

॥ सा विद्या या विमुक्तये ॥



स्वामी रामानंद तीर्थ मराठवाडा विद्यापीठ, नांदेड

“ज्ञानतीर्थ” परिसर, विष्णुपुरी, नांदेड - ४३१६०६ (महाराष्ट्र)

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY NANDED

“Dnyanteerth”, Vishnupuri, Nanded - 431606 Maharashtra State (INDIA)

Established on 17th September 1994 – Recognized by the UGC U/s 2(f) and 12(B), NAAC Re-accredited with 'A' Grade

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संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे CBCS Pattern नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्याबाबत.

परिपत्रक

या परिपत्रकान्वये सर्व संबंधितांना कळविण्यात येते की, दिनांक २० जून २०२० रोजी संपन्न झालेल्या ४७व्या मा. विद्या परिषद बैठकीतील विषय क्र.१२/४७-२०२०च्या ठरावानुसार प्रस्तुत विद्यापीठाच्या संलग्नित महाविद्यालयांतील वाणिज्य व व्यवस्थापन विद्याशाखेतील पदवी व पदव्युत्तर स्तरावरील द्वितीय वर्षाचे खालील विषयांचे **C.B.C.S. (Choice Based Credit System) Pattern** नुसारचे अभ्यासक्रम शैक्षणिक वर्ष २०२०-२१ पासून लागू करण्यात येत आहेत.

- 1) B.Com.-II Year
- 2) B.Com.-II Year (Banking & Insurance)
- 3) B.B.A.-II Year (Agricultural Business Management)
- 4) M.Com.-II Year (Banking & Insurance)

सदरील परिपत्रक व अभ्यासक्रम प्रस्तुत विद्यापीठाच्या www.srtmun.ac.in या संकेतस्थळावर उपलब्ध आहेत. तरी सदरील बाब ही सर्व संबंधितांच्या निदर्शनास आणून द्यावी.

‘ज्ञानतीर्थ’ परिसर,

विष्णुपुरी, नांदेड - ४३१ ६०६.

जा.क्र.: शैक्षणिक-१/परिपत्रक/पदवी-पदव्युत्तर-सीबीसीएस
अभ्यासक्रम/२०२०-२१/४१०

दिनांक : २८.०७.२०२०.

प्रत माहिती व पुढील कार्यवाहीस्तव :

- १) मा. कुलसचिव यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- २) मा. संचालक, परीक्षा व मूल्यमापन मंडळ यांचे कार्यालय, प्रस्तुत विद्यापीठ.
- ३) प्राचार्य, सर्व संबंधित संलग्नित महाविद्यालये, प्रस्तुत विद्यापीठ.
- ४) साहाय्यक कुलसचिव, पदव्युत्तर विभाग, प्रस्तुत विद्यापीठ.
- ५) उपकुलसचिव, पात्रता विभाग, प्रस्तुत विद्यापीठ.
- ६) सिस्टम एक्सपर्ट, शैक्षणिक विभाग, प्रस्तुत विद्यापीठ.

स्वाक्षरित/—

उपकुलसचिव

शैक्षणिक (१-अभ्यासमंडळ) विभाग

SWAMI RAMANAND TEERTH MARATHWADA UNIVERSITY, NANDED.
CBCS PATTERN SYLLABUS OF M. COM. (BANKING & INSURANCE)
(WITH EFFECT FROM 2020-21)

Course Code	Semester	Papers Proposed to offer	Lectures per week	CA	ESE	Total	Credit
301	Third	Management of Life and General Insurance.	04	25	75	100	4
302		Investment Analysis.	04	25	75	100	4
303		Computer Application in Accounting.	04	25	75	100	4
304		Elective Any One: Information Technology for banking and Insurance.	04	25	75	100	4
305		OR Practical Training in any select Insurance company including Project Report and Viva-Voce.	04	50	50	100	4
401	Fourth	Management and Organization Theory	04	25	75	100	4
402		Enterprise Resource Planning	04	25	75	100	4
403		Analysis of Financial Statements.	04	25	75	100	4
404		Elective Any One: New issues in Public Management.	04	25	75	100	4
405		OR Practical Training in any select Bank Including project report and Viva-Voce.	04	50	50	100	4

Syllabus for M.Com (Banking & Insurance)

Subject Name: Management of Life Insurance and General Semester: III
Insurance Products

Course Code: 301

Marks Distribution: 25+75

Unit:- I: Group Insurance: Nature of Group Insurance- Types – Group gratuity schemes- Ways of meeting gratuity liabilities- Group super annuation schemes- Other group schemes- Social security schemes- Other Special need plans- Industrial Life Insurance Salary Saving Schemes- Additional benefits, Married Women Property Act.

