BACHELOR OF COMMERCE (B.Com)

SYLLABUS For

3rd Year VI Semester

(Applicable from 2024-2025)

Tilak Maharashtra Vidyapeeth Dept. of Mgt. Commerce Section

Pranali R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

First Year - Semester VI								
Sr. No.	**Subject Code**	**Subject Name**	**Category of Subject**	**Credits**		**Marks**		**Total Mark**
						External	**Internal**	
1	BCOM24-601	Management Accounting	Core	4	-	60	40	100
2	BCOM24-602	Auditing & Assurance	Core	3	-	60	40	100
3	BCOM24-603	Modern Business Practices आधुनिक व्यवसाय पद्धती	Core	3	-	60	40	100
4	BCOM24-604C	Recent Trends in Cost Accounting	Discipline Specific Elective	4	-	60	40	100
5	BCOM24-605C	Application of Costing	Discipline Specific Elective	4	-	60	40	100
6	BCOM24-604B	Security & Portfolio Management (प्रतिभूती आणि पोर्टफोलिओ व्यवस्थापन)	Discipline Specific Elective	4	-	60	40	100
7	BCOM24-605B	International Business (आंतरराष्ट्रीय बँकिंग)	Discipline Specific Elective	4	-	60	40	100
8	BCOM24-606	Community Engagement	Field Project	-	2	-	50	50
9	BCOM24-607	Internship	Internship	-	2	-	50	50
Total				**22**		**300**	**300**	**600**

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Pranali R. Tilak
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NAME OF THE PROGRAM: B.Com

PROGRAM CODE: 082

Syllabus Code No.	**082**	
YEAR	**III**	
SEMESTER	**VI**	
NAME OF COURSE	**Management Accounting**	
COURSE CODE	**BCOM24-601**	
PAPER NO	**1**	
MARKING SCHEME	**End-Semester 60(EXT):**	**Continuous evaluation (INT): 40**
CREDITS – MARKS	**Total: 100 Marks : Passing 24 (EXT), 16 (INT) Total - 40**	
	Theory : 60 (EXT)	**Practical :-NO**
TEACHING HOURS	**60 Hrs**	**Practical: NO**

COURSE OBJECTIVES:

COBJ1: To understand the concepts, objectives, and scope of management accounting and its role in managerial decision-making.

COBJ2: To apply management accounting tools such as ratio analysis, budgeting, cash flow analysis, and fund flow analysis.

COBJ3: To analyse financial and cost information to support planning, control, and strategic business decisions.

COBJ4: To evaluate business performance and recommend appropriate managerial actions for organizational growth and efficiency.

COURSE OUTCOME:

CO1: Understand the concepts, objectives, and scope of management accounting and its role in managerial decision-making. *(PO1)*

CO2: Apply management accounting tools such as ratio analysis, budgeting, cash flow analysis, and fund flow analysis. *(PO1, PO2)*

CO3: Analyse financial and cost information to support planning, control, and strategic business decisions. *(PO2, PO3)*

CO4: Evaluate business performance and recommend appropriate managerial actions for organizational growth and efficiency. *(PO2, PO3, PO7)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT(continuous evaluation)	EXT(end-sem)
1	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.	05	Theory	NA	05	05
2	UNIT II- Financial Statement Analysis (a) (b) (c) Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations. Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems). Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement	08	Theory	NA	05	08
3	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	08	Theory	NA	05	08

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4	UNIT IV- Marginal Costing: Understand the concept of Marginal Cost, Fixed Cost and Variable Cost, Know Marginal Costing-Contribution and P/V ratio, explain break-even point and Margin of safety, Apply the techniques of CVP analysis in decision making process. Understand the meaning of differential costing' and apply differential cost analysis in making policy decisions	08	Theory	NA	05	08
5	UNIT V - 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.	08	Theory	NA	05	08
6	UNIT V I- 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	08	Theory	NA	05	08
7	Unit VII**:** Budget & Budgetary control: Understanding the meaning of budget, budgeting and budgetary control, Enlist the salient features and advantages and disadvantages of budgetary control., Know the pre-requites of installing of budgetary control system., Prepare different types of budgets., Know the concept of Zero-based budgeting a budgeting and its features	07	Theory	NA	05	08
8	UNIT VIII-Management Information System and Its Relationship with Accounting: Explain the meaning of report and the management reporting requirement, Understand the principles of good reporting system. , Describe the reports required and maintained at various levels of management, Elaborate the types of MIS and their Installation.	08	Theory	NA	05	07
Total Hours		**60**			40	60

