MASTER OF COMMERCE (M.Com)

SYLLABUS For

1st Year II Semester

(Applicable from 2024-2025)

Second Semester									
Course Code	Course name	Category	Credit		Theory Marks		Practical Marks		Total Mark
			Theory	Practical	External	Internal	External	Internal	
MCC24-201	International Business	Core	4	-	60	40	-	-	100
MCC24-202	Introduction to IFRS	Core	4	-	60	40	-	-	100
MCC24-203	Introduction to Fintech	Core	4	-	60	40	-	-	100
MCC24-204	On Job Training/Field Project	OJT/ FP	4	-	-	100	-	-	100
***Choose Any One Specialization**									
Cost & Accounting Specialization									
MCA24-205	Compant Accounting	DSE	2	-	30	20	-	-	50
MCA24-205	Auditing	DSE	2	-	30	20	-	-	50
OR									
Banking Specialization									
MCB24-205	E-banking & Financial Services	DSE	2	-	30	20	-	-	50
MCB24-206	Monetary Policy	DSE	2	-	30	20	-	-	50
MIKS25	Indian knowledge System(IKS-Generic)	IKS-Generic	2	-	-	50	-	-	50
Total			**22**	**-**	**240**	**310**	**-**	**-**	**550**

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**2nd Year**	
SEMESTER	**II**	
NAME OF COURSE	**International Business**	
CATEGORY	**Core**	
COURSE CODE	**MCB24-201**	
PAPER NO	**1**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks Credit : 4 Passing : 50%**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory : 60 Hours**	**Practical: 0**

COURSE OBJECTIVES:

- To provide an understanding of the global business environment and international trade dynamics.
- To develop knowledge of international institutions, foreign market entry strategies, and global competitiveness.
- To equip students with analytical skills to evaluate cross-border business opportunities and challenges.

COURSE OUTCOME:

- Students will understand the fundamental concepts, scope, and importance of international business.
- Students will be able to analyze global trade patterns and international regulatory frameworks.
- Students will develop the ability to evaluate foreign market entry strategies and global business decisions.
- Students will gain awareness of cultural, economic, and political factors influencing international operations.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	International Business Environment: Nature and Scope. Issues in foreign investment-technology transfer, pricing and regulations. Human resource issues and Environmental issues. Emerging economies and trade blocks	15	15	NA	10	15
2	International Marketing: International Marketing – meaning, features, need and problems. Entry strategies, market selection International production and supply chains Methods of Payments in international trade	15	15	NA	10	15
3	International Business Regulations: Bilateral and multilateral trade laws. WTO- Settlement and Dhoha round of talks. Dispute settlement mechanism under WTO Problems of Patent laws	15	15	NA	10	15
4	International Economy and India: India's foreign trade in post globalization era India and IMF, IBRD. Role of India in SAARC, BRICS and India	15	15	NA	10	15
Total Hours					**40**	**60**

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**2nd Year**	
SEMESTER	**II**	
NAME OF COURSE	**Introduction to IFRS**	
CATEGORY	**Core**	
COURSE CODE	**MCC24-202**	
PAPER NO	**2**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total : 100**
CREDITS – MARKS	**Total: 100 Marks : Credit: 4 Passing : 50 %**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory : 60 Hours**	**Practical: 0**

COURSE OBJECTIVES:

- To introduce the global framework of International Financial Reporting and its need in harmonizing accounting standards.
- To familiarize students with key IFRS concepts, principles, and reporting requirements.
- To develop skills for interpreting and applying IFRS in financial statements.

COURSE OUTCOME:

- Students understand the structure, purpose, and importance of international financial reporting standards.
- Students can interpret IFRS-based financial statements and disclosures.
- Students develop the ability to apply IFRS principles to simple accounting situations.
- Students gain awareness of global reporting comparability and transparency.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	**Introduction** Meaning, Objectives, Scope, Authority, Significance, Limitations, Relevance, Merits and Challenges of IFRS, List of IFRS, Due Process, Timing of Applications of International Financial Reporting Standards, Interpretation of Committee Financial Statement as per US GAAP, Difference between Existing Accounting Standards and IFRS. Adoption of IFRS versus Convergence of IFRS.	15	15	No	10	15
2	Account of Groups **:** Concept of Group, Need for Consolidated Financial Statement, Pre-penalties of Consolidated Financial Statement, Financial Policies Statement, Treatment of Pre-acquisition Profit, Goodwill Arising on Consolidated Accounts, Goodwill of Non Controlling Interest at Fair Value, Illustration, Exercises	15	15	No	10	15
3	Disclosure Standards Related Party Disclosure, Earning Per Share, Interim Financial Reports, Operating Segments	15	15	No	10	15
4	Share Based Payment : Meaning, Equity Selected Transactions, Transaction with Employees and non employees, Financial Reporting by Mutual Banker, Stock and Commodity Market intermediaries, Valuation, Concept of Valuation, Development in Financial Reporting, Value Added Statements	15	15	No	10	15
Total Hours :					**40**	**60**

DEPARTMENT OF MANAGEMNT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**2nd year**	
SEMESTER	**II**	
NAME OF COURSE	**Introduction to Fintech**	
CATEGORY	**Core**	
COURSE CODE	**MCC24-203**	
PAPER NO	**3**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks : Credit: 4 Passing : 50 %**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory : 60 Hours**	**Practical: 0**

Course Objectives

- To provide foundational knowledge on the evolution and scope of financial technology.
- To introduce digital payments, blockchain, AI in finance, and emerging financial innovations.
- To develop understanding of FinTech applications in banking, insurance, and financial services.

Course Outcomes

- Students understand the basic concepts, components, and ecosystem of FinTech.
- Students can explain digital payment systems, mobile banking, and online financial platforms.
- Students gain awareness of technologies like blockchain, AI, and their role in transforming finance.
- Students develop the ability to evaluate the opportunities and risks associated with FinTech innovations.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Introduction to Fintech: Definition and scope of Fintech. Historical context and evolution of Fintech. Key drivers of Fintech growth	10	10	NA	05	10
2	Fintech Technologies: Blockchain and distributed ledger technology Cryptocurrencies and digital assets Artificial intelligence and machine learning in Fintech	08	08	NA	05	08
3	Fintech Applications Online lending platforms: Payment innovations: mobile payments, peer-to-peer transfers. Insurtech and digital insurance platforms	08	08	NA	05	08
4	Fintech and Financial Inclusion Fintech's role in expanding access to financial services. Case studies on Fintech initiatives targeting the unbanked and underbanked populations. Challenges and opportunities in promoting financial inclusion through Fintech	08	08	NA	05	08
5	Regulatory Landscape of Fintech: Regulatory frameworks governing Fintech globally.. Compliance challenges for Fintech startups and established financial institutions Regulatory sandboxes and innovation hubs	08	08	NA	05	05
6	Fintech and Traditional Financial Institutions: Impact of Fintech on banking, investment, and insurance sectors. Collaborations between Fintech startups and incumbents. Challenges and opportunities for traditional financial institutions in embracing Fintech	05	05	NA	05	05
7	Entrepreneurship in Fintech: Fintech startup ecosystem. Funding and investment trends in Fintech Success stories and lessons learned from Fintech entrepreneurs	05	05	NA	05	05
8	Future Trends and Conclusion: Emerging trends in Fintech: decentralized finance (DeFi), quantum computing, etc. Ethical considerations in Fintech. Recapitulation and concluding remarks	08	08	NA	05	08
Total Hours			60		40	60

DEPARTMENT OF MANAGEMNT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**I**	
SEMESTER	**II**	
NAME OF COURSE	**On Job Training/ Field Project**	
CATEGORY	**OJT / FP**	
COURSE CODE	**MCC24-204**	
PAPER NO	**4**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks Credit: 4 Passing : 50 %**	
	Field Project	**Practical :-NA**
TEACHING HOURS	**Theory : 120 Hrs**	**Practical: 0**

Guide Lines of OJT:

1. INTRODUCTION

On-the-job training (OJT) is one of the most influential and well-established ways of teaching students the skills and knowledge needed to work in a professional environment. OJT often can facilitate a smooth transition from university to the industry/ market. As a result, several organizations give OJT to students before appointing them to full-time job positions. The newly introduced course structure in the NEP2020 envisages imparting strong knowledge, skills to improve the job potential of the students by providing experiential learning opportunities, values, and a research oriented vibrant higher education ecosystem for sustainable development. With these perspectives, in the NEP 2020 guidelines, OJT/ Internship/ Field work is made mandatory in the curriculum of all post graduate programmes. Internships includes working with government or private organizations, higher education institutions, universities, research and development, labs/research organisations/non-government organisations, enterprises, centres involved in research, innovativeness and entrepreneurship, business organizations, local industry, artists, craftspeople, and similar other entities for providing opportunities to students for active engagement in on-site experiential learning. It helps students get direct experience in using tools, software, techniques, equipment used, gain experience in data collection from the relevant field, conducting surveys etc. in a live environment and experience the work culture. During an OJT program, students work under the supervision of experienced professionals and are given tasks and responsibilities that are relevant to their field of study. They are also given feedback and guidance on their performance, which allows them to improve their skills and knowledge. OJT programs can vary in length, depending on the industry and the requirements of the program. Successful completion of the OJT can improve the employment potential of the students or can also get an opportunity to continue their work as a research project in subsequent semesters.

Internships can be mutually beneficial for the intern as well as the internship providing organization. The internship providing organizations provide training with an objective to create a pipeline of great future employees

2. OBJECTIVES:

An internship is gaining first-hand experience by an individual besides comprehending the way of working in an organisation, leading to improve the skill aptitude for a specific job or job role and building research capabilities with learning opportunities.

Following are the intended objectives of engaging the students in On Job Training program:

- To provide experience of real work environment with faculty guidance over a specific period.
- To familiarize students with research methods, analytical tools and techniques along with their appropriate usage
- To provide exposure to emerging technologies/ automation and how it can support, facilitate, improve, and reinforce work processes/ culture/ job roles/art and craft
- To promote academic, professional developments.
- To help students identify the career paths
- To provide an opportunity to jumpstart their professional careers and supplement their courses with hands-on experience making them employment ready.
- To enhance their research Potential
- To improve the Professional Network

3. OJT/INTERNSHIP TYPES:

OJT/Internships types include working with government or private organizations, higher education institutions, universities, research and development labs, research organisations, non-government organisations, enterprises, centres involved in research, innovativeness and entrepreneurship, business organizations, local industry, artists, craftspeople, and similar other entities for providing opportunities to students for active engagement in on-site experiential learning.

4. OJT/INTERNSHIP STRUCTURE

- **As per the NEP guidelines, students are expected to complete the OJT/Internship program.**
- For an internship, two credit of Internship means four-hour engagement per week. Accordingly, in a semester of 30 weeks' duration, two credits in this course is equivalent to 60 hours of engagement in a semester.
- Area/Sector of internship can be Government /Non-Government organization/ Industry/Research Institutes/HEI's/ Clinics/Laboratories/ Business organizations/ local industry/artists/ craftspeople/ Banking /Cooperative sector/any other relevant to the subject

Credit wise duration of the internship should be as per the table below:

Sr. No.	Credit	Contact Hours	Self-Study (Hrs.)	Total
1	1	30hrs.	15hrs.	45 hrs
2	4	120hrs.	60hrs.	180 hrs.
3	6	180hrs.	60hrs.	270 hrs.

An indicative list of areas for OJT:

- Trade and Agriculture
- Economy & Banking Financial Services and Insurance
- Logistics, Automotive & Capital Goods
- Fast Moving Consumer Goods & Retail
- Information Technology/Information Technology Enabled Services & Electronics
- Handcraft, Art, Design & Music
- Healthcare & Life Science
- Sports, Wellness and Physical Education
- Tourism & Hospitality
- Digitization & Emerging Technologies (Internet of Things/Artificial
- Intelligence/Machine Learning/Deep Learning/Augmented Reality/Virtual Reality etc.)
- Humanitarian, Public Policy and Legal Services
- Communication
- Education
- Sustainable Development
- Environment
- Commerce, Medium and Small-Scale Industries

It may please be noted: This is only an indicative list and not an exhaustive one.

