



UNIVERSITY OF CALICUT

Abstract

Faculty of Commerce and Management Studies-Regulations, Scheme and Syllabus for MCom course under Credit Semester System (Regular and SDE)- Approved- Orders issued.

G & A - IV - E

U.O.No. 8965/2015/Admn

Dated, Calicut University.P.O, 20.08.2015

- Read:-*1) Minutes of the Meeting of the Board of Studies in Commerce(PG) held on 22-04-2015(item no.1,3 &4)
- 2) Minutes of the Meeting of the Faculty of Commerce and Mangement Studies held on 03-06-2015(item no.3)
- 3) Minutes of the Meeting of the Academic Council held on 11-07-2015.
- 4) Orders of the Vice Chancellor in File No.19337/GAIV-E/SO/2015/Admn dated 04-08-2015

ORDER

As per paper read First above, the Board of Studies in Commerce(PG) at its meeting held on 22-04-2015 has finalised and approved the revised Scheme and Syllabus for MCom course to be implemented from 2015-16 academic year onwards. The Board also finalised the new MCom Regulations and Guidelines for the evaluation of MCom Project Work and conduct of Viva Voce. The Board further decided to implement the same pattern and Syllabus for Regular and SDE students.

As per paper read Second above, the Faculty of Commerce and Management Studies at its meeting held on 03-06-2015 has approved the minutes of the meeting of the Board of Studies in Commerce(PG) and regarding the syllabi and Regulations of MCom Programme, the Faculty pointed out some mistakes relating to some aspects and requested the Chairman to rectify these mistakes and submit to the University. Accordingly, the Chair Person has submitted the corrected copy of the regualtions, Scheme and Syllabus for MCom Programme.

As per paper read Third above, the Academic council at its meeting held on 11-07-2015 vide item no.II-G has resolved to approve the minutes of the meeting of the Faculty of Commerce and Management Studies alongwith the minutes of the meetings of the Boards of Studies coming under the Faculty.

Sanction has therefore been accorded by the Vice Chancellor for implementing the Regulations,

Scheme and Syllabi for MCom Programme, common to MCom(Regular) and MCom (SDE) w.e.f. 2015-16 academic year onwards.

Orders are issued accordingly.

Copy of the Regulations and Syllabi- appended.

Usha K
Deputy Registrar

To

The Principals of all affiliated colleges
Controller of Examinations/Director SDE
Copy to: JCE-1/JCE-5/PA to CE/EX/EG-1/PG Branch/Sf/FC
(System Administrator- with a request to upload the Syllabi in University Website)

Forwarded / By Order

Section Officer

UNIVERSITY OF CALICUT

REGULATIONS GOVERNING MASTER OF COMMERCE PROGRAMME UNDER CREDIT AND SEMESTER SYSTEM (CSS) FOR AFFILIATED COLLEGES AND SCHOOL OF DISTANCE EDUCATION IMPLEMENTED WITH EFFECT FROM 2015 -16 ACADEMIC YEAR

1.0 Title of the programme

This DEGREE shall be called **MASTER OF COMMERCE (M.Com.)**.

2.0 Eligibility for admission

Any candidate who has passed B.Com or BBA (earlier BBS) degree of University of Calicut or B.Com, BBA or BBM or BBS degree of any other University or Institute in any state recognized by UGC or AICTE and approved by University of Calicut with a minimum of 45% marks or equivalent grade is eligible for admission. OBC and SC/ST students are eligible for relaxation as per University rules.

3.0 Duration of the programme

The duration of the M.Com programme of study is two years divided into four semesters.

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Subjects of study

The subjects of study leading to the award of M.Com shall comprise the following courses:

5.1 Semester One

MC1C1	Business Environment
MC1C2	Quantitative Techniques for Business Decisions
MC1C3	Accounting for Managerial Decisions
MC1C4	IT Applications in Commerce
MC1C5	Organizational theory and Behavior

5.2 Semester Two

MC2C6	International Business
MC2C7	Advanced corporate Accounting
MC2C8	Business Communications
M.C2C9	Management Science
MC2C10	Strategic Management and Corporate Governance

5.3 Semester Three

MC3C11	Financial Markets and Institutions
MC3C12	Income tax law and Practice
MC3C13	Research Methodology
MC3E01	Elective I
MC3E02	Elective II

5.4 Semester Four

MC4C14	Financial Derivatives and Risk Management
MC4C15	Cost Management
MC4E03	Elective III
MC4E04	Elective IV
MC4P01	Project Work and Viva Voce

5.5 All the above courses can be handled by Commerce faculty.

5.6 There should be industrial visit/study tour in the third semester for a minimum period of two days and report shall be submitted to the Head of the department within two weeks of the visit(Applicable only to regular students of affiliated colleges)

6.0 Attendance

A candidate shall attend a minimum of 75% of the number of classes actually held for each of the courses in a semester to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in any semester, he or she shall not be allowed to appear for any examination in that semester. However, the University may condone up to 10% of shortage if the candidate applies for it as laid down in University procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

7.0 Duration of the semester

Each semester shall consist of 16 weeks of study. This does not include the time used for conducting University examinations.