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ठराव : कामं . २०२५-२६-१६४

NAME OF THE PROGRAM: B.Com

PROGRAM CODE: 082

Syllabus Code No.	**082**	
YEAR	**III**	
SEMESTER	**VI**	
NAME OF COURSE	**Auditing & Assurance**	
COURSE CODE	**BCOM24-602**	
PAPER NO	**2**	
MARKING SCHEME	**End-Semester (EXT):**	**Continuous evaluation (INT):**
CREDITS – MARKS	**Total: 100 Marks :** **Passing 24 (EXT), 16 (INT) Total-40**	
	Theory : 60 (EXT)	**Practical :-NO**
TEACHING HOURS	**30Hrs**	**Practical: NO**

COURSE OBJECTIVES:

COBJ1: To understand the principles, objectives, and procedures of auditing and assurance services.

COBJ2: To apply auditing standards and techniques to examine financial records and internal control systems.

COBJ3: To analyse audit findings and assess risks associated with financial reporting and business operations.

COBJ4: To demonstrate professional ethics, independence, and accountability in audit and assurance practices**.**

COURSE OUTCOME:

CO1: Understand the principles, objectives, and procedures of auditing and assurance services. *(PO1)*

CO2: Apply auditing standards and techniques to examine financial records and internal control systems. *(PO1, PO2)*

CO3: Analyse audit findings and assess risks associated with financial reporting and business operations. *(PO2, PO3)*

CO4: Demonstrate professional ethics, independence, and accountability in audit and assurance practices. *(PO5, PO7)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	**Unit 1**.Audit framework and regulation The concept of audit and other assurance engagements • External audits • Corporate governance • Professional ethics and ACCA's • Code of Ethics and Conduct	08	Theory	NA	10	10
2	Unit 2. Planning and risk assessment • Obtaining, accepting and continuing audit engagements • Objective and general principles • Assessing audit risks • Understanding the entity and its environment • Fraud, laws and regulations • Audit planning and documentation	10	Theory	NA	10	10
3	Unit 3. Internal control • Internal control systems • The use and evaluation of internal control systems by auditors • Tests of controls • Communication on internal control • Internal audit and governance and the differences between external audit and internal audit • The scope of the internal audit function, outsourcing and internal audit assignments	09	Theory	NA	10	20

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4	Unit 4. Audit evidence • Financial statement assertions and audit evidence • Audit procedures • Audit sampling and other mean of testing • The audit of specific items • Computer-assisted audit techniques • The work of others • Not-for-profit organizations	09	Theory	NA	10	20
5	Unit 5. Review and reporting • Subsequent events • Going concern • Written representations • Audit finalization and the final review • The Independent Auditor's Report	09				
Total Hours		**45**			40	60

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NAME OF THE PROGRAM: B. Com

PROGRAM CODE: 082

YEAR of Introduction: 2024

Syllabus Code No.	**082**	
YEAR	**III**	
SEMESTER	**VI**	
NAME OF COURSE	**Modern Business Practices**	
COURSE CODE	**BCOM24-603**	
PAPER NO	**3**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40**
CREDITS – MARKS	**Total: 100 Marks Credits: 3 Passing Percentage: 40%** **Passing 24 (EXT) , 16 (INT)**	
	Theory : Yes	**Practical :-N/A**
TEACHING HOURS	**Theory: 45**	**Practical: N/A**

COURSE OBJECTIVES:

COBJ1: To understand contemporary business practices, emerging business models, and innovations in the global business environment.

COBJ2: To analyse the impact of technology, globalization, and digital transformation on business operations.

COBJ3: To apply modern business techniques to improve organizational effectiveness, competitiveness, and customer value.

