1 From Unit 1: Write any four answers. (4 marks each)
 - 1. Theory Question
 - 2. Theory Question
 - 3. Theory Question
 - 4. Theory Question
 - 5. Theory Question
 - 6. Theory Question
- Q. No. 2 From Unit 2: Write any four answers. (4 marks each)
 - 1. Theory Question
 - 2. Theory Question
 - 3. Theory Question
 - 4. Theory Question
 - 5. Theory Question
 - 6. Theory Question
- Q. No. 3 From Unit 3: Write any four answers. (4 marks each)
 - 1. Theory Question
 - 2. Theory Question
 - 3. Theory Question
 - 4. Theory Question
 - 5. Theory Question
 - 6. Theory Question
- Q. No. 4 From Unit 4: Write any four answers. (4 marks each)
 - 1. Theory Question
 - 2. Theory Question
 - 3. Theory Question
 - 4. Theory Question
 - 5. Theory Question
 - 6. Theory Question
- O. No. 5 From Units 1,2,3 & 4 Write notes (4 marks each)
 - 1. Theory Question
 - 2. Theory Question
 - 3. Theory Question
 - 4. Theory Question

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