MASTER OF COMMERCE (M.Com)

SYLLABUS For

1st Year I Semester

(Applicable from 2024-2025)

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

First Semester

Course Code	Course name	Category	Credit		Theory Marks		Practical Marks		Total Mark
			Theory	Practical	External	Internal	External	Internal	
MCC24-101	New Trends in Accounting	Core	4	-	60	40	-	-	100
MCC24-102	Principles of Management and Mgt.Information System	Core	4	-	60	40	-	-	100
MCC24-103	Industrial Economics	Core	4	-	60	40	-	-	100
MCC24-104	Research Methodology	Multidisciplinary	4	-	60	40	-	-	100
***Choose Any One Specialization**									
Cost & Accounting Specialization									
MCA24-105	Corporate Finance	DSE	2	-	30	20	-	-	50
MCA24-106	Financial Management	DSE	2	-	30	20	-	-	50
OR									
Banking Specialization									
MCB24-105	Banking Practices	DSE	2	-	30	20	-	-	50
MCB24-106	Central Banking	DSE	2	-	30	20	-	-	50
MBAE-107	Time Management MOOC	Value Added	2	-		50	-	-	50
Total			**22**	**-**	**300**	**250**	**-**	**-**	**550**

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1st Year**	
SEMESTER	**I**	
NAME OF COURSE	**New Trends in Accounting**	
CATEGORY	**CORE**	
COURSE CODE	**MCC24 - 101**	
PAPER NO	**1**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks Credit: 4 Passing : 50 %**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory: 60 Hours**	**Practical: 0**

COURSE OBJECTIVES:

COBJ1: To understand emerging trends and developments in accounting practices and reporting frameworks.

COBJ2: To analyse the impact of globalization, digitization, and regulatory changes on accounting systems.

COBJ3: To apply contemporary accounting concepts to address complex business and financial reporting issues.

COBJ4: To develop awareness of ethical and sustainability considerations in modern accounting practices.

COURSE OUTCOME:

CO1: Analyse emerging trends and developments in accounting practices and reporting frameworks. *(PO1, PO2)*

CO2: Evaluate the impact of globalization, digitization, and regulatory changes on accounting systems. *(PO1, PO2, PO6)*

CO3: Apply contemporary accounting concepts to solve complex business and financial reporting issues. *(PO2, PO4)*

CO4: Assess ethical and sustainability considerations in modern accounting practices. *(PO5, 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	Inflation Accounting: Introduction, Need, Brief History, Methods of Inflation Accounting (Current Purchasing Power and Current Cost Accounting), Inflation Accounting and Corporate Taxation. Financial Reporting to Management under condition of Change in Price Level Accounting for Foreign Inflation	14	14	NA	10	20
2	Human Resource Accounting: Concept, Meaning, Definition, Historical Development. Cost Based Historical, Cost Approach (HRA), Replacement Cost Approach, Opportunity cost Approach. Goodwill Market, Ler and Schwan's Present Value of Future Earning Model, Economic Value Model, Organization Discontinued certainty Equivalent Net benefit Model. Integration of Cost-based and Value Based HRA. Users of HRA information for Management Concepts and Behavior, Implementation Problems	18	18	No	10	10
3	Lease Accounting: Lease accounting: Concept of Leasing, Types of Lease Agreement, Sales and Leaseback, Leveraged Leasing, Difference between Leasing and Hire Purchase, Advantages and Disadvantages of Leasing, Considerations in Choice of Lessor,Lease 12 Evaluation: Lessor's Point of View (Present Value Method, IRR method) Lesssee's Point of View (Lease or Buy/Lease or Borrow Decisions), Method of Computing Lease Rentals ,Leasing in India. Accounting for Lease Transactions.	15	15	NA	10	20
4	Concepts and applications of following new trends in accounting. Environmental Accounting, Social Responsibility Accounting, Carbon Credit A/c. Forensic Accounting, Creative Accounting	13	13	NA	10	10
Total Hours		**60**			40	60

Tilak Maharashtra Vidyapeeth ® Dept. of Mgt. Commerce Section PUNE

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1st Year**	
SEMESTER	**I**	
NAME OF COURSE	**Principle of Management and Mgt .Information System (MIS)**	
CATEGORY	**Interdisciplinary**	
COURSE CODE	**MCC24-102**	
PAPER NO	**2**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks Credit: 4 Passing: 50 %**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory: 60 Hours**	**Practical: 0**

COURSE OBJECTIVES:

COBJ1: To understand advanced management principles and their application in organizational decision-making.

