

KARNATAK UNIVERSITY, DHARWAD



DEPARTMENT OF STUDIES IN COMMERCE

Regulations and Syllabi
for the M.Com. Programme
under the
Choice Based Credit System
(I to IV Semesters)

With effect from 2012-13 onwards



PART-A

Regulations Governing Post-Graduate Programmes under Choice Based Credit System in the Faculty of Commerce

(Framed under Section 44(1)(c) of the K. S.U. Act, 2000)

1.0 Title

These Regulations shall be called "Regulations Governing the Post-Graduate Programmes in the Faculty of Commerce under the Choice Based Credit System." in Karnatak University, Dharwad.

2.0 Commencement

These Regulations shall come into force with effect from the academic year 2008-09.

3.0 Definitions

In these Regulations, unless otherwise provided.

- a "Academic Council" means Academic Council of the University constituted according to the *Karnataka State Universities Act, 2000*.
- b "Board of Studies" means P.G. Board of Studies in Commerce, Karnatak University, Dharwad.
- c "Compulsory Course" means fundamental paper, which the student admitted to a particular Post-Graduate Programme, should successfully complete to receive the Post Graduate Degree in the concerned subject.
- d "Course Weightage" means number of credits assigned to a particular course.
- e "Credit" means the unit by which the course work is measured. One Credit means one hour of teaching work or two hours of practical work per week. As regards the marks for the courses, 1 Credit is equal to 25 marks, 2 credits are equal to 50 marks, 3 credits are equal to 75 marks and 4 credits are equal to 100 marks.
- f "Cumulative Grade Point Average (CGPA)" refers to the cumulative Grade Point Average weighted across all the semesters and is carried forward from first semester to subsequent semesters.
- g "Degree" means Post-Graduate Degree.
- h "Grade" is an index to indicate the performance of a student in the selected course. These Grades are arrived at by converting marks scored in each course by the candidate in both Internal Assessment and Semester-end Examinations.
- i "Grade Point Average (GPA)" refers to an indication of the performance of the student in a given semester. GPA is the weighted average of all Grades a student gets in a given semester.
- J "Open Elective Course" means a paper offered by a Department to the students of other Departments.
- k "Post Graduate Programme" means semesterised Master's Degree Programmes under CBCS in the Faculty of Commerce excluding P.G. Diploma, Post Graduate International Diploma.
- l "Specialization course" means advanced paper offered by a Department that a student of that department can opt as a special course.



- m "Student" means the student admitted to programmes under (k).
n "University" means Karnatak University, Dharwad.
4.0 **Minimum Eligibility for Admission**

A candidate, who has successfully completed Bachelor's Degree programme in Commerce of this University or of any other University recognized as equivalent thereto by this University, shall be eligible for admission to the Post Graduate Programmes in Commerce provided the candidate also satisfies the conditions like the minimum percentage of marks and other eligibility conditions as prescribed by the University from time to time.

Admission shall be as per the Govt. of Karnataka Reservation Policy and directions issued in this direction from time to time.

5.0 **Duration of the Programme**

The duration of study for all the P.G. Programmes shall extend over a period of two consecutive academic years, each academic year comprising two semesters, and each semester comprising sixteen weeks with a minimum of ninety working days.

However, the students, who discontinue the programme after one or more semesters due to extraordinary circumstances, are allowed to continue and complete the programme with due approval from the Registrar. Candidates shall not register for any other regular course other than Diploma and Certificate courses being offered on the campus during the duration of P.G. Programme.

6.0 **Medium of Instruction and Evaluation**

The medium of instruction for all programmes except languages shall be English. However, the students may write the examinations in Kannada if so provided by the Board of Studies in Commerce (PG).

7.0 **Programme Structure**

- 7.1 The students of Post-Graduate Programme shall study the courses as may be approved by the Board of Studies in Commerce (PG), Faculty and the Academic Council of the University from time to time subject to minimum and maximum credits as outlined in these regulations.
- 7.2 There shall be three categories of courses namely, Compulsory Courses, Specialization Courses and Open Elective Courses.
- 7.3 Each programme shall have a set of Compulsory Courses, as stipulated in the regulations governing the concerned programme, that a student must complete to get the concerned degree.
- 7.4 In those programmes that offer specialization courses, the students shall choose the prescribed number of Specialization Courses offered within the Department.
- 7.5 a) The Department shall offer Open Elective courses for students of other Departments in each Semester.
- b) The M.Com. students of the department shall choose Open Elective courses from among those prescribed by the University and selected by the Department from time to time.