8.0 Internal Assessment

All courses except project work shall have internal assessment.

8.1 Internal Assessment Marks

As per common regulations for CSS for PG

8.2 Internal assessment components

As per common regulation for CSS for PG

9.0 External Examination: As per common regulations for CSS for PG

10.0 Project Work

- 10.1.** During the third and fourth semesters each student shall do a project work under the guidance of a faculty member.
- 10.2** The project should be done individually on a topic based on a business organisation or a social or economic problem relating to the discipline to be decided by the student under supervising teacher.
- 10.3** The candidate shall prepare at least two copies of the report: one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for one copy each.
- 10.4** The report shall be printed (or neatly typed) and bound (preferably spiral bound) with not less than 50 A4 size, 1.5 spaced, pages, Times New Roman Font, Font Size 13 pt.
- 10.5** The project report should be submitted to the Head, Department of Commerce of the College where he/she is doing M.Com at least 10 days before the last working day of the fourth semester duly certified by the guide.

10.6 Structure of the report

Title page

Certificate from the organization (if the project work is done in an organisation).

Certificate from the supervising teacher.

Declaration of student.

Acknowledgements

Contents

Chapter I: Introduction (Significance of the study, Research problem, objectives of the study, Research methodology etc.)

Chapter II: Review of literature

Chapter III: Organization Profile/Conceptual Frame work

Chapter IV: Data Analysis and Interpretation

Chapter V: Summary, Findings and Recommendations.

Appendix: Questionnaire, specimen copies of forms, other exhibits etc.

Bibliography: Books, journal articles etc. used for the project work.

10.7 Project work shall have the following stages

- Problem identification

- Project draft proposal presentation and discussion
- Finalisation of the proposal
- Data collection and analysis of data
- Reporting writing
- Final Project Report submission.

10.8 Evaluation of project report: As per common regulations for CSS for PG.

11.0. Viva Voce

11.1 At the end of fourth semester, each candidate shall attend a comprehensive viva voce.

11.2 The viva board shall have two external members and one internal member.

11.3 **Guideline for evaluation of Project Evaluation and conduct of Viva-voce (for the students of affiliated colleges)**

- The Project work may be started in Third Semester.
- The Head of the Department shall arrange the internal evaluation of the Project work and upload the mark to the University website.
- The internal marks of 20 shall be distributed based on the following criteria:

1	Report Writing	10 Marks
2	Viva-voce	10 marks

- The external marks shall be awarded by conducting Via-voce by the Board consisting of External and Internal examiners constituted for this purpose. The external examiners shall be appointed by the University. The internal examiner shall be the Head, Department of Commerce of the College or a faculty member nominated by him or her from the Department of Commerce.

- (e) The External marks of 80 shall be distributed based on the following criteria.

1	Relevance of the topic, statement of the problem, research methodology	15 Marks
2	Presentation, Quality of analysis, Findings and Conclusions	25 marks
3	Comprehensive Viva voce	40 marks
	Total	80 marks

11.4. Guidelines for evaluation of Project Evaluation and conduct of Viva-voce (for the students of School of Distance Education)

- (a) The student shall arrange a supervising teacher for their Project work themselves and intimate the same to the SDE Centre Co-ordinator (in the Proforma provided). All regular/retired Commerce Teachers of Govt./ Aided Colleges are competent to be a supervising teacher.
- (b) The Project should be submitted to the Centre Co-ordinator within the time fixed by the Co-ordinator.
- (c) Internal marks of 20 for the Project work shall be awarded by the Internal evaluation of the Project work to be arranged by the SDE Centre Co-ordinator. For the internal evaluation of the Project the following criteria shall be considered:

1	Problem formulation	5 Marks
2	Methodology adopted	5 marks
3	Report writing	10 marks

- (d) The external marks of 80 for the project work and viva-voce shall be awarded by the board of examiners consisting of at least two examiners nominated by the Centre Co-ordinator with the approval of the SDE Director. All regular/retired teachers of Govt./Aided colleges under the University are competent to be the external examiners for the evaluation of the project. The external marks shall be distributed on the basis of the following criteria:

1	Relevance of the topic, Statement of the problem, Research methodology	15 Marks
2	Presentation, Quality of analysis, Findings and Conclusions	25 Marks
3	Comprehensive Viva-voce	40 Marks
	Total	80 Marks

12.0 Scheme of Instruction and Examination

12.1 Semester I

Course Code	Course Title	Hours Theory	Hours Practice	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC1C1	Business Environment	80	16	96	80	20	100	4
MC1C2	Quantitative Techniques for Business Decisions	80	16	96	80	20	100	4
MC1C3	Accounting for Managerial Decisions	80	16	96	80	20	100	4
MC1C4	IT Applications in Commerce	80	16	96	80	20	100	4
MC1C5	Organisational theory and Behaviour	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.2. Semester II

