Tilak Maharashtra Vidyapeeth
Declared as a Deemed to be University Under Section 3 of UGC Act 1956
Reaccredited by NAAC with'B++'Grade
ISO21001 : 2018 Certified

MASTER OF COMMERCE (M.Com)

SYLLABUS For

2nd Year III Semester

(Applicable from 2024-2025)

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MASTER OF COMMERCE (M.Com)

SYLLABUS For

2nd Year III Semester

(Applicable from 2024-2025)

Third Semester

Course Code	Course name	Category	Credit		Theory Marks		Practical Marks		Total Mark
			Theory	Practical	External	Internal	External	Internal	
MCC24-301	Business Finance	Core	4	-	60	40	-	-	100
MCC24-302	Global Business Environment	Core	4	-	60	40	-	-	100
MCC24-303	Principles of Co-operation & Rural Development	Core	4	-	60	40	-	-	100
***Choose Any One Specialization**									
Cost & Accounting Specialization									
MCC24-304	Advanced Costing	DSE	2	-	30	20	-	-	50
MCA24-305	Costing	DSE	2	-	30	20	-	-	50
MCA24-306	Project	DSE	4	-	60	40	-	-	100
OR									
Banking Specialization									
MCB24-304	Corporate Banking	DSE	2	-	30	20	-	-	50
MCB24-305	Retail Banking	DSE	2	-	30	20	-	-	50
MCB24-306	Project	IKS-Generic	4	-	60	40	-	-	100
MCBIKS-307**	Ancient Indian Taxation System (IKS-Discipline Specific)	IKS-DS	2	-	-	50	-	-	50
Total			**22**	**-**	**300**	**250**	**-**	**-**	**550**

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TILAK MAHARASHTRA VIDYAPEETH

NAME OF THE PROGRAM: M.COM

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**III**	
NAME OF COURSE	**BUSINESS FINANCE**	
CATEGORY	**CORE**	
COURSE CODE	**MCC24 - 301**	
PAPER NO	**1**	
MARKING SCHEME	**END SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 4 TOTAL MARKS:100** **PASSING MARKS: 30 (EXT), 20 (INT)** **TOTAL PASSING MARKS – 50**	
	THEORY:60(EXT)	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY: 60 Hrs**	**PRACTICAL: NO**

COURSE OBJECTIVES:

- To develop a comprehensive understanding of financial planning
- To familiarize students with various sources of finance
- To enable students to understand the structure and functioning of capital markets
- To introduce students to the concepts of foreign investment
- To provide an overview of share ownership patterns, portfolio management, and mutual funds
- To acquaint students with the role of financial services

COURSE OUTCOME:

- Students will be able to prepare and evaluate financial plans.
- Students will gain the ability to analyze sources of finance
- Students will gain the ability to interpret the functioning of financial markets.

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	**Business Finance**: Financial Plan: Characteristics, factors to be considered while preparing, Limitations.	8	Theory	N/A	5	7
2	**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.	10	Theory	N/A	7	10
3	**Foreign Resources**: 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-	14	Theory	N/A	9	14

	ECBs (External Commercial Borrowings), Euro-issues. GDRs/ADRs.					
4	**Capital Market:** Trading Mechanism-Listing of Shares and other Instruments (Debentures, Govt. Securities, Derivatives)., OTCEI and National Stock Exchange-Need ,objectives. Trading and Settlement System, Construction and Types of Stock Market, BSE Sensex-Nifty, CRISIL-500 (Standard and Poor)., Scrip less Trading (Dematerialization and Rematerialization) : Meaning, Need and Advantages, Depository : Meaning, Functions, Benefits, Depository System in India and its Marking.	14	Theory	N/A	8	14
5	**Share Ownership in India:** Individual and Institutional, Portfolio Management-Meaning, Functioning and Advantages, Mutual Funds-Types (Open & Closed Ended Funds, Income Funds, Balanced Fund, Growth Fund, Index Fund, Regular Income Schemes).	7	Theory	N/A	5	8
6	**Financial Services Relating To Raising of Capital:** Merchant Banking-	7	Theory	N/A	6	7

