

M. Com Revised Syllabus
W. e. f. 2014 Admissions

UNIVERSITY OF KERALA

Regulations for M. Com under Semester pattern in the Affiliated Colleges

1. Scope

1.1 These regulations shall come into effect from 2014 admissions onwards

2. Eligibility for admission

2.1 Eligibility for admission and reservation of seats for various Post Graduate Programmes in Commerce shall be according to the rules framed by the University from time to time

3. Duration

3.1 The normal duration of a P.G Degree Programme shall be four semester No student shall be permitted to complete the programme by attending more than 8 continuous semesters.

3.2 The duration of each semester shall be five months inclusive of examinations. There shall be at least 90 instructional days in a semester and a minimum of 450 hours of instructions in a semester.

4. M. Com Scheme and Syllabus (to be implemented from 2014-15)

Semester I (S1)				Marks	
Code	Paper	Subject	CA	ESA	Total
CO2 11	Paper 1	Contemporary Management Concepts and Thoughts	25	75	100
CO2 12	Paper 2	Management Information System	25	75	100
CO2 13	Paper 3	Research Methodology	25	75	100
CO2 14	Paper 4	Planning Development Administration	25	75	100
CO2 15	Paper 5	Advanced Corporate Accounting	25	75	100
Total			125	375	500

Semester II (S2)				Marks	
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	E -Business and Cyber laws	25	75	100
CO2 22	Paper 2	Business Ethics and Corporate Governance	25	75	100
CO2 23	Paper 3	Quantitative Techniques	25	75	100
CO2 24	Paper 4	International Business	25	75	100
CO2 25	Paper 5	Strategic Management	25	75	100

			125	375	500
Total					
Summer Internship					
Semester (S3)	III	Elective (Finance)	Marks		
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	Income tax Planning and Management	25	75	100
CO2 22	Paper 2	Security Analysis and Portfolio Management	25	75	100
CO2 23	Paper 3	Strategic Financial Management	25	75	100
CO2 24	Paper 4	Advanced Cost and Management Accounting	25	75	100
Total			100	300	400

			Marks		
Semester IV (S4)	IV	Elective (Finance)	CA	ESA	Total
Code	Paper	Subject			
CO2 21	Paper 1	Indirect Tax Laws and practices	25	75	100
CO2 22	Paper 2	International Finance	25	75	100
CO2 23	Paper 3	Management Optimization Techniques	25	75	100
CO2 24	Paper 4	Financial Statements-Interpretation and Reporting	25	75	100
Total			100	300	400
Project Report					100
Comprehensive Viva					100
Grand Total					2000

Semester III		Elective (Information Technology & E-business)			
(S3)			Marks		
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	Management Control Techniques	25	75	100
CO2 22	Paper 2	Internet and Web Designing	25	75	100
CO2 23	Paper 3	Management of Intellectual Property	25	75	100
CO2 24	Paper 4	Cyber laws and Implications	25	75	100
Total			100	300	400

Elective (Information technology & E-business)

Semester IV

(S4)			Marks		
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	Data base Management and Information Technology	25	75	100
CO2 22	Paper 2	E -Banking and Business Models	25	75	100
CO2 23	Paper 3	E- Commerce and Global Marketing	25	75	100
CO2 24	Paper 4	Corporate Laws and E Governance	25	75	100
Total			100	300	400

Semester III

(S3)			Marks		
Elective (International trade)			CA	ESA	Total
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	Foreign Language	25	75	100
CO2 22	Paper 2	International Trade and Documentation	25	75	100
CO2 23	Paper 3	Logistics Management	25	75	100
CO2 24	Paper 4	International Finance	25	75	100
CO2 25	Paper 5	Management of intellectual property	25	75	100
Total			125	375	500

Semester IV

(S4)			Marks		
Elective (International trade)			CA	ESA	Total
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	FOREX Management	25	75	100
CO2 22	Paper 2	Strategic Management for MNCs	25	75	100
CO2 23	Paper 3	Legal Framework for International Trade	25	75	100
CO2 24	Paper 4	Overseas Project Management	25	75	100
Total			100	300	400

Semester III

(S3) Elective (Marketing)			Marks		
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	Income Tax Planning and Management	25	75	100
CO2 22	Paper 2	International Marketing	25	75	100
CO2 23	Paper 3	Consumer Behaviour	25	75	100
CO2 24	Paper 4	Services Marketing	25	75	100
Total			100	300	400

Semester IV

(S4) Elective (Marketing)			Marks		
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	Advertising and Sales Promotion	25	75	100
CO2 22	Paper 2	Logistics Management	25	75	100
CO2 23	Paper 3	Marketing Research	25	75	100
CO2 24	Paper 4	Indirect Taxes	25	75	100
Total			100	300	400

Semester III

(S3) Elective (Banking and Insurance)			Marks		
Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	Income Tax Planning and Management	25	75	100
CO2 22	Paper 2	Modern Banking	25	75	100
CO2 23	Paper 3	Insurance Law and Practice	25	75	100
CO2 24	Paper 4	Foreign Exchange Management	25	75	100
Total			100	300	400

