Tilak Maharashtra Vidyapeeth
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MASTER OF COMMERCE (M.Com)

SYLLABUS For

2nd Year IV Semester

(Applicable from 2024-2025)

Fourth Semester									
Course Code	Course name	Category	Credit		Theory Marks		Practical Marks		Total Mark
			Theory	Practical	External	Internal	External	Internal	
MCC24-301	Modern Entrepreneurship Development	Core	4	-	60	40	-	-	100
MCC24-302	Bisiness Skills for Excellence	Core	4	-	60	40	-	-	100
MCC24-303	Office Management and Secretarial Practice	Core	2	-	30	20	-	-	50
***Choose Any One Specialization**									
Cost & Accounting Specialization									
MCC24-304	Business Taxation	DSE	4	-	60	40	-	-	100
MCA24-305	Project	DSE	6	-	100	50	-	-	150
OR									
Banking Specialization									
MCB24-304	Management of Banks	DSE	4	-	60	40	-	-	100
MCB24-305	Project	DSE	6	-	100	50	-	-	150
MCB24-306	Advance Excel	AECC	2	-		50	-	-	50
Total			**22**	**-**	**310**	**240**	**-**	**-**	**550**

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NAME OF THE PROGRAM: M. COM

PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**IV**	
NAME OF COURSE	**MODERN ENTREPRENEURSHIP DEVELOPMENT**	
COURSE CODE	**MCC24-401**	
CATEGORY	**CORE**	
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 students' understanding of entrepreneurship concepts
- To equip students with the ability to identify business opportunities, understand emerging entrepreneurial trends, and analyse institutional support systems, government policies, and challenges related to modern entrepreneurship development.

COURSE OUTCOME: On completion of the course, students will be able to**:**

- Explain key concepts of entrepreneurship
- Identify, assess, and evaluate business opportunities
- Analyse modern entrepreneurial challenges

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	**Entrepreneurship:** Meaning and Features of Entrepreneurship, Personal Qualities, Studies of Personal and Social Traits, Assessing Potential Entrepreneurship Tools & Techniques, Behavioral Tests	10	Theory	N/A	7	10
2	**Entrepreneurship Development Training:** Objectives &importance of training, models, training components, information input, training methodology	10	Theory	N/A	7	10
3	**Development of Achievement Motivation:** Sources of achievement motivation, its relevance to entrepreneurship, beliefs and attitudes, limitations, trainer-motivator skills & qualifications	10	Theory	N/A	7	10

4	**Business Opportunity Guidance:** Importance of recognizing business opportunities, process of identifying and assessing opportunities, selection, trends in service sector, scope of entrepreneurship	10	Theory	N/A	7	10
5	**Problems in Entrepreneurship Development:** Role of Government, role of R&D & technology, specialized institutions, business incubation, venture capital ecosystem	10	Theory	N/A	6	10
6	**Changes in the Concept of Entrepreneurship:** Modern forms: intrapreneurship, corporate entrepreneurship, entrepreneurship as strategy	10	Theory	N/A	6	10
Total Hours		**60**	**Theory**	**N/A**	**40**	**60**

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PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**IV**	
NAME OF COURSE	**BUSINESS SKILLS FOR EXCELLENCE**	
CATEGORY	**CORE**	
COURSE CODE	**MCC24-402**	
PAPER NO	**2**	
MARKING SCHEME	**END-SEMESTER (EXT): 60**	**CONTINUOUS EVALUATION (INT): 40**
CREDITS – MARKS	**TOTAL: 100 MARKS PASSING MARKS: 30(EXT), 20(INT) TOTAL - 50 MARKS**	
	THEORY:60(EXT)	**PRACTICAL :-NO**
TEACHING HOURS	**THEORY:60 Hrs**	**PRACTICAL: NO**

COURSE OBJECTIVES:

- To develop and enhance interpersonal and intrapersonal skills.
- To equip students with practical skills for achieving personal and organizational excellence.

COURSE OUTCOME: On completion of the course, students will be able to **-**

- Demonstrate effective interpersonal skills
- Analyze individual behavior, including personality, emotions, motivation, learning, ethics, and stress, and apply suitable strategies for improving performance and well-being
- apply excellence-oriented skills, such as creativity, patience, focus, versatility, and vision, and critically evaluate success factors through real-life case studies of leaders and organizations.

