

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

Master of Commerce

Two Year Course in Faculty of Commerce

Course and Examination Scheme With Choice Based Credit System

**Semester I**

Area	Unique Subject Code	Subject	Teaching Scheme			No. of Credits	Examination Scheme				
			Lectures	Theory	Total Hours		Duration	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks
			<b>Weekly Hours</b>				<b>Theory</b>				
								End Semester Exam.	Internal Evaluation		
<b>Core Course</b>	<b>PCC1 C01</b>	<b>Advanced Financial Accounting</b>	4	-	4	5	3	80	20	100	40
	<b>PCC1 C02</b>	<b>Indian Financial System</b>	4	-	4	4	3	80	20	100	40
<b>Elective Group A</b>											
<b>Compulsory Foundation</b>	<b>PCC1 F03</b>	<b>Managerial Economics</b>	4	-	4	4	3	80	20	100	40
	<b>PCC1 F04</b>	<b>Marketing Management</b>	4	-	4	4	3	80	20	100	40
<b>*For Post Graduate Teaching Department, Gondwana University, Elective Group B</b>											
<b>Elective</b>	<b>PCC1 E05</b>	<b>Introduction to Banking</b>	4	-	4	5	3	80	20	100	40
	<b>PCC1 E06</b>	<b>Basics of Insurance</b>	4	-	4	5	3	80	20	100	40
<b>*For Post Graduate Teaching Department, Gondwana University, Elective Group C</b>											
	<b>PCC1 E07</b>	<b>Rural and Agricultural Economics</b>	4	-	4	5	3	80	20	100	40
	<b>PCC1 E08</b>	<b>Rural Entrepreneurship</b>	4	-	4	5	3	80	20	100	40
<b>*For Post Graduate Teaching Department, Gondwana University, Elective Group D</b>											
	<b>PCC1 E09</b>	<b>E-Commerce</b>	4	-	4	5	3	80	20	100	40
	<b>PCC1 E10</b>	<b>Operations Research</b>	4	-	4	5	3	80	20	100	40
<b>*For Post Graduate Teaching Department, Gondwana University, Elective Group E</b>											
	<b>PCC1 E11</b>	<b>Business Ethics and Corporate Governance</b>	4	-	4	5	3	80	20	100	40
	<b>PCC1 E12</b>	<b>Recent Trends in Commerce</b>	4	-	4	5	3	80	20	100	40

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester I)  
(Core Course)

## ADVANCED FINANCIAL ACCOUNTING

(Unique Subject Code – PCC1C01)

Theory – 80 Marks

Time: 3 Hours

Internal Assessment – 20 Marks

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

### Unit I

15 Lectures

1. Accounting Standards: Indian Accounting standards, International Accounting Standards. (Theory)
2. Computer Software Accounting. (Theory)
3. Valuations of Good Will and Shares – Including preference and Bonus shares.(Practical)

### Unit II

15 Lectures

1. Company statutory records, Statutory Books of Accounts & Registers Statutory Reports Corporate Governance. (Theory)
2. Fire Insurance Claims: Loss of Stock Method, Loss of Profit Methods. (Practical)

### Unit III

15 Lectures

1. New Trends in Accounting:-  
A) Inflation Accounting (B) Human Resources Accounting (Theory)
2. Hire Purchase Accounting.  
A) Re-possession: Partial Re-possession and complete Re-possession.(Practical)  
B) Hire Purchase stock and Debtors Method. (Practical)

### Unit IV

15 Lectures

1. Current Trends in Accounting:- Social Accounting and Lease Financing(Theory)
2. Accounts of Holding companies (Including rights issue and Bonus Issue of Share, Inter owing company transactions.)(Practical)

### *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 :Accountancy, 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 Hill)
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)

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester I)  
(Core Course)

## INDIAN FINANCIAL SYSTEM (Unique Subject Code – PCC1C02)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

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### **Unit – I : Components of Formal Financial System : 15 Lectures**

Structure & Function of Financial system, Nature and role of financial institutions and financial markets, financial system and economic growth, Pre and post reform scenario in financial system. Money Markets – Overview of money markets, functions, instrument, ( Components ) – Call money market, Treasury Bills Commercial Papers, Commercial Bills, Certificate of deposit.

### **Unit – II : Banking – 15 Lectures**

Definition, Creation of money, Present structure of commercial banking system in India, Brief history, functions, Balance Sheet of Bank –Liability of Bank, Assets of Bank, Importance of Balance sheet of Bank. Portfolio management – meaning and objective – Liquidity, Solvency and Profitability, Types of Portfolio management.