COBJ2: To analyse the role of Management Information Systems in planning, control, and business performance.

COBJ3: To evaluate information systems for strategic and operational management.

COBJ4: To develop managerial solutions using information technology and data-driven approaches**.**

COURSE OUTCOME:

CO1: Examine advanced management principles and their application in organizational decision-making. *(PO1, PO4)*

CO2: Analyse the role of Management Information Systems in planning, control, and business performance. *(PO2, PO6)*

CO3: Evaluate information systems for strategic and operational management. *(PO2, PO4, PO6)*

CO4: Develop managerial solutions using information technology and data-driven approaches. *(PO4, PO6, 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	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, Torn Peters, Eleton Mayo and his Hawthone 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.	15	15	NA	10	12
2	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 Organization, Management of Conflict- Group Dynamics	15	15	NA	10	15

3	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) McClliand's Achievement Theory and Morale building, Interpersonal and group behavior-Communication Network, Barriers in Communication-Effective Communication	15	15	NA	05	15
4	Leadership and Control: Theories of Leadership Leadership style-Linkert's systemof 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)	08	08	NA	05	08
5	Management Information System (MIS) : Introduction: Basic components of a Management Information System [MIS] and Management Science-Features and Importance of Management, Levels ofManagement and MIS. Role and Effect of Computer on Management Information System.	07	07	NA	10	10
Total Hours	**: 60hrs**				40	60

Tilak Maharashtra Vidyapeeth * Dept. of Mgt. Commerce Section *

Pranali R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

DEPARTMENT OF MANAGMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1st Year**	
SEMESTER	**I**	
NAME OF COURSE	**Industrial Economics**	
CATEGORY	**Core**	
COURSE CODE	**MCC24 - 103**	
PAPER NO	**3**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks : Credit: 4 Passing : 50 %**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory: 60 Hours**	**Practical: 0**

COURSE OBJECTIVES:

COBJ1: To understand industrial growth, market structures, and industrial policies in national and global contexts.

COBJ2: To analyse industrial performance and competitiveness using economic tools.

COBJ3: To evaluate government policies affecting industrial development and business growth.

COBJ4: To assess industrial challenges and recommend strategic solutions for sustainable development.

COURSE OUTCOME:

- **CO1:** Understand industrial growth, market structures, and industrial policies in national and global contexts. *(PO1)*
- **CO2:** Analyse industrial performance and competitiveness using economic tools. *(PO2)*
- **CO3:** Evaluate government policies affecting industrial development and business growth. *(PO2, PO4)*
- **CO4:** Assess industrial challenges and recommend strategic solutions for sustainable development. *(PO2, PO5)*

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: Meaning and Scope of Industrial Economics. Need and Significance of Study of Industrial Economics Inter-Dependence of Agriculture and Industry. Inter relationship between Industrial Development and Economic Development	12	12	NA	10	15
2	Location of Industries: Weber's Theory of Location. Sargant Florence's Theory Factors influencing Location of Industries Dispersal. Decentralization 10of Industries Need for Balanced Regional Development of Industries Industrial dispersal policy Balanced Regional Development in India	16	16	NA	10	10
3	Industrial Productivity and Efficiency: Productivity-norms and measurement. Factors affecting productivity. Importance of productivity in the competitive environment. Measures required for improving productivity and efficiency	12	12	NA	05	10
4	Industrial Profile and Problems in India: Private Sector: Large Industries, Private Sector: Medium Industries, Private Sector: Small scale Industries. Private Sector: Village Industries Public Sector : Role of Public Sector Problems of Public Sector, Disinvest Policy Problems of Indian Industrial labor-lay off, Retrenchment policies. Unemployment of Industrial labor and Measures	16	16	NA	10	15
	Impact of Industrialization in Indian Economy: Environment, Pollution, Urbanization - Social and Cultural					