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	**Interpersonal Processes & Behavior:** Communication Skills Work Teams and Groups Decision Making by Individuals &Group Power and Political Behavior Leadership and Followership, Conflict and Negotiation	18	Theory	NA	12	18
2	**Unit 2 – Individual Processes and** Behavior Personality Perception & Attribution Attitudes, Emotions and Ethics Motivation at work Learning and Performance Management Stress and well-being at work	18	Theory	NA	12	18
3	**Unit 3 – Skills to achieve Excellence** Introduction Creative Insight Vision Versatility, Focus and Patience	12	Theory	NA	8	12

4	**Case Study Discussion about Successful Personalities and Companies**	12	Theory	NA	8	12
Total Hours		**60**	**Theory**	**NA**	**40**	**60**

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PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**IV**	
NAME OF COURSE	**OFFICE MANAGEMENT AND SECRETARIAL PRACTICE**	
CATEGORY	**CORE**	
COURSE CODE	**MCC24 - 403**	
PAPER NO	**3**	
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 familiarize the students with the activities in a modern office.
- Understand the work environment
- Understand the tools and equipment used in an office

COURSE OUTCOME: On completion of the course, students will be able to **-**

- Understand the basic knowledge of managing the office and the essentials of good filing.
- Analyse the role and importance of drafting influential mails and to learn the essential requirements for a good system of dealing with stationery.
- Examine the importance of office automation and mechanization and be able to know the basic understanding of Budget and Audit.
- Analyse the various banking facilities and various modes of payment, which are used in office.
- Assess the role and responsibilities of secretary and to know the qualifications required for the appointment of secretary.

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** (a) Office and Office Management: Meaning of office; Functions of office: primary and administrative management functions; importance of office; duties of the office manager; his qualities and essential qualifications. (b) Filing and Indexing: Meaning and importance; essentials of good filing; centralized vs. decentralized filing; system of classification; methods of filing and filing equipment; Weeding of old records; meaning and need for indexing; various types of indexing.	7	Theory	N/A	10	14
2	**Forms and Stationery:** (a) Mail and Mailing Procedures: Meaning and importance of mail, centralization of mail handling work, its advantages, room equipment and accessories, sorting tables and rack, letter opener, time and date stamps, postal franking machine, addressing machine, mailing scales, mailing through post, courier, email, appending files with email; Inward and outward mail: receiving, sorting, opening, recording, making, distributing, folding of letters sent, maintenance of peon book, dispatching, courier services, central receipt and	7	Theory	N/A	10	14

	dispatch (b) Forms and Stationery: Office Forms: Introduction, meaning, importance of forms, advantages of using forms, disadvantages of using forms, type of forms, factors affecting forms design, principles of form design, form control. Stationery: Introduction, types of stationery used in offices, importance of managing stationery, selection of stationery, essential requirements for a good system of dealing with stationery, purchasing principles, purchase procedure, standardization **of stationery.**					
3	**Office Equipment, Budget and Audit:** (a) Modern Office Equipment: Introduction, Meaning and Importance of office automation, Objectives of office mechanization, advantages, disadvantages, factors determining office mechanization; Kind of office machines: personal computers, photocopier, fax, telephone, telephone answering machine, dictating machines, Audio Visual Aids. (b) Budget: Types of Budgets: Annual, revised and estimated; Recurring and non-recurring heads of expenditure. (c) Audit: Audit process: Vouching, verification and valuation (in brief); Consumables/ Stock Register and Asset register; Procedure for disposal of records and assets.	6	Theory	N/A	8	12
4	**Banking and Payment System:** (a) Banking facilities: Types of accounts; Passbook and cheque book; Other forms used in banks; ATM and money	5	Theory	N/A	6	10

	transfer. (b) Abbreviations/Terms used in Offices: Explanation of abbreviations/terms used in offices in day-to-day work, (c) Modes of Payment: Types of payments, such as postal orders, cheque (crossed/ uncrossed), postdated and pre-dated cheques, stale cheque, dishonoured cheque.					
5	**Role of Secretary:** Definition, Appointment, Duties and Responsibilities of a Personal Secretary; Qualifications for appointment as Personal Secretary; Modern technology and office communication: email, voice mail, internet, multimedia, scanner videoconferencing, web-casting; Agenda and Minutes of Meeting; Drafting: fax-messages, email; Maintenance of appointment diary.	5	Theory	N/A	6	10
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	**IV**	
NAME OF COURSE	**BUSINESS TAXATION (COST & ACCOUNTING SPECIALIZATION)**	
CATEGORY	**DISCIPLINE SPECIFIC ELECTIVE**	
COURSE CODE	**MCA24-404**	
PAPER NO	**4**	
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 provide students with practical knowledge of direct and indirect taxation laws applicable to individuals, firms, companies, and business entities.
- To equip learners with the ability to compute taxable income, prepare tax returns, and apply tax provisions in real-life business situations.

