UNIVERSITY OF CALICUT

Abstract

General and Academic Branch - Faculty of Commerce and Management Studies - OBE incorporated Scheme & Syllabus of M.Com Programme of affiliated Colleges and SDE/ Private Registration under CBCSS PG 2019 w.e.f 2019 admissions- Corrections in the Syllabus - Implemented - Orders issued.

G & A - IV - E

U.O.No. 20153/2021/Admn	Dated, Calicut University.P.O, 08.12.2021

*Read:-*1.U.O 5725/2021/Admn dated 29.05.2021.
2.U.O Note No.No. 133887/PG-IX-SO/2021/PB Dated: 07.09.2021.
3.Email dated 27.10.2021 from the Chairman, BoS in Commerce(PG)/Dean, Faculty of Commerce and Management Studies.
4.Order of Vice Chancellor in the file of even No. dated 28.10.2021.

ORDER

The Regulations and Outcome Based Education incorporated scheme and syllabus of M.Com programme under CBCSS PG 2019, was implemented vide U.O read (1) above.

As per the paper read (2) above, PG Branch, in Pareeksha Bhavan pointed out some anomalies in connection with improvement chance for Project and Viva-voce.

The matter was brought to the notice of the Chairman, Board of Studies in Commerce (PG) and the Chairman/Dean, Faculty of Commerce and Management Studies offered remarks, vide paper read (3), as follows and forwarded the Scheme and syllabus M.Com programme, after making the corrections.

- The student should get a minimum P grade for project report when the external and internal examinations combined. No separate minimum for external or internal is required.
- If a student fails to secure a P grade for the project report when the external and internal examinations combined, he/she can submit the project report only in the next year.
- A student should secure a P grade for the comprehensive viva voce when the internal and external examinations combined. No separate minimum for internal and external is required. If the student fails to secure a P grade he/she can appear for the comprehensive viva voce only in the next year.

Sanction has been accorded by the Vice Chancellor to implement the corrections in the Scheme & Syllabus of M.Com Programme of affiliated Colleges and SDE/ Private Registration w.e.f. 2019 admissions, subject to ratification by the Academic Council..

Orders are issued accordingly. U.O read (1) above, hereby stands cancelled.

(Corrected Scheme & Syllabus appended)

Arsad M

Assistant Registrar

To
1.The Principals of Affiliated Colleges.
2. The.Director, SDE.
Copy to:PS to VC/PA to PVC/PA to Registrar/PA to CE/JCE I/JCE V/JCE VIII/EX & EG. Sections/GA I F/CHMK Library/SF/DF/FC.

Forwarded / By Order

Section Officer

UNIVERSITY OF CALICUT

REGULATIONS FOR CHOICE BASED CREDIT SEMESTER SYSTEM (CBCSS)FOR MASTER OF COMMERCE PROGRAMME FOR AFFILIATED COLLEGES AND FOR SDE / PRIVATE REGISTRATION" IMPLEMENTED WITH EFFECT FROM 2019-20 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 BBS degree of any other University or institutes in any state recognised by UGC or AICTE and approved by University of Calicut with minimum of 45% marks or equivalent grade is eligible for admission. OBC and SC/ST students are eligible for mark/grade relaxation as per the University rules. In the case of B. Com (Honours) and B. Com (Professional) students, the minimum eligibility for admission is 50% for all categories of students.

2.1 Admission Procedure
Admission procedure stipulated by University from time to time shall be strictly followed.

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. Scheme of Instruction and Examination

5.1 Semester One

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM1C01	Business Environment & Policy	0.8	3.2	4	5	Core
MCM1C02	Corporate Governance &Business Ethics	0.8	3.2	4	5	Core
MCM1C03	Quantitative Techniques for Business Decisions	0.8	3.2	4	5	Core
MCM1C04	Management Theory and Organizational Behaviour	0.8	3.2	4	5	Core
MCM1C05	Advanced Management Accounting	0.8	3.2	4	5	Core
	Total in Semester One	**4.0**	**16.0**	**20**	**25**	

