## Faculty of Business Studies, Sharnbasva University, Kalaburagi

# M.Com Scheme w.e.f 2023-24

### Semester-I

SI. No.	Course Code	Title of the Course	L: T:P	Category of the Course	CIE (%)	SEE (%)	Credit Units
1	23MBCC101	Management & Organizational Behaviour*	4:0:0	Core Course	50	50	4
2	23MBCC102	Business Economics*	4:0:0	Core Course	50	50	4
3	23MBCC103	Statistics for Managers*	2:2:2	Core Course	50	50	4
4	23MCCC104	Financial Accounting & Packages	3:0:2	Core Course	50	50	4
5	23MBSEC105	Business Communication & Report Writing*	3:0:2	Skill Enhancement Course	50	50	4
6	23MBOE106	Universal Values and Sustainability*	4:0:0	Open Elective	50	50	4
Total Credits						24	

### Semester-II

SI. No.	Course Code	Title of the Course	L: T:P Category of the Course		CIE (%)	SEE (%)	Credit Units
1	23MCMCC201	Business Environment	4:0:0	Core Course	50	50	4
2	23MCMDS202*	Finance for Managers	3:0:2	3:0:2 Discipline Hard Core		50	4
3	23MBDSE203*	Marketing Management	4:0:0	Discipline Hard Core	50	50	4
4		Employee Behavior and Human Resource Practices	4:0:0	Discipline Hard Core	50	50	4
5	23MCMSE205*	Business Research Methods	2:0:4	Skill Enhancement Course	50	50	4
6	23MCMDS206	Cost Management	3:0:2	Discipline Hard Core	50	50	4
Total Credits						24	

### Semester-III

SI. No.	Course Code	Title of the Course	L: T:P	Category of the Course	CIE (%)	SEE (%)	Credit Units
1	23MCMCC301	Corporate Law	3:0:0	Core course	50	50	3
2	23MCMCC302	Direct Tax & Law	3:0:0	0:0 Core course		50	3
3	23MCMCC303	E Commerce	3:0:0	Core course	50	50	3
4	23MCMDSET1	Corporate Taxation	4:0:0	Discipline Specific Elective	50	50	4
5	23MCMDSET3	Advance Cost Accounting	4:0:0	Discipline Specific Elective	50	50	4
6	23MCMDSET4	Innovations in Accounting	4:0:0	Discipline Specific Elective	50	50	4
7	23MCMIN307	Summer Internship Project	0:0:8	Internship	50	50	4
Total Credits						dits	25

Note: Students have to choose any ONE full stream of electives.

Accountin	g & Taxation Specialization	Finance & Banking Specialization		
Course Code Course Title		Course Code	Course Title	
23MCMDSET1	1. Corporate Taxation	23MCMDSEF1	1. Financial Markets & Services	
23MCMDSET2	2. Tax Planning	23MCMDSEF2	2. Financial Derivatives	
23MCMDSET3	3. Advance Cost Accounting 23MCMDSEF3		3. Banking Technology and Data Communication Services	
23MCMDSET4	4. Innovations in Accounting	23MCMDSEF4	4. Investment Banking	
23MCMDSET5	5. Forensic Accounting	23MCMDSEF5	5. Personal Savings and Investment Management	

### **Semester-IV**

SI. No.	Course Code	Title of the Course	L: T:P	L: T:P Category of the Course		SEE (%)	Credit Units
1	23MCMCC401	Management Accounting	3:0:0	Core course	50	50	3
2	1 221/1/1/2017	Financial Education & Investment Awareness	3:0:0	Skill Enhancement Course	50	50	3
3	1 23MCMDSF16	Goods and Services Tax and Custom Duty	4:0:0	Discipline Specific Elective	50	50	4
4	/3 V    V    XF    /	Strategic Cost Management	4:0:0	Discipline Specific Elective	50	50	4
5	23MCMPR405	Project Report	0:0:12	Project	50	50	13
Total Credits						27	

Note: Students have to choose any ONE full stream of electives.

Accountin	g & Taxation Specialization	Finance & Banking Specialization		
Course Code Course Title		Course Code	Course Title	
23MCMDSET6	Goods and Services Tax and     Custom Duty	23MCMDSEF1	1. Recent Trends in Indian Banking	
23MCMDSET7	2. Strategic Cost Management	23MCMDSEF2	2. Investment Security Analysis and Portfolio Management	
23MCMDSET8	3. Cost Accounting and Control	23MCMDSEF3	3. Behavioral Finace	
23MCMDSET9	4. Corporate Accounting	23MCMDSEF4	4. Strategic Financial Management	
23MCMDSET10	23MCMDSET10 5. Insurance and Pension Schemes 2		5. Banking Operation and Financial Systems	