COURSE OUTCOME: On completion of the course, students will be able to **-**

- To interpret tax laws and compute taxable income for individuals, HUFs, firms, companies, and other entities.
- To apply provisions of direct and indirect tax laws, including income tax, excise, service tax, and VAT in practical scenarios.
- To prepare and evaluate tax computations, filings, and compliance documents

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	**Direct Tax – Assessment of Individuals and HUF**: Assessment of individuals and Hindu Undivided Family; definitions; computation of income from business; computation of tax and total income for individuals; computation of total income and tax for HUF; practical problems. Assessment of individuals and Hindu Undivided Family; definitions; computation of income from business; computation of tax and total income for individuals; computation of total income and tax for HUF; practical problems.	10	Theory	N/A	7	10
2	**Direct Tax – Assessment of Firms and AOP:** Definitions of firm and partners; position of firm under Income Tax; computation of total income of firm; set-off and carry forward of losses; tax computation; practical problems.	10	Theory	N/A	7	10

3	**Direct Tax – Assessment of Companies:** Computation of total income; carry forward and set off of losses; assessment of companies; deemed income under MAT; practical problems.	10	Theory	N/A	7	10
4	**Indirect Tax – Central Excise Act:** Excisable goods; levy and collection of duty; refund, interest, penalties; powers of excise officers; types of excise duties; appeals; practical problems.	10	Theory	N/A	6	10
5	**Indirect Tax – Service Tax:** Scope, charge, valuation and payment of service tax; registration; recovery; interest; advance rulings; powers of assessing officer and commissioner; practical problems.	10	Theory	N/A	6	10
6	**Indirect Tax – Value Added Tax (VAT):** Introduction and definitions; incidence and levy of VAT; registration of dealers; returns; assessment; appeals; penalties and interest; payment of tax; refund and set off; practical problems.	10	Theory	N/A	7	10
Total Hours		**60**	**Theory**	**N/A**	**40**	**60**

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YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**IV**	
NAME OF COURSE	**PROJECT (COST & ACCOUNTING SPECIALIZATION)**	
CATEGORY	**DISCIPLINE SPECIFIC ELECTIVE**	
COURSE CODE	**MCA24-405**	
PAPER NO	**5**	
MARKING SCHEME	**END-SEMESTER (EXT): 120**	**CONTINUOUS EVALUATION (INT): 80**
CREDITS – MARKS	**CREDITS: 6 TOTAL MARKS: 100 PASSING MARKS: 60 (EXT), 40 (INT) TOTAL PASSING MARKS - 100**	
	THEORY:00(EXT)	**PRACTICAL: -NO**
TEACHING HOURS	**THEORY: 00 Hrs**	**PRACTICAL: NO**

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PROGRAM CODE: 177

YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**IV**	
NAME OF COURSE	**MANAGEMENT OF BANKS (BANKING & FINANCE SPECIALIZATION)**	
COURSE CODE	**MCB24-404**	
PAPER NO	**4**	
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 provide learners with an understanding of the structure, operations, risks, and regulatory framework of the Indian banking system.
- To equip students with skills to analyze banking performance, manage risks, and apply modern banking practices and policies.

COURSE OUTCOME:

- To explain the functioning, structure, and regulatory aspects of the Indian banking system
- To identify and analyze various banking risks
- To apply banking operations knowledge

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	**The Banking System in India:** Development of banks, organizational structure, banking regulations, evolution of commercial banks, banking innovation.	14	Theory	N/A	10	14
2	**Managing Risk in Banks:** Understanding and managing banking risks, interest rate risk, credit risk, liquidity risk, operational risk, and market (portfolio) risk.	14	Theory	N/A	10	14
3	**Banking Operations:** Major operations, credit management, marketing of banking services, customer service, public relations, lending principles, modes of securities, investment banking, capital adequacy.	18	Theory	N/A	12	18
4	**Financial Aspects of Banks:** Bank balance sheet structure, sources and uses of funds, fee-based and off–balance sheet activities, securitization, bank earnings & performance, problems and failures, Basel norms, RBI policy evolution.	14	Theory	N/A	8	14
Total		**60**	**Theory**	**N/A**	**40**	**60**

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YEAR OF INTRODUCTION: 2024

SYLLABUS CODE NO.	**177**	
YEAR	**II**	
SEMESTER	**IV**	
NAME OF COURSE	**PROJECT (BANKING & FINANCE SPECIALIZATION)**	
COURSE CODE	**MCB24-404**	
PAPER NO	**5**	
MARKING SCHEME	**END-SEMESTER (EXT): 120**	**CONTINUOUS EVALUATION (INT): 80**
CREDITS – MARKS	**TOTAL:200 MARKS PASSING MARKS: 60 (EXT), 40 (INT) TOTAL – 100 MARKS**	
	THEORY:00(EXT)	**PRACTICAL: -NO**
TEACHING HOURS	**THEORY:00 Hrs**	**PRACTICAL: NO**