Semester 5.1.1: Ability Enhancement Course (AEC)*

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Type
MCM1A01	Internship cum Organisation Study	0.8	3.2	4	Audit
MCM1A02	Case Study Preparation	0.8	3.2	4	Audit
MCM1A03	Communication/Mental Ability/Numerical Skill	0.8	3.2	4	Audit
MCM1A04	NET Coaching	0.8	3.2	4	Audit
MCM1A05	Designing with Block Chain Workshop/ Future Casting Workshop	0.8	3.2	4	Audit
MCM1A06	Model Project Preparation	0.8	3.2	4	Audit
MCM1A07	Soft Skill Development	0.8	3.2	4	Audit
MCM1A08	Presentation/Publication of research papers/Book Review	0.8	3.2	4	Audit

*The institution can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

	Grand Total in Semester One	**4.8**	**19.2**	**24**	

5.2. Semester Two

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM2C06	Advanced Corporate Accounting	3.2	0.8	4	5	Core
MCM2C07	Advanced Strategic Management	3.2	0.8	4	5	Core
MCM2C08	Strategic Cost Accounting	3.2	0.8	4	5	Core
MCM2C09	International Business	3.2	0.8	4	5	Core
MCM2C10	Management Science	3.2	0.8	4	5	Core
	Total in Semester Two	**16.0**	**4.0**	**20**	**25**	

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Semester 5.2.1: Professional Competency Course (PCC)*

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Type
MCM2A01	Business Analytics using R	3.2	0.8	4	Audit
MCM2A02	Big Data Analysis	3.2	0.8	4	Audit
MCM2A03	Live Project with Statistical Packages	3.2	0.8	4	Audit
MCM2A04	Spread Sheet Application	3.2	0.8	4	Audit
MCM2A05	Accounting Package Skill	3.2	0.8	4	Audit
MCM2A06	Computer Programming Skill	3.2	0.8	4	Audit
MCM2A07	Innovation/Entrepreneurship/Idea Pitching	3.2	0.8	4	Audit

*The institution can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

	Grand Total in Semester Two	**4.8**	**19.2**	**24**	

5.3. Semester Three

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM3C11	Financial Management	0.8	3.2	4	5	Core
MCM3C12	Income Tax Law, Practice and Tax Planning I	0.8	3.2	4	5	Core
MCM3C13	Research Methodology	0.8	3.2	4	5	Core
MCM3E01	Elective I	0.8	3.2	4	5	Elective
MCM3E02	Elective II	0.8	3.2	4	5	Elective
	Total in Semester Three	**4.0**	**16.0**	**20**	**25**	

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5.4.Semester Four

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM4C14	Financial Derivatives & Risk Management	0.8	3.2	4	5	Core
MCM4C15	Income Tax Law, Practice and Tax Planning II	0.8	3.2	4	5	Core
MCM4E03	Elective III	0.8	3.2	4	5	Elective
MCM4E04	Elective IV	0.8	3.2	4	5	Elective
MCM4PV01	Project Work & Comprehensive Viva Voce	0.8	3.2	4	5	**Dissertation & Viva**
	Total in Semester Four	**4.0**	**16.0**	**20**	**25**	
	Grand Total (5.1+5.1.1+5.2+5.2.1+5.3+5.4)	**17.6**	**70.4**	**88**		

5.5. Specialisation Electives
5.5.1. Finance

MCM3EF01	Investment Management	3.2	0.8	4
MCM3EF02	Financial Markets & Institutions	3.2	0.8	4
MCM4EF03	International Finance	3.2	0.8	4
MCM4EF04	Advanced Strategic Financial Management	3.2	0.8	4

5.5.2.Foreign Trade

MCM3EFT01	Foreign Trade Management	3.2	0.8	4
MCM3EFT02	Foreign Trade Policy and Procedures	3.2	0.8	4
MCM4EFT03	International Finance	3.2	0.8	4
MCM4EFT04	International Marketing and Logistic Management	3.2	0.8	4

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5.5.3.Human Resource Management

MCM3EH01	Industrial Relations Management	3.2	0.8	4
MCM3EH02	Management Training and Development	3.2	0.8	4
MCM4EH03	Performance Management	3.2	0.8	4
MCM4EH04	Compensation Management	3.2	0.8	4

5.5.4.Marketing

MCM3EM01	Advertising and Sales Management	3.2	0.8	4
MCM3EM02	Consumer Behaviour	3.2	0.8	4
MCM4EM03	Supply Chain and Logistics Management	3.2	0.8	4
MCM4EM04	Service Marketing	3.2	0.8	4

All the above courses shall be handled by Commerce Faculty.

