

**Tilak Maharashtra Vidyapeeth**  
**M.Com. Programme (Regular / External)**  
**Semester Pattern Syllabus- 2012-13**

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**Semester - II**

**Compulsory Subject**

**MCC 211 - Managerial Economics**

**UNIT I - Introduction to Economics**

Introduction, Micro & Macro Economics, Static & Dynamic Analysis, Nature of static's, Economic Dynamics

**UNIT II - Demand Analysis**

Introduction, Demand, Factors influencing Demand, Types of Demand, Law of Demand, Variations & Changes in Demand, Expansions & Contraction of Demand, Increase & Decrease in Demand, Elasticity of Demand, Price Elasticity of Demand, Types of Price elasticity, Kinds of Elasticity of Demand, Factors Determining the Price Elasticity of Demand

**UNIT II - Cost Benefit Analysis**

Introduction, Meaning of Cost Benefit Analysis, Difficulties in estimating cost, Steps in Cost Benefit Analysis, Advantages & Disadvantages of Cost Benefit Analysis, Justification for Cost Benefit Analysis

**UNIT IV - Theory of Production**

Production is Creation Or Addition of Value, Production Function, The Laws of Production, The Law of variable proportions, The Law can be explained with the help of hypothetical production schedule, Returns to Scale, Three phases of Returns to Scale

**UNIT V - Product Pricing**

The Essentials of a Market are-, Classification of Markets, Classification on the basis of time period involved, Classification on the basis of degree of competition, Pricing under Pure Competition, Revenue Concepts, Equilibrium of the firm & industry, Equilibrium of the firm & industry under Perfect Competition, Long Run equilibrium, Price output under Monopoly, The Equilibrium of the Monopolist, Short Run Equilibrium and Long Run Equilibrium

**UNIT VI- Types of Business Organization - I**

Introduction, Characteristics of Business, How Businesses are organized, Criteria to decide the type of organization, Sole Proprietorship, Partnership, Joint Stock Company

## **MCC – 212 - Modern Business Practices**

### **UNIT I - Chamber of Commerce and Trade Associations Organizations-**

Objectives and functions, Maharashtra chamber of commerce, Industries and Agricultural and their local branches, Mahratta Chamber of Commerce, Industries and Agriculture, Indian Merchants Chamber

### **UNIT II - Federation of Indian Chamber of Commerce**

Industries (FICCI) Association of Chamber of Commerce, Confederation of Indian Industries (CII)

### **UNIT III- Public Enterprises and Public Utilities**

Objectives, functions and Organization of public Enterprises, Public Utility Management practices of Public enterprises in India, Efficiency, Autonomy and control of public Enterprises, Recent practices and policies in public Enterprises and Public Utilities

### **UNIT IV- Agricultural Business Practices**

Characteristics of Agriculture Business, Nature of Indian Agriculture, Government policies related to agricultural business, Problems and prospects of Agricultural Business, Agricultural Taxation policy

### **UNIT V- Agricultural products and Farms Services**

Nature and disposal of Agricultural by-products, Farm waste, cost of recycling of farm waste

### **UNIT VI- Allied Agricultural Business**

Dairy, Poultry, Bio- Manures, WTO and its impact on Agricultural Business practices

## **Specialization I- Advanced Marketing**

### **MCM – 211 - Customer Relationship Management & Retailing** **(CRM & Retailing)**

#### **UNIT I - Introduction**

Conceptual foundation of Relationship Management, Evolution of relationship management-significance in Indian context

#### **UNIT II - Relationship Marketing**

Relationship marketing of Services Vs. Relationship marketing in Consumer markets - Buyers sellers relationships - Relationship marketing in Mass markets, relationship marketing and marketing strategy

#### **UNIT III - Information Technology & CRM**

Role of Information Technology in building, maintaining and enhancing profitability design and analysis – Digital Marketing – Dynamics of Website – Behavior of a Consumer in the digital world – Internet Marketing & Logistics

#### **UNIT IV - Retailing**

Retailing – Definition – Significance and Importance – Indian Vs. Global scenario – Types of Retailing – Store Retailing – Non-store Retailing – Types of retailers.

Retail location – Factors affecting retail location decision – Site selection – Factors affecting site selection – Steps in selecting site – Location based retail strategies.