	Meaning, Services rendered, Management of Capital Issues, Categories, Credit rating- Meaning, Need and Methodology, Project Appraisal					
Total Hours		**60**	**Theory**	**N/A**	**40**	**60**

TILAK MAHARASHTRA VIDYAPEETH

NAME OF THE PROGRAM: M.Com

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**III**	
NAME OF COURSE	**GLOBAL BUSINESS ENVIRONMENT**	
CATEGORY	**CORE**	
COURSE CODE	**MCC24-302**	
PAPER NO	**2**	
MARKING SCHEME	**END SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 4 TOTAL MARKS: 100** **PASSING MARKS: 30(EXT), 20 (INT)** **TOTAL PASSING MARKS– 50**	
	THEORY:60(EXT)	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY: 60 Hrs**	**PRACTICAL: NO**

COURSE OBJECTIVES:

- To provide learners with a comprehensive understanding of global economic, political, cultural, and legal environments
- To develop analytical skills for evaluating global markets
- To enable students to assess the impact of globalization, international competition, and technological advancements

COURSE OUTCOME: After completing this course, students will be able to:

- Identify and explain key components of the global business environment.
- Analyze international market trends, global trade patterns, and regulatory frameworks
- Apply conceptual understanding of globalization, cultural diversity, and global risks.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage INT (continuous evaluation)	Marks Weightage EXT (end-sem)
1	**Business Environment:** Meaning of Business Environment and its importance, nature and scope, Levels of Environment -Macro environment and International Business Environment.	10	Theory	N/A	6	10
2	**Environment-Various approaches-Various aspects :** Natural, Social, Economical, Political, Technological, Legal and Cultural, Business Environment in India-before Independence and	14	Theory	N/A	9	14

	after Independence-Globalization and its impact on business environment in 21st Century					
3	**Business Environment and Problems of Pollution:** Types of pollution - Water, Air and Noise, Sources and effects, various measures for controlling the pollution.	10	Theory	N/A	6	10
4	**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.	13	Theory	N/A	8	13
5	**Global environment:** Natural, social, cultural, demographic, and technological environment and its impact on world trade.	13	Theory	N/A	6	13
Total Hours			60	N/A	40	60

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NAME OF THE PROGRAM: M.Com

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**III**	
NAME OF COURSE	**PRINCIPLES OF CO-OPERATION AND RURAL DEVELOPMENT**	
CATEGORY	**CORE**	
COURSE CODE	**MCC24-303**	
PAPER NO	**3**	
MARKING SCHEME	**END-SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 4 TOTAL MARKS :100 PASSING MARKS: 30(EXT), 20 (INT) TOTAL PASSING MARKS – 50 MARKS**	
	THEORY:60(EXT)	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY: 60 Hrs**	**PRACTICAL: NO**

COURSE OBJECTIVES:

- To familiarize learners with the fundamental principles, structure, and functioning of the cooperative movement in India.
- To develop understanding of cooperative legislation, institutions, and the role of cooperation in rural economic development.

COURSE OUTCOME: After completing this course, students will be able to:

- Explain the principles, structure, and historical development of cooperative organizations in India.
- Analyze cooperative legislation, policy reforms, and their influence on strengthening the cooperative movement.
- Evaluate the role and functioning of key cooperative institutions in promoting rural and agricultural development.

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	**Introduction to Co-operation** : Meaning, origin and development, structure of co-operation, principles of co-operation, problems of cooperative societies in India, role of co-operation in economic development	12	Theory	N/A	15	15
2	**Co-operative Movement in India**: Origin and development before 1991, co-operative development after new economic policy 1991, challenges and remedies, High	12	Theory	N/A	10	15