P.G. Centers and affiliated colleges, can offer those Open Elective Courses which are approved or prescribed by the P.G. Department of Commerce on the main campus. Such Open Elective courses shall be taught by qualified teachers approved by the University.

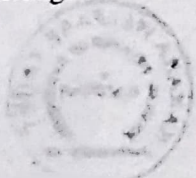
- 7.6 The credits for each of the Compulsory Courses shall be 4; for Specialization Course, 4; and for Open Elective Course, 4. The credits for the project work in the IV Semester shall be 2 for dissertation and 2 for Viva-Voce.
- 7.7 A student shall register for a minimum of 88 credits during the whole duration of the P.G. Programmes as stipulated in the General Regulations.
- 7.8 The students shall undertake project in the IV semester as a compulsory course.
- 7.9 The detailed programme structure for the M.Com. Course shall be as stated in Annexure –I.
- 8.0 Attendance**
- 8.1 Each course shall be taken as a unit for the purpose of calculating the attendance.
- 8.2 Each student shall sign the attendance register maintained by the Department for each course for every hour/unit of teaching/practical. The course teachers shall submit the monthly attendance report to the Chairperson of the Department who shall notify the same on the notice board of the Department during the second week of the subsequent month.
- 8.3 Marks shall be awarded to the student for attendance as specified in the regulations concerning evaluation.
- 8.4 A student shall be considered to have satisfied the required attendance for each course if he/she has attended not less than 75 % of the total number of instructional hours during the semester.
- 8.5 There is no provision for condoning shortage of attendance.
- 8.6 The students who do not satisfy the prescribed requirement of attendance shall not be eligible for the ensuing examination. Such candidates may seek admission afresh to the given semester.
- 8.7 Such of the candidates who have participated in State/National level Sports, NSS, NCC, Cultural activities and other related activities as stipulated under the existing regulations shall be considered for giving attendance for actual number of days utilized in such activities (including travel days) subject to the production of certificates from the relevant authorities within two weeks after the event.
- 9.0 Examination**
- 9.1 There shall be an examination at the end of each semester. The odd semester examinations shall be conducted by the Department/ P.G.Centres/ Colleges. The even semester examinations shall be conducted by the University.



- 9.1.1 Unless otherwise provided, there shall be semester-end examination of 3 hours and 1.5 hours duration for the courses carrying 75 & 35 marks, respectively.
- 9.1.2 Every student shall register for each semester-end examination as per the University Notification by submitting duly completed application form through the proper channel and shall also pay the fees prescribed.
- 9.1.3 The Office of the Registrar (Evaluation) shall allot the Register Number to the candidate at the 1st semester-end examination. That will be the Register Number of the candidate for all subsequent appearances and semester-end examinations.
- 9.1.4 The Answer scripts shall be in the safe custody of the University for a period of six months from the date of announcement of results.
- 9.1.5 The programme under CBCS is a fully carry-over system. A candidate reappearing for either the odd or even semester examinations shall be permitted to take examinations as and when they are conducted (even semester examination in even semester and odd semester examination in odd semester).
- 9.1.6 Candidates who have failed, remained absent or opted for improvement in any course/ courses shall appear for such course/ courses in the two immediate successive examinations that are conducted. However, in the case of the candidates appearing for improvement of their marks, the marks secured in the previous examination shall be retained, if the same is higher.
- 9.1.7 Candidates who desire to challenge the marks awarded to them, in the even semester examinations may do so by submitting an application along with the prescribed fee to the Registrar (Evaluation) within 15 days from the announcement of results.

