Compulsory Subject

MCC – 101 - Management Accounting

UNIT I- Introduction
Management Accounting-Need and importance- Meaning, Definition- Objectives and Scope, its distinction between Financial and Cost accounting- Advantages and limitations of Management accounting; Management Accountant-Role-Essential qualities.

UNIT II- Financial Statement Analysis
(a) Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations.
(c) Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement.

UNIT III- Working Capital Management
Concept and definition of working capital-Determination of working capital- Assessment of working capital needs-Study of Components of working Capital- Such as cash Management, Accounts receivable management and inventory management

UNIT IV - Long Term Investment Decisions
Capital budgeting-Meaning-Importance-Evaluation technique and methods- Pay back-Discounted, Cash flow-Net present value Internal rate of return, Relationship between risk and returns.

UNIT V - Cost Of Capital
Compulsory Subject

MCC – 102 - Principles of Management and Management Information System (MIS)

UNIT I - Management
Decision-making concepts, Types of decision, Steps in decision-making, Administrative problems in decision making-
Management by treatment of Mathematical and non-Mathematical techniques-Linear Programmes, Queuing theory, Game theory, Critical Path Method (CPM), Decision Tree Analysis
Pioneers of Management thought-F.W. Taylor and his scientific management, Henry Fayol and his Administrative Management, Michael Porter, Torn Peters, Eléonore Mayo and his Hawthorne experiments; Chester Barnard and his Social system theory, Peter Drucker and his thoughts.
Management system and Processes-Scientific Management-Creativity in Management-Traditional and Professional management in India.

UNIT II - Organizing
Classical, Neo-classical and Modern theories of Organization structure-
Process of Creating Organization Structure- Departmentation; span of control;Delegation of Authority-Levels of Management, Centralization and Decentralization- Formal and Informal Organization structure-Types of Organisation, Management of Conflict-Group Dynamics-

UNIT III - Direction, Motivation And Communication
Principles of Direction-Theories of Motivation
(a) Maslow’s Need Hierarchy (b) Herzberg’s Hygiene Theory
(c) McGregors Theory X and Y (d) McCliand’s Achievement Theory and Morale building, Interpersonal and group behavior -Communication Network, Barriers in Communication-Effective Communication.

UNIT IV - Leadership and Control
Theories of Leadership-Leadership style-Linkert’s system of Management Leadership-Management Grid, Fieldler’s model of Leadership, Leadership styles in Indian Organization,
Concept of Managerial Control- Basic Control Process, Advance control techniques-Operation Research Programme Evaluation and Review Technique (PERT)

UNIT V - Management Information System (MIS)
Introduction: Basic components of a Management Information System [MIS] and Management Science-Features and Importance of Management, Levels of Management and MIS.
Role and Effect of Computer on Management Information System.
Specialization I - Advanced Marketing

MCM – 103 - Marketing Techniques

UNIT I - Introduction
Evolution of Marketing – Components of Marketing, Functions of Marketing, Significance of Marketing, Relevance of Marketing in developing economy. Marketing organization and Environment – Meaning, Scope, importance and different forms of organization, Marketing Environment – Meaning, factors, Internal and external Marketing organization

UNIT II - Marketing Mix & Price Mix
Definition, meaning elements and importance of marketing mix. 
**Product mix** – Product Planning and development product testing, Product Life Cycle – Managing the product in product life cycle. 
Branding and Packaging – Meaning, Need, objectives and factors influencing pricing decision, pricing method

UNIT III - Promotion Mix & Physical Distribution
Elements of promotion mix, Sales promotion system. Recent trends in promotion strategy, marketing communication 

UNIT IV - Salesmanship & Advertising
Meaning, elements, importance of sales organization. Sales forecasting and budgeting – Qualities of good salesman. Role of sales manager. 
Advertising – Setting the advertising objectives – Role of advertising, Recent trends in modern advertising - Evaluating marketing communication programs - Message evaluation, reorganization test etc.

