



**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
	<b>Total in Semester One</b>	<b>4.0</b>	<b>16.0</b>	<b>20</b>	<b>25</b>	

**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

	<b>Grand Total in Semester One</b>	<b>4.8</b>	<b>19.2</b>	<b>24</b>	
--	------------------------------------	------------	-------------	-----------	--

**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
	<b>Total in Semester Two</b>	<b>16.0</b>	<b>4.0</b>	<b>20</b>	<b>25</b>	

**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

	<b>Grand Total in Semester Two</b>	<b>4.8</b>	<b>19.2</b>	<b>24</b>	
--	------------------------------------	------------	-------------	-----------	--

**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
	<b>Total in Semester Three</b>	<b>4.0</b>	<b>16.0</b>	<b>20</b>	<b>25</b>	

#### 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
	<b>Total in Semester Four</b>	<b>4.0</b>	<b>16.0</b>	<b>20</b>	<b>25</b>	
	<b>Grand Total (5.1+5.1.1+5.2+5.2.1+5.3+5.4)</b>	<b>17.6</b>	<b>70.4</b>	<b>88</b>		

#### 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