

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

Semester - IV

Compulsory Subject

MCC - 401/411 - 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-402/412 - 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

Meaning - Types - Enumeration - Sample Survey, Types of Sampling (Simple random Sampling, Stratified Random Sampling, Cluster Sampling, Area Sampling), Tools of Data Collection, Primary Data - Questionnaire, Interview, Schedules, Internet, Secondary Data Sources - Census, National Sample Survey, Annual Survey of Industries, National Account Statistics, Ministry Reports Centre for monitoring Indian Economy, RBI Publications, Industry Association reports etc.

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 404/411 - Brand Management

UNIT I - Introduction to Branding

Objectives, Introduction, Brands / Branding-Origin, Evolution, Basic Definition, Strategic Definition, Label Vs Brand, Brands vis-à-vis Products/Services, Why Brands Matter? - Usefulness and Necessity of Branding, Role of Branding, Scope of Branding

UNIT II - Understanding Basics of Branding

Objectives, Introduction, Value Proposition of a Brand, Brands Identity, Brand, Image-Difference between Identity and Image, Brand Positioning and Creating, Positioning, Brand Salience.

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

Objectives, Introduction, Consumer Brands, Industrial Brands, Service Brands.

Specialization - II - Advanced Accountancy

MCA - 405 / 411 - 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 / 411 – 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, NIAAct, 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.