

**KARNATAK UNIVERSITY, DHARWAD**



**'A' Grade**  
NAAC Accredited 2008

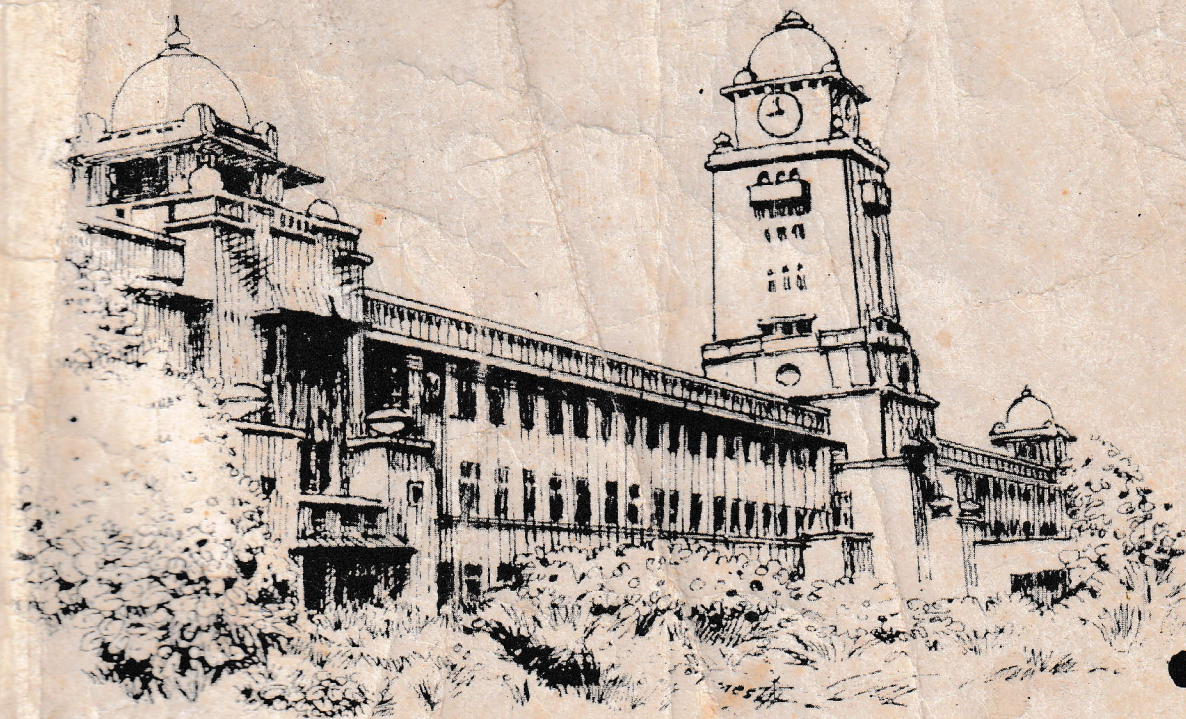
## **Regulations and Syllabus**

**Department of Studies in**

**MASTER OF COMMERCE**

**(I to IV Semester)**

**Choice Based Credit System**



**With effect from 2012-13**

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*2012-13*



## PART-B

### Detailed Course Structure of the M.Com Programme

Semester	Subjects	Max. Marks		Total Marks	Hrs/ week	Credits
		IA	Sem. end Exam			
I	<b>Compulsory Papers</b>					
	1.1 : Marketing Management	25	75	100	04	04
	1.2 : Financial Management	25	75	100	04	04
	1.3 : Entrepreneurship	25	75	100	04	04
	1.4 : Strategic Management	25	75	100	04	04
	1.5 : Security Analysis and Portfolio Management	25	75	100	04	04
	<b>Total marks/credits for the First Semester</b>	<b>125</b>	<b>375</b>	<b>500</b>	<b>20</b>	<b>20</b>
II	<b>Compulsory Papers</b>					
	2.1: Human Resource Management	25	75	100	04	04
	2.2: Corporate Restructuring	25	75	100	04	04
	2.3: Business Research Methods	25	75	100	04	04
	2.4: Business Ethics	25	75	100	04	04
	2.5: Economic Analysis for Business	25	75	100	04	04
	2.6: Open Elective Course ( To be chosen from the courses offered by the other Departments)	25	75	100	04	04
	<b>Total marks/credits for the Second Semester</b>	<b>150</b>	<b>450</b>	<b>600</b>	<b>24</b>	<b>24</b>
	<b>Open Elective Course</b> ( meant for the students of other Departments)					
	<b>Fundamentals of Accounting</b>	25	75	100	04	04
III	<b>Compulsory Papers</b>					
	3.1: Accounting Information System	25	75	100	04	04
	3.2: Multi-national Business Finance	25	75	100	04	04
	<b>Specialization Groups</b>					
	<b>Group A (Cost Management and Control )</b>					
	3.3: Cost Management	25	75	100	04	04
	3.4: Advanced Management Accounting	25	75	100	04	04
	3.5: Production and Operations Management	25	75	100	04	04
	<b>Group B (Accounting and Taxation)</b>					