### **Unit –III: Insurance : 15 Lectures**

Insurance Basic, Insurance Vs. other savings and investment options, tax benefits, proposal form and other relevant forms, policy contract, life insurance Products – Traditional and unit linked policies, individual and group policies, with profit and without profit policies, LIC – Constitution, objectives and functions.

### **Unit – IV : Capital Markets – 15 Lectures**

History of Indian capital markets, Reforms in capital markets, Primary Markets- function, Secondary Markets – Organization, membership, and management of stock exchanges, Listing, trading, functioning of BSE, NSE, OTCEI, Internet Trading. Mutual Fund, features, objectives, functions and operations, Role of SEBI capital Market.

### **Reference Books :**

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

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- I)  
(Elective Group A)

Foundation – Elective Course

## MANAGERIAL ECONOMICS

(Unique Subject Code – PCC1F03)

Theory : 80 Marks

Internal Assessment : 20

Time: 3 Hours

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

### **Unit I Introduction Of Managerial Economics** **15 Lectures**

1.1 Definition, Scope and Characteristics of Managerial Economics

1.2 Theory of the Firm. Descriptive analysis of: Profit Maximization Theory, Managerial Theory, Behavioral Theory.

1.3 Objectives of the Firm: Profit Maximization, Security, Profit Satisfying, Sales Maximization, Utility Maximization, Staff Maximization, Growth Maximization.

### **Unit II Demand Analysis** **15 Lectures**

2.1 Individual and Market demand functions; Law of Demand, Determinants of Demand

2.2 Elasticity of Demand – Concept and Measurement of – Price Elasticity of Demand, Income Elasticity of Demand, Cross Elasticity of Demand.

2.3 Importance of Elasticity of Demand in Business Decision making.

### **Unit III Theory of Consumer Choice** **15 Lectures**

3.1 Cardinal Utility approach, Indifference approach, Revealed preference and theory of consumer choice under risk.

3.2 Demand estimation for major consumer durable and non- durable products.

3.3 Demand Forecasting Techniques.

### **Unit IV Production and Cost Analysis** **15 Lectures**

4.1 Production Function – In the short run, In the long run Significance.

4.2 Cost Analysis – In the short run, In the long run.

#### **Reference Books:**

1. Managerial Economics – G.S. Gupta – Tata Mcgrew Hill, New Delhi.

2. Managerial Economics – Dean Joel – Prentice Hill India Pvt. Ltd. New Delhi.

3. Managerial Economics Theory and Applications – D.M. Mithani,  
Himalaya Publication House, New Delhi.

4. Managerial Economics – D.N. Dwivedi - Mcgrew Hill, New Delhi.

5. Managerial Economics – Varshney and Maheshwari – S. Chand & Co. N. Delhi

6. व्यवस्थापकीय अर्थशास्त्र डॉ. प्रकाश सोमलकर, राजेश डोंगरे, जी. सी प्रकाशन नागपूर.

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- I)

**(Elective Group A)**

Foundation Course : Compulsory Foundation

## MARKETING MANAGEMENT

(Unique Subject Code – PCC1F04)

Theory – 80 Marks

Time: 3 Hours

Internal Assessment – 20 Marks

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

### Unit – I :

15 Lectures

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

### Unit – II :

15 Lectures

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

### Unit – III :

15 Lectures

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

### Unit – IV :

15 Lectures

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

### Reference Books :

१.विपणन व्यवस्थापन : डॉ. प्रकाश सोमलकर, प्रा. राजेश डोंगरे.

2. Modern Marketing : R.S.N. Pillai & Bhagwathi Chand & Co. New Delhi
3. Principles of Marketing -: Kotler Philip and Gary Armstrong, 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
7. Marketing Management: Ramaswamy, V.S. and Namakumari,S. Mcicivillan India, new Delhi
8. Case Study in Marketing : The Indian Context : Srinivasan, R. Prentice Hall, New Delhi
9. 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.

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester I)  
(Elective Group B)

## Introduction to Banking

(Unique Subject Code – PCC1E05)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

### Learning Objectives :

- To acquire the knowledge of Banking System
- To study application of basic banking 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: Banking 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, Vijayaragavan Iyengar, Lovely Professional University, Phagwara

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester I)  
(Elective Group B)

## BASICS OF INSURANCE

(Unique Subject Code – PCC1E06)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

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**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 in India.

### *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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# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- I)

(Elective Group C)

## Rural and Agricultural Economics

(Unique Subject Code – PCC1E07)

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 agricultural Economic development.
- 3 Traditional Agricultural 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 Diary 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 Agricultural Costs and Prices.
4. Commission for Agricultural Costs and Prices.