UNIT V - Market Segmentation
Meaning, definition, different ways to segmentation – essentials of effective market segmentation, comparison between differential marketing and concentrated marketing. Tele Marketing, e-Marketing, Service Marketing, Rural Marketing – features, importance, difficulties of rural markets. 
Market Evaluation and Controls - Types, process, obstacles to marketing control - Marketing Audit
MCM – 104 - Consumer Behaviour

UNIT I - Introduction

UNIT II - Consumer Perception

UNIT III - Consumer Learning And Attitude

UNIT VI - Motiation
Concept of Motivation – Motivation Process, Positive & Negative Motivation – Integrity of Motivation – Hierarchy of Needs – Emerging Concept of Involvement

UNIT V - Consumer Protection & Business Ethics
Specialization II - Advanced Accountancy

MCA-105 - Advanced Financial Accounting

UNIT I - Branch Accounts
- Types of Branches, Independent branch-Reconciliation and Adjustments entries, Incorporation of Trial balance.
- Foreign branch - Principles for conversion, Conversion of Trial balance

UNIT II - Royalty Accounts
- Royalty, Minimum rent, Short working, Recoupment of Short working, Laps of Short working. Journal Entries and Ledger Accounts in the books of Landlord and Lessee

UNIT III - Final Accounts of Co-operative Societies
- Credit Co-operative Society, Format- (Form N), Allocation of profit as per Maharashtra Co-operative Society Act, preparation of Final Accounts

UNIT IV - Lease Accounting
- Concept of lease, Types of Lease, Advantages and Disadvantages of lease, Accounting treatment for financial lease and operating lease

UNIT V - Recent Trends in Accounting (Only Theory)
- Government Accounting, Carbon Credit Accounting.
MCA 106- Financial Management

UNIT I- Advanced financial Concept

UNIT II - Operating and Financial Leverage
Operating leverage, Financial leverage, BIT – EPS analysis, measures of financial leverage, combined leverage

UNIT III - Capital Structure, cost of capital and valuation
Capital structure theories, Net income approach, Modigliani Miller approach, Traditional approach, Cost of capital, Valuation

UNIT IV - Financing Current Assets
The Behavior of Current Assets, Spontaneous Sources of Financing Current Assets, Regulation of Bank Credit

UNIT V - Management of cash
Motives for holding cash, Objectives of cash management, Factors determining cash needs, Cash budget, Cash management tools, Basic strategies

UNIT VI - Receivables Management
Specialization III – Banking & Finance

MCB – 107 - Banking Practices

UNIT I - Banker customer relationship
Definition of a banker and a customer Banker customer relationship as debtor- creditor, agent-principal and trustee-beneficiary Features of the relationship

UNIT II - Rights & Duties of Bankers
Banker's duty of secrecy of customers' accounts: Credit Information Bureau of India Limited Right of set off, Garnishee order, Law of limitation, Termination of relationship Customer's service: Goiporia Committee Norms.

UNIT III - Asset - Liability Management
Definition of assets and liabilities, Asset liability mismatches on the grounds of locations, maturity, return and currency Risks while managing the assets and liabilities: Liquidity risk, Interest rate risk, premature withdrawal and pre-payment risk, Price Risk, Foreign exchange and sector based risk, Strategies to manage these risks, RBI guidelines for asset and liability management.

UNIT IV - Hi-tech banking and Mergers and Acquisition in banking sector
Electronic payments, (Internet, Phone and Mobile banking) Electronic Clearing System, Debit, ATM and Credit cards, Electronic Funds Transfer, RTGS (Real Time Gross Settlement), Toll Free Number Facility Meaning of Merger and Acquisition : Recent cases of mergers and acquisition in Banking sector of India - Consolidation of Banks.

UNIT V – Foreign exchange management
MCB – 108 - Central Banking

UNIT I - Evolution of Central Banking

UNIT II - The Reserve Bank of India as Currency Authority
The Reserve Bank as currency authority: issue of currency notes, Asset backing for note issuing. Distribution of currency, Currency chests, recent developments in currency management.

UNIT III – The Reserve Bank as Banker to Government
2. Banker to the Central Government and the State Governments
3. Management of public debt

UNIT IV - Reserve Bank and Commercial Banks - Part I
Regulation and supervision over commercial Banks:
1. Licensing of banks
2. Opening of new banks
3. Branch Licensing
4. Foreign banks
5. Cash reserves and liquid assets
6. Prudential norms, capital and reserves
7. Control over methods of operation

UNIT V – Reserve Bank and Commercial Banks - Part II
Para Banking activities:
1. Control over management
2. Annual accounts and audit
3. Subsidiaries of commercial banks
4. Credit Information Bureau
5. Insurance
6. Inspection of banks: Board for financial Supervision (BFS) and system of inspection.