COBJ4: To develop awareness of ethical, sustainable, and socially responsible business practices in a

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ठराव : कामं . २०२५-२६-१६४

changing environment

COURSE OUTCOME:

CO1: Understand contemporary business practices, emerging business models, and innovations in the global business environment. *(PO1)*

CO2: Analyse the impact of technology, globalization, and digital transformation on business operations. *(PO2, PO4)*

CO3: Apply modern business techniques to improve organizational effectiveness, competitiveness, and customer value. *(PO2, PO3)*

CO4: Demonstrate awareness of ethical, sustainable, and socially responsible business practices in a changing environment. *(PO5, PO7)*

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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT(continuous evaluation)	EXT(end-sem)
1	**UNIT – I CHAMBER OF COMMERCE** 1.0 Objective 1.1 Introduction 1.2 Chamber of Commerce and Trade Associations 1.3 Maharashtra chamber of Commerce, Industries and Agriculture 1.4 Mahratta Chamber of Commerce, Industries and Agriculture 1.5 Indian Merchant Chamber 1.6 Associated Chambers of Commerce and Industry of India	12		N/A	8	20
2	**UNIT –II NATIONAL CHAMBER OF COMMERCE: FICCI AND CII** 2.0 Objective 2.1 Introduction 2.3 Federation of Indian Chamber of Commerce and Industries (FICCI) 2.4 Confederation of Indian Industries (CII)	8		N/A	8	15
3	**UNIT – III PUBLIC ENTERPRISES IN INDIA** 3.0 Objective 3.1 Introduction 3.2 Meaning and Definition of Public Enterprises 3.3 Objectives and Role of Public Enterprises 3.4 Management and Control of Public Sector Enterprises 3.5 Advantages and Limitations of Government Undertakings 3.6 Recent Practices and Policies in Public Enterprises by Indian Government	10		N/A	8	10
4	**Unit – IV AGRICULTURE BUSINESS PRACTICES** 4.0 Objective 4.1 Introduction 4.2 Nature and Characteristics of Indian Agriculture 4.3 Problems and Prospects of Indian Agriculture 4.4 Government Policies related to Agriculture and Agribusiness	8		N/A	8	8

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5	**UNIT – V ALLIED AGRICULTURE BUSINESS AND WTO** 5.0 Objectives	7		N/A	8	7
	5.1 Introduction 5.2 WTO and Indian Agriculture 5.3 Agricultural Waste Management Techniques 5.4 Fertilizers and Manures 5.5 Dairy and Poultry farm services					
Total Hours - 45			**45**	**N/A**	**40**	**60**

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PROGRAM CODE: 082

YEAR of Introduction: 2023

Syllabus Code No.	**082**	
YEAR	**2nd Year**	
SEMESTER	**VI**	
NAME OF COURSE	**Recent Trends in Cost Accounting**	
COURSE CODE	**BCOM24-604C**	
PAPER NO	**4**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40**
CREDITS – MARKS	**Total: 100 Credits: 4 Passing: 40%**	
	Theory: Yes	**Practical: Yes**
TEACHING HOURS	**Theory: 60 hours**	**Practical: Yes**

COURSE OBJECTIVES:

COBJ1: To understand recent developments and emerging trends in cost accounting and cost management.

COBJ2: To apply modern cost management techniques such as Activity-Based Costing (ABC), Target Costing, Kaizen Costing, and Life-Cycle Costing.

COBJ3: To analyse cost information using contemporary approaches to enhance business efficiency and competitiveness.

COBJ4: To evaluate the role of advanced costing techniques in strategic decision-making and performance improvement.

Tilak Maharashtra Vidyapeeth Dept. of Mgt. Commerce Section

Pranati R. Tilak
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Tilak Maharashtra Vidyapeeth

COURSE OUTCOMES:

CO1: Understand recent developments and emerging trends in cost accounting and cost management. *(PO1)*

CO2: Apply modern cost management techniques such as Activity-Based Costing (ABC), Target Costing, Kaizen Costing, and Life-Cycle Costing. *(PO1, PO2)*

CO3: Analyse cost information using contemporary approaches to enhance business efficiency and competitiveness. *(PO2, PO3)*

CO4: Evaluate the role of advanced costing techniques in strategic decision-making and performance improvement. *(PO2, PO3, PO7)*

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	**UNIT –I Introduction: -** Changing business environment**;** Need for contemporary techniques of cost accounting**;** Interdependence of Costing on other areas – Finance,Accounting and Taxation.; Introduction to Integrated Accounting Systems.	15	10	NA	12	15
2	**UNIT –II -**Theory of Constraints (TOC):- Introduction; Meaning of Constraints; Eliyahu Goldratt's five steps in TOC	10	10	NA	07	10
3	**UNIT –III-** Throughput Costing: - Limiting factor analysis; Throughput; Throughput Accounting Ratios; illustrations	10	10	NA	05	10
4	**UNIT -IV-**Value Chain Costing: - Meaning of a Value Chain; Michael Porter's Theory of Value Chain Analysis; Primary and Secondary activities; Case Studies	05	05	NA	03	05