5		4	4	NA	05	10
Total Hours : 60 Hrs					40	60

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

DEPARMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1ST Year**	
SEMESTER	**I**	
NAME OF COURSE	**Research Methodology**	
CATEGORY	**Multidisciplinary**	
COURSE CODE	**MCC24-104**	
PAPER NO	**4**	
MARKING SCHEME	**End-Semester 60(EXT):**	**Continuous evaluation (INT): 40**
CREDITS – MARKS	**Total: 100 Marks : Credit: 4 Passing : 50 %**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory : 60 Hours**	**Practical: 0**

COURSE OBJECTIVES:

COBJ1: To understand research design and scientific inquiry methods.

COBJ2: To apply quantitative and qualitative research techniques in business and social science research.

COBJ3: To analyse and interpret research data using statistical tools and software.

COBJ4: To prepare research reports and dissertations following academic and ethical standards.

COURSE OUTCOME:

CO1: Demonstrate advanced knowledge of research design and scientific inquiry methods. *(PO3)*

CO2: Apply quantitative and qualitative research techniques for business studies. *(PO2, PO3)*

CO3: Analyse and interpret research data using statistical tools and software. *(PO3, PO6)*

CO4: Prepare research reports and dissertations following academic and ethical standards. *(PO3, PO5, 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	Introduction to Research Methodology Meaning, Scope and importance of research Type of research (e.g. Descriptive, Historical, Experimental and Applied)	10	10	NA	05	10
2	Identification Research Problem: Formulation of Hypothesis Importance of Hypothesis in research	10	10	NA	05	10
3	Research Design: Meaning, Need and Features of Good Research Design.	10	10	NA	05	10
4	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, 0National Sample Survey, Annual Survey of Industries, National Account Statistics, Ministry Reports Centre for monitoring Indian Economy, RBI Publications, Industry Association reports etc	10	10	NA	10	10
5	Analysis of Data: Processing of Data, classification, editing, coding, tabulation of data, Diagrammatic representation	10	10	NA	05	08
6	Report Writing : Importance of Report Writing - Types of Reports Steps in writing Research Report – Essential Qualities of reporter.	10	10	NA	10	12
Total Hours			60		40	60

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

PROGRAM CODE: 177
YEAR of Introduction: 2024

<table>
<tr><td>Syllabus Code No.</td><td colspan="2">177</td></tr>
<tr><td>YEAR</td><td colspan="2">1st Year</td></tr>
<tr><td>SEMESTER</td><td colspan="2">I</td></tr>
<tr><td>NAME OF COURSE</td><td colspan="2">Corporate Finance</td></tr>
<tr><td>CATEGORY</td><td colspan="2">DSE</td></tr>
<tr><td>COURSE CODE</td><td colspan="2">MCA24-15</td></tr>
<tr><td>PAPER NO</td><td colspan="2">5</td></tr>
<tr><td>MARKING SCHEME</td><td>End-Semester (EXT): 60</td><td>Continuous evaluation (INT): 40 Total: 100</td></tr>
<tr><td rowspan="2">CREDITS – MARKS</td><td colspan="2">Total: 100 Marks : Credit: 4 Passing : 50 %</td></tr>
<tr><td>Theory : 60 (EXT)</td><td>Practical :-NA</td></tr>
<tr><td>TEACHING HOURS</td><td>Theory : 60 Hours</td><td>Practical: 0</td></tr>
</table>

COURSE OBJECTIVES:

COBJ1: To understand advanced concepts of corporate finance and capital structure decisions.

COBJ2: To analyse investment, financing, and dividend decisions using financial tools.

COBJ3: To evaluate corporate financial strategies for value maximization.

