



MASTER OF COMMERCE (MCOM)

Programme Objectives:

- To equip the learners with knowledge, skills and attitude to meet the requirements of the job market and/or to become self-sufficient.
- To develop critical appreciation regarding the concepts, principles and theories related to finance and accounting.
- To acquaint the learners with the emerging trends, contemporary issues and practices of the business houses in India and abroad.
- To provide the foundation for advanced studies and research in related domain.

Programme Outcomes:

After successful completion of this programme the learners should be able to:

- State the general concepts, principles and theories related to finance and accounting.
- Demonstrate skillful application of the learnt concepts, principles and theories.
- Develop integrated strategies using wide variety of tools and techniques to meet the emerging opportunities and challenges.

Highlights of the Programme:

Duration of the Course: Minimum: 2 years, Maximum: 5 years.

Conduct of Classes: Weekend for 4 hours (preferably on Sundays)

Course Fees: Rs. 6000 per year

Eligibility Criteria: Graduation or +3 PASS in any discipline

Evaluation: Based on Assignments and Term End Examinations

Target Group:

- Learners interested to pursue a career in commerce stream and to gain professional advantage.
- Learners interested to enhance their knowledge, understanding, acquire skills.
- Learners interested for a career in accounting and commerce domain.

Pedagogy:

The Course shall be taught through the interactive, Self-guided Learning Materials, OERs as reference materials, Week-end Counseling Classes, Audio/Video Lectures, Project Works.

Programme Structure:

Total Semesters: 4

Total Credits: 72

Total No. of Courses: 12

SEMESTER-1	
MCO-01 Organisation Theory and Behaviour	6 Credits
MCO-02 Business Environment	6 Credits
MCO-03 Accounting For Managerial Decisions	6 Credits
TOTAL	18 CREDITS
SEMESTER-2	
MCO-04 Computer Applications in Accounting	6 Credits
MCO-05 Marketing Management	6 Credits
MCO-06 Financial Management	6 Credits
TOTAL	18 CREDITS
SEMESTER-3	
MCO-07 Management of Financial Services	6 Credits
MCO-08 Entrepreneurship Development	6 Credits
MCO-09 Research Methodology and Statistical Analysis	6 Credits
TOTAL	18 CREDITS
SEMESTER-4	
IBO-4 Export Import Procedures and Documentation	6 Credits
IBO-5 International Marketing Logistics	6 Credits
IBO-6 International Business Finance	6 Credits
TOTAL	18 CREDITS

Block and Unit wise break-up of the Programme:

SEMESTER-1	
MCO-01 Organisation Theory and Behaviour	6 Credits
<p>Block-1 Organisation Theory Unit-1 Introduction to Organisation Unit-2 Organisation Theory Unit-3 Organisation Structure and Effectiveness</p> <p>Block-2 Organisational Behaviour and Individual Perspective-I Unit-4 Overview of Organisational Behaviour Unit-5 Individual Behaviour and Learning Unit-6 Perception Unit-7 Attitudes and Values</p> <p>Block-3 Organisational Behaviour and Individual Perspective-II Unit-8 Personality and Emotions Unit-9 Stress Management Unit-10 Motivation Unit-11 Job Design and Job Satisfaction</p> <p>Block-4 Group Behaviour Unit-12 Group Formation and Structure Unit-13 Communication Unit-14 Conflict Management Unit-15 Team Building and Leadership Unit-16 Power and Politics</p> <p>Block-5 Organisational Culture and Development Unit-17 Organisational Culture and Climate Unit-18 Organisational Change Unit-19 Organisational Development Unit-20 Emerging Trends in OB</p>	
MCO-02 Business Environment	6 Credits
<p>Block-1 Socio-Political Environment Unit-1 Dimensions of Business Environment Unit-2 Socio-Cultural Environment Unit-3 Social Responsibilities of Business Unit-4 Political Environment</p> <p>Block-2 Legal Environment Unit-5 Regulatory Policies and Framework Unit-6 Corporate Laws – I Unit-7 Corporate Laws – II Unit-8 Labour Legislation</p> <p>Block-3 Regulations of Financial Markets Unit-9 Financial Markets Unit-10 Capital Market Unit-11 Regulation of Capital Market</p>	

Unit-12 Investors Protection and Corporate Governance	
Block-4 Economic Environment	
Unit-13 Structure Of Indian Economy	
Unit-14 Economic Planning	
Unit-15 Economic Policies	
MCO-03 Accounting For Managerial Decisions	6 Credits
Block-1 Fundamentals of Accounting	
Unit-1 Accounting An Overview	
Unit-2 Basic Cost Concepts	
Unit-3 Financial Statements	
Unit-4 Understanding Financial Statements	
Block-2 Analysis of Financial Statements	
Unit-5 Techniques of Financial Analysis	
Unit-6 Statement of Changes in Financial Position	
Unit-7 Cash Flow Analysis	
Block-3 Budgeting and Budgetary Control	
Unit-8 Basic Concepts of Budgeting	
Unit-9 Preparation and Review of Budgets	
Unit-10 Approaches to Budgeting	
Block-4 Standard Costing	
Unit-11 Standard Costing	
Unit-12 Variance Analysis – I	
Unit-13 Variance Analysis – II	
Unit-14 Responsibility Accounting	
Block-5 Cost Volume Profit Analysis	
Unit-15 Marginal Costing	
Unit-16 Break Even Analysis	
Unit-17 Relevant Costs for Decision Making	
Unit-18 Reporting to Management	
Unit-19 Recent Developments in Accounting	
TOTAL	18 CREDITS