9.2 Odd Semester Examination

- 9.2.1 There shall be a Board of Examiners to set, scrutinise and approve question papers.
- 9.2.2 The BOE shall scrutinise the question papers submitted in two sets by the paper setters and submit the same to the office of the Registrar (Evaluation).
- 9.2.3 The office of the Registrar Evaluation shall dispatch the question papers to the Department/ P.G.Centres/ Colleges who shall conduct the Examinations according to the Schedule announced by the University.
- 9.2.4 The Chairperson of the Department/ Administrator of the P.G.Centre/ Principal of the College shall appoint one of their full time course teachers as Post Graduate Programme (PGP) Coordinator who shall conduct the examinations and arrange for evaluation of answer scripts.
- 9.2.5 Answer scripts shall be valued by the examiners appointed by the University. However, in those circumstances where an examiner for a particular course is not available, then the answer scripts of that course shall be dispatched to the office of the Registrar (Evaluation) who shall arrange for valuation of the same.



9.2.6 There shall be single valuation. The examiners (Internal or External) shall value the answer scripts and shall indicate the marks awarded to each question on the answer script.

9.2.7 The Marks List, a copy of the Examination Attendance Sheet and the sealed bundles of the answer scripts shall be dispatched by the PGP Coordinator to the Registrar (Evaluation)'s Office at the conclusion of the valuation at the respective centres.

9.2.8 The Office of the Registrar Evaluation shall process and announce the results.

9.3 Even Semester:

9.3.1 There shall be a Board of Examiners to set, scrutinise and approve question papers.

9.3.2 As far as practicable, it will be ensured that 50% of the paper setters and examiners are from other Universities/ Research Institutes.

9.3.3 Each answer script of the semester-end examination (theory and project report) shall be assessed by two examiners (one internal and another external). The marks awarded to that answer script shall be the average of these two evaluations. If the difference in marks between two evaluations exceeds 20% of the maximum marks, such a script shall be assessed by a third examiner. The marks allotted by the third examiner shall be averaged with nearer award of the two evaluations.

Provided that in case the number of answer scripts to be referred to the third examiner in a course exceeds minimum of 5 or 20% of the total number of scripts, at the even semester-end examinations, such answer scripts shall be valued by the Board of Examiners on the date to be notified by the Chairperson of the Board of Examiners and the marks awarded by the Board shall be final.

9.3.4 There shall be a project work in the fourth semester of the programme, the same shall be evaluated by both internal and external examiners.

9.4 Evaluation

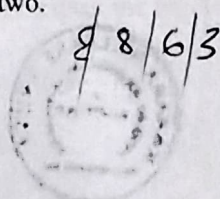
9.4.1 Each Course shall have two evaluation components - Internal Assessment (IA) and the Semester End Exams.

9.4.2 The IA component in a course shall carry 25% and the Semester End Examination shall carry 75%. Courses having 25% marks as internal assessment shall have 3 marks allotted to attendance. However, in case of project work, the distribution of marks for Internal Assessment and Examination shall be left to the discretion of the concerned BOS.

9.4.3 Marks for attendance shall be awarded to the students as stipulated below :

Attendance (in percentage)	Marks
Above 90	3
Above 80 and up to 90	2
Above 75 and up to 80	1
75	No marks

9.4.4 Internal Assessment (IA) shall be based on written tests/ assignments/ seminars and /or any other instructional activity. However, the number of IA components per course per semester shall not be less than two.



09.4. The IA marks list shall be notified on the Department notice board as and when the individual IA components are completed and the consolidated list shall be submitted to the Office of the Registrar Evaluation before the commencement of semester-end examination.

9.4.6 The tests shall be written in a separately designated book supplied by the University which shall be open for inspection by the students after evaluation.

9.4.7 There is no provision for seeking improvement of Internal Assessment marks.

9.4.8 The IA records, pertaining to Semester Examination, shall be preserved by the department/Centres/Colleges for a period of one year from the date of semester examination. These records may be called by the University or a body constituted by the University as and when deemed necessary.

9.4.9 The project viva-voce shall be conducted by an internal and external examiner.

10.0 Maximum duration for completion of the Programme

10.1 A candidate admitted to a post graduate programme shall complete it within a period, which is double the duration of the programme from the date of admission.