UNIT VI – Non-Banking Financial Companies (Nbfcs)
Regulatory framework for NBFCs:
Measures for supervision over NBFCs.

UNIT VII – Relationship of International Financial Institutions with Central Banking Considering The Functions Of:
International Monetary Fund (IMF) World Bank
Asian Development Bank (ADI) SAARC
World Trade Organization (WT0)
Semester - II

Compulsory Subject

MCC 201 - Managerial Economics

UNIT I - Introduction to Economics
Introduction, Micro & Macro Economics, Static & Dynamic Analysis, Nature of static’s, Economic Dynamics

UNIT II - Demand Analysis
Introduction, Demand, Factors influencing Demand, Types of Demand, Law of Demand, Variations & Changes in Demand, Expansions & Contraction of Demand, Increase & Decrease in Demand, Elasticity of Demand, Price Elasticity of Demand, Types of Price elasticity, Kinds of Elasticity of Demand, Factors Determining the Price Elasticity of Demand

UNIT II - Cost Benefit Analysis

UNIT IV - Theory of Production
Production is Creation Or Addition of Value, Production Function, The Laws of Production, The Law of variable proportions, The Law can be explained with the help of hypothetical production schedule, Returns to Scale, Three phases of Returns to Scale

UNIT V - Product Pricing
The Essentials of a Market are-, Classification of Markets, Classification on the basis of time period involved, Classification on the basis of degree of competition, Pricing under Pure Competition, Revenue Concepts, Equilibrium of the firm & industry, Equilibrium of the firm & industry under Perfect Competition, Long Run equilibrium, Price output under Monopoly, The Equilibrium of the Monopolist, Short Run Equilibrium and Long Run Equilibrium

UNIT VI - Types of Business Organization – I
Introduction, Characteristics of Business, How Businesses are organized, Criteria to decide the type of organization, Sole Proprietorship, Partnership, Joint Stock Company
MCC – 202 - Modern Business Practices

UNIT I - Chamber of Commerce and Trade Associations Organizations-
Objectives and functions, Maharashtra chamber of commerce, Industries and Agricultural and their local branches, Mahratta Chamber of Commerce, Industries and Agriculture, Indian Merchants Chamber

UNIT II - Federation of Indian Chamber of Commerce
Industries (FICCI) Association of Chamber of Commerce, Confederation of Indian Industries (CII)

UNIT III- Public Enterprises and Public Utilities
Objectives, functions and Organization of public Enterprises, Public Utility Management practices of Public enterprises in India, Efficiency, Autonomy and control of public Enterprises, Recent practices and policies in public Enterprises and Public Utilities

UNIT IV- Agricultural Business Practices
Characteristics of Agriculture Business, Nature of Indian Agriculture, Government policies related to agricultural business, Problems and prospects of Agricultural Business, Agricultural Taxation policy

UNIT V- Agricultural products and Farms Services
Nature and disposal of Agricultural by-products, Farm waste, cost of recycling of farm waste

UNIT VI- Allied Agricultural Business
Dairy, Poultry, Bio Manures, WTO and its impact on Agricultural Business practices
Specialization I - Advanced Marketing

MCM – 203 - Customer Relationship Management & Retailing
(CRM & Retailing)

UNIT I - Introduction
Conceptual foundation of Relationship Management, Evolution of relationship management-significance in Indian context

UNIT II - Relationship Marketing
Relationship marketing of Services Vs. Relationship marketing in Consumer markets - Buyers sellers relationships - Relationship marketing in Mass markets, relationship marketing and marketing strategy

UNIT III - Information Technology & CRM
Role of Information Technology in building, maintaining and enhancing profitability design and analysis – Digital Marketing – Dynamics of Website – Behavior of a Consumer in the digital world – Internet Marketing & Logistics

UNIT IV - Retailing
Retail location – Factors affecting retail location decision – Site selection – Factors affecting site selection – Steps in selecting site – Location based retail strategies.