#### **UNIT V - Stores Design**

Store design – Store layout – Types of layouts – Factors affecting store layout – Retailing image mix –Store Façade - Store administration – Floor space management - Space mix – Managing store inventories and displays.

Customer service – CRM in retailing- Cashiering process – Managing in-store promotions and events.

## **MCM – 212 - Services Marketing**

### **UNIT I - Introduction**

Services –Nature of Services, Characteristics of Services - Intangibility, Inconsistency, Inseparability and Inventory, Classification of Services, Goods – services continuum – Search, experience, Consumer versus Industrial services, Importance of Services Marketing.

### **UNIT II - Services Marketing Mix (Part A)**

Extended Services Marketing Mix: Going Beyond the 4 Ps - Introduction to the 7 Ps marketing mix – Product –Service product – Service Life Cycle – Service Quality Models– PZB Gaps model - SERVQUAL & SERVPERF.  
Price – Factors involved in pricing a service product –  
Place - Distribution Strategies for Services – Challenges in Distribution of Services  
Promotion – Promotion objective and plans for services – Personal Selling – Advertising and Sales Promotion in Service Industry - Increasing use of below the line promotions.

### **UNIT III - Services Marketing Mix (Part B)**

People – The key role of people in a service business – Services marketing triangle – Service profit chain - service encounter – training and development of employees – motivation and empowerment. Physical evidence – nature of physical evidence - importance of physical evidence in understanding services –  
Process – Strategies for managing inconsistency - Service blueprinting – employees role in services – customers role in services– Customer Service in Service Marketing – Monitoring and Measuring customer satisfaction – order taking and fulfillment - managing the waiting process - Defects, failures and Recovery - Handling complaints effectively.

### **UNIT IV -Services Marketing Strategy**

Services Marketing Strategy - Services Market Segmentation – Problem areas of segmentation - Targeting - Positioning and Differentiation of Services

### **UNIT V - Role and Management of Services**

Strategic role of services – every business in a service business - contribution of services to customer satisfaction, sustainable competitive advantage, Managing the services marketing effort, customer encounter management.

### **UNIT VI - Information Technology and Services Marketing Applications**

Role of IT services, e-services – online Consumer Behavior – Self service technologies – Services marketing applications – Financial services, Hospitality services, Education services, IT services, Government services.

## **Specialization II Advanced Accountancy**

### **MCA 211 - Company Accounting**

#### **UNIT I - Underwriting of issue of shares and debentures**

Types of underwriting, Liability of underwriters, Accounting treatment of, underwriting of shares and debentures, Profit or loss prior to incorporation

#### **UNIT II- Final accounts of Joint Stock Company**

Schedule VI of companies Act, 1956, Treatment of special items while preparing, the final accounts, Remuneration to: Manager, Director, Transfer of profits to reserves, Dividends treatment

#### **UNIT III - Valuation of Shares**

Need for valuation, Methods of valuation, Accounting Treatment

#### **UNIT IV- Amalgamation and Reconstruction (Mergers & Acquisitions)**

Accounting standards (AS)-4 , Accounting for Amalgamation, Methods of Accounting for Amalgamation, Accounting treatment, External Reconstruction and Accounting Entries.

#### **UNIT V- Consolidation of Accounts**

Minority interest, Pre-acquisition profits or losses and reserves of subsidiary company, Profit or loss on revaluation of assets of subsidiary company, Goodwill treatment, Post-acquisition profits, Inter-company transactions, Treatment of preference share, bonus shares and dividends

#### **UNIT VI-Recent Trends in Accounting (Theory)**

Human Resource Accounting, Environmental Accounting, International Financial Reporting Standards (IFRS) No - 1 & 2

## **MCA -212 Auditing**

### **UNIT I - Concept of Auditing**

Meaning , Objective, Scope & Advantage, Type of auditing , Prerequisites of good audit

### **UNIT II - Types of Errors & Fraud**

Meaning of errors & Fraud, Types of errors, Types of fraud, Majors to prevent Fraud

### **UNIT III - Audit Process**

Audit Program, Internal Check, Internal Control, Internal Audit, Audit Note book & working paper