Tilak Maharashtra Vidyapeeth Dept. of Mgt. Commerce Section

Pranati R. Tilak
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Tilak Maharashtra Vidyapeeth

5	**UNIT –V** Transfer Pricing: - Introduction; Divisional Autonomy; General rules of Transfer Pricing; Opportunity Costs; Market price as a basis for Transfer Prices; Cost based Transfer Pricing; Transfer Pricing Calculations; Case Studies	05	05	NA	03	05
6	**UNIT –VI-**Total Quality Management (TQM); Definition of Quality; History of Total Quality Management; Basic principles of Total Quality Management; Total Quality Management Awards; Case Studies	05	05	NA	03	05
7	**UNIT –VII-**Six Sigma: - Meaning and Definition; Need; Methodologies – DMAIC & DMADV; Case Studies	05	05	NA	03	05
8	**UNIT –VIII-Material Flow Cost Accounting**: - Introduction, Meaning and Definition; Objectives; Principles; Methodology	03	03	NA	02	03
9	**UNIT -IX- Introduction to ERP:-** Introduction**;** evolution of ERP**;** objectives of ERP**;** challenges in implementing ERP**;** future trends in ERP	02	02	NA	02	02
	Total	**60**	**60**	NA	**40**	**60**

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Pranati R. Tilak
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Department of Management
Tilak Maharashtra Vidyapeeth

NAME OF THE PROGRAM: BACHELOR OF COMMERCE

PROGRAM CODE: 082

YEAR of Introduction: 2023

Syllabus Code No.	**082**	
YEAR	**2nd Year**	
SEMESTER	**VI**	
NAME OF COURSE	**Application of Costing**	
COURSE CODE	**BCOM24-605C**	
PAPER NO	**5**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40**
CREDITS – MARKS	**Total: 100 Credits: 4 Passing: 40%**	
	Theory: Yes	**Practical: Yes**
TEACHING HOURS	**Theory: 60 hours**	**Practical: Yes**

<u>COURSE OBJECTIVES:</u>

After completing this course, students will be able to:

COBJ1: To understand the practical application of costing principles in manufacturing, service, and commercial organizations.

COBJ2: To apply appropriate costing methods and techniques to determine costs and support business decisions.

COBJ3: To analyse cost data to improve operational efficiency, profitability, and resource utilization.

COBJ4: To evaluate cost reports and recommend measures for cost control and performance enhancement.

Pranati R. Tilak
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Department of Management
Tilak Maharashtra Vidyapeeth

COURSE OUTCOMES:

COURSE OUTCOME:

CO1: Understand the practical application of costing principles in manufacturing, service, and commercial organizations. *(PO1)*

CO2: Apply appropriate costing methods and techniques to determine costs and support business decisions. *(PO1, PO2)*

CO3: Analyse cost data to improve operational efficiency, profitability, and resource utilization. *(PO2, PO3)*

CO4: Evaluate cost reports and recommend measures for cost control and performance enhancement. *(PO2, PO7)*

Pranati R. Tilak
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COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	**Unit1 - Nature and Scope of Cost Accounting:** Introduction, Meaning, Definitions and Objectives of Cost Accounting, Cost Centers and Cost unit. Elements of Cost: Material, Labour and Overheads. Material: Concept, Procurement of Material, Concept of Landed cost of Material in major currencies with special reference to Dollar, Euro, and Pound only. Preparation of Cost Sheet Storage and Inventory Control Techniques - Perpetual Inventory system, ABC Analysis, Inventory Turnover ratios, Just in Time, Economic Order Quantity. Fixation of inventory Levels. Study of CAS 1 (Classification of Cost) and CAS 6 (Material Cost)	20	18	NA	10	20
2	**Unit 2. Employee Cost**: Meaning, Definitions and Significance of Labour Cost. Classification of Labour Cost. Methods of Remuneration-Performance Based Remuneration. Labour Cost – Idle time-causes and accounting treatment• Overtime Premium-Accounting Treatment• & its Control Treatment of special Labour Cost –Fringe benefits, Bonus, Employees Welfare Costs. Labour Turnover – concept, causes, Measurement & Cost of Labour Turnover. Study of CAS – 7 relating to Employees Cost	10	10	NA	10	10
3	**Overheads Accounting**: Meaning & Classification of Overheads. Allocation, Apportionment & reapportionment (Repeated distribution Methods & Simultaneous Equations Method) of Overheads. Absorption of Overheads-Methods, Over and under absorption of overheads d. CAS – 3 (Overheads)	14	14	NA	12	15