UNIT V - Stores Design
Customer service – CRM in retailing- Cashiering process – Managing in-store promotions and events.
MCM – 204 - Services Marketing

UNIT I - Introduction
Services – Nature of Services, Characteristics of Services - Intangibility, Inconsistency, Inseparability and Inventory, Classification of Services, Goods – services continuum – Search, experience, Consumer versus Industrial services, Importance of Services Marketing.

UNIT II - Services Marketing Mix (Part A)

UNIT III - Services Marketing Mix (Part B)

UNIT IV - Services Marketing Strategy
Services Marketing Strategy - Services Market Segmentation – Problem areas of segmentation - Targeting - Positioning and Differentiation of Services

UNIT V - Role and Management of Services
Strategic role of services – every business in a service business - contribution of services to customer satisfaction, sustainable competitive advantage, Managing the services marketing effort, customer encounter management.

UNIT VI - Information Technology and Services Marketing Applications
Role of IT services, e-services – online Consumer Behavior – Self service technologies – Services marketing applications – Financial services, Hospitality services, Education services, IT services, Government services.
Specialization II Advanced Accountancy

MCA 205 - Company Accounting

UNIT I - Underwriting of issue of shares and debentures
Types of underwriting, Liability of underwriters, Accounting treatment of, underwriting of shares and debentures, Profit or loss prior to incorporation

UNIT II- Final accounts of Joint Stock Company
Schedule VI of companies Act, 1956, Treatment of special items while preparing, the final accounts, Remuneration to: Manager, Director, Transfer of profits to reserves, Dividends treatment

UNIT III - Valuation of Shares
Need for valuation, Methods of valuation, Accounting Treatment

UNIT IV- Amalgamation and Reconstruction (Mergers & Acquisitions)
Accounting standards (AS)-4, Accounting for Amalgamation, Methods of Accounting for Amalgamation, Accounting treatment, External Reconstruction and Accounting Entries.

UNIT V- Consolidation of Accounts
Minority interest, Pre-acquisition profits or losses and reserves of subsidiary company, Profit or loss on revaluation of assets of subsidiary company, Goodwill treatment, Post-acquisition profits, Inter-company transactions, Treatment of preference share, bonus shares and dividends

UNIT VI-Recent Trends in Accounting (Theory)
MCA -206 Auditing

**UNIT I - Concept of Auditing**
Meaning, Objective, Scope & Advantage, Type of auditing, Prerequisites of good audit

**UNIT II - Types of Errors & Fraud**
Meaning of errors & Fraud, Types of errors, Types of fraud, Majors to prevent Fraud

**UNIT III - Audit Process**
Audit Program, Internal Check, Internal Control, Internal Audit, Audit Note book & working paper

**UNIT IV - Company Audit**
Qualification of Company Auditor, Disqualification of Company auditor, Appointment & removal of company auditor, Rights, Duties & Liabilities of company auditor, Cases based on appointment & rights of auditor

**UNIT V - Computerized Auditing**
System Audit, Traditional Audit, System Audit Vs Traditional Audit, Role of MIS in auditing

**UNIT VI - Audit of Various Concerned**
Audit of an Educational Institution, Audit of Hospital, Audit of Bank
Specialization III Banking & Finance

MCB – 207 - Banking Laws

UNIT I - Banking Regulation Act, 1949
Provisions relating to: Definition (Sec -5), Functions of banking companies (Sec -6), Restrictions on business of banking companies (Sec -8, 19 and 20), Powers of the RBI (Sec -21, 35 and 36 to 36 AD), Winding up of a banking company (Part III and III-A of the Act), Applicability of the act to cooperative banks (Sec- 56).

UNIT II – The Negotiable Instrument Act, 1881
Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec -15), Dishonour of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonour of certain cheques for insufficiency of funds in the account (sections 138 to 147).

UNIT III – The Reserve Bank of India Act, 1934
Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19), Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G), Penalties (Sec 58 B to 58 -G), Changing role of the RBI.