COBJ4: To formulate financial policies considering governance and sustainability requirements

COURSE OUTCOME:

CO1: Examine advanced concepts of corporate finance and capital structure decisions. *(PO1)*

CO2: Analyse investment, financing, and dividend decisions using financial tools. *(PO2)*

CO3: Evaluate corporate financial strategies for value maximization. *(PO2, PO4)*

CO4: Formulate financial policies considering governance and sustainability requirements. *(PO4, PO5)*

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	Financial Goals of the Firm: Financial Management- Introduction to finance, objectives of financial management. Firm Value and equity value; profit maximization and wealth maximization. Changing role of finance managers. Organization of finance function, Agency model; problem and agency cost. Stockholders and Managers. Bondholders and society - Disciplining management through corporate governance. Sustainability model	08	08	NA	10	10
2	Time Value of Money: Present and future value of single payments. Annuities, annuities due, and perpetuities. Growth in annuities and perpetuities. Compound interest and continuous compounding - Annual percentage rates & effective annual rates. Risk & Return: Concepts of Risk and Return. Diversifiable and Non-Diversifiable risk Risk & return of single asset, Risk and Return of a portfolio	08	08	NA	10	10
3	Investment Rules**:** Capital budgeting methods and their limitations Comparing projects with varying lives with varying cash flows .Capital budgeting decision rules Financing Decision: Sources of long term funds. Cost of capital- basic concepts -Cost of debenture capital. Cost of preferential capital. Cost of term loans. Cost of equity capital. Cost of retained earnings Determination of Weighted average cost of capital (JV ACC) Marginal cost of capital	08	08	NA	10	20
4	Capital Structure: Capital structure decisions- Overview of financing choices .The financing process; internal and external financing. Operational and financial leverage Business risk and its effect on the use of financial leverage Determination of the optimal capital structure Modigliani and Miller Propositions I and II Theories for determining optimal capital structure : Static theory, Signaling theory, Pecking order theory, Other factors AI Testing capital structure Corporate finance in practice-Planning the capital structure. EBIT and EPS analysis, ROI & ROE analysis. Capital structure policy	06	06	NA	10	20
Total Hours			30		40	60

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.COM
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1st year**	
SEMESTER	**I**	
NAME OF COURSE	**Financial Management**	
CATEGORY	**DSE**	
COURSE CODE	**MCA24-106**	
PAPER NO	**6**	
MARKING SCHEME	**End-Semester (EXT):**	**Continuous evaluation (INT):**
CREDITS – MARKS	**Total: 100 Credit: 2 Marks : Passing : 50 %**	
	Theory: 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory : 30 Hrs**	**Practical: 0**

COURSE OBJECT IVES:

COBJ1: To apply advanced financial management techniques in business decision-making.

COBJ2: To analyse working capital, capital budgeting, and risk management decisions.

COBJ3: To evaluate financial performance using modern analytical tools.

COBJ4: To develop strategic financial plans for organizational growth and sustainability.

COURSE OUTCOME:

CO1: Apply advanced financial management techniques in business decision-making. *(PO1, PO2)*

CO2: Analyse working capital, capital budgeting, and risk management decisions. *(PO2)*

CO3: Evaluate financial performance using modern analytical tools. *(PO2, PO6)*

CO4: Develop strategic financial plans for organizational growth and sustainability. *(PO4, PO5, 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)	Marks Weightage EXT (end-sem)
1	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	05	05	NA	05	08
2	Operating and Financial Leverage Operating leverage, Financial leverage, BIT – EPS analysis, measures of financial leverage, combined leverage	05	05	NA	05	08
3	Capital Structure, cost of capital and valuation Capital structure theories, Net income approach, Modigliani Miller approach, Traditional approach, Cost of capital, Valuation	05	05	NA	10	12
4	Financing Current Assets: The Behavior of Current Assets, Spontaneous Sources of Financing Current Assets, Regulation of Bank Credit	05	05	NA	05	10
5	Management of cash Motives for holding cash, Objectives of cash management, Factors determining cash needs, Cash budget, Cash management tools, Basicstrategies	05	05	NA	10	12
6	Receivables Management: Long Term Investment Decision, Capital Budgeting, Process of Capital Budgeting, Evaluation Techniques of Capital Budgeting Proposals, RiskAnalysis	05	05	NA	05	10

