

11. Sturcture of courses undere M.Com Programme and Evaluation Pattern :
First Year M.Com - Semester I (w.e.f 2021-22)

Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)			Semester End Examination (Marks)	Total Marks
					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
M1-21/101	Management Accounting	CC	Theory	04	20	20	-	60	100
M1-21/102	Strategic Management	CC	Theory	04	20	20	-	60	100
	Choose any one group of the following								
	Group A								
M1-21/103	Advanced Accounting	DSC	Theory	04	20	20	-	60	100
M1-21/104	Income Tax	DSC	Theory	04	20	20	-	60	100

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					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
	Group B								
M1-21/105	Advanced Cost Accounting	DSC	Theory	04	20	20	-	60	100
M1-21/106	Costing Techniques and Responsibility Accounting	DSC	Theory	04	20	20	-	60	100
	Compulsory Add-on Course								
M1-21/107	'Human Rights' Add-on Course	AEC	Theory	01	-	-	-	-	25
M1-21/108	Introduction to Cyber Security / Information Security	AEC	Theory	01	-	-	-	-	25

Semester II

Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)			Semester End Examination (Marks)	Total Marks
					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
M1-21/201	Financial Analysis and Control	CC	Theory	04	20	20	-	60	100
M1-21/202	Industrial Economics	CC	Theory	04	20	20	-	60	100
	Choose any one group of the following								
	Group A								
M1-21/203	Specialized Areas in Accounting	DSC	Theory	04	20	20	-	60	100
M1-21/204	Business Tax Assessment & Planning	DSC	Theory	04	20	20	-	60	100

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					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
	Group B								
M1-21/205	Application of Cost Accounting	DSC	Theory	04	20	20	-	60	100
M1-21/206	Cost Control & Cost System	DSC	Theory	04	20	20	-	60	100
	Compulsory Add-on Course								
M1-21/207	'Human Rights' Add-on Course	AEC	Theory	01	-	-	-	-	25
M1-21/208	Introduction to Cyber Security / Information Security	AEC	Theory	01	-	-	-	-	25
M1-21/209	Advance Excel for financial Analysis	SEC	Theory + Practical	01	-	-	-	-	25

Second Year M.Com - Semester III (w.e.f 2022-23)

Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)			Semester End Examination (Marks)	Total Marks
					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
M1-21/301	Business Finance	CC	Theory	04	20	20	-	60	100
M1-21/302	Research Methodology for Business	CC	Theory	04	20	20	-	60	100
	Choose any one group of the following								
	Group A								
M1-21/303	Advanced Auditing	DSC	Theory	04	20	20	-	60	100
M1-21/304	Specialised Auditing	DSC	Theory	04	20	20	-	60	100
	Group B								
M1-21/305	Cost Audit	DSC	Theory	04	20	20	-	60	100

Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)			Semester End Examination (Marks)	Total Marks
					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
M1-21/306	Management Audit	DSC	Theory	04	20	20	-	60	100
	Compulsory Add-on Course								
M1-21/307	Introduction to Cyber Security / Information Security	AEC	Theory	01	-	-	-	-	25
M1-21/308	Introduction to Constitution	AEC	Theory	02	-	-	-	-	50
M1-21/309	Soft Skills Development	SEC	Theory	02	-	-	-	-	50
M1-21/310	Course on Research Tools	SEC	Theory	01	-	-	-	-	25

Semester IV

Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)			Semester End Examination (Marks)	Total Marks
					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
M1-21/401	Capital Market and Financial Services	CC	Theory	04	20	20	-	60	100
M1-21/402	Industrial Economic Environment	CC	Theory	04	20	20	-	60	100
	Choose any one group of the following								
	Group A								
M1-21/403	Recent Advances in Accounting, Taxation and Auditing	DSC	Theory	04	20	20	-	60	100

Course Code	Course / Title of Paper	Nature of Course	Theory / Project	No of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks)			Semester End Examination (Marks)	Total Marks
					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
M1-21/404	Project Work in Accounting, Taxation and Auditing	DSC	Theory + Project	04	-	-	40	60	100
	Group B								
M1-21/405	Recent Advances in Cost Auditing and Cost System	DSC	Theory	04	20	20	-	60	100
M1-21/406	Project Work in Cost Auditing and Cost System	DSC	Theory + Project	04	-	-	40	60	100
	Compulsory Add-on Courses								
M1-21/407	Add-on Course on Cyber Security / Information Security	AEC	Theory	01	-	-	-	-	25

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					Various Internal Examinations (Marks)	Mid Semester Examination (Marks)	Project/ Practical Exam (Marks)		
M1-21/408	Skill Development Course	SEC	Theory	01	-	-	-	-	25
M1-21/409	Internship	SEC	Theory + Practical	02	-	-	-	-	50