	Powered Committee on Co-operatives (2009)					
3	**Co-operative Legislation in India** : Need and importance of cooperative laws, role of state in cooperative development, Maharashtra Co-operative Act 1960, recent amendments, Cooperative Amendment Act 2013— Need and importance of cooperative laws, role of state in cooperative development, Maharashtra Co-operative Act 1960, recent amendments, Cooperative Amendment Act 2013	10	Theory	N/A	5	15
4	**Co-operative Institutions in India** National Bank for Agriculture and Rural Development (NABARD), National Cooperative Development Corporation (NCDC), Agriculture Cooperative Marketing Federation, National Cooperative Union of India	11	Theory	N/A	10	15
Total Hours		**60**	**Theory**	**N/A**	**40**	**60**

TILAK MAHARASHTRA VIDYAPEETH

NAME OF THE PROGRAM: M.COM

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**III**	
NAME OF COURSE	**ADVANCED COSTING (COST AND ACCOUNTING SPECIALIZATION)**	
CATEGORY	**DISCIPLINE SPECIFIC ELECTIVE**	
COURSE CODE	**MCC24-304**	
PAPER NO	**4**	
MARKING SCHEME	**END-SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 2 TOTAL MARKS : 100** **PASSING MARKS: 30(EXT), 20 (INT)** **Total – 50 MARKS**	
	THEORY:60(EXT)	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY:30 Hrs**	**PRACTICAL: NO**

COURSE OBJECTIVES:

- To develop advanced analytical skills in cost determination, allocation, and strategic cost management for decision-making.
- To apply modern costing techniques for performance evaluation, cost control, and managerial efficiency.

COURSE OUTCOME: After completing this course, students will be able to:

- Apply process costing and compute equivalent production using FIFO and weighted average methods.
- Analyze cost behavior using cost allocation and activity-based costing techniques for managerial decisions.
- Evaluate performance using responsibility accounting, transfer pricing, target costing, and inflation accounting methods.

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	**Process Costing**: Introduction, features, process losses, abnormal gain/loss; Inter-process profit; Equivalent production (FIFO & Weighted Average)	8	Theory	N/A	15	15
2	**Cost Allocation & Activity-Based Costing**: Types of cost allocation, direct, step-down, reciprocal method; ABC concepts, cost	8	Theory	N/A	10	15

	drivers, advantages, limitations, traditional vs ABC					
3	**Responsibility Accounting**: Concept, objectives, assumptions; Cost, profit, revenue & investment centers; Controllability, performance measurement (ROI & Residual Income), managerial reporting	7	Theory	N/A	10	15
4	**Strategic Cost Management**: Transfer pricing (types, negotiated & cost-based), Target costing vs cost-plus pricing, Inflation accounting (conversion of accounts using CPP method)	7	Theory	N/A	5	15
Total Hours		**30**	**Theory**	**N/A**	**40**	**60**

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NAME OF THE PROGRAM: M.Com

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**III**	
NAME OF COURSE	**COSTING (COST AND ACCOUNTING SPECIALIZATION)**	
CATEGORY	**DISCIPLINE SPECIFIC ELECTIVE**	
COURSE CODE	**MCC24-305**	
PAPER NO	**5**	
MARKING SCHEME	**END-SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 2**	**TOTAL MARKS: 100**
	PASSING MARKS: 30(EXT), 20 (INT) Total PASSING MARKS – 50	
	THEORY:60(EXT)	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY:30 Hrs**	**PRACTICAL: NO**

COURSE OBJECTIVES:

- To provide students with an in-depth understanding of costing techniques and their application in managerial decision-making.
- To develop analytical skills for cost classification, budgeting, cost control, and performance evaluation

COURSE OUTCOME: After completing this course, students will be able to:

- Apply costing techniques and distinguish between costing methods in different business situations.
- Use marginal costing and CVP analysis for managerial decision-making.
- Prepare budgets and analyze variances for cost control and performance measurement.