5. EXPECTED OUTCOME OF THE OJT/INTERNSHIP PROGRAM

After completion of the program the students should be able to:

- Develop or sharpen their skills and gain real-time experience and knowledge with professionals in their field of interest.
- Explore career alternatives prior to graduation.
- Develop work habits and attitudes necessary for job success
- Acquire professional contacts leading directly to a full-time job/research opportunity following graduation from college.
- Enhance Job Potential/ Develop Research Aptitude

6. PROFORMAS/FORMATS FOR INTERNSHIP PROGRAMME

6.1 INTERNSHIP UNDERTAKING

1. Student Name:	
2. Current Address	
3. Residence Address	
4. Email id	
5. Mobile Nos.	
6. Aadhar	
7. PAN	
8. Overall GPA	
9. Internship /Area (Company/Institute)	
I confirm that I agree with the terms, conditions, and requirements of the InternshipPolicy Student Signature: Date__________	
I confirm that the student has attended the internship orientation and has met all paperwork and process requirements to participate in the internship program, and has received approval from his/her mentor. Sign of Department Faculty Coordinator Date	

6.2 RESUME TEMPLATE

Name Contact Number and Email ID: Education	
College Name Degree / Specialization: CGPA:	Year
Bachelor's degree>Degree / Specialization: CGPA: College Name:	Year
Internship / Work Experience (if any)	
Organization Project: Brief:	
Academic Experience (if any)	
Semester Project: Brief:	

<u>Other achievements /Participation in workshops/Seminars/ Summer schools</u>

6.3 STUDENTS DIARY/ ACTIVITY LOG

Week	Task Assigned	Activities Performed	Key Learning	Additional Remarks

SIGNATURE OF INDUSTRY SUPERVISOR

6.4 ATTENDANCE SHEET

Name and Address of the Company/ Institute/organization:

Name of the Student	
Roll Number	
Name of Course	
Date of Commencement of Training	
Date of Completion of Training	

MONTH AND YEAR:

Week	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

- Attendance Sheet should remain affixed in Daily Training Diary. Do not remove or tear it off.
- Holidays should be marked in Red Ink in attendance column. Absent should be marked as 'A'in Red Ink.

Name and Signature with date of Internship Supervisor____________________________________

6.5 SUPERVISOR EVALUATION FORMAT (ON ORGANIZATION LETTER HEAD)

Student's name:		
Name of the Supervisor:		
Internship Duration:	**From :**	**To:**

Please evaluate intern by indicating the frequency with which you observed the following parameters:

Parameters	Needs Improvement	Satisfactory	Good	Excellent
Behavior				
Performs in a dependable manner				
Cooperates with co-workers and supervisors				
Shows interest in work				
Learns quickly				
Shows initiative				
Produces high quality work				
Accepts responsibility				
Accepts criticism				
Demonstrates organizational skills				
Uses technical knowledge and expertise				
Shows good judgment				
Demonstrates creativity/originality				
Analyzes problems effectively				

Is self-reliant				
Communicates well				
Writes effectively				
Has a professional attitude				
Gives a professional appearance				
Is punctual				
Uses time effectively				

Overall performance of student intern (circle one):

(Needs improvement / Satisfactory / Good / Excellent)

Additional comments, if any:

Signature of Industry supervisor______________________________

HR Manager ____

6.6 INTERNSHIP COMPLETION CERTIFICATE FOR REPORT

The student should attach internship completion certificate, duly signed by the industry supervisor to his/her report. A representative format for the internship completion certificate is as given below:

CERTIFICATE

(On Company/Institute Letterhead)

This is to certify that Ms./Mr. __________, has successfully completed the On Job training/Internship/Field work in the _________field, from ______to ________________________under the supervision of

Authorized signature

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1st Year**	
SEMESTER	**II**	
NAME OF COURSE	**Company Accounting**	
CATEGORY	**DSE**	
COURSE CODE	**MCA24 - 205**	
PAPER NO	**5**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total : 100**
CREDITS – MARKS	**Total: 100 Marks : Credit: 2 Passing 50 %**	
	Theory : 60 (EXT)	**Practical :-NO**
TEACHING HOURS :		**Practical: NO**