	3.3: Corporate Accounting	25	75	100	04	04
	3.4: Accounting for Specialized Institutions	25	75	100	04	04
	3.5: Corporate Tax Planning - I	25	75	100	04	04
	<b>Group C (Accounting &amp; Finance)</b>					
	3.3: Corporate Accounting	25	75	100	04	04
	3.4: Accounting for Specialized Institutions	25	75	100	04	04
	3.5: Financial Services	25	75	100	04	04
	<b>Group D (Bank Management)</b>					
	3.3: Principles of Bank Management	25	75	100	04	04
	3.4: Banking in India	25	75	100	04	04
	3.5: Management Accounting for Bankers	25	75	100	04	04
	<b>Group E (Finance &amp; Banking)</b>					
	3.3: Financial Services	25	75	100	04	04
	3.4: Business Analysis and Valuation	25	75	100	04	04
	3.5: Principles of Bank Management	25	75	100	04	04
	3.6: Open Elective Course (3.6) (To be chosen from the courses offered by the other departments)	25	75	100	04	04
	<b>Total marks/credits for the Third Semester</b>	<b>150</b>	<b>450</b>	<b>600</b>	<b>24</b>	<b>24</b>
	<b>Open Elective Course</b> (meant for the students of other Departments)					
	<b>Fundamentals of Cost and Management Accounting</b>	25	75	100	04	04
IV	<b>Compulsory Papers</b>					
	4.1: Computer Applications in Business	25	75	100	04	04
	4.2: Corporate Governance	25	75	100	04	04
	<b>Specialization Groups</b>					
	<b>Group A (Cost Management &amp; Control)</b>					
	4.3: Strategic Cost Management	25	75	100	04	04
	4.4: Quantitative Methods for Cost Accountants	25	75	100	04	04
	4.5: Project Report and Viva Voce		50 50	100	04	04
	<b>Group B (Accounting and Taxation)</b>					
	4.3: Contemporary Issues in Accounting	25	75	100	04	04
	4.4: Corporate Tax Planning - II	25	75	100	04	04
	4.5: Project Report and Viva Voce		50 50	100	04	04

	<b>Group C (Accounting &amp; Finance)</b>					
	4.3: Contemporary Issues in Accounting	25	75	100	04	04
	4.4: Financial Markets and Institutions	25	75	100	04	04
	4.5 Project Report and Viva Voce		50 50	100	04	04
	<b>Group D (Bank Management)</b>					
	4.3: Financial Management In Commercial Banks	25	75	100	04	04
	4.4: Foreign Exchange and Risk Management	25	75	100	04	04
	4.5 Project Report and Viva Voce		50 50	100	04	04
	<b>Group E (Finance &amp; Banking)</b>					
	4.3 Financial Markets and Institutions	25	75	100	04	04
	4.4 Financial Management in Commercial Banks	25	75	100	04	04
	4.5 Project Report Viva Voce		50 50	100	04	04
	<b>Total marks/credits for the Fourth Semester</b>	<b>100</b>	<b>400</b>	<b>500</b>	<b>20</b>	<b>20</b>
	<b>Grand Total ( Semester I + Semester II + Semester III + Semester IV)</b>	<b>525</b>	<b>1675</b>	<b>2200</b>	<b>88</b>	<b>88</b>

**Note: The students shall opt any one of the Specialization Groups in the III semester and the same Specialization Group will be continued in the IV Semester.]**

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**KARNATAK UNIVERSITY, DHARWAD**



POST-GRADUATE DEPARTMENT OF STUDIES IN

COMMERCE

New Syllabi

for the M.Com. Programme

under the

Choice Based Credit System

(I to IV Semesters)

With effect from 2017-18 onwards

## Detailed Course Structure of the M. Com Programme

Semester	Subjects	Max. Marks		Total Marks	Hrs/Week	Credits
		IA	Sem. end Exam			
<b>I</b>	<b>COMPULSORY PAPERS</b>					
	✓ 1.1 : Marketing Management	25	75	100	04	04
	✓ 1.2 : Financial Management	25	75	100	04	04
	✓ 1.3 : Organizational Behaviour	25	75	100	04	04
	✓ 1.4 : Strategic Management	25	75	100	04	04
	✓ 1.5 : Security Analysis & Portfolio Management	25	75	100	04	04
	<b>Total Marks/Credits for the First Semester</b>	<b>125</b>	<b>375</b>	<b>500</b>	<b>20</b>	<b>20</b>
<b>II</b>	<b>COMPULSORY PAPERS</b>					
	✓ 2.1: Financial Reporting and Accounting Standards	25	75	100	04	04
	✓ 2.2: Corporate Restructuring	25	75	100	04	04
	✓ 2.3: Business Research Methods	25	75	100	04	04
	✓ 2.4: Strategic Human Resource Management	25	75	100	04	04
	✓ 2.5: Economic Analysis for Business	25	75	100	04	04
	✓ 2.6: <b>Open Elective Course</b> ( To be chosen from the courses offered by the other Departments)	25	75	100	04	04
	<b>Total Marks/Credits for the Second Semester</b>	<b>150</b>	<b>450</b>	<b>600</b>	<b>24</b>	<b>24</b>
	<b>Open Elective Course</b> (Meant for the students of other Departments)					
	✓ 2.6: <b>Fundamentals of Business</b>	25	75	100	04	04
<b>III</b>	<b>COMPULSORY PAPERS</b>					
	✓ 3.1: Accounting Information System	25	75	100	04	04
	✓ 3.2: Multi-national Business Finance	25	75	100	04	04
	<b>SPECIALIZATION GROUPS</b>					
	<b>Group A - Cost Management and Control</b>					
	✓ 3.3: Production and Operations Management.	25	75	100	04	04
	✓ 3.4: Cost Management	25	75	100	04	04
	✓ 3.5: Advanced Management Accounting	25	75	100	04	04
	<b>Group B - Accounting and Taxation</b>					
	✓ 3.3: Corporate Accounting	25	75	100	04	04
	✓ 3.4: Accounting for Specialised Institutions	25	75	100	04	04
	✓ 3.5: Corporate Tax Planning (Direct Taxes) – I	25	75	100	04	04

