

Tilak Maharashtra Vidyapeeth
M.Com. Programme (Regular / External)
Semester Pattern Syllabus- From 2012-13

Semester - I

Compulsory Subject

MCC - 111 - 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.
- (b) Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems).
- (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

Meaning-Definition and assumptions-Explicit and implicit cost, Measurement of specific cost, cost debt.
Preference shares-Equity shares, Retained Earnings-Weighted average cost of capital.

Compulsory Subject

MCC – 112 - Principles of Management and Management Information System (MIS)

UNIT I - Management

Nature of Management-Principles of Management-process of management. Planning, Organizing, Leading, Motivating and Controlling
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, Tom Peters, Elton 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 - 111 - 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
Physical Distribution – Definition, Characteristics, Intermediate - Types of Channel – factors considered in Channel decision, Direct selling, shopping malls etc. New Product Decision Process - Types of new products - Test Marketing of a new product.

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 – 112 - Consumer Behaviour

UNIT I - Introduction

Definition – Consumer Behaviour & Marketing, Stages in Marketing, Application of Consumer Behaviour Science, Changing Role of Product, Marketer and Consumer, Customer Behaviour – Family – Woman, Rural Consumer, Special Area Consumer

UNIT II - Consumer Perception

Meaning, Concept and importance of Consumer Perception, Formation of Perception – Perception Process, Consumer Perceptions in Services Sector, Perception & Brand.

Consumer Perception of Risks.

UNIT III - Consumer Learning And Attitude

Learning Theories – Stimulus Response Theory, Generalization, Cognitive Learning Theory, and Branding.

Attitude – Definition and Importance, Formation of Attitude, Attitude Motivate, Role of Influences- Influences of Family, Influence of Groups & Peers, Influence of Media. Attitude Behavior Relationship

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

Consumer Protection – Role of Government – Consumer Protection Legislation in India – Role of Media – Ethics in Business and its relevance to the study of Consumer Behaviour – Can Ethics be taught Ethics in operations

Specialization II - Advanced Accountancy

MCA-111 - 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 112- Financial Management

UNIT I- Advanced financial Concept

Financial Objectives of a Company, Value Enhancement in the Business Parlance, Non- Financial objectives of a firm, Agency Theory, Stakeholder Groups and Strategy & Primary Reasons for Conflicts of Interest, Financial Planning and Strategic Planning, The Relationship between Short-term and Long – term Financial Planning, Potential Conflicts between Short-term and Long – term Objectives, Planning Systems, Types of Long- term Strategy, The Relationship of Investment Decisions to Long-term Planning

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

Long Term Investment Decision, Capital Budgeting, Process of Capital Budgeting, Evaluation Techniques of Capital Budgeting Proposals, Risk Analysis

Specialization III - Banking & Finance

MCB - 111 - 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

Need ,players , Instruments in Foreign Exchange Market(foreign travelers; corporate, R.B.I. , international financial institutions) (currency ,coins, cheques, T.T., Travelers cheque, credit cards, D.D.)

Methods of foreign exchange management (buying and selling rates) , domestic terms and international terms – spot and forward quotas

Types of foreign exchanges A/cs: NOSTRO AND VOSTRO A/C, FCNE A/C, N.R.O. N.R.I.

N.R.N.R., N.R.S.P., E.E.F.C.

Convertible and non convertible currencies

MCB – 112 - Central Banking

UNIT I - Evolution of Central Banking

Origin and evolution of central banking. Need and rationale of central bank.
Evolution of Reserve Bank of India (R.B.I.)

UNIT II - The Reserve Bank of India as Currency Authority

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

UNIT III – The Reserve Bank as Banker to Government

1. Maintenance of Government accounts.
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 (WTO)

MCAE - 111 - Advanced English -I

UNIT I

- Pronunciation, Vowels
- Stress and Intonation
- Spelling Rule

UNIT II - GRAMMAR

- Articles
- Parts Of Speech
- Pronoun
- Adjective
- Verbs
- Adverbs
- Prepositions
- Conjunctions

UNIT III- VOCABUALRY

- Synonyms
- Antonyms
- Collocations
- Affixes - Prefix, Suffix

UNIT IV - READING COMPREHENSION

UNIT V - WRITING

- PARAGRAPH WRITING