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	**Introduction to Cost Accounting**: Concepts of cost, costing, cost accounting & accountancy; principles, objectives, cost classification, cost centre, cost unit; methods & techniques of costing; difference	5	Theory	N/A	8	10

	between cost & financial accounting					
2	**Methods of Costing**: Job costing, batch costing, unit costing (theory); contract costing & process costing (theory + practical applications)	6	Theory	N/A	8	12
3	**Marginal Costing**: Managerial costing, decision-making applications (make/buy, shut down, sales/product mix); CVP analysis, break-even analysis, practical problems	9	Theory	N/A	8	14
4	**Budgeting**: Budget & budgetary control, advantages & limitations, types of budgets: production, sales, cash, master & revenue budgets; practicals (production & sales budget only)	5	Theory	N/A	8	12
5	**Variance Analysis:** Variance concepts and reporting; material cost, price, usage, mix & yield variances; labour cost variances; practical applications	5	Theory	N/A	8	12
Total Hours		**30**	**Theory**	**N/A**	**40**	**60**

TILAK MAHARASHTRA VIDYAPEETH

NAME OF THE PROGRAM: M.Com

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**III**	
NAME OF COURSE	**PROJECT (COST AND ACCOUNTING SPECIALIZATION)**	
CATEGORY	**DISCIPLINE SPECIFIC ELECTIVE**	
COURSE CODE	**MCC24-306**	
PAPER NO	**6**	
MARKING SCHEME	**END-SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 4 TOTAL: 100 MARKS PASSING MARKS: 30(EXT), 20 (INT) Total – 50 MARKS**	
	THEORY:NO	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY:00 Hrs**	**PRACTICAL: NO**

TILAK MAHARASHTRA VIDYAPEETH

NAME OF THE PROGRAM: M.COM

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**III**	
NAME OF COURSE	**CORPORATE BANKING (BANKING AND FINANCE SPECIALIZATION)**	
CATEGORY	**DISCIPLINE SPECIFIC ELECTIVE**	
COURSE CODE	**MCB24-304**	
PAPER NO	**4**	
MARKING SCHEME	**END-SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 2 TOTAL MARKS : 100 PASSING MARKS: 30(EXT), 20 (INT) TOTAL PASSING MARKS – 50 MARKS**	

	THEORY:60(EXT)	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY:60 Hrs**	**PRACTICAL: NO**

COURSE OBJECTIVES:

- To develop a comprehensive understanding of corporate banking operations, products, finance, and advisory services.
- To equip learners with analytical skills in project finance, mergers, acquisitions, and investment banking functions.

COURSE OUTCOME: After completing this course, students will be able to:

- Understand and analyze corporate banking services and financial products.
- Apply knowledge of investment banking and advisory services in corporate decision-making.
- Evaluate project financing and infrastructure funding mechanisms with real-world relevance.

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	**Corporate Banking**: Meaning, scope and importance; Corporate banking services including Cash Management, Salary Payment, Debt Management, Factoring, Forfeiting, Trusteeship,	5	Theory	N/A	7	10

	Custodial Services, Business Advisory, Offshore Banking, Trade Services, Forex Management; Corporate Deposits and its importance over retail deposits.					
2	**Corporate Finance:** Working capital finance; Fund and non-fund based facilities; Import & Export finance; Corporate Debt Restructuring; Case studies on corporate finance mechanisms.	5	Theory	N/A	7	10
3	**Investment Banking**: Meaning, scope and evolution; Current scenario of Investment Banking in India; Merchant Banking services including advisory for equity/debt, 6management, placement and distribution of securities.	5	Theory	N/A	6	10
4	**Mergers & Acquisitions and Advisory Services**: M&A and divestitures process – identification, structuring, negotiation, execution and financing; Corporate advisory services including capital restructuring, private equity, venture	5	Theory	N/A	6	10

	capital, loan syndication and project advisory.					
5	**Project and Infrastructure Finance – I**: Characteristics of project finance; technology and collaborator assessment; market competitiveness and SWOT analysis; estimating project costs, means of financing, equity cash flow valuation, break-even and IRR; risk analysis and mitigation including securitization; project planning and implementation tools and lender follow-up.	5	Theory	N/A	7	10
6	**Project and Infrastructure Finance – II:** Infrastructure financing structure, role of SPV, monitoring systems, follow-up mechanisms; Case Studies: Power Project, Airport Project, Road Project, Telecom Project, Hydrocarbon Project, Ports.	5	Theory	N/A	7	10
Total Hours		**30**	**Theory**	**N/A**	**40**	**60**