### Reference Books :

1. 'कृषीअर्थशास्त्र' Dr. S.R. Takle and Dr. T. V. Powade – Serials Publications New Delhi. 'कृषी
2. अर्थशास्त्रकेसिद्धांतएवंभारतमेकृषीविकास' 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.
5. Rudra A.(1982), Indian Agricultural Economics: Myths and Reality, Allied Publishers, New Delhi.

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester I)  
(Elective Group C)

## RURAL ENTREPRENEURSHIP

(Unique Subject Code – PCC1E08)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

**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:**

**15 Lectures**

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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# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester I)  
(Elective Group D)

## E-Commerce

(Unique Subject Code – PCC1E09)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

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**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

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester I)  
(Elective Group D)

## Operations Research

(Unique Subject Code – PCC1E10)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

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### 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 jobs through two machines.
- Introduction of Replacement Problems
- Factors to be considered for Replacement Problem
- Problems on Replacement Problems

***Reference Books :***

1. Operations Research – P. K. Gupta and D. S. Hira – S. Chand
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

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- I)  
(Elective Group E)

## Business Ethics and Corporate Governance

(Unique Subject Code – PCC1E11)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

### Learning Objectives :

- To study concept of Corporate Governance
- To understand the concept of business ethics

### Unit 1. Conceptual Framework of Corporate Governance : 15 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

### Unit 3. Ethics & Business: 15 Lectures

- Concept and emergence of Ethics
- Ethics & Morality
- Ethics & Values
- Need for value driven management
- Business Ethics
- Ethical dilemma
- Code of Ethics
- Indian Ethos
- Designing Code of Conduct
- Fair practices and frameworks

### Unit 4 : Workplace Ethics : 15 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 Ethics : Concepts and Cases – Velasquez – Pearson Education India
3. Business Ethics and Corporate Governance (Principles & Practice) – Khanka S.S. – S. Chand
4. Corporate Governance In India-An Evaluation – Subhash Chandra Das – PHI
5. Corporate Governance – Taxmann
6. Corporate Governance: Principles and Practices Paperback – Sandeep Goel – McGraw Hill
7. Corporate Governance –C. L. Bansal –Taxmann
8. Business Ethics and Corporate Governance – B.N. Ghosh Banerjee – McGraw Hill Education
9. Business Ethics – Medha Dixit and Sona Prasad – Sai Jyoti Publication

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# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- I)  
(Elective Group E)

## RECENT TRENDS IN COMMERCE

(Unique Subject Code – PCC1E12)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

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### 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 towards 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 .



***Reference Books :***

1. Banking Theory and Practice – K. C. Shekhar&LekshmyShekhar - 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

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

Master of Commerce

Two Year Course in Faculty of Commerce

Course and Examination Scheme With Choice Based Credit System

Semester II

Area	Unique Subject Code	Subject	Teaching Scheme			No. of Credits	Examination Scheme				
			Lectures	Theory	Total Hours		Duration	Max. Marks	Max. Marks Internal Assessment	Total	Min. Passing Marks
			Weekly Hours				Theory				
								End Semester Exam.	Internal Evaluation		
Core Course	PCC2 C01	Research Methodology	4	-	4	4	3	80	20	100	40
	PCC2 C02	Advanced Cost Accounting	4	-	4	4	3	80	20	100	40
<b>Elective Group A</b>											
Compulsory Foundation	PCC2 F03	Co-operation and Rural Development	4	-	4	4	3	80	20	100	40
	PCC2 F04	Human Resource Management	4	-	4	4	3	80	20	100	40
<b>*For Post Graduate Teaching Department, Gondwana University, Elective Group B</b>											
Elective	PCC2 E05	Advanced Banking	4	-	4	5	3	80	20	100	40
	PCC2 E06	Advanced Insurance	4	-	4	5	3	80	20	100	40
<b>*For Post Graduate Teaching Department, Gondwana University, Elective Group C</b>											
	PCC2 E07	Rural Marketing	4	-	4	5	3	80	20	100	40
	PCC2 E08	Rural Finance	4	-	4	5	3	80	20	100	40
<b>*For Post Graduate Teaching Department, Gondwana University, Elective Group D</b>											
	PCC2 E09	Cyber Security	4	-	4	5	3	80	20	100	40
	PCC2 E10	Statistical Analysis Using:MS Excel	4	-	4	5	3	80	20	100	40
<b>*For Post Graduate Teaching Department, Gondwana University, Elective Group E</b>											
	PCC2 E11	Business Regulatory Framework	4	-	4	5	3	80	20	100	40
	PCC2 E12	Fundamentals of Tourism Management	4	-	4	5	3	80	20	100	40

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester II)

(Core Course)

Foundation Course – Compulsory Foundation

## RESEARCH METHODOLOGY

(Unique Subject Code – PCC2C01)

Theory : 80 Marks

Internal Assessment : 20

Time: 3 Hours

### Unit – I :

15 Lectures

Introduction to Research Methodology, Meaning, Characteristics & Objective Research Methodology, Classification Research, Fundamental Research, Fundamental research, Steps in Selecting Research problem.