5.6. Each student shall undergo any one course in respective semesters mentioned in clause 5.1 with course code MCM1A01 to MCM1A08 during the first semester and any one course mentioned in clause 5.2 with course code MCM2A01 to MCM2A07 during the second semester as Audit Courses (Ability Enhancement Course & Professional Competency Course) with 4 credits each. The credits will not be counted for evaluating the overall SGPA & CGPA. The colleges shall conduct examination for these courses and have to intimate /upload the results of the same to the University on the stipulated date during the III Semester. Students have to obtain only minimum pass requirements in the Audit Courses. In the case students doing M. Com under SDE, the SDE shall take necessary arrangements for the conduct of examinations and evaluation of Audit Courses.

5.7 There shall be an Industrial Visit/Study Tour/Field visit in the third semester 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 student shall attend at least 75 percent of the total number of classes held during each semester. The students having less than prescribed percentage of attendance shall not be allowed to appear for the University examination. For SDE / Private Registration students, minimum 75% of attendance is required for the courses having mandatory Contact classes. Condonation of shortage of attendance for a maximum of 9 days (10% of the working days in a semester) in the case of single condonation and 18 days (20% of the working days in a semester) in the case of double condonation in a semester subject to a maximum of two times (for single condonation only) during the whole period of programme is granted. In the case of double condonation, only one condonation shall be allowed during the entire programme.

7.0 Duration of the semester
Each semester shall have a duration of 18 weeks. Teaching and learning shall have a minimum duration of 16 weeks and for the conduct of semester end examination shall be completed within a period of 2 weeks. Instruction and University examinations in each course in a semester shall be completed within 90 days in a semester.

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8. 0.Internal Assessment

All courses shall have internal assessment.

8.1.Internal Assessment Marks

As per common regulations for CBCSS for PG

8.2.Internal assessment components

As per common regulation for CBCSS for PG

8.3.Transparency about internal Assessment

Each faculty shall maintain record of performance and attendance of each student in his or her class course-wise

Each faculty shall submit internal assessment marks of the students to the Head of the department or institution on conclusion of lecture class in each semester.

Such internal assessment mark lists shall show all the components separately and the total of internal assessment marks awarded to each student.

Format for Internal Assessment Mark list

Reg No:	Name	Test:1	Test:2	Test:3	Sum of Best 2 Tests **40%**	Seminar Paper **10%**	Presentation of Seminar **10%**	Attendance **20%**	Assignment **20%**	Total **100%**

The Department or Centre or College shall publish the list of internal assessment marks of all the students shall be published in the notice board within 5 days before the commencement of external examination.

The faculty shall make available details of the internal assessment marks, with explanations wherever required, to the Head of the Department or Institution in case of grievance regarding internal marks.

The Department or Centre or College shall strictly follow the grievance handling mechanism prevails in the University from time to time.

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

10.0 Project Work

10.1. During the fourth semesters each student shall do a project work under the guidance of a faculty member preferably in their area of specialisation.

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.

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.

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. References format shall be insisted on API style.

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.

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10.2. Structure of the report

Title page
Certificate from the organization (if the project work is done in an organisation).
Plagiarism certificate shall be mandatory for project submission for all category of students
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.

10.3. Project work shall have the following stages

Selection of an organisation
Problem identification
Project draft proposal presentation and
discussion Finalisation of the proposal
Data collection and analysis of data
Report writing
Final Project Presentation
Report submission.
Evaluation of project report: As per common regulations for CBCSS for PG.

11.0. Viva Voce

At the end of fourth semester, each candidate shall attend a comprehensive viva voce.along with the project evaluation. The viva voce shall include all the courses of the M.Com programme, including project report.

11.1. The viva board shall have two external examiners and one internal member. 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.

