



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 Organization 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	
MCO-10 Corporate Legal Framework	6 Credits
MCO-11 Managerial Economics	6 Credits
MCO-12 Principles and Functions of Management	6 Credits
TOTAL	18 CREDITS

Block and Unit wise break-up of the Programme:

SEMESTER-1	
MCO-01 Organization Theory and Behavior	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 Unit-12 Investors Protection and Corporate Governance</p>	

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 Behavior 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 Unit-4 Risk and Return</p>	

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 Securitization	
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	

<p>Block-5 Insurance Services Unit-20 Life Insurance Unit-21 Non-Life Insurance Unit-22 Insurance Broking Services</p>	
<p>MCO-08: Entrepreneurship Development</p>	<p>6 Credits</p>
<p>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</p> <p>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</p> <p>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</p> <p>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</p> <p>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 Centers Unit -3 Start-up Policy Framework and Incentives Unit-4 MSME Policy in India</p> <p>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</p>	
<p>MCO-09 Research Methodology and Statistical Analysis</p>	<p>6 Credits</p>
<p>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</p>	

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****MCO-10 Corporate Legal Framework****6 Credits****Block-1 Companies Act 2013**

Unit-1 Broad Features of ICA 2013

Unit-2 Types of Companies

Unit-3 Incorporation of Company

Unit-4 Memorandum of Association

Unit-5 Articles of Association & Prospectus

Block-2 Share Capital

Unit-6 Meaning & Types of Share

Unit-7 Issue & Allotment of Shares

Unit-8 Transfer of Shares & Depository System

Unit-9 Declaration & Payment of Dividend

Unit-10 Shareholder's Meeting

Block-3 SEBI & Stock Exchange

Unit-11 Organization & Objectives of SEBI

Unit-12 Guidelines of SEBI

Unit-13 Powers & Role of SEBI

Unit-14 Growth & Role of Stock Exchange in India

Unit-15 Rights of Shareholders

Block-4 Company Board

Unit-16 Director: Legal Position & Appointment

Unit-17 Director : Powers & Responsibilities

Unit-18 Members & their rights

Unit-19 Company Meetings

Unit-20 Winding up of Company

MCO-11 Managerial Economics	6 Credits
<p>Block-1 Introduction to Managerial Economics Unit-1 Scope of Managerial Economics Unit-2 Firm: Stakeholders, Objectives & Decision Issues Unit-3 Basic Techniques of Managerial Economics</p> <p>Block-2 Demand Analysis Unit-4 Demand Concepts & Analysis Unit-5 Elasticity of Demand Unit-6 Demand Estimation & Forecasting</p> <p>Block-3 Production & Cost Analysis Unit-7 Production Function Unit-8 Cost Concept and Analysis 1 Unit-9 Cost Concept & Analysis 2 Unit-10 Estimation of Production & Cost Functions</p> <p>Block-4 Pricing Decisions Unit-11 Market Structure & Barriers to Entry Unit-12 Pricing under Pure Competition and Pure Monopoly Unit-13 Pricing under Monopolistic & Oligopolistic Competition</p>	
MCO-12 Principles & Functions of Management	6 Credits
<p>Block-1 Management : Evolution & Thoughts Unit 1 Management : The Conceptual Framework Unit-2 Taylors Scientific Management Unit-3 Fayol’s Principles of Management Unit-4 Behavioral School of Management Unit-5 System & Contingency Approach to Management</p> <p>Block-2 Management Function : Planning Unit-6 Nature & Importance of Planning Unit-7 Principles & Process of Planning Unit-8 Types of Plan Unit 9 Strategic Planning</p> <p>Block-3 Management Function : Organizing Unit-10 Concept, Characteristics & Principles of Organization Unit-11 Organization Structure Unit-12 Authority & Responsibility Unit 13 Delegation & Decentralization</p> <p>Block-4 Management Function : Staffing & Directing Unit-14 Nature & Importance of Staffing Unit-15 Process of Staffing Unit-16 Nature, Importance & Principles of Direction Unit-17 Elements of Direction</p> <p>Block-5 Management Function : Controlling & Coordination Unit-18 Nature, Process of Controlling Unit-19 Types of Controlling Unit-20 Techniques of Controlling Unit-21 Coordination & Communication</p>	
TOTAL	18 CREDITS