COURSE OBJECTIVES:

- To understand advanced topics in accounting valuation
- To consolidation entries are explained

COURSE OUTCOME:

- Students understand effects of advanced topics in accounting of corporate.
- Explain the effects in accounting by amalgamation and consolidation.
- Identify the effects of Accounting Standards
- Define the International Accounting Standards.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Underwriting of issue of shares and debentures: Types of underwriting, Liability of underwriters, Accounting treatment of, underwriting of shares and debentures, Profit or loss prior to incorporation	05	05	NA	08	10
2	Final accounts of Joint Stock Company: Schedule VI of companies Act, 1956, Treatment of special items while preparing, the final accounts, Remuneration to: Manager, Director, Transfer of profits to reserves, Dividends treatment	05	05	NA	06	12
3	Valuation of Shares: Need for valuation, Methods of valuation, Accounting Treatment	05	05	NA	07	12
4	Amalgamation and Reconstruction (Mergers & Acquisitions): Accounting standards (AS)-4 , Accounting for Amalgamation, Methods of Accounting for Amalgamation, Accounting treatment, External Reconstruction and Accounting Entries.	05	05	NA	5	10
5	Consolidation of Accounts: Minority interest, Pre-acquisition profits or losses and reserves of subsidiary company, Profit or loss on revaluation of assets of subsidiary company, Goodwill treatment, Post-acquisition profits, Inter-company transactions, Treatment of preference share, bonus shares and dividends	05	05	NA	6	08
6	Recent Trends in Accounting (Theory): Human Resource Accounting, Environmental Accounting, International Financial Reporting Standards (IFRS) No – 1 & 2	05	05	NA	8	08
	Total Hours	**30**			40	60

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1St Year**	
SEMESTER	**II**	
NAME OF COURSE	**Auditing**	
CATEGORY	**DSE**	
COURSE CODE	**MCA24-206**	
PAPER NO	**6**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total : 100**
CREDITS – MARKS	**Total: 100 Marks : Credit : 2 Passing : 50 %**	
	Theory : 60 (EXT)	**Practical :-NO**
TEACHING HOURS	**Theory: 40(INT)**	**Practical: NO**

COURSE OBJECTIVES:

- To understand Company audit, audit process with computerized auditing and various concerns of audit

COURSE OUTCOME:

- Students understand audits of various concerns:- educational institutions, audit of hospital and audit of bank
- Students understand difference between traditional audit and system audit
- Students understand the cases based on appointment and rights of auditor

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching - learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Concept of Auditing: Meaning , Objective, Scope & Advantage, Type of auditing , Prerequisites ofgood audit	05	05	NA	08	10
2	Types of Errors & Fraud: Meaning of errors & Fraud, Types of errors, Types of fraud, Majors to prevent Fraud	05	05	NA	06	12
3	Audit Process: Audit Program, Internal Check, Internal Control, Internal Audit, Audit Notebook & working paper	05	05	NA	07	12
4	Company Audit; Qualification of Company Auditor, Disqualification of Company auditor, Appointment & removal of company auditor, Rights, Duties & Liabilities ofcompany auditor, Cases based on appointment & rights of auditor	05	05	NA	5	10
5	Computerized Auditing: System Audit, Traditional Audit, System Audit Vs Traditional Audit, Role of MIS in auditing	05	05	NA	6	08
6	Audit of Various Concerned: Audit of an Educational Institution, Audit of Hospital, Audit of Bank	05	05	NA	8	08
Total Hours					**40**	**60**

DEPARTMENT OF MANAGEMENT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**I**	
SEMESTER	**II**	
NAME OF COURSE	**E-Banking and Financial Services**	
CATEGORY	**DSE**	
COURSE CODE	**MCB24-205**	
PAPER NO	**5**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks : Credit: 2 Passing : 50 %**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory: 30 Hours**	**Practical: 0**

COURSE OBJECTIVES:

- To equip students with the knowledge and information about the concept of e-banking and to explain the functions and e-banking.