UNIT IV - The Foreign Exchange Management Act, 1999
Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9), Authorized person (Section 10 to 12), Contravention and penalties (Section 13 to 15), Adjudication and appeal (Sections 16 to 21 and sections 34-35), Directorate of enforcement (section 36 to 38).
MCB – 208 - Monetary Policy

UNIT I - Money supply measures

UNIT II - Monetary Management

UNIT III - Instruments of monetary policy
Mechanism and effectiveness of following instruments.
1) Quantitative instruments - Bank Rate, Open Market Operations and Variable Reserve Ratio
2) Qualitative instruments Margin requirements, Credit rationing, moral suasion, Direct action, Publicity

UNIT IV - Development and promotional role of the Reserve Bank of India and its implications –
1) R.B.I. and rural credit : priority sector advance, regional rural banks, development of farm sector and non-farm sector.
2) R.B.I. and industrial finance : establishment of institutional, lending policy For commercial banks, coordination between term lending institutions, bridge loans, rehabilitation of sick industrial units.

UNIT V – Development and promotional role of the Reserve Bank of India and its implications –
R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to promote exports Role of the RBI in other promotional activities
Compulsory Subject

MCC – 301 - Business Finance

UNIT I - Business Finance
Financial Plan: Characteristics, factors to be considered while preparing, Limitations.

UNIT II - Sources Of Finance
Financial Problems of SSI Unit in India. Co-operative Sector: Govt. Participation in Capital-Share; Capital Limitations in Raising Equity Capital and Borrowings.

UNIT III - Foreign Sources
Foreign Direct Investment-Meaning, Need, Govt. Regulations, Foreign Institutional Investment in India Capital Market- Meaning, Need, Limitations, Govt. Regulations-OCB (Overseas Corporate Bodies), Globalization of capital market-Meaning difficulties-ECBs (External Commercial Borrowings), Euro-issues. GDRs/ADRs.

UNIT IV - Capital Market

UNIT V - Share Ownership in India

UNIT VI - Financial Services Relating To Raising of Capital
Merchant Banking- Meaning, Services rendered, Management of Capital Issues, Categories, Credit rating-Meaning, Need and Methodology, Project Appraisal.
**MCC – 302 – Global Business Environment**

**UNIT I - Business Environment**

**UNIT II - Environment-Various approaches-Various aspects**
Natural, Social, Economical, Political, Technological, Legal and Cultural, Business Environment in India-before Independence and after Independence-Globalization and its impact on business environment in 21st Century

**UNIT III - Business Environment and Problems of Pollution**
Types of pollution - Water, Air and Noise, Sources and effects, various measures for controlling the pollution.

**UNIT IV - Indian Industrial Environment**
Growth of industries in public and private sectors in India-Small and Cottage industries-mergers and acquisitions, Foreign investment, Foreign Technology and MNCs.

**UNIT V - Global environment**
Natural, social, cultural, demographic, and technological environment and its impact on world trade.
Specialization I- Advanced Marketing

MCM- 303- International Marketing

UNIT I - Introduction – Importance of International Marketing –
international marketing environment: Social, political, cultural, legal, technological,
demographic, GATT and WTO, International, Product policy- standardization vs adaptation domestic vs international product line, Management of international product line, strategy for product development


UNIT III- International Marketing Intelligence – international marketing information agencies – sources of information – export promotion councils, specialized institutions such as STC, MPEDA, APEDA, India Trade Promotion Organization, EXIM bank, Export Inspection Council, Institute of Packaging, Indian Institute of Foreign Trade and ECGC.


UNIT V - Export finance and Risk Management – forms of export credit – pre-shipment and post shipment credit-international commercial payments-terms of credit in export – risks and risk Management tools in international marketing.
MCM – 304 - Sales Promotion and Administration

UNIT I - Recent Trends in Sales
Concept, Media, Public Relation, Sales Promotion, Consumer Promotion, Trade Promotion

UNIT II - Sales Management
Concept, Development of Sales Department, Objectives of Sales Management, Co-ordination role of Sales Management, Controlling role of Sales Management, Sales Control – Informal & Formal, Types of Sales Organization, Promotion Management

UNIT III - Sales Personnel Management
Training Sales Force – Contents, Methods of Sales Training, Evaluation of Training Programme, Compensating & Motivating Plans, Standard of Performance, Controlling Sales force.