Course Code	Course Title	Hours Theory	Hours Praticce	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC2C6	International Business	80	16	96	80	20	100	4
MC2C7	Advanced Corporate Accounting	80	16	96	80	20	100	4
MC2C8	Business Communication	80	16	96	80	20	100	4
MC2C9	Management Science	80	16	96	80	20	100	4
MC2C10	Strategic Management and Corporate Governance	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.3. Semester III

Course Code	Course Title	Hours Theory	Hours Praticce	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC3C11	Financial Markets & Institutions	80	16	96	80	20	100	4
MC3C12	Income Tax Law and Practice	80	16	96	80	20	100	4
MC3C13	Research Methodology	80	16	96	80	20	100	4
MC3E01	Elective I	80	16	96	80	20	100	4
MC3E02	Elective II	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.4. Semester IV

Course Code	Course Title	Hours Theory	Hours Praticce	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC4C14	Financial Derivatives and Risk Management	80	16	96	80	20	100	4
MC4C15	Cost Management	80	16	96	80	20	100	4
MC4E03	Elective III	80	16	96	80	20	100	4
MC4E04	Elective IV	80	16	96	80	20	100	4
MC4P01	Project Work and Viva-Voce	80	16	96	80	20	100	4
Total in a Semester		400	80	480	400	100	500	20
Grand Total		1600	320	1920	1600	400	2000	80

Note:

1. Practice of 16 hours for each course is for the students to prepare for seminar, visit firms, do and present assignment etc. (for students of affiliated colleges only).
2. For SDE students, the internal marks of 20 marks for all courses (except the project work) shall be awarded on the basis of a multiple choice question examination based on the syllabus.

13.0 Functional Electives

13.1. Electives in the following optional areas can be chosen by the students

- (a) Finance
- (b) Marketing
- (c) Human Resource Management

13.2. Finance:

<i>Course Code</i>	<i>Name</i>
MC3E(F)01	Financial Management
MC3E(F)02	Security Analysis and Portfolio Management
MC4E(F)03	Strategic Financial Management
MC4E(F)04	Tax Planning and Management

13.3. Marketing:

MC3E(M)01	Advertising and Sales Management
MC3E(M)02	Consumer Behaviour
MC4E(M)03	Supply Chain and Logistics Management
MC4E(M)04	Service Marketing

13.4. Human Resource Management:

MC3E(HR)01	Industrial Relations Management
MC3E(HR)02	Management Training and Development
MC4E(HR)03	Performance Management
MC4E(HR)04	Compensation Management

14.0 Choosing Optional for specialization

Each candidate shall choose an area as given in section 13 above and the choice shall be final. This choice should be clearly mentioned in the application filled up for registration of the first semester examinations.

14.1 Changing option after completing the course

Option change will be allowed after the completion of the M.Com programme, that is after applying for or appearing for all the four semester examinations, only on cancellation of the previous choice of the optional area.

14.2 In that case, marks of the previous option will not be retained. Original mark lists of the previous optional papers shall be submitted to the Controller of Examinations along with the application for registration for examinations under the new option.

14.3 After applying for or appearing for such examinations under the new option, new mark lists shall be issued with the marks scored in the examinations in the courses under the new option or if the student fails to appear for examinations under the new option, his or her absence will be mentioned in the mark list.

14.4 Option change after applying for degree certificate

Option change shall not be allowed once a student applies for provisional or original degree certificate.

14.5 In case a college wants to change its optional area, it shall complete the process of approval of option change before admission to M.Com of that academic year starts. That is, option available in a college shall not be changed after admission to M.Com of the year is completed.

14.6 Notwithstanding anything stated in these regulations, a student is always free to cancel his or her registration for M.Com with a given option and register for it with a different option. That is, if a student has already registered for M.Com with Financial Management, he or she can cancel that registration and register

afresh for M.Com with any other option along with M.Com regular candidates of that year. On cancellation, he or she has to write all the four semester examinations afresh.

15. Ranks

Ranks shall be awarded in each area of specialization. That is, there shall be one set of ranks for Finance area, another set for Marketing area and a third set of ranks for HRM area.

16. Applicability of this regulations to SDE students:

This common regulation for M.Com Programme in respect of attendance, duration of semester, Internal assessment components, Study Tour/Industrial visit etc. are not applicable to SDE students. Instead the rules and regulations issued by the university from time to time in this regard or in any other matter will be applicable to them.

17. Application of the common regulation for CSS PG

In all other matters where this regulation is silent the provisions of the common regulation for PG Program under CSS of the University modified from time to time will applicable.

Note: This set of regulations supersedes all the earlier M.Com regulations and this set of scheme, syllabi and regulations shall be in force from the 2015-16 M.Com admissions in colleges. University reserves the right to amend these schemes, regulations and syllabi from time to time without prior notice to any.