

# M Com Syllabus 1st Year: Core, Elective And Specializations

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The syllabus of the 1st year M Com is structured in such a way as to provide a base for commerce, finance, and management. The initial year provides students with an introduction to both core and elective areas of study that allow them to have a basic but fundamental understanding of theory and how it translates into practice. General core courses (for example, Financial Accounting, Organizational Behavior, and Business Research Methods) are designed such that students will have the analytical and managerial skills to succeed in the corporate world. The syllabus, which includes special subjects in finance, accounting, and business, is helping students facing advanced studies in the second year.

Whether you're studying at a traditional university or pursuing a distance learning program like the IGNOU M Com 1st year syllabus, the structure remains similar. Students will gain research experience that will cover research techniques, marketing, corporate governance, and managerial economics. The curriculum also contains projects and case studies that expose students to industry problems and enable them to acquire problem-solving abilities.

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## What Are M.Com Subjects?

The students in M.Com are interdisciplinary and designed to help them gain a deep insight into commerce and business. These are classified into core and elective modules, each playing a different role in the development of students' knowledge and skills. Core subjects are mandatory, covering the fundamental principles of commerce and finance. Elective courses enable students to specialize in specific fields e.g., [international trade](#), taxation, or [marketing](#).

The main courses comprise areas such as [Financial Management](#), Business Research Methods, and Organizational Behaviour. These are the same, and very crucial for understanding the whole picture of business management and decision-making. By contrast, elective courses allow students to tailor their learning to their professional aspirations. For example, a student who is attracted to global trade can select International Business, and a student who is drawn to taxation can pursue Corporate Tax Planning.

These course subjects are not only theoretical but also practical, which leads to the students to analyze the actual situations. This framework guarantees that the graduates are adequately prepared not only for academic research but also for teaching or leadership in any of the fields.

## M COM SYLLABUS

- Marketing Management
- Computer Applications in Commerce
- Managerial Economics
- Management of Nonprofit Organizations
- Financial Management
- Managerial Communication Commerce
- Mergers & Acquisitions

### M Com Syllabus 1st Year

The syllabus of M.Com 1st year is designed to provide a sound theoretical basis in the first part of the curriculum. The second semester involves deeper concepts that allow students to critique economic policies, research strategies, and corporate governance rules. The architecture is prepared to educate students so that they can specialize in the second year.

- The curriculum combines the learning of theory with the practice of it through cases and field projects.
- The skills of research and analysis are given particular importance so that the problem of a difficult business situation can also be understood and solved.
- Core and elective topics provide a complete experience of commerce and management concepts

The M.Com program is spread over four semesters, with the first year laying the groundwork for advanced studies. The syllabus is systematically constructed so that it includes theoretical understanding and practical application. Following is a semester-wise summary of the M.Com 1st year syllabus, including the subjects dealt with in the 1st and 2nd semesters.

<b>M COM SYLLABUS</b>	
<b>Managerial Accounting &amp; Decision-Making</b>	<ul style="list-style-type: none"> <li>• Standard Costing</li> <li>• Budget and Budgetary Control</li> <li>• Responsible Accounting</li> <li>• Divisional Performance Analysis</li> <li>• Cost Behavior and Profit Analysis</li> </ul>
<b>Marketing Management</b>	<ul style="list-style-type: none"> <li>• Traditional vs Modern view of marketing</li> <li>• Marketing environment</li> <li>• Market planning, organizing, and control</li> <li>• Product and Pricing Decisions</li> </ul>

<b>Business Environment</b>	<ul style="list-style-type: none"> <li>• Business Environment Intro &amp; Emerging Trends</li> <li>• Socio-Economic, Technological, Economical, Political, and Natural Environments</li> <li>• Inventory Control &amp; Internal Programming</li> </ul>
<b>Computer Applications in Business</b>	<ul style="list-style-type: none"> <li>• Computer Fundamental</li> <li>• Information Technology</li> <li>• Operating System and Word Processing</li> <li>• Introduction to Accounting</li> <li>• Database Management System</li> </ul>
<b>Accounting Theory and Practice</b>	<ul style="list-style-type: none"> <li>• Accounting theory and practice: Type, Objective, and Scope</li> <li>• Conceptual Framework of Financial Accounting and Reporting</li> <li>• Objectives of Corporate Reporting</li> <li>• Revenue, expenditure, profit, and loss measurement and reporting</li> <li>• Valuation of Assets and Liabilities</li> <li>• Deprecation Policy</li> <li>• Recent Developments</li> </ul>
<b>Security Analysis and Portfolio Management</b>	<ul style="list-style-type: none"> <li>• Introduction: What, Why, and How?</li> <li>• Financial Assets in Investment Decisions: Nature, Process, &amp; Scope</li> <li>• Fixed Income Security Analysis</li> <li>• Variable <a href="#">Income</a> Security (Equity) Analysis</li> <li>• Traditional and Modern Theories of Portfolio Management</li> </ul>

