Master of Commerce

Syllabus

Will be effective from the academic session 2021-22

Department of Commerce

Sidho-Kanho-Birsha University

Ranchi Road, Purulia, West Bengal, India

Structure of the Course

The total marks of the course will be 1200 with the following semester wise distribution

Semester	No of Papers	Total Marks	Total Credit
1st Semester	6	300	24
2nd Semester	6	300	24
3rd Semester	6	300	24
4th Semester	6	300	24
Total	24	1200	96

Note-

i)   one credit is equal to one hour of teaching per week

ii)   Semester wise distribution of papers are as follows

> 1st Semester - six core papers
>
> 2nd Semester- five core papers and one practical paper
>
> 3rd Semester – two core papers, two major elective papers, one open elective paper
> and one outreach program,
>
> 4th Semester – two core papers, two major elective papers, one dissertation and
> One Ad-on paper

iii)   There will be internal assessment for 10 marks for each paper except Papers 306 (Outreach Programme) and 405 (Project Work). For the paper 204 (Computer Application in Business) there will be no internal assessment but Viva-Voce for 10 marks will be conducted. For Paper 405 (Project Work) 30 marks are allotted for the dissertation and 20 marks for Viva-Voce.

Name of the PG Course: M.COM
Course Curriculum

M. Com (1st Semester)

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks	No of Class hours/ week
MCOMCCT-101	Organisation Behaviour and Human Resource Management	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-102	Corporate Reporting	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-103	International Business and Finance	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-104	Marketing Management	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-105	Financial Institutions and Markets	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-106	Business Ethics and Corporate Governance	Core Paper	(4-0-0)	4	40+10=50	4

M. Com (2nd Semester)

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks	No of Class hours/ week
MCOMCCT-201	Strategic Management and Operations Management	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-202	Income Tax Procedures and Practice	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-203	Indirect Tax Laws and Procedures	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-204	Statistics for Business Decisions	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-205	Fundamentals of Business Research	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-206	Computer Applications in Business	Core Paper	(0-0-4)	4	40+10=50	4

M. Com(3rd Semester)

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks	No of Class hours/ week
MCOMCCT-301	Financial Statement Analysis	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-302	Corporate Restructuring and Corporate Valuation	Core Paper	(4-0-0)	4	40+10=50	4
MCOMMET-303 (Major)	Corporate Financial Accounting and Auditing	Major Elective	(4-0-0)	4	40+10=50	4
MCOMMET-304 (Major)	Strategic Cost Management	Major Elective	(4-0-0)	4	40+10=50	4
MCOMOET-305	Basics of Accounting and Finance	Open Elective	(4-0-0)	4	40+10=50	4
MCOMORP-306	Outreach Programme	Outreach Programme	(4-0-0)	4	40+10=50	4

M. Com(4th Semester)

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks	No of Class hours/ week
MCOMCCT-401	Security Analyses and Portfolio Management	Core Paper	(4-0-0)	4	40+10=50	4
MCOMCCT-402	Advanced Financial Management	Core Paper	(4-0-0)	4	40+10=50	4
MCOMMET-403 (Major)	Risk Management and Financial Derivatives	Major Elective	(4-0-0)	4	40+10=50	4
MCOMMET-404 (Major)	Stock Market Trading and Basics of Corporate Meetings and Reports	Major Elective	(4-0-0)	4	40+10=50	4
MCOMMEP-405	Dissertation		(4-0-0)	4	40+10=50	4
MCOMAO-406	Management of Small Business	Ad-on	(4-0-0)	4	40+10=50	4