Semester IV

(S4) Elective (Banking and Insurance)			Marks		
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Code	Paper	Subject	CA	ESA	Total
CO2 21	Paper 1	Indirect Taxes	25	75	100
CO2 22	Paper 2	Investment Banking and Financial Services	25	75	100
CO2 23	Paper 3	Actuarial Principles and Practice	25	75	100
CO2 24	Paper 4	Management Optimization Techniques	25	75	100
Total			100	300	400

5. Evaluation

5.1 Evaluation of each paper shall be done in two parts (1) Continuous Assessment (CA) and (2) End Semester assessment (ESA)

5.2 The distribution of marks shall be 25% for CA and 75% for ESA

6. Continuous assessment

6.1 The allocation of marks for each component under continuous assessment shall be in the following proportions.

Theory paper

a. Attendance	5
b. Assignment	5
c. Tests	10
d. Seminar	5

Total 25

6.2 There shall be no continuous assessment for dissertation /project work

6.3 The allotment of marks for attendance shall be as follows:

Attendance less than 75%	0 mark
75%	1 mark
76 to 80%	2 marks
81 to 86%	3 marks
86 to 90%	4 marks
Attendance more than 90%	5 marks

Those who secure a minimum of 75% attendance in the aggregate for all the papers of a semester taken together alone will be allowed to register for the end semester assessment of the semester.

Condonation of attendance to a maximum of 10 days in a semester subject to a maximum of two times during the whole period of the PG Programme may be granted by the University. Benefit of attendance may be granted to students who attended to University Union activities, meetings of the University bodies and for participation in extracurricular activities by treating them as present for the days of their absence for the above purpose on production of participation/attendance certificate in such activities, subject to a maximum of 10 days in a semester.

- 6.4 Each student shall be required to do not more than 2 assignments for each paper. Valued assignments must be returned to the students .
- 6.5 For each paper there shall be at least two class tests during a semester. The probable dates of tests shall be announced at the beginning of each semester. Marks for tests shall be awarded on the basis of the marks secured for the better of the two sets. Valued answer scripts must be made available to the students for perusal within 10 days from the date of test.
- 6.6 Students shall be required to present a seminar on a selected topic in each paper. A maximum of 5 marks shall be awarded for the seminar. The evaluation of the seminar will be done by the concerned teacher/(s)handling the paper based on the presentation, seminar paper and participation in discussion.
- 6.7 All the records of the continuous assessment must be kept in the Department and must be made available for verification by the University if necessary. Separate orders incorporating the details for the award of marks under CA will be issued by the university.

7. Project evaluation

Dissertation /Project to be submitted at the end of the last semester will be valued by a Board of 2 examiners appointed by the university. The maximum marks shall be 100 of

which 25% shall be allotted for viva-voce examination which shall be conducted along with the comprehensive viva. The weightage for the viva (25%) would be as follows:

Project Viva	10%
Internship	15%
Project Work assessment	75%

8. End Semester Assessment

- 8.1 End semester assessment of all the semesters shall be conducted by the university. There shall be double valuation system of answer books. the average of 2 valuations shall be taken into account. if there is a variation of more than 15% the answer books shall be valued by a third examiner.
- 8.2 The results of the CA shall be displayed within 5 working days from the last day of a semester. The complaints regarding award of marks of various components of CA , if any, have to be submitted to the department within 3 working days from the display of CA marks. These complaints shall be examined by the Departmental Committee to arrive at a decision regarding the awarding of marks. The decision shall be communicated to the student.
- 8.3 The marks awarded for various components of the CA shall not be rounded off, if it has a decimal part. The total marks of CA shall be rounded of to the nearest whole number. The statement of marks of the CA of all the students in a semester shall be approved by the departmental Committee, countersigned by the Principal and forwarded to the Controller of Examinations within 15 working days from the last day of the semester. The University has the right to normalize the CA for which, separate rules shall be framed by the syndicate.
- 8.4 The results of ESA shall be arranged to be published within 30 to 45 days from the date of the last examination.

9. Pass requirement

- 9.1 Those who secure not less than 30% marks for ESA for each paper and an aggregate minimum of 40% marks including CA for all the papers of a semester shall be declared to have successfully completed the semester. However, practical and theory can be treated as separate units. The marks for project and viva will be carried over.
- 9.2 Those who have successfully completed all the semesters of a Programme shall be declared to have successfully completed the PG Programme.

10. Classification of results

- 10.1 The classification of the results of the programme shall be done at the end of the fourth semester based on the total marks secured for all semesters and shall be as follows:
- Candidate securing not less than 40% but below 50%- Third class
 - Candidate securing not less than 50% but below 60%- second class
 - Candidate securing 60% and above- First class
- 10.2 Candidates who pass all the semester examinations in the first appearance within the minimum period prescribed for each semester shall be ranked on the basis of aggregate marks secured for all the semesters.