<b>Corporate Tax Planning</b>	<ul style="list-style-type: none"> <li>• Corporate Tax Planning: Introduction and Meaning</li> <li>• Introduction to Tax Evasion and Tax Avoidance</li> <li>• Computing Corporate Tax</li> <li>• Tax planning and managerial decisions</li> <li>• Foreign collaborations and foreign tax incidence on domestic companies</li> </ul>
<b>Financial Management and Policy</b>	<ul style="list-style-type: none"> <li>• Introduction to financial management</li> <li>• Objectives, Nature, and Scope of Financial Management</li> <li>• Planning and Management of Capital structures</li> <li>• Decisions of Capital Budgeting</li> <li>• Corporate Restructuring</li> </ul>
<b>Organization Theory and Behavior</b>	<ul style="list-style-type: none"> <li>• Different Organization theories and behavior</li> <li>• Decision-making and <a href="#">Communication</a></li> <li>• Stress management</li> <li>• Concepts of leadership, power &amp; conflict</li> <li>• Contemporary theories of motivation</li> <li>• Organizational culture and development</li> </ul>
<b>Managerial Economics</b>	<ul style="list-style-type: none"> <li>• Introduction to firm theories and their objectives</li> <li>• Cost and Production Classification</li> <li>• Consumer Behavior</li> <li>• Theories of Pricing</li> <li>• Relationship of Price and Output in different market structures</li> <li>• Case Study</li> </ul>

The students of M.Com are divided into two categories, i.e., core and elective areas. These subjects aim to provide a comprehensive understanding of commerce, finance, and management. Core subjects are mandatory and foundational, while electives allow students to focus on areas aligned with their career goals. The program includes lectures, seminars, and case studies to provide practical exposure. Assignments and projects are another equally important component of the course, enabling students to put theoretical knowledge into practice.

Semester	Subjects
<b>Semester I</b>	<ul style="list-style-type: none"><li>- Organizational Behavior and Management Process</li><li>- Financial and Management Accounting</li><li>- Marketing Management</li><li>- Computer Applications in Commerce</li><li>- <a href="#">Business Environment</a> and Policy</li></ul>
<b>Semester II</b>	<ul style="list-style-type: none"><li>- Managerial Economics</li><li>- Corporate Governance</li><li>- Research Methods and Statistical Techniques</li><li>- Management of Non-Profit Organizations</li><li>- Corporate Finance</li></ul>

### M. Com Specializations

In M.Com specializations, students are given the opportunity to focus their studies on a topic of relevance to their interests and career goals. Every specialization is an area of commerce, and the students are made competent in that area. The following table contains some of the more common areas of specialization and related fields.

Specialization diversity provides students the opportunity to target areas that align with their career aspirations. For instance, an undergraduate preparing for a career in investment banking may decide to major in Finance—while an undergraduate preparing for a career in organizational development may decide to major in Human Resources.

### Why Choose a Specialization?

Specializations offer deep expertise and bring up niche career options. They also improve employability through the provision of job-relevant skills. The option to take electives in a specialization in addition is the capacity to tailor individual learning experience.

Specialization	Subjects
<b>Finance</b>	Investment Analysis, Portfolio Management.
<b>Marketing</b>	Consumer Behavior, International Marketing.
<b>Taxation and Insurance</b>	Corporate Tax Planning, Indian Tax Systems.
<b>Human Resources</b>	Training and Development, Industrial Relations.
<b>Computer Applications</b>	E-Commerce, IT for Business.

### Core Subjects

Subject Name	Focus
Advanced Financial Management	Capital budgeting, investment planning.
Business Research Methods	Quantitative and qualitative research.
Accounting for Managerial Decisions	Managerial accounting, performance metrics.
Organizational Behavior	Workplace culture and <a href="#">leadership</a> .

### Elective Subjects:

Elective Name	Specialization Focus
International Business	Trade policies, foreign markets.

Taxation and Corporate Planning	Tax-saving strategies and legal compliance.
Marketing Research	Consumer behavior and branding strategies.

### M Com Books

Books are of great use for knowing the M.Com curriculum. They provide detailed explanations of complex topics and serve as valuable resources for exam preparation and research projects. Below is a table containing some of the most commonly suggested books to be studied by students of M.Com.

<b>Subject</b>	<b>Book Name</b>	<b>Author</b>
Financial Management	Principles of Financial Management	I.M. Pandey
Accounting	Principles of Accounting	Mitchell Franklin & Patty Graybeal
Marketing	Marketing Management	Philip Kotler
Taxation	Principles and Practice of Taxation	Radhakrishnan P
Research Methods	Business Research Methods	Donald R. Cooper

### **What is the M Com syllabus 1st year?**

The M Com syllabus 1st year includes subjects like Financial Accounting, Business Research Methods, Organizational Behavior, and Managerial Economics.

### **What does the M.Com 1st year 2nd semester syllabus ?**

The second semester will cover advanced subjects such as Managerial Economics, Corporate Governance, Research methods, and Statistical Techniques. These subjects emphasize analytical and decision-making skills.

### **What is IGNOU M.Com 1st year syllabus like compared to traditional courses?**

Yes, the syllabus of IGNOU M.Com 1st year includes the issues of Organizational Behavior and Marketing Management but the methods used with it are such a way for undertaking distance learning.

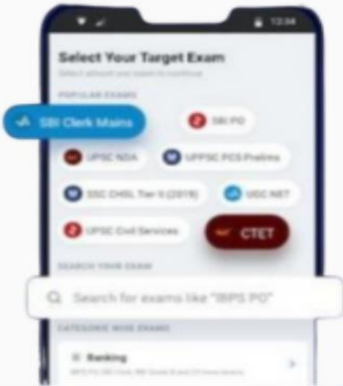
### **What is included in the M.Com entrance exam syllabus for DU?**

Quantitative Aptitude, Business Economics, Financial Accounting and General Knowledge are included in the syllabus. It tests students' understanding of commerce fundamentals.

### **How does M.Com help in career growth?**

M. Com is ready to help students make entry into careers such as finance, marketing, taxation, and academia in order to secure focused expertise.





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