### Unit – II :

15 Lectures

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

### Unit – III :

15 Lectures

Hypothesis, Contents of good Hypothesis, Procedure for Hypothesis, Use of statistical techniques for testing of Hypothesis, Interpretation of Data.

### Unit – IV : Data Collection :

15 Lectures

1) Methods of Data Collection

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

2) Analysis of Data and types of analysis

- Qualitative analysis
- Quantitative analysis
- Quantant analysis

### **Reference Book:-**

1. Research Methodology : B.L. Kothari
2. Research Methodology : Dr. Upagade, Dr. Shende
3. Research Methodology : M.N. Borause
4. Business Research Methodology :Zikmund (Thomson Learning Books)
5. Research methods in Behavioral Science :Dwivedi (Macmillan)

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

Semester II)

(Core Course)

## ADVANCED COST ACCOUNTING

(Unique Subject Code – PCC2C02)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

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**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 Delhi

2. 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.

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)  
(Elective Group A)

## CO-OPERATION AND RURAL DEVELOPMENT

(Unique Subject Code – PCC2F03)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

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### Unit-I : Co-operation

15 Lectures

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

15 Lectures

1. Credit control: Objectives, membership, sources of capital generation, structure, functions, qualitative and quantitative measures of credit control.
2. Monetary 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 bank for agriculture and rural development(NABARD)

### Unit-III: Rural development

15 Lectures

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

15 Lectures

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.

### *Reference books:*

1. Prasad S K –Rural development concept approaches & strategy, New Delhi
2. Khannasulabha & Upen Divan- Rural development strategy and planning, Sonali Publication, new Delhi.
3. Acharya S S & Agrawal N L – Agriculture marketing In India

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)

**(Elective Group A )**

Foundation Course : Elective Foundation

## **HUMAN RESOURCE MANAGEMENT**

**(Unique Subject Code – PCC2F04)**

Theory – 80 Marks

Time: 3 Hours

Internal Assessment – 20 Marks

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

**Unit – I :**

**15 Lectures**

**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 Lectures**

**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 counseling 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. How to make induction effective. Advantages of formal induction and orientation.

**Unit – III :**

**15 Lectures**

**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 Lectures**

**Job evaluation and job design :** Concept, importance and objectives, methods and procedures, Job specifications and job descriptions, job design, approaches and methods.

Merit rating and performance appraisal: concept of scientific merit rating, methods, performance standers and its evaluation. Training and development: concept, assessment of training needs, importance, objectives. Effectiveness evaluation.

***Reference Books :***

1. Human Resource Management- Bhattacharyya Dipak Kumar, Excel Books New Delhi
2. Personal & Human Resource Management- SubbaRao, Himalaya Publishing House
3. Managing Human Resource- Monappa Arun, Macmillan Publisher India
4. Human Resource development- Arya, tendon, Deep & Deep Publication New Delhi.
5. Strategic Human Resource Management- Agarwala Tanuja, Oxford University Press.
6. Human Resource Management- Noe, Hollenbeck, Gerhart, wright, Tata McGrow- Hill Publishing Ltd, Delhi



# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)

(Elective Group B )

## ADVANCED BANKING

(Unique Subject Code – PCC2E05)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

### Learning Objectives :

- To understand the advance banking service
- To study the concept of Retail banking and Credit risk management

### Unit 1: Retail Banking:

15 Lectures

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)

### Unit 4: Market Risk

12 Lectures

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

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)  
(Elective Group B )

## ADVANCED INSURANCE

(Unique Subject Code – PCC2E06)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

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### 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

### *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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# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)  
(Elective Group C)

## RURAL MARKETING

(Unique Subject Code – PCC2E07)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

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

**Unit I: Rural Marketing:** **15 Lectures**

Definition of rural marketing, Classification of rural marketing, Characteristics of rural marketing, Evolution of rural marketing, Problems in rural marketing, Rural marketing model.