### **UNIT IV - Company Audit**

Qualification of Company Auditor, Disqualification of Company auditor, Appointment & removal of company auditor, Rights, Duties & Liabilities of company auditor, Cases based on appointment & rights of auditor

### **UNIT V - Computerized Auditing**

System Audit, Traditional Audit, System Audit Vs Traditional Audit, Role of MIS in auditing

### **UNIT VI - Audit of Various Concerned**

Audit of an Educational Institution, Audit of Hospital, Audit of Bank

## **Specialization III Banking & Finance**

### **MCB - 211 - Banking Laws**

#### **UNIT I - Banking Regulation Act, 1949**

Provisions relating to: Definition (Sec -5) Functions of banking companies (Sec -6)

Restrictions on business of banking companies (Sec -8, 19 and 20) Powers of the RBI (Sec -21, 35 and 36 to 36 AD) Winding up of a banking company (Part III and III-A of the Act) Applicability of the act to cooperative banks (Sec- 56).

#### **UNIT II - The Negotiable Instrument Act, 1881**

Provisions relating to: Definition of negotiable Instrument (Sec- 13), Promissory note (Sec -4), Bill of exchange (Sec -5), and Cheque (Sec -6), Comparative Study of Negotiable Instruments Parties to negotiable instrument (Section -7), Holder (Sec -8), Holder in due course (Sec -9), Payment in due course (Sec -10), Negotiation (Sec -14), Endorsement (Sec -15), Dishonour of Negotiable Instruments (Sec -91-92), Noting and Protest (Sec -99-104-A), Penalties in case of dishonour of certain cheques for insufficiency of funds in the account (sections 138 to 147).

#### **UNIT III - The Reserve Bank of India Act, 1934**

Provisions relating to: Incorporation, Capital management and Business (Sec 3 to 19), Central Banking functions ((Sec -20 to 45): Regulatory and Supervisory Collection and furnishing of credit information (45 A to 45 G) Penalties (Sec 58 B to 58 -G), Changing role of the RBI.

#### **UNIT IV- The Foreign Exchange Management Act, 1999**

Provisions relating to: Preliminary (Sec 1-2), Regulation and management of foreign exchange (Sec 3 to 9) Authorized person (Section 10 to 12) Contravention and penalties (Section 13 to 15) Adjudication and appeal (Sections 16 to 21 and sections 34-35) Directorate of enforcement (section 36 to 38).

## **MCB – 212 - Monetary Policy**

### **UNIT I - Money supply measures**

Money supply measures of the Reserve Bank of India- Concept of High powered money. Recommendations of the Working Group on 'Money Supply: Analytics and methodology of compilation (Chairman: Dr. Y.V. Reddy), 1998 Money supply and price stability.

### **UNIT II - Monetary Management**

Objectives of monetary policy: Price stability, Generation of employment, Exchange rate stability, balanced growth etc., conflict between objectives.

### **UNIT III - Instruments of monetary policy**

Mechanism and effectiveness of following instruments.

- 1) Quantitative instruments - Bank Rate, Open Market Operations and Variable Reserve Ratio
- 2) Qualitative instruments Margin requirements, Credit rationing, moral suasion, Direct action, Publicity

### **UNIT IV - Development and promotional role of the Reserve Bank of India and its implications -**

- 1) R.B.I. and rural credit : priority sector advance, regional rural banks, development of farm sector and non-farm sector.
- 2) R.B.I. and industrial finance : establishment of institutional, lending policy For commercial banks, coordination between term lending institutions, bridge loans, rehabilitation of sick industrial units.

### **UNIT V - Development and promotional role of the Reserve Bank of India and its implications -**

R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to promote exports Role of the RBI in other promotional activities

## **MCAE – 211 – Advanced English II**

### **UNIT I – Speaking Skills**

- Introductions
- Group discussions
- Presentations
- Pause Fillers

### **UNIT II – Grammar**

- Type of sentences – Simple / Compound / Complex Tenses

### **UNIT III – Vocabulary**

- Word formation
- Phrasal verbs
- Idioms
- Proverbs

### **UNIT IV – Writing Skills**

- Covering letter
- CV/ Resume Writing / Bio-data
- Business Letters

### **UNIT V – Language Application**

- Design a Job Advert
- Design a Handbill / Pamphlet
- Brochure
- Web Page
- News Letter
- Movie / Book Review