COURSE OUTCOME:

- To understand the concept of E-banking
- To understand the payment systems.
- To understand the concept of financial service.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	E – Banking: Meaning & need of e-banking Role of technology up gradation & impact on banks. Changes in customer need 24*7 Core banking, Anytime, anywhere banking, No constraints on location, Security issues, hacking passwords ,viruses ,biometric devices, Home banking, Mobile banking, Signatures storage & retrieval system Cheque truncation, Note & coin counting machines, Debit/credit cards issues	15	15	NA	10	15
2	Payments System: RTGS, NEFT, Security considerations, Signature stir age & retrieval system. Online banking, Frauds in online banking	10	10	NA	10	15
3	Financial Services I : 1 Meaning & need of financial services, Financial services as a component of financial system, Banking services, Functions of banks, reforms in banking system, Mutual Funds, Meaning and concept, Risk & Return, Insurance development in India, Life & general, health	15	15	NA	10	15
4	Financial Services II: Depositories, Credit Rating, Factoring & Forfeiting, Housing Finance, Role of housing & housing finance in the economy, Housing finance institution in India. Merchant Banking, Meaning & need, Role in Capital Market lead managers, Intermediaries, SEBI, Regulatory authority. Functions of financial services, Depositories, Role of Depository	20	20	NA	10	15

Total Hours	**30 Hrs**	60		40	60

DEPARTMENT OF MANAGENNT

NAME OF THE PROGRAM: M.Com
PROGRAM CODE: 177
YEAR of Introduction: 2024

Syllabus Code No.	**177**	
YEAR	**1st Year**	
SEMESTER	**II**	
NAME OF COURSE	**Monetary Policy**	
CATERGORY	**DSE**	
COURSE CODE	**MCB24-206**	
PAPER NO	**6**	
MARKING SCHEME	**End-Semester (EXT): 60**	**Continuous evaluation (INT): 40 Total: 100**
CREDITS – MARKS	**Total: 100 Marks : Credit: 2 Passing : 50 %**	
	Theory : 60 (EXT)	**Practical :-NA**
TEACHING HOURS	**Theory : 30 Hours**	**Practical:-0**

COURSE OBJECTIVES:

1. To provide foundational knowledge of monetary policy, its tools, objectives, and role in economic stability.
2. To develop understanding of how central banks (especially RBI) formulate, implement, and evaluate monetary policy.
3. To enable students to analyze the impact of monetary policy on inflation, growth, credit, and financial markets.

COURSE OUTCOME:

- Students will be able to explain the concepts, instruments, and objectives of monetary policy in a structured manner.
- Students will be able to evaluate the effectiveness of monetary policy in controlling inflation and maintaining economic stability.
- Students will be able to analyze the impact of RBI's monetary policy decisions on banks, financial markets, and the overall economy.

COURSE DETAILS:

Unit No	Title of unit with detailed content	No of teaching-learning hours per unit	Theory	Practical	Marks Weightage	
					INT (continuous evaluation)	EXT (end-sem)
1	Money supply measures: Money supply measures of the Reserve Bank of India- Concept of High powered money. Recommendations of the Working Group on 'Money Supply: Analytics and methodology of compilation (Chairman: Dr. Y.V. Reddy), 1998 Money supply and price stability	05		No	08	15
2	Monetary Management: Objectives of monetary policy: Price stability, Generation of employment, Exchange rate stability, balanced growth etc., conflict between objectives	05		No	08	15
3	Instruments of monetary policy: Mechanism and effectiveness of following instruments. Quantitative instruments - Bank Rate, Open Market Operations and Variable Reserve Ratio Qualitative instruments Margin requirements, Credit rationing, moralsuasion, Direct action, Publicity			No	08	15
4	Development and promotional role of the Reserve Bank of India and its implications – R.B.I. and rural credit : priority sector advance, regional rural banks, development of farm sector and non-farm sector. R.B.I. and industrial finance: establishment of institutional, lending policy For commercial banks, coordination between term lending institutions, bridge loans, rehabilitation of sick industrial units.			No	08	15
5	Development and promotional role of the Reserve Bank of India and its implications – R.B.I. and export credit: pre-shipment credit, post-shipment credit, measures to promote exports Role of the RBI in other promotionalactivities			No	08	15
Total Hours					40	60