SEMESTER-2	
MCO-04 Computer Applications in Accounting	6 Credits
Block-1: Computer Fundamentals	
Unit -1 Introduction to Computer	
Unit -2 Windows Operating System	
Unit -3 MS Word, MS PowerPoint and MS Excel	
Block-2: Computerised Accounting	
Unit-1 Computer and Computerised Accounting System	
Unit-2 Electronics Spreadsheet	
Unit-3 Use of Spreadsheet in Business Application	

<p>Block-3: Application of Computer in Financial Accounting Unit-1 Graphs and Chart -I Unit-2 Graphs and Chart –II Unit-3 Graphs and Chart –III</p> <p>Block-4: Management Information System Unit -1 Management Information System: Basic Concepts Unit -2 MIS Applications in Organisation Unit -3 MIS Issues and Challenges</p> <p>Block-5: Database Management System in Accounting Unit-1 Introduction of Database Management Unit-2 Introduction to Accounting Unit-3 Accounting System using Database Management System</p>	
MCO-05 Marketing Management	6 Credits
<p>Block-1 Nature and Scope of Marketing Unit-1 Introduction To Marketing Unit-2 Marketing Environment Unit-3 Marketing Information and Research</p> <p>Block-2 Understanding Consumers and Selecting Target Markets Unit-4 Buyer Behaviour Unit-5 Markets and Market Segmentation Unit-6 Market Targeting and Positioning</p> <p>Block-3 Product Decisions Unit-7 Product Concepts and Classification Unit-8 Product Development and Product Life Cycle Unit-9 Branding, Packaging and Servicing</p> <p>Block-4 Pricing Decisions Unit-10 Objectives and Methods of Pricing Unit-11 Price Adjustment Strategies Unit-12 Regulation of Prices</p> <p>Block-5 Distribution Decisions Unit-13 Distribution Channels Unit-14 Marketing Intermediaries Unit-15 Marketing Logistics</p> <p>Block-6 Promotion Decisions and Emerging Issues Unit-16 Marketing Communication Unit-17 Personal Selling and Sales Promotion Unit-18 Advertising and Publicity Unit-19 Emerging Issues in Marketing</p>	
MCO-06 Financial Management	6 Credits
<p>Block-1 Foundations of Finance Unit-1 Financial Management an Overview Unit-2 Time Value of Money Unit-3 Valuation of Securities</p>	

Unit-4 Risk and Return Block-2 Investment Decisions Unit-5 Cost of Capital Unit-6 Capital Budgeting I Unit-7 Capital Budgeting II Block-3 Long Term Financing Unit-8 Sources of Long Term Finance Unit-9 Capital Market Unit-10 Lease Financing Unit-11 Project Financing Unit-12 International Business Finance Block-4 Financing and Dividend Decisions Unit-13 Leverage Operating ,Financial and Total Unit-14 Capital Structure Decision Unit-15 Dividend Policy Decision Block-5 Management of Working Capital Unit-16 Working Capital Unit-17 Cash Management Unit-18 Inventory Management Unit-19 Receivables Management	
TOTAL	18 CREDITS

SEMESTER-3	
MCO-07 Management of Financial Services	6 Credits
Block-1 Financial System, Markets and Services Unit-1 Financial System Unit-2 Financial Markets and Institutions Unit-3 Financial services : An introduction Unit-4 Management of Risk in Financial Services Unit-5 Regulatory Framework Block-2 Financial Market Operations & Services Unit-6 Stock Exchanges: Functions and Organisation Unit-7 Broking and Trading in Equity Unit-8 Broking and Trading in Debt Instruments Unit-9 Depositories Block-3 Fee Based Services Unit-10 Issue Management Unit-11 Corporate Advisory Services Unit-12 Credit Rating Unit-13 Mutual Funds Unit-14 Asset Securitisation Block-4 Fund Based Services Unit-15 Leasing and Hire Purchase Unit-16 Housing Finance Unit-17 Credit Cards	