TILAK MAHARASHTRA VIDYAPEETH

NAME OF THE PROGRAM: M.COM

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**
YEAR	**II**
SEMESTER	**III**
NAME OF COURSE	**RETAIL BANKING (BANKING AND FINANCE SPECIALIZATION)**
CATEGORY	**DISCIPLINE SPECIFIC ELECTIVE**
COURSE CODE	**MCB24-305**
PAPER NO	**5**

MARKING SCHEME	**END-SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 2 TOTAL MARKS: 100** **PASSING MARKS: 30(EXT), 20 (INT)** **TOTAL PASSING MARKS – 50**	
	THEORY:60(EXT)	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY:60 Hrs**	**PRACTICAL: NO**

COURSE OBJECTIVES:

- To provide students with a comprehensive understanding of retail banking products, digital services, and operational frameworks.
- To develop practical skills in loan processing, retail product marketing, compliance, technology usage, and recovery mechanisms.

COURSE OUTCOME: After completing this course, students will be able to:

- Understand retail banking products, loan systems, and customer handling requirements.
- Apply retail banking processes including loan evaluation, credit scoring, and product marketing strategies.
- Analyze recovery mechanisms, regulatory frameworks, and emerging trends in technology-driven retail banking.

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	**Introduction to Retail Banking**: History and definition; role in bank operations;	4	Theory	N/A	5	8

	applicability of retailing concepts; difference between retail and corporate/wholesale banking.					
2	**Retail Products – I:** Customer requirements and product development; assets and liabilities products overview; approval process for retail loans; credit scoring; Home loans, Auto loans, Personal loans – eligibility, purpose, security, repayment, disbursement, prepayment issues, collection mechanism.	6	Theory	N/A	8	12
3	**Retail Products – II**: Educational loans – eligibility, purpose, disbursement, repayment, moratorium; Debit and Credit cards – eligibility, process, billing cycle, points; Other retail services: remittances, funds transfers.: Educational loans – eligibility, purpose, disbursement, repayment, moratorium; Debit and Credit cards – eligibility, process, billing cycle, points; Other retail services: remittances, funds	5	Theory	N/A	6	10

	transfers.					
4	**Marketing & CRM Strategies in Retail Banking**: Tie-ups with institutions, dealers, builders; delivery channels (Branch banking, ATMs, POS, Internet, Mobile Banking); Selling process with DSAs; Role and impact of CRM; Stages in CRM process.	5	Theory	N/A	6	10
5	**MIS & Accounting System in Retail Banking**: Compliance and regulations; technology applications; loan origination systems; analytics and alerts; EMI computation and accounting entries.	5	Theory	N/A	7	10
6	**Emerging Trends and Recovery Mechanisms**: Securitisation and mortgage-backed securities; new retail products (insurance, demat, investment advisory, wealth management, reverse mortgage); Growth of e-banking and cross-selling; Recovery of retail loans, defaults, SARFAESI Act, DRT Act, Lok Adalat, RBI norms	5	Theory	N/A	8	10

	for recovery agents.					
Total Hours		**30**	**Theory**	**N/A**	**40**	**60**

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NAME OF THE PROGRAM: M.COM

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**
YEAR	**II**
SEMESTER	**III**

NAME OF COURSE	**PROJECT (BANK AND FINANCE SPECIALIZATION)**	
CATEGORY	**DISCIPLINE SPECIFIC ELECTIVE**	
COURSE CODE	**MCB24-306**	
PAPER NO	**6**	
MARKING SCHEME	**END-SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**CREDITS: 4 TOTAL MARKS : 100 PASSING MARKS: 30(EXT), 20 (INT) TOTAL PASSING MARKS – 50**	
	THEORY:NO	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY:00 Hrs**	**PRACTICAL: NO**