UNIT IV - Sales Territory & Quota Management
Managing the territories, Types of Sales Quota, Sales meetings & contest – Objective, Planning

UNIT V - Internet as Promotional Tool
Internet as media, Portals, Credit card transactions, Types of Website, Search engine – mobile, Internet

UNIT VI - Legal Aspect of Marketing
Specialization – II - Advanced Accountancy

MCA-305 - Advanced Accounting

UNIT I - Insurance company Final Accounts
Life Insurance - types of policy and certain terms, Preparation of final Accounts, Life Insurance Revenue Accounts, General Insurance, General Insurance revenue Account, Final Accounts, Practical Problems

UNIT II - Accounting for Professional's
Meaning of profession like Doctors, Lawyers etc., Preparation of Income & Expenditure Account, Preparation of Receipt & Payment Account, Preparation of Balance sheet, Practical Problems,

UNIT III - Problems on Accounting Standards
Problems on , AS – 1-Disclosure Requirements, 2- Valuation of Inventory, 3-Cash flow statement, 4- Contingencies and Events occurring after Balance sheet date, 5 – Net Profit & Loss for the period, Prior period items and changes in accounting Policies

UNIT IV - Consignment Accounts
Remittances by consignee, Consignment Journal Entries and Ledger Accounts, Consignment without Loss Practical Problems

UNIT V - Recent Trends in Accounting (Theory)
Creative Accounting, Social Responsibility Accounting, Value Added Statement
MCA-306 - Costing

UNIT I- Introduction to Cost Accounting
Concept of cost, Costing, Cost Accounting, and Cost Accountancy, General Principles of Costing, Objectives and Importance of Cost Accounting, Classifications of cost, Cost centre and cost unit, Techniques and Methods of, Costing, Difference between cost accounting and financial accounting

UNIT II- Methods of costing –
Job costing, Batch costing, unit costing (Theory only)
Contract costing & process costing (Theory & Practical problems)

UNIT III- Marginal costing –
Meaning of Managerial costing, Decision making - Make or buy, shut down, product mix, sales mix, Application of Marginal costing, Cost profit-volume analysis, Break-even analysis, Practical problems.

UNIT IV- Type of Budget
Meaning of the term Budget & Budgetary control, Advantages of Budget, Limitations of Budget, Production Budget, Sales Budget, Cash Budget, Master Budget, Revenue Budget, (Problem on – production & sales Budget only.)

UNIT V- Variance Analysis
Meaning of Variance, Reporting of Variance, Material – cost Variance (Practical problems), Price Variance, Usage Variance, Mix Variance, Yield Variance, Labour –
Cost Variance (Practical problems), Rate Variance, Efficiency Variance, Mix Variance
Specialization III - Banking & Finance

MCB-307 - Corporate Banking

UNIT I - Corporate Banking
Corporate Banking: Meaning and importance, various services provided viz., Cash Management, Salary Payment, Debt Management, Factoring and Forfeiting, Trusteeship, Custodial services, Business advisory, Off shore services, Trade services, Forex Management, etc.
Corporate Deposits: Importance of Institutional deposits vis-a-vis retail deposits

UNIT II - Corporate Finance

UNIT III - Investment Banking
Meaning and scope of Investment Banking, Evolution, overview of current state of Investment Banking in India
Merchant Banking: Advisory services for equity / debt issues, Management, placement and distribution of equity / debt.

UNIT IV - Mergers and Acquisitions and Advisory Services
Mergers and Acquisitions, Divestitures: Identification, Structuring, Negotiation and Execution, arranging finances etc.
Corporate advisory services: Capital restructuring, Project advisory, Private equity and Venture capital, Loan Syndication etc.

UNIT V - Project and Infrastructure Finance I
Characteristics of Project Finance - Technology selection, Assessment of technical collaborator - Market Analysis: International competitiveness and SWOT analysis
Assessing the project cost - Means of financing projects - Estimation of project cash flows - Use of free and equity cash flow valuation for assessing projects - Financial Analysis: Break-even point analysis, Decision tree, Scenario analysis and Internal Rate of Return, Sensitivity analysis Common risks in projects - Risk mitigation methodologies in projects - Securitisation as a tool for risk mitigation - Project planning - Network techniques for project implementation - Disbursement, supervision and follow up of project by lender

UNIT VI - Project and Infrastructure Finance II
Infrastructure financing cash flow deal agreement with parties involved - SPV - Monitoring and follow-up of the project
Case Studies in Power Project; Airport Project; Road Project, Telecom Project; Hydrocarbons and Ports.
Specialization III Banking & Finance

MCB-308 - Retail Banking

UNIT I - Introduction to Retail Banking
History and definition, role within the bank operations, Applicability of retailing concepts distinction between Retail and Corporate / Wholesale Banking

UNIT II - Retail Products I
Retail Products Overview - Customer requirements, Products development process, Liabilities and Assets Products / Description of Liability products, Description of Asset Products, Approval process for retail loans, Credit scoring.
Personal Loans Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium,Prepayment issues, Repayments / Collection.