Unit-18 Venture Capital Unit-19 Factoring, Forfaiting and Bill Discounting Block-5 Insurance Services Unit-20 Life Insurance Unit-21 Non-Life Insurance Unit-22 Insurance Broking Services	
MCO-08: Entrepreneurship Development	6 Credits
Block-01: Introduction to Entrepreneurship Unit -1 Concepts and Overview of Entrepreneurship Unit -2 Evolution and Growth of Entrepreneurship in India Unit -3 Role of Entrepreneurship in Economic Development Unit -4 Framework of Entrepreneurship Theories Block -2: Dimensions of Entrepreneurship Unit -1 Entrepreneurial Culture Unit -2 Entrepreneurial Society Unit-3 Rural Entrepreneurship Unit-4 Emerging Trends and Models of Corporate Entrepreneurship Block-3: Development of Entrepreneurial Skills Unit-1 Entrepreneurial Characteristics and Skills Unit -2 Building New Identity Unit -3 Goal Setting Unit -4 Creativity and Problem Solving Block-4: Business Plan and Project Unit -1 Business Plan Preparation and Project Financing Unit -2 Market Feasibility, Technical Feasibility and Financial Viability Unit -3 Project Report Preparation Unit-4 Project Appraisal Block-5: Business Opportunities and Start-up Policy Unit -1 Business Opportunities in the Contest of Odisha and Industrial Policy of the State Unit -2 Business Incubation Centres Unit -3 Start-up Policy Framework and Incentives Unit-4 MSME Policy in India Block-6: Support System for Entrepreneurs Unit -1 Sources of Finance Unit-2 Venture Capital Unit-3 Institutional Assistance and Support Unit-4 Role of Commercial Banks Unit -5 Marketing Support for Entrepreneurs	
MCO-09 Research Methodology and Statistical Analysis	
Block-1 Research and Data Collection Unit-1 Introduction to Business Research Unit-2 Research Plan Unit-3 Collection of Data	

Unit-4 Sample Unit-5 Measurement and Scaling Techniques Block-2 Processing and Preservation of Data Unit-6 Processing of Data Unit-7 Diagrammatic and Graphic Presentation Unit-8 Statistical Derivatives and Measures of Central Tendency Unit-9 Measures of Variation and Skewness Block-3 Relational and Trend Analysis Unit-10 Correlation and Simple Regression Unit-11 Time Series Analysis Unit-12 Index Numbers Block-4 Probability and Hypothesis Testing Unit-13 Probability and Probability Rules Unit-14 Probability Distributions Unit-15 Tests of Hypothesis–I Unit-16 Tests of Hypothesis – II Unit-17 Chi-Square Test Block-5 Interpretation and Reporting Unit-18 Interpretation of Statistical Data Unit-19 Report Writing	
TOTAL	18 CREDITS

SEMESTER-4	
IBO-4 Export Import Procedures and Documentation	6 Credits
Block-1 Export Import Documentation & Policies Unit-1 Export Import Trade Regulatory Framework Unit-2 Export Sales Contract Unit-3 Export Import Documents An Overview Unit-4 Electronic Data Interchange System Unit-5 Processing of an Export Order Block-2 Terms of Payment and Financing Practices Unit-6 Terms of Payment Unit-7 Exchange Control Regulations and Facilities Concerning Export Unit-8 Export Financing Unit-9 Export Credit Insurance Unit-10 Import Finance Block-3 Export Import Trade Operations Unit-11 Preparing for Shipment Unit-12 Cargo Insurance Unit-13 Shipment of Export Cargo Unit-14 Custom Clearance of Import Cargo Block-4 Export Assistance and Support Measures Unit-15 Institutional Set Up for Export Promotion in India	

Unit-16 Export Assistance in India Unit-17 Procedures for Claiming Export Incentives	
IBO-5 International Marketing Logistics	6 Credits
<p>Block-1 International Marketing, Logistic System Unit-1 Introduction to Marketing Logistics System Unit-2 International Marketing Strategies and Logistics Unit-3 Inland Transport in Overseas Trade Logistics Unit-4 Warehousing Unit-5 Inventory Management and Order Handling</p> <p>Block-2 International Transport System Unit-6 Air Transport Unit-7 Ocean Transport Unit-8 Multi-Modalisation Unit-9 World Seaborne Trade and World Shipping Unit-10 Indian Shipping</p> <p>Block-3 International Freightling Practices Unit-11 Liner Freightling Practices Unit-12 Tramp Chartering Practices Unit-13 Legal Aspects of Carriage of Goods</p> <p>Block-4 Port Systems and Institutional Arrangement Unit-14 Port Systems Unit-15 Maritime Frauds and Unethical Practices Unit-16 Institutional Arrangements For Resolving Shippers' Problems</p>	
IBO-6 International Business Finance	6 Credits
<p>Block-1 International Financial System Unit-1 International Monetary System and Institutions Unit-2 International Financial Markets Unit-3 International Banking Unit-4 International Transactions and Balance of Payments</p> <p>Block-2 Foreign Exchange Risk Management Unit-5 Foreign Exchange Markets Unit-6 Determination and Forecasting of Exchange Rates Unit-7 Currency Risk Management Unit-8 Measuring and Managing Transaction Exposure Unit-9 Measuring and Managing Translation and Economic Exposures</p> <p>Block-3 Investing in Foreign Operations Unit-10 Corporate Strategy Aid Foreign Direct Investment Unit-11 International Project Appraisal Unit-12 Cost of Capital for Foreign Investments Unit-13 Political Risk and Tax Aspects</p> <p>Block-4 Financing International Operations Unit-14 Designing Global Capital Structure Unit-15 International Cash Management Unit-16 Foreign Trade Financing Unit-17 Project Export Financing</p>	
TOTAL	18 CREDITS