**Unit II: Rural Consumer:** **15 Lectures**

Introduction, Profile of the rural consumer, Classification of rural consumers, Rural consumer behavior, Factors influencing rural consumer behavior, Needs and wants of rural consumers.

**Unit III: Rural Product and Pricing:** **15 Lectures**

Introduction, Rural product strategy, Rural branding, Rural packaging, Rural pricing objectives, Rural pricing methods, Rural pricing strategies

**Unit IV: Rural Distribution and Sales Force Management:** **15 Lectures**

Introduction, Physical distribution, Channels of distribution, Strategic planning for rural sales force management, Important traits for rural salespersons, Functions of rural sales persons.

**Reference Books –**

1. Rural marketing – Concept and Practices by Balram Dogra, The McGraw Hill Companies
2. The Rural Marketing Book by Pradeep Kashyap and Siddharth Raut, Biztantra Publishers
3. New Perspectives in Rural and Agricultural Marketing by Ramkishan Y, Jaico Publishing House.
4. Introduction to Rural Marketing – R. Krishnamoorthy, Himalaya Publishing House.

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)  
(Elective Group C )

## RURAL FINANCE

(Unique Subject Code – PCC2E08)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

**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**

Constitution, role and objectives 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. Veerashekarappa, Institutional finance for rural development, Rawat publishing, Jaipur and Delhi.
8. Dr. R.C.Meena, Indian Rural Economy, Shree Niwas Publications, Jaipur.

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)  
(Elective Group D )

## CYBER SECURITY

(Unique Subject Code – PCC2E09)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

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**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

### ***Référence Books :-***

1. Cyber Security, AmitGarg& K KGoyal, Laxmi Publications
2. <https://www.cert-in.org>

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)

(Elective Group D)

## Statistical Analysis Using: MS Excel

(Unique Subject Code – PCC2E10)

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

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**Learning Objectives:** To explore the use of various statistical tools by using MS Excel, to understand the Descriptive statistics, sampling and testing of hypothesis by using MS Excel.

### Unit: 1 Data Collection

15 Lectures

Data Collection- Meaning, Experiments and surveys, collection of primary data, questionnaires, schedules, collection of secondary data, selection data, selection of appropriate methods of data collection. Data preparation process, missing values and outliers.

### Unit: 2 Descriptive Statistics and Sampling

15 Lectures

Descriptive statistics and steps involved in calculation of descriptive statistics in MS Excel. Mean, Median, Mode, range, standard deviation, skewness, kurtosis. Sampling and statistical inference-parameter and statistic, sampling and non-sampling errors, sampling distribution of mean and proportion, degree of freedom, standard error, central limit theorem.

### Unit: 3 Hypothesis:

15 Lectures

Testing of hypothesis with the help of MS Excel; Hypothesis testing –procedure for hypothesis testing for mean, proportion and variance, limitations of the test hypothesis with MS Excel

### Unit: 4 Chi-Square Test and Introduction to SPSS:

15 Lectures

Chi-square test and analysis of variance, SPSS: An Introduction Practical: preparing a data file i.e. entering data and saving file in MS Excel, calculating descriptive statistics, T-Test and ANOVA with the help of MS-Excel.

### **Reference Books:-**

Statistical Analysis with MS Excel, Dr. Asha Chawala & Dr. Seema Malik, Arya Publishing Company.

Statistical Data Analysis Using MS-Excel, Dr. B.G. Kore, Nirali Prakashan

Statistical for Management Using MS Excel, Ash Narayan Sah, I K International Publishing House Pvt. Ltd.

Statistical for Management Using MS Excel, D P Apte, Excel Books

# GONDWANA UNIVERSITY, GADCHIROLI

M.Com. Part - I

(Semester- II)  
(Elective Group E )

## Business Regulatory Framework

(Unique Subject Code – PCC2E11)

Theory : 80 Marks

Time: 3 Hours

Internal Assessment : 20

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### 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

<b>Unit 1. Consumer Protection Act, 2019</b>	<b>15 Lectures</b>
<b>Unit 2. Securities and Exchange Board of India Act, 1992</b>	<b>15 Lectures</b>
<b>Unit 3. The Competition Act, 2002</b>	<b>15 Lectures</b>
<b>Unit 4. Limited Liability Partnership Act, 2008</b>	<b>15 Lectures</b>

### 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.

**GONDWANA UNIVERSITY, GADCHIROLI**

M.Com. Part - I

(Semester- II)

**(Elective Group E )**

**FUNDAMENTALS OF TOURISM MANAGEMENT**

**(Unique Subject Code – PCC2E12)**

Theory : 80 Marks  
Internal Assessment : 20

Time: 3 Hours

**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