Total Hours **30**			40	60

Pranali R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

DEPARTMENT OF MANAGENT

NAME OF THE PROGRAM: M.COM
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1st year**	
SEMESTER	**I**	
NAME OF COURSE	**Banking Practices**	
CATEGORY	**DSE**	
COURSE CODE	**MCB24-105**	
PAPER NO	**5**	
MARKING SCHEME	**End-Semester (EXT):**	**Continuous evaluation (INT):**
CREDITS – MARKS	**Total: 100 Marks :**	**Passing 30(EXT) ,20(INT) Total-50**
	Theory : 60 (EXT)	**Practical :-NO**
TEACHING HOURS	**30 Hrs**	**Practical: NO**

COURSE OBJ.ECT IVES:

COBJ1: To understand contemporary banking operations and financial services.

COBJ2: To analyse banking products, risk management, and customer relationship practices.

COBJ3: To evaluate regulatory compliance and operational efficiency in banks.

COBJ4: To apply banking practices to solve real-world financial and operational issues.

COURSE OUTCOME:

CO1: Understand contemporary banking operations and financial services. *(PO1)*

CO2: Analyse banking products, risk management, and customer relationship practices. *(PO2)*

CO3: Evaluate regulatory compliance and operational efficiency in banks. *(PO2, PO5)*

CO4: Apply banking practices to solve real-world financial and operational issues. *(PO4, 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	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	06	Theory	NA	05	10
2	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.	06	Theory	NA	05	10
3	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	06	Theory	NA	10	10
4	Hi-tech banking and Mergers and Acquisition in banking sector. lectronic payments, (Internet, Phone and Mobile banking) ElectronicClearing 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	06	Theory	NA	10	10
5	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.	06	Theory	NA	10	10
Total Hours		**30**			40	60

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1st Year**	
SEMESTER	**I**	
NAME OF COURSE	**Central Banking**	
CATEGORY	**DSE**	
COURSE CODE	**MCB24-106**	
PAPER NO	**6**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks Credit:2 Passing : 50%**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory : 30Hrs**	**Practical: 0**

COURSE OBJECTIVES:

COBJ1: To understand the functions and significance of central banking in economic development.

COBJ2: To analyse monetary policy instruments and their economic implications.

COBJ3: To evaluate the role of central banks in financial stability and regulation.

COBJ4: To assess emerging challenges faced by central banks in a globalized economy.

COURSE OUTCOME:

CO1: Explain the functions and significance of central banking in economic development. *(PO1)*

CO2: Analyse monetary policy instruments and their economic implications. *(PO2)*

CO3: Evaluate the role of central banks in financial stability and regulation. *(PO2, PO4)*

CO4: Assess emerging challenges faced by central banks in a globalized economy. *(PO2, PO5)*

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	Evolution of Central Banking: Origin and evolution of central banking. Need and rationale of central bank. Evolution of Reserve Bank of Indian (R.B.I.)	10	10	NA	5	10
2	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	10	10	NA	5	10
3	The Reserve Bank as Banker to Government Maintenance of Government accounts. Banker to the Central Government and the State Governments Management of public debt	10	10	NA	7	10
4	Reserve Bank and Commercial Banks -Part I: Regulation and supervision over commercial Banks: Licensing of banks, Opening of new banks, Branch Licensing Foreign banks, Cash reserves and liquid assets, Prudential norms, capital and reserves Control over methods of operation	10	10	NA	7	05
5	Reserve Bank and Commercial Banks -Part II: Para Banking activities: Control over management. Annual accounts and audit. Subsidiaries of commercial banks Credit Information Bureau Insurance Inspection of banks : Board for financial Supervision (BFS) andsystem of inspection	10	10	NA	5	10
6	Non-Banking Financial Companies (Nbfcs): Regulatory framework for NBFCs, Measures for supervision over NBFCs	05	05	NA	5	05
7	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 (WT0)	05	05	NA	6	10

Total Hours	**60 Hrs**			40	60

Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth