



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 IV Semester

(Applicable from 2024-2025)



Pranati R. Tilak
HOD
Department of Management
Tilak Maharashtra Vidyapeeth



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	Business 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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TILAK MAHARASHTRA VIDYAPEETH

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:

COBJ1: To understand advanced concepts, theories, and models of entrepreneurship in modern business environments.

COBJ2: To analyse entrepreneurial opportunities, challenges, and innovation strategies in dynamic markets.

COBJ3: To develop business plans and startup models using creative and analytical decision-making skills.

COBJ4: To evaluate entrepreneurial ventures with respect to sustainability, ethics, and long-term growth.

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

CO1: Understand advanced concepts, theories, and models of entrepreneurship in modern business environments. (PO1)

CO2: Analyse entrepreneurial opportunities, challenges, and innovation strategies in dynamic markets. (PO2, PO4)

CO3: Develop business plans and startup models using creative and analytical decision-making skills. (PO3, PO4)

CO4: Evaluate entrepreneurial ventures with respect to sustainability, ethics, and long-term growth. (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	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:	10	Theory	N/A	7	10



	Importance of recognizing business opportunities, process of identifying and assessing opportunities, selection, trends in service sector, scope of entrepreneurship					
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:

COBJ1: To understand essential managerial and professional business skills required in corporate environments.

COBJ2: To apply analytical and decision-making skills to solve real-world business problems effectively.

COBJ3: To develop leadership, teamwork, communication, and negotiation skills for organizational success.

COBJ4: To demonstrate ethical and professional behaviour in diverse business situations.

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

- **CO1:** Understand essential managerial and professional business skills required in corporate environments. (PO1)
- **CO2:** Apply analytical and decision-making skills to solve real-world business problems effectively. (PO2, PO4)
- **CO3:** Develop leadership, teamwork, communication, and negotiation skills for organizational success. (PO4, PO7)
- **CO4:** Demonstrate ethical and professional behaviour in diverse business situations. (PO5, PO6)



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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	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	12	Theory	NA	8	12



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	Patience					
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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NAME OF THE PROGRAM: M.COM

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:

COBJ1: To understand principles and functions of modern office management and secretarial roles.

COBJ2: To apply administrative, documentation, and organizational techniques in office environments.

COBJ3: To utilize ICT tools, office automation systems, and digital communication platforms for efficient office operations.

COBJ4: To demonstrate professionalism, confidentiality, and ethical practices in secretarial functions.

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

- **CO1:** Understand principles and functions of modern office management and secretarial roles. (PO1)
- **CO2:** Apply administrative, documentation, and organizational techniques in office environments. (PO2, PO6)
- **CO3:** Utilize ICT tools, office automation systems, and digital communication platforms for efficient office operations. (PO6, PO6)
- **CO4:** Demonstrate professionalism, confidentiality, and ethical practices in secretarial functions. (PO5, PO7)
- Assess the role and responsibilities of secretary and to know the qualifications required for the appointment of secretary.



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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	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	7	Theory	N/A	10	14



	services, central receipt and 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 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	Theory	N/A	6	10
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:

COBJ1: To understand advanced concepts and provisions of direct and indirect taxation systems.

COBJ2: To analyse tax structures, tax planning strategies, and compliance requirements for individuals and businesses.

COBJ3: To apply tax laws to compute liabilities and solve practical taxation problems.

COBJ4: To evaluate ethical tax practices and their impact on revenue systems and governance.

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

CO1: Understand advanced concepts and provisions of direct and indirect taxation systems. (PO1)

CO2: Analyse tax structures, tax planning strategies, and compliance requirements for individuals and businesses. (PO2)

CO3: Apply tax laws to compute liabilities and solve practical taxation problems. (PO2, PO4)

CO4: Evaluate ethical tax practices and their impact on revenue systems and governance. (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	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;	10	Theory	N/A	7	10



	practical problems.					
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:

COBJ1: To understand the structure, functions, and management principles of banking institutions.

COBJ2: To analyse banking operations, credit management, risk management, and financial services.

COBJ3: To evaluate managerial decisions related to banking performance and regulatory compliance.

COBJ4: To develop strategic solutions for improving efficiency, profitability, and customer satisfaction in banking.

COURSE OUTCOME:

CO1: Understand the structure, functions, and management principles of banking institutions. (PO1)

CO2: Analyse banking operations, credit management, risk management, and financial services. (PO2, PO4)

CO3: Evaluate managerial decisions related to banking performance and regulatory compliance. (PO2, PO4)

CO4: Develop strategic solutions for improving efficiency, profitability, and customer satisfaction in banking. (PO4, 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	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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PROGRAM CODE: 177

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



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