Unit:- II: Applications and acceptance: Principles of good faith- Insurable Interest- Prospectus- Proposal forms and other related documents- medical Examinations- Age proof,- Special reports- Medical report- IRDA regulations on Management of Life Insurance Services/Products.

Unit:- III Corporate Agents- Corporate Agents- Brokers- Functions of Broker- Tariff Advisory- Committee Insurance forms- Proposal of Insurance- Cover notes- Motor Vehicle Act, 1988- Motor Vehicle Coverage- Declaration Policy- Floating Policy- Private Insurance Companies- Comparison between different Products offered by various Insurance.

Unit:- IV; Policy Document in General Insurance: Need and Format- Policy Preamble- Schedule attestation- Conditions and Privileges- Alteration- Duplicate Policy- Premium payment, lapse and renewal, - Assignment- Nomination, loans- Surrenders- Foreclosure.

Reference Books:

1. Treschmann: Risk Management and Insurance, Thomson 2007
2. Alka Mittal and SL Guptha: Principles of Insurance and Risk Management, S Chand & Sons, New Delhi.
3. P.K. Guptha, Principles and Practice of Non-Life Insurance, Himalaya Publications
4. Dr. P.K. Gupta, Fundamentals of Insurance, Himalaya Publications
5. Dr. P. Peria Swamy, Principles and Practice of Insurance, Himalaya Publications
6. Banking & Finance- Dr. Sanhipa Athalale
7. Business Management- Dr. S. V. Kadlekar
8. Principal & Functions of Management- Prof. Suresh
9. Financial Accounting- Prof. Suresh Bhirad

Syllabus for M.Com (Banking & Insurance)

Subject Name: Investment Analysis
Course Code: 302

Semester: III
Marks Distribution: 25+75

- Unit: I Nature and Types of Investments: Nature, Objectives, Process, Types and Media- Investment and Speculation, Securities- Nature and Characteristic of Securities Markets- primary and Secondary Markets- Stock Exchanges- BSE-NSE-OTCEI- Organization and Regulation.
- Unit: II: Securities Analysis: Objectives of Securities Analysis- Fundamental Analysis- Economy- Industry and Company Analysis- Technical Analysis- DOW Theory- Oscillators- Elliot Wage Theory- Efficient Market Theory.
- Unit: III Securities Analysis: Valuation of Equity Shares and Preference Shares- Valuation of Debt Securities- Interest rate risk- Default and purchase power risk (Problems)
- Unit: IV Portfolio Theory: Traditional theory of Portfolio Management- Arbitrage Pricing Theory- Modern theory of Portfolio Management- Morkpswitz Risk Return Optimization- CAPM- Sharpe Portfolio Optimization- Portfolio Selection- Diversification- Efficient Frontier- Capital Market Line (Problems)

Suggested Readings:

1. Fisher and Jordan: Security analysis and Portfolio Management, PHI, New Delhi.
2. Preethi Sing: Invest Management, Himalaya Publications, Mumbai.
3. V.K. Balia: Invest Management, S. Chand & Sons, New Delhi.
4. Elton EJ & Martin Grube: Modern Portfolio Theory
5. Geoffrey A., Hirt, Stanley B. Block: Fundamentals of Investment Management, McGraw-Hill International Editions.
6. Investment Management- V K Bhalla. S. chand.

Syllabus for M.Com (Banking & Insurance)

Course Name: Computer Applications In Accounting
Course Code: 303

Semester: III
Marks Distribution: 25+75

- Unit:- I: Introduction: Importance of Computer Applications in Accounting- MS Excel Application in Financial Management- Calculation of Operating and Financial Leverage- EBIT and EPS- NPV- IRR- Preparation of Statement of Working Capital forecast.
- Unit:- II: MS Excel Application in Cost Accounting: Calculation and preparation of Marginal Costing Statement- BEP and CPV analysis- BEP Charts- Profit planning- Production & Sales Budgets- Functional Budgets: Flexible budgets- Preparation of Projected income statement and Balance sheet.
- Unit:- III Accounting Packages: Features- Importance – Differences in Accounting Packages and Spread sheet applications- Creation of Accounts- Vouchers- Voucher Number- Journal- Subsidiary Journal- Ledgers- Preparation of Bank Reconciliation Statement.
- Unit:- IV Calculation of Depreciation: Preparation of Trial Balance- Income Statement- Balance Sheet (Sole Proprietor, Partnership, Joint Stock Companies).

Suggested Readings:

1. Peter Norton: Introduction of Computer, TMH, New Delhi, 1998
2. Maheshwari, SN: Financial Management, Sultan Chand Publications Pvt. Ltd, New Delhi, 2000.
3. Maheshwari, SN: Cost & Management Accounting, Sultan Chand Publications Pvt. Ltd, New Delhi, 2000.
4. Workbook on Tally
5. Workbook on Wings

Syllabus for M.Com (Banking & Insurance)

Subject Name: Information Technology for Banking
& Insurance

Semester: III

Course Code: 304

Marks Distribution: 25+75

- Unit: I Information Technology: Nature- Application of IT in Banking and Insurance Fundamentals of Computers- Input process and Output- Software: System vs Application Computers in decision making- E-Commerce, Meaning, Applications.
- Unit: II Windows: Fundamentals of Operations- Microsoft Excel: Using Excel, statistical and graphic functions- MS Access Database concept and Operations using Access- Enterprise Resource planning- Nature and Applications.
- Unit: III Technology for Insurance: Applications in Functional Areas- E-Insurance- IT department and Applications in Insurance.
- Unit: IV Core Banking Solutions: Nature, Applications Modules- Insurance software: Nature, Applications Modules.

Text Books:

1. Turban, Mc. Lean Wetherbe- Information Technology for Management, 4th Edition, Wiley India, 2007.
2. Peter Norton- Introduction to Computer- 6th Edition, 2007, Tata Mc Graw Hill
3. Brian K. Williams, Stacey C. Sawyer- Using Information Technology- A Practice Introduction. To Computers And Communications, 6th Edition, Tata Mc Graw Hill
4. V.Rajaraman: Introduction to Information Technology, Prentice Hall India, 2008.

Reference Books:

1. Cox tall- 2007 MS Office System step by Step, 1st Edition, Prentice Hall India, 2007
2. Winston- MS Office, Excel 2007 data Analysis and Business Modeling, 1st Edition, Prentice Hall India, 2007
3. Devid Whigam- Business Data Analysis Using Excel, 1st Edition, Oxford University, 2007
4. Business information for Banking-Preven Gupta S. Chand.

Syllabus for M.Com (Banking & Insurance)

Subject Name: Management & Organization Theory
Course Code: 401

Semester: IV
Marks Distribution: 25+75

- Unit- I: Nature of Management – concept, nature, scope of management, functions at various levels of management, effective management.
- Unit:- II: Planning: Nature and Process- Decision making: Types, Rationality vs Social- Organizing: Steps- Organization Structure- Bases, Span of control, Delegation, Line and staff Controlling: Nature and process, Techniques, Resistance to change and requirements of good Control System: Staffing, functions.
- Unit: III: Team Building: Nature, Reason, Developing and Managing effective teams- Conflicts: Nature, Types, reasons, Managing Conflicts- Stress Management: Reasons, effects and strategies- Time Management: Significance, Effective Utilization.
- Unit: IV: Leadership: Nature, Basic styles of Leadership for emerging Organizations- Motivations: Nature, Financial and Non- Financial, Maslow is need Hierarchy and achievement Motivation- Communications & Skills: Nature and Process, Barriers, Language, Strategies, for effective interpersonal communication- Organizational Culture.

Text Books:

1. Wehrich Heinz, Cannice V Mark and Koontz, 2008 Management: A global and Entrepreneurial Perspective, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Cullen B John Praveen K Parboteeah, 2005. International Management. A Strategic Perspective, Cengage Learning India Pvt. Ltd. New Delhi.

Reference Books:

1. Draft L.Richard, 2006 The New Era of Management, Thomson Corporation, New Delhi.
2. Robbins P Stephen and Decenzo A David, 2006 Fundamentals of Management: Essential Concepts and Applications Pearson Education, New Delhi.
3. Sridhara Bhat, 2005 Management and Behavioral Process: Text and Cases, Himalaya Publishing House, Hyderabad.
4. Satya Raju, R and Parthasarathy, A 2005 Management: Text and Cases, Printice Hall of India Pvt. Ltd, New Delhi.
5. Hill WL Charles and Mc Shanel L Steven, 2008 Principles of Management, Tata Mc. Graw Hill Company Ltd. New Delhi.

Syllabus for M.Com (Banking & Insurance)

Subject Name: Enterprise Resource Planning
Course Code: 402

Semester: IV
Marks Distribution: 25+75

Unit I. Induction to ERP: introduction, information system, enterprise, ERP definition, component of an ERP system, evolution benefits of ERP, business modeling, integrated data model.

Unit II. ERP & Related technologies – introduction, BPR, MIS, DSS, EIS, Data warehousing, the ETL process, the scope of data mining, data mining mechanism.

Unit III ERP marketplace and marketplace dynamics – market overview, SAP AG, product and technology, R/3 system, BAAN ERP tools, oracle corporation, JD Edwards world solution company, system software association, QAD, product, knowing the ERP market.

Unit IV ERP functional modules – introduction, finance, sales and distribution, manufacturing, human resource, manufacturing, plant maintenance, quality management, materials management, ERP integration, top problems involved in ERP integration.

Reference Books:

1. The Benchmarking Management Guide- American Productivity and Quality Centre, Productivity Press, USA 1993.
2. Beyond TQM- Flood, R L John Wiley & Sons, England 1994.
3. Enterprise resource planning, Himalaya publishing house, Nirupama Pathak.

Syllabus for M.Com (Banking & Insurance)

Subject Name: Analysis of Financial Statements
Course Code: 403

Semester: IV
Marks Distribution: 25+75

- Unit:- I: Accounting Theory: Definition- Need- Scope- Functions and Limitations of Accounting- Inter-relationship among various branches of Accounting. Financial Accounting: Nature and functions- Accounting Concepts and conventions relevant to preparation of Financial Statements- Accounting Standards.
- Unit:- II: Analysis and Interpretation of Financial Statements:
Meaning and Types of Financial Statements- Formats of the Income Statement and the Balance Sheet- Nature of Financial Statements- Limitations of Financial Statements- Analysis and Interpretation of Financial Statements- Types of Financial Analysis- Steps involved in Financial Statement Analysis- Tools of Financial Analysis. (Problems)
- Unit:- III: Ratio Analysis for Analyzing Financial Statements:
Meaning of Ratio Analysis- Classification of Ratios- Profitability Ratios- Liquidity Ratios- Turnover Ratios- Financial Ratios- Advantages of Ratio Analysis – Limitations of Accounting Ratios- Computation of Items of Financial Statements- DU Point Control Chart- Capital Gearing- Inter-firm and Intra-firm Comparison. (Problems)
- Unit:- IV: Statement of Changes in Financial Position:
Funds Flow Statement: Need- Meaning- Uses- Differences between Funds Flow Statement and Income Statement- Preparation of Funds Flow Statement- Is Depreciation a Source of Funds? (Problems)
Cash Flow Statement: Meaning- Uses- Preparation of Cash Flow Statement- Difference between Cash Flow Analysis and Funds Flow Analysis- Uses of Cash Flow Statement- Cash Forecasts (Problems)

Reference Books:

1. S.N. Maheshwari, "Management Accounting and Financial Control", Sultan Chand & Sons, New Delhi.
2. Subhash Sharma & M P Vithal, "Financial Accounting for Management- Text and Cases", Macmillan India Limited, Delhi.
3. P C Tulsian, "Financial Accounting", Tata McGraw-Hill Publishing Company Limited, New Delhi.
4. R Narayanaswamy, "Financial Accounting", Prentice Hall of India, New Delhi.s

Syllabus for M.Com (Banking & Insurance)

Subject Name: New issues in Public Management

Semester: IV

Course Code: 404

Marks Distribution: 25+75

Unit:- I: Introduction – new concepts in public management, down from public policy: the P-approach, up from business: the B-approach, issues in public management theory development, theories of public management, strategies and public management, influence of political institutions on public management.

Unit:-II: Role of women in public management – introduction, the political paradigm, the psychological paradigm, the sociological paradigm.

Unit:- III: Intergovernmental management: The state of the discipline – purpose, Management: the linking of politics and administration, federalism, IGR and IGM, towards a theory of IGM, organizational interaction and networking, professionalism, pragmatic problem solving.

Unit:- IV Theories of comparative public administration – introduction, an elusive prey, supply and demand, tributary streams, bureaucratic wealth, scope bureaucracy, future directions, introduction to management and the revolving door.

Reference Books:

4. The Benchmarking Management Guid- American Productivity and Quality Centre, Productivity Press, USA 1993.
5. Beyond TQM- Flood, R L John Wiley & Siobns, England 1994.
6. New issues in Public management, Dr. R. Kumar, ABD Publishers, Jaipur.