

**FACULTY OF COMMERCE & MANAGEMENT - COMMERCE**  
**Structure and Subject Codes for M.Com. as per NEP-2020**  
**w.e.f. 2023-2024**  
**Semester - I**

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Major Mandatory (Compulsory)</b>				
1.	60101	Management Accounting	4	Accountancy
2.	60102-A	Industrial Economics OR	4	Bus. Economics
	60102-B	Business Statistics OR	4	Statistics & Computer Application
	60102-C	Quantitative Applications	4	Statistics & Computer Application
<b>Advanced Accounting &amp; Taxation</b>				
<b>Major Mandatory</b>				
3.	60103	Personal Income tax & Tax Planning	4	Accountancy
4.	60104	Direct Tax	2	Accountancy
<b>Major Elective</b>				
5.	60105	Advanced Accounting	4	Accountancy
<b>Commercial Laws &amp; Practices</b>				
<b>Major Mandatory</b>				
6.	60106	Information Systems & E-Commerce Practices	4	Business Law
7.	60107	Labour Laws	2	Business Law
<b>Major Elective</b>				
8.	60108	Intellectual Property Laws	4	Business Law
<b>Advanced Cost Accounting &amp; Cost System</b>				
<b>Major Mandatory</b>				
9.	60109	Advanced Cost Accounting & Cost Systems	4	Cost & Works Accounting

Sr. No.	Course Code	Subject	Credits	Name of BOS
10.	60110	Costs for Decision Making & Activity Based Costing	2	Cost & Works Accounting
<b>Major Elective</b>				
11.	60111	Costing Techniques and Responsibility Accounting	4	Cost & Works Accounting
<b>Co-Operation &amp; Rural Development</b>				
<b>Major Mandatory</b>				
12.	60112	Cooperative Movement in India	4	Business Practices
13.	60113	Rural Infrastructure	2	Business Practices
<b>Major Elective</b>				
14.	60114	Organization of Cooperative Business	4	Business Practices
<b>Business Practices &amp; Environment</b>				
<b>Major Mandatory</b>				
15.	60115	Organized Trades & Markets	4	Business Practices
16.	60116	Leadership and Organizational Behaviour	2	Business Practices
<b>Major Elective</b>				
17.	60117	Business Environment & Policy	4	Business Practices
<b>Business Administration</b>				
<b>Major Mandatory</b>				
18.	60118	Production & Operation Management	4	Bus. Administration
19.	60119	E-Commerce	2	Bus. Administration
<b>Major Elective</b>				
20.	60120	Financial Management	4	Bus. Administration
<b>Advanced Banking &amp; Finance</b>				
<b>Major Mandatory</b>				

Sr. No.	Course Code	Subject	Credits	Name of BOS
21.	60121	Central Banking	4	Banking & Finance
22.	60122	Universal Banking	2	Banking & Finance
<b>Major Elective</b>				
23.	60123	Legal Framework of Banking	4	Banking & Finance
<b>Advanced Marketing</b>				
<b>Major Mandatory</b>				
24.	60124	Social Media Marketing	4	Marketing
25.	60125	Event management	2	Marketing
<b>Major Elective</b>				
26.	60126	Marketing Techniques	4	Marketing
<b>Research Methodology (Compulsory)</b>				
27.	60127	Research Methodology	4	Business Practices

## Semester - II

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Major Mandatory (Compulsory)</b>				
1.	60201	Financial Analysis & Control	4	Accountancy
2.	60202	Strategic Management	4	Bus. Administration
<b>Advanced Accounting &amp; Taxation</b>				
<b>Major Mandatory</b>				
3.	60203	Business Tax Assessment & Planning	4	Accountancy
4.	60204	Indirect Tax	2	Accountancy
<b>Major Elective</b>				
5.	60205	Specialized Areas in Accounting	4	Accountancy
<b>Commercial Laws &amp; Practices</b>				
<b>Major Mandatory</b>				
6.	60206	Laws Relating to Copyright & Design	4	Business Law
7.	60207	Law of Arbitration	2	Business Law
<b>Major Elective</b>				
8.	60208	E-Security & Cyber Laws	4	Business Law
<b>Advanced Cost Accounting &amp; Cost System</b>				
<b>Major Mandatory</b>				
9.	60209	Application of Cost Accounting	4	Cost & Works Accounting
10.	60210	Variance Analysis & Interpretation	2	Cost & Works Accounting
<b>Major Elective</b>				
11.	60211	Cost Control & Cost System	4	Cost & Works Accounting
<b>Co-Operation &amp; Rural Development</b>				

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Major Mandatory</b>				
12.	60212	Management of Co-Operative Movement	4	Business Practices
13.	60213	Rural Entrepreneurship & Micro Finance	2	Business Practices
<b>Major Elective</b>				
14.	60214	International Cooperative Movement	4	Business Practices
<b>Business Practices &amp; Environment</b>				
<b>Major Mandatory</b>				
15.	60215	Modern Business Practices	4	Business Practices
16.	60216	Business Laws & Ethics	2	Business Practices
<b>Major Elective</b>				
17.	60217	Business Environment Analysis	4	Business Practices
<b>Business Administration</b>				
<b>Major Mandatory</b>				
18.	60218	Business Ethics & Professional Values	4	Bus. Administration
19.	60219	Corporate Social Responsibility	2	Bus. Administration
<b>Major Elective</b>				
20.	60220	Elements of Knowledge Management	4	Bus. Administration
<b>Advanced Banking &amp; Finance</b>				
<b>Major Mandatory</b>				
21.	60221	Banking Law & Practices	4	Banking & Finance
22.	60222	Banking Product & Services	2	Banking & Finance
<b>Major Elective</b>				
23.	60223	Monetary Policy	4	Banking & Finance

Sr. No.	Course Code	Subject	Credits	Name of BOS
<b>Advanced Marketing</b>				
<b>Major Mandatory</b>				
24.	60224	Customer Relationship Marketing & Retailing	4	Marketing
25.	60225	Branding	2	Marketing
<b>Major Elective</b>				
26.	60226	Service Marketing	4	Marketing
<b>On the Job Training / Field Project (Compulsory)</b>				
27.	60227-A	On the Job Training OR	4	Concerned Specialization
	60227-B	Field Project	4	Concerned Specialization

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