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4	**Legal Environment of Cost Accounting:** Introduction to CAS issued by ICAI. Companies (Cost Records and Audit) Amendment Rules, 2019 06. Cost Audit: Introduction, Scope, Report and Cost Auditor. Goods and Services Tax (GST) and Its Cost Implications 4	10	10	NA	5	10
5	**Costing in Contemporary Business Models:** Virtual Businesses, Start-ups, SM	06	8	NA	3	5
	Total	**60**	**60**	**NA**	**40**	**60**

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Pranati R. Tilak
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Tilak Maharashtra Vidyapeeth

NAME OF THE PROGRAM: B.COM

PROGRAM CODE: 082

Syllabus Code No.	**082**	
YEAR	**Third Year**	
SEMESTER	**VI**	
NAME OF COURSE	**Security & Portfolio Management**	
COURSE CODE	**BCOM24-604B**	
PAPER NO	**4**	
MARKING SCHEME	**End-Semester (EXT):**	**Continuous evaluation (INT):**
CREDITS – MARKS	**Total: 100 Marks : Passing 24(EXT) ,16(INT) Total-40**	
	Theory: 60(EXT)	**Practical :-NO**
TEACHING HOURS	**30 Hrs**	**Practical: NO**

COURSE OBJECT IVES:

COBJ1: To understand the concepts, principles, and importance of investment, securities, and portfolio management.

COBJ2: To analyse various investment avenues, financial instruments, and market risks associated with securities.

COBJ3: To apply portfolio management techniques to construct and evaluate investment portfolios based on risk-return considerations.

COBJ4: To develop decision-making skills for investment planning and wealth management in dynamic financial markets.

COURSE OUTCOME:

CO1: Understand the concepts, principles, and importance of investment, securities, and portfolio management. *(PO1)*

CO2: Analyse various investment avenues, financial instruments, and market risks associated with securities. *(PO1, PO2)*

Tilak Maharashtra Vidyapeeth Dept. of Mgt. Commerce Section

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

CO3: Apply portfolio management techniques to construct and evaluate investment portfolios based on risk-return considerations. *(PO2, PO3)*

CO4: Demonstrate decision-making skills for investment planning and wealth management in dynamic financial markets. *(PO2, PO7)*

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT(continuous evaluation)	EXT(end-sem)
1	UNIT-I Investment Alternatives and Objectives Introduction to Risk – Return Tradeoff, Measures, Analysis, Determinants of Required Rates of Return and Relationship between Risk and Return, Risk-free rate and its influencing factors and Risk Premium Organization and Functioning Securities Markets, Primary and Secondary Markets, Types of Markets, Types of Orders	12	Theory	NA	08	12
2	UNIT-II Introduction to Indian Stock Markets, Stock Market Indices, Indices Calculations Economic Analysis – Macroeconomic activities and security markets, The Cyclical Indicator Approach, Monetary Variables Industry Analysis – Business Cycles and industry sectors, Evaluating Industry life cycle, analysis of industry competition and industry rate of returns Company Analysis, SWOT Analysis, Analysis of Financial Statement and Stock Valuation Technical Analysis – Assumption, Advantages, Challenges, Types of Charts, Technical Trading Rules and Indicators	12	Theory	NA	08	12

Tilak Maharashtra Vidyapeeth Dept. of Mgt. Commerce Section

Pranati R. Tilak
HOD
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Tilak Maharashtra Vidyapeeth