	<b>Group C - Accounting &amp; Finance</b>					
	3.3: Corporate Accounting	25	75	100	04	04
	3.4: Accounting for Specialised Institutions	25	75	100	04	04
	3.5: Fundamentals of Financial Derivatives	25	75	100	04	04
	<b>Group D – Finance</b>					
	3.3: Business Analysis and Valuation	25	75	100	04	04
	3.4: Corporate Financial Risk Management	25	75	100	04	04
	3.5: Fundamentals of Financial Derivatives	25	75	100	04	04
	<b>Group E - Bank Management</b>					
	3.3: Principles of Bank Management	25	75	100	04	04
	3.4: Banking in India	25	75	100	04	04
	3.5: Management Accounting for Bankers	25	75	100	04	04
	<b>Group F - Banking &amp; Finance</b>					
	3.3: Principles of Bank Management	25	75	100	04	04
	3.4: Corporate Financial Risk Management	25	75	100	04	04
	3.5: Fundamentals of Financial Derivatives	25	75	100	04	04
	✓ 3.6: <b>Open Elective Course</b> (To be chosen from the courses offered by the other departments)	25	75	100	04	04
	<b>Total Marks/Credits for the Third Semester</b>	<b>150</b>	<b>450</b>	<b>600</b>	<b>24</b>	<b>24</b>
	<b>Open Elective Course</b> (Meant for the students of Other Departments)					
	3.6: Investment and Tax Planning	25	75	100	04	04
<b>IV</b>	<b>COMPULSORY PAPERS</b>					
	✓ 4.1: Computer Applications in Business	25	75	100	04	04
	✓ 4.2: Corporate Governance	25	75	100	04	04
	<b>SPECIALIZATION GROUPS</b>					
	<b>Group A - Cost Management &amp; Control</b>					
	4.3: Strategic Cost Management	25	75	100	04	04
	4.4: Quantitative Methods for Cost Accountants	25	75	100	04	04
	4.5 Project Report and Viva Voce		50 50	100	04	04
	<b>Group B - Accounting and Taxation</b>					
	✓ 4.3: Contemporary Issues in Accounting	25	75	100	04	04

✓ 4.4: Corporate Tax Planning – II (GST & Customs) <sup>1</sup>	25	75	100	04	04
4.5 Project Report and Viva Voce		50 50	100	04	04
<b>Group C - Accounting &amp; Finance</b>					
4.3: Contemporary Issues in Accounting	25	75	100	04	04
4.4: Basic Financial Econometrics	25	75	100	04	04
4.5 Project Report and Viva Voce		50 50	100	04	04
<b>Group D – Finance</b>					
4.3 Behavioural Finance	25	75	100	04	04
4.4 Basic Financial Econometrics	25	75	100	04	04
4.5 Project Report and Viva Voce		50 50	100	04	04
<b>Group E - Bank Management</b>					
4.3: Financial Management of Commercial Banks	25	75	100	04	04
4.4 Foreign Exchange & Risk Management	25	75	100	04	04
4.5 Project Report and Viva Voce		50 50	100	04	04
<b>Group F - Banking &amp; Finance</b>					
4.3: Financial Management of Commercial Banks	25	75	100	04	04
4.4: Basic Financial Econometrics	25	75	100	04	04
4.5 Project Report and Viva Voce		50 50	100	04	04
<b>Total Marks/Credits for the Fourth Semester</b>	<b>100</b>	<b>400</b>	<b>500</b>	<b>20</b>	<b>20</b>
<b>GRAND TOTAL ( SEMESTER I + II + III + IV)</b>	<b>525</b>	<b>1675</b>	<b>2200</b>	<b>88</b>	<b>88</b>

**Note:**

1. The syllabus of this paper shall be dealt in as per the current issues in GST Laws and Customs for the relevant previous/academic year.
2. The students shall opt any one of the Specialization Groups in the III Semester and the same Specialization Group shall be continued in the IV Semester.