

RAICHUR UNIVERSITY
Yeragera, Raichur-584133, Karnataka

M.Com Programme Structure (CBCS)

Paper Code	Title of the Paper	Credits	No of Hours/ week Theory/ Practical	Duration of SEE	Marks		
					Internal Assessment	Semester End Exam	Total Marks
ISemester							
HCT 1.1	Financial Reporting –IND AS	5	5	3	25	75	100
HCT 1.2	MacroEconomics for Business Decisions	5	5	3	25	75	100
HCT 1.3	Organizational Behaviour	5	5	3	25	75	100
HCT 1.4	Enterprise Information System	5	5	3	25	75	100
SCT 1.5 (A)	Direct Taxes: Procedure and Practice	5	5	3	25	75	100
SCT 1.5 (B)	Advanced Financial Management						
	Communication skills	2					
	Total	27	25		125	375	500
II Semester							
HCT 2.1	Financial Reporting -IFRS	5	5	3	25	75	100
HCT 2.2	International Business	5	5	3	25	75	100
HCT 2.3	Contemporary Issues in Accounting	5	5	3	25	75	100
HCT 2.4	Business Analytics	5	5	3	25	75	100
SCT 2.5 (A)	Corporate Tax Planning and Management	5	5	3	25	75	100
SCT 2.5 (B)	Non-Banking Financial Companies (NBFCs)						
OET-2.6 (A)	New Age Leadership	2	2	1	10	40	50
OET-2.6 (B)	Financial Literacy and Banking						
	Computer skills	2					
	Total	29	27		135	415	550

M.Com. Programme Structure and Syllabus (Choice Based Credit System)

III Semester							
HCT 3.1	Advanced Cost Management	5	5	3	25	75	100
HCT 3.2	Business Research Methods	5	5	3	25	75	100
HCT 3.3	Business Ethics and Corporate Governance	5	5	3	25	75	100
HCT 3.4	Global Financial Management	5	5	3	25	75	100
SCT 3.5 (A)	GST & Allied Taxes	5	5	3	25	75	100
SCT 3.5 (B)	Security Analysis and Portfolio Management						
OET 3.6 (A)	Personal Tax Planning	2	2		10	40	50
OET 3.6 (B)	New Venture Planning						
	Personality Development	2					
Total		29	27		135	415	550
IV Semester							
HCT 4.1	Advanced Management Accounting	5	5	3	25	75	100
HCT 4.2	Operations Research for Corporate Decisions	5	5	3	25	75	100
HCT 4.3	Entrepreneurial Ecosystem	5	5	3	25	75	100
SCT 4.4 (A)	Customer Duty: Law and Practice	5	5	3	25	75	100
SCT 4.4 (B)	Financial Derivatives						
CDR-4.5	Project Report and Viva-voce	5*	5		25 (Viva-voce)	75 (Report)	100
Total		25	25		125	375	500
GRANDTOTAL		110	104		520	1580	2100

Note: HCT: Hard Core Theory

OET: Open Elective Theory

SCT: Soft Core Theory

CDR: Core Dissertation Report

Note: * Students shall choose one specialization (SCT) in the first semester, which will continue until 4th semester.

* A faculty member can guide a maximum of TEN students for the dissertation work. Guidance of TEN students by a faculty member will be equivalent to a workload of teaching hours of one paper per semester. (Distribution based on availability of faculties).