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

(a)	The Head of the Department shall arrange the internal evaluation of the Project work and upload the mark to the University website.
(b)	The internal credit of 20% shall be distributed based on the following criteria: (1) Report Preparation as per the clause 11.3 (d) (2) Comprehensive Viva-Voce as per clause 11.3(d)
(c)	The external marks shall be awarded by conducting Project Evaluation and Comprehensive Via-Voce by the Board consisting of External and Internal examiners constituted for this purpose.

11.3. The External evaluation by the final semester Board of Examiners appointed by the University for 3.2 credits for the project report and for comprehensive viva voce in the final semester. While evaluating the project report and comprehensive viva voce weightage may be distributed in the following order.

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Sl No	Criteria of Evaluation	Weightage External 3.2Credit	Weightage Internal 0.8 Credit
1	**Problem Formulation and Methodology Adopted-** Relevance of the topic, statement of the problem, Setting SMART objectives,Research Design, Sampling Design, Tool Designing, Pilot Study Identification of Variables, Setting Hypothesis and Designing a Conceptual Map	08	02
2	**Analysis of Data and Findings**: - Quality of analysis, Synchronisation with SMART objectives and Hypothesis Testing	08	02
3	**Report Writings**	08	02
4	**Comprehensive Viva Voce**	16	04
	Total	**40**	**10**

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 while the students are in the third semester itself 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 0.8 credit for the Project work shall be awarded by the Internal evaluation of the Project work to be arranged by the SDE Centre Co-ordinator on the basis of criteria of evaluation mentioned in table of clause 11.3 (d).

(d) The external credit of 3.2 for the project work and comprehensive 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:

12.0 Minimum Credit for the Project Report

The students hold get a minimum of P grade for the project report for a pass For a pass in Project Work, a student has to secure a minimum of P Grade in External and Internal examination combined. If the students could not secure minimum P Grade in the Project work, they will be treated as failed in that attempt and the students may be allowed to rework and resubmit the same in accordance with the University exam stipulations. There shall be no improvement chance for Project Work.

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12.1 Minimum Credit for Comprehensive viva voce.

For a pass in Comprehensive viva-voce, a student has to secure a minimum of P Grade in External and Internal examination combined. If the students could not secure minimum P Grade in the Project work, they will be treated as failed in that attempt and the student may re appear for the same next time in 8 accordance with the University exam stipulations. There shall be no improvement chance for Comprehensive viva-voce

- **13.0. Choosing Optional for specialization**

    Each candidate shall choose an area as given in clause 5.1.1 to 5.1.4 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.

    13.1. 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.

    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.

    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.

    13.2. Option change after applying for degree certificate

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

    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.

    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.

14. 0. 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 etc.

15. 0. 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 manner will be applicable to them.

16. 0. Application of the common regulation for CBCSS PG

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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 2019-20 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.

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Semester I

MCM1C01: BUSINESS ENVIRONMENT AND POLICY

80 Hours   **Credit:4**

Objectives:

To familiarise students with the concepts of macro-economic in which a Business organization operates.
To give an idea about the policies of the government and assess their impact on business.

Course outcome:

- Analyse the environment of a business from the various internal and external perspectives

- Evaluate how the economic environment and its configurations influence in business decision making.

- Apply the role of New Economic Policy and the Economic reforms in the perspective of Business.

- To make understand the various policies related to FDI &Multi-National Corporations.

- To give an in-depth knowledge about the recent Government policies regarding Environment management.

Module I: Business Environment: Meaning & Elements -Components and significance–Scope–political, Economic, Social, Technological, Legal, Cultural and Labour Environment – Trade Unions – Quality Circles – External Factors Influencing Business Environment – Dimensions of International Business Environment –Challenges

15 Hours

Module II: Structure of Indian Economy: Economic Systems-Economic Planning– Planning Commission and NITI Ayog – Public Sector – Changing Role– Relevance – Public Sector Reforms – Public Private Participation – Privatization and Disinvestments – Fiscal Policy – Monitory Policy – Structure of Union and State Budgets – Sources of Revenue – Management of Public Debt. – GST- History and Development in India

20 hours

Module III: Profile of Indian Economy: New Economic and Industrial Policy–Recent Economic & Tax Reforms in India – GST-Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences.

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