3	UNIT-III Introduction to Efficient Market Hypothesis, Random Walk Model, Forms of EMH, Empirical Evidences Introduction to Portfolio Management – Measurement of Expected Risk and Returns of Portfolio, Alternative measures of Risk Markowitz Portfolio Theory Capital Assets Pricing Model, Overview and Assumptions, Capital Market Theory, Security Market Line and Capital Market Line, Zero Beta Model	12	Theory	NA	08	12
4	UNIT- IV Multifactor Models and risk Estimation – Arbitrage Pricing Theory, Sharpe's Single Index Model, Lagrange Multiplier Theory Equity Portfolio Management Overview and Strategies, Passive and Active Management, Index Portfolio Construction techniques, Value versus Growth Investing	12	Theory	NA	08	12
5	UNIT-V Bond Fundaments, Valuation and Bond Yield The Analysis and Valuation of Bond – Determinants of Interest Rates, Term structure Interest Rates Theories, Bond Theorems Bond Portfolio Management Strategies - Overview and Strategies, Passive and Active management Introduction to Mutual Funds Evaluation of Portfolio Performance – Treynor, Sharpe, Jensen and Fama Net Selectivity, Application of Portfolio Performance Measures	12	Theory	NA	08	12
	Total Hours	**60**			40	60

Tilak Maharashtra Vidyapeeth
Dept. of Mgt. Commerce Section

Pranali R. Tilak
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Department of Management
Tilak Maharashtra Vidyapeeth

PROGRAM CODE: 082

YEAR of Introduction: 2023

Syllabus Code No.	**082**	
YEAR	**2nd Year**	
SEMESTER	**VI**	
NAME OF COURSE	**International Banking**	
COURSE CODE	**BCOM24-605B**	
PAPER NO	**5**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40**
CREDITS – MARKS	**Total: 100 Credits: 4 Passing: 40%**	
	Theory: Yes	**Practical: Yes**
TEACHING HOURS	**Theory: 60 hours**	**Practical: Yes**

COURSE OBJECTIVES:

COBJ1: To understand the structure, functions, and operations of international banking and global financial systems.

COBJ2: To analyse international banking services, foreign exchange markets, and cross-border financial transactions.

COBJ3: To evaluate the impact of international trade, global regulations, and financial risks on banking operations.

COBJ4: To develop awareness of regulatory compliance, ethical banking practices, and emerging trends in international banking.

Tilak Maharashtra Vidyapeeth Dept. of Mgt. Commerce Section

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COURSE OUTCOMES:

CO1: Understand the structure, functions, and operations of international banking and global financial systems. *(PO1)*

CO2: Analyse international banking services, foreign exchange markets, and cross-border financial transactions. *(PO1, PO2)*

CO3: Evaluate the impact of international trade, global regulations, and financial risks on banking operations. *(PO2, PO3)*

CO4: Demonstrate awareness of regulatory compliance, ethical banking practices, and emerging trends in international banking. *(PO5, PO7)*

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-	Theory	Practical	Marks Weightage	
		learning hours per unit			INT (continuous evaluation)	EXT (end-sem)
1	**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	15	15	NA	10	15

Pranati R. Tilak
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2	**Unit II International Banking II:** International Financial Institutions: IMF, IBRD, BIS, IFC, ADB; Legal and regulatory aspects; Risk Management	15	15	NA	10	15
3	**Unit III International Finance:** Fundamental Principles of Lending to MNCs, documentation and Monitoring.; International Credit Policy Agencies and Global Capital Markets.; Raising resources: Availability features and risks of various Equity and debt.; Products like ECBs, ADRs, ECCBs and other types of Bonds etc, Syndication of loans.; Investments both in India (FII & FDI) and abroad, Joint ventures abroad by Indian Corporate. Investment opportunities abroad for resident Indians.; Financing of mergers and acquisitions	10	10	NA	10	10

Tilak Maharashtra Vidyapeeth Dept. of Mgt. Commerce Section

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Tilak Maharashtra Vidyapeeth

4	**Unit IV 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 Authorized 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	10	10	NA	05	10
5	**Unit V International Trade I:** Regulations covering international trade**.;** Various Aspects of International Trade, Balance of payment, balance of trade, Current account and capital account convertibility, Government policies, DGFT and their schemes, Customs procedures, Banks' role in implementing these policies and schemes**.;** WTO- its impact**;** Documents used in Trade: bill of exchange, invoice, Bill of lading, Airways bill, Insurance policy etc.	05	05	NA	03	05

Tilak Maharashtra Vidyapeeth Dept. of Mgt. Commerce Section PUNE

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6	**Unit VI International Trade II:** Role of Banks in foreign Trade, Exchange control relating to foreign trade. Returns required to be submitted to RBI; Laws governing trade finance viz, FEMA, EXIM policy, RBI / FEDAI guidelines; Role of 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, Bank risk etc, Role of ECGC.	05	05	NA	02	05
	Total	**60**	**60**	NA	**40**	**60**

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