UNIT III - Retail Products II
Educational Loans Eligibility, Purpose, Amounts, Security, Disbursement, Moratorium, Prepayment issues, Repayments., Credit / Debit Cards - Credit Vs Debit Cards, Eligibility, Purpose, Amounts, Margin, Security, Process of using the cards, Billing Cycle, Credit , Points., Other Products / Remittances / Funds Transfer

UNIT IV - Marketing / Selling of retail products MIS and Accounting
Retail Strategies; Tie-up with Institutions for Personal loans / Credit cards / Educational loans, with OEMs / Authorised Dealers for Auto / Vehicle loans,

and with Builders / Developers for Home loans, 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, Stages in customer relationship management process.

UNIT V- MIS and Accounting
Regulations and compliance, Technology for Retail Banking - Static information, Account opening, basic loan origination data etc. Updated information like income details at different frequencies. Transaction information from disbursement till final settlement of the loan amount. Analytics / Alerts., Accounting entries - Loan process and the relevant accounting including EMI Computation.
UNIT VI - Other issues related to Retail Banking

Securitisation, mortgage based securities., Trends in retailing - New products like Insurance, Demat services, online / Phone Banking, Property services, Investment advisory / Wealth management, Reverse Mortgage - Growth of e-banking, Cross selling opportunities., Recovery of Retail Loans - Defaults, Rescheduling, recovery process. SARAFAESI Act, DRT Act, use of Lok Adalat forum. Recovery Agents - RBI guidelines.
Semester - IV

**Compulsory Subject**

**MCC – 401 – Modern Entrepreneurship Development**

**UNIT I – Entrepreneurship**
- Meaning and Features, Personal qualities-Studies of Personal and social traits – Assessing potential entrepreneurship tools and techniques used- Behavioural tests.

**UNIT II – Entrepreneurship Development Training**
- Objectives and importance. Training models, training components, Information input and training methodology.

**UNIT III – Development of achievement motivation**
- Sources of development of achievement, Achievement motivation as related to entrepreneurship Problems-beliefs and attitudes-limitations. Need and importance of trainer-motivator skills and qualifications required.

**UNIT IV – Business Opportunity Guidance**
- Importance and relevance of business opportunity-process of identifying and assessing business opportunity-business opportunity and needs of potential entrepreneur selection of business opportunity. New trends in service sector and scope for entrepreneurship in the service sector.

**UNIT V – Problems in entrepreneurship development**
: (a) Role of Government in entrepreneurship development (b) R & D Science and technology and entrepreneurship development (c) Specialized institution involved in entrepreneurship development (d) Business incubation and venture capitalists.

**UNIT VI – Changes in the concept of entrepreneurship**
- Entrepreneurship within organization- As the entrepreneurship Corporate strategy and entrepreneurship
MCC-402 - Research Methodology in Business

UNIT I - Introduction to Research Methodology
Meaning, Scope and importance of research Type of research (e.g. Descriptive, Historical, Experimental and Applied)

UNIT II - Identification Research Problem
Formulation of Hypothesis Importance of Hypothesis in research

UNIT III - Research Design
Meaning, Need and Features of Good Research Design.

UNIT IV - Surveys

UNIT V - Analysis Of Data
Processing of Data, classification, editing, coding, tabulation of data, Diagrammatic representation.

UNIT VI - Report Writing :
Importance of Report Writing - Types of Reports
Steps in writing Research Report - Essential Qualities of reporter.
Specialization I - Advanced Marketing

MCM 404 - Brand Management

UNIT I - Introduction to Branding

UNIT II - Understanding Basics of Branding

UNIT III - Brand Equity
Objectives, Introduction, Concept of Brand Equity, Brand Equity Models- Aker’s Model, Brand Personality, Brand Resonance Model (Keller’s Brand Equity Model, Building Brand Equity, Drivers of Brand Equity, Choosing and Developing Brand Elements, Designing Holistic Marketing Programmes, Leveraging Secondary Associations.

UNIT IV - Branding Strategies
Objectives, Introduction, Brand Architecture- Breadth and Depth of Brand Product Mix, Brand Hierarchy- Corporate/Company, Family/Umbrella, Individual, Modifiers/Variants, Descriptors, Brand Extensions, Brand Portfolios

UNIT V - Market Research and Branding
Objectives, Introduction, Understanding Customer/Consumer Wants and Needs, Measuring Brand Satisfaction and Attitudes in relation to Competition

UNIT VI - Brand Management
Objectives, Introduction, Brand & Category Management- Origin, Brand Manager’s Role & Tasks

UNIT VII - Branding in Different Sectors
Specialization - II – Advanced Accountancy

MCA – 405 – Business Taxation

Direct Tax-
UNIT I- Assessment of individuals, Hindu Undivided Family
Definitions, Computation of income from business of individual, Computation of tax of individual, Computation of total income of Hindu Undivided family, Computation of tax of HUF, Practical problems

UNIT II- Assessment of Firms and Association of Persons
Definitions of firm, partners, Position of firm under income tax, Computation, of total income of firm, Provisions regarding set off and carry forward of losses of firms, Tax computation, Practical problems

UNIT III- Assessment of Companies
Computation of total Income, Carry forward and set off of losses, Assessment of companies, Deemed income for Minimum Alternative Tax, Practical Problems

Indirect Tax-
UNIT IV- Central Excise Act
Excisable Goods, Levy and Collection of Duty, Refund, interest, penalties etc., Powers of excise Officer, Types of Excise Duties, Appeals, Practical Problems

UNIT V - Service Tax
Scope, charge, valuation and payment of service tax, Registration, Recovery, interest etc., Powers of Assessing offices and commissioner, Recovery, Advance Rulings, Practical Problems

UNIT VI- Value Added Tax
Introduction, definitions, Incidence and levy of tax, Registration of dealers, Returns, Assessment, Appeals, Penalties and Interest, Payment of tax, Recovery and set off and refund, Practical Problems
Specialization III – Banking & Finance

MCB – 406 – International Banking

UNIT I- International Banking I
Global Trends and developments in International Banking, International Financial Centres, Offshore Banking Units, SEZs., Profitability of International Banking operations, Correspondent Banking and inter - Bank Banking

UNIT II- International Banking II
International Financial Institutions: IMF, IBRD, BIS, IFC, ADB, Legal and regulatory aspects, Risk Management

UNIT III- Foreign Exchange Business
Foreign Exchange Management Act (FEMA) and its philosophy, Different types of Exchange Rates, RBI and FEDAI: their role in regulating Foreign Exchange Business of Banks / other Authorised Dealers, Rules regarding rate structure, cover operations, dealing room activities and risk, management principles, including correspondent Bank arrangements, NRI customers and various banking and investment products available to them under FEMA., Remittance facilities

UNIT IV - International Trade I
Regulations covering international trade, Various Aspects of International Trade, Government policies, DGFT and their schemes, Customs procedures, Banks’ role in implementing these policies and schemes, WTO - its impact, Balance of payment, balance of trade, Current account and capital account convertibility., Documents used in Trade : bill of exchange, invoice, Bill of lading, Airways bill, Insurance policy etc.

UNIT VI- International Trade II
Role of Banks in foreign Trade, Letters of credit; importance in international trade, various types of LCs, settlement of disputes, UCP 600, INCOTERMS., Exchange control relating to foreign trade. Returns required to be submitted to RBI, Laws governing trade finance viz, FEMA, NIAct, Indian stamp Act, EXIM policy, RBI /FEDAI guidelines, Role of Banks, including EXIM Bank, in financing Foreign Trade, various facilities to Exporters and importers including project finance, Forfaiting and Factoring, Risks involved in foreign trade finance : Country risk, Currency risk, Exchange risk, legal risk etc, Role of ECGC.