10.2 Whenever the syllabus is revised, the candidate reappearing shall be allowed for the examinations only according to the new syllabus.

11.0 Declaration of Results

11.1 The minimum for a pass in each course shall be 40% of the total marks including both the IA and the semester-end examinations. Further, the candidate shall obtain at least 40% of the marks in the semester-end examination. There is no minimum for the IA marks.

11.2 Candidates shall secure a minimum of 50% in aggregate in all courses of a programme in each semester to successfully complete the programme.

11.3 Candidates shall earn the prescribed number of credits for the programme to qualify for the PG Degree.

11.4 For the purpose of announcing the results, the aggregate of the marks secured by a candidate in all the semester examinations shall be taken into account. However, Ranks shall not be awarded in case the candidate has not successfully completed each of the semesters in first attempt or has not completed the programme in the stipulated time (vide Regulation 5) or had applied for improvement of results.

12.0 Marks, Credit Points, Grade Points, Grades and Grade Point Average

12.1 The grade points and the grade letters to candidates in each course shall be awarded as follows:

Percentage of marks	Grade Points	Grade Letter
75 and above, up to 100.00 %	7.50 to 10.00	A
60 and above but less than 75 %	6.00 and above but less than 07.5	B
50 and above but less than 60 %	5.00 and above but less than 6.0	C
40 and above but less than 50 %	4.00 and above but less than 05.00	D
less than 40.00 %	Less than 4.00	F

12.2 Credit Point(CP): The Credit Point for each course shall be calculated by multiplying the



grade point obtained by the credit of the course.

12.3 The award of Grade Point Average (GPA) for any student is based on the performance in the whole semester. The student is awarded Grade Point Average for each semester based on the Total Credit Points obtained and the total number of credits opted for. The GPA is calculated by dividing the total credit points earned by the student in all the courses by the total number of credits of those courses of the semester.

12.4 The Cumulative Grade Point Average (CGPA) shall be calculated by dividing the total number of credit points in all the semesters by the total number of credits in all the semesters. The CGPA to date shall be calculated by dividing the total number of credit points in all the semesters to date by the total number of credits in all the semesters to date.

CGPA for the I Semester = $\frac{\text{Sum of the CP of the I Semester}}{\text{Sum of the credits of the I Semester}}$

CGPA for the II Semester = $\frac{\text{Sum of the CP of the I Sem} + \text{Sum of the CP of II Sem.}}{\text{Sum of the credits of the I Semester} + \text{II Semester}}$

CGPA for the III and IV Semesters shall be computed accordingly.

12.5 The Grade Card at each semester examination shall indicate the courses opted by the student, the credit for the course chosen by the student, the credit points obtained in each course, the grade letter and the grade point average. No class shall be awarded for each semester and the same would only be awarded at the end of all the semesters based on Cumulative Grade Point Average.

12.6 Class shall be awarded to the successful candidates based on the Cumulative Grade Point Average (CGPA) as specified below:

Cumulative Grade Point Average (CGPA)	Class to be awarded
7.5 to 10.0	First class with Distinction
6.0 and above but below 7.5	First Class
5.0 and above but below 6.0	Second Class

13.0. Miscellaneous

a Notwithstanding anything contained in these regulations, the semester system at Post-Graduate level is hereby repealed.

b The provisions of any order, Rules or Regulations in force shall be inapplicable to the extent of its inconsistency with these Regulations.

c The university shall issue such orders, instructions, procedures and prescribe such format as it may deem fit to implement the provisions of this Regulations.

d The procedural details may be given by the University from time to time.

e Any unforeseen problems/ difficulties may be resolved by the Vice Chancellor, whose decision in the matter, shall be final.



Annexure – I

The programme structure for the M.Com. Degree

Semesters	Courses (Hours)			Credits			Total credits
	Compulsory courses	Specialization courses	Open Elective courses (chosen from other Deps.)	Compulsory courses	Specialization courses	Open Elective courses	
I	5 (4)	---	---	20	---	---	20
II	5 (4)	---	1(4)	20	---	04	24
III	3(4)	2(4)	1(4)	12	08	04	24
IV	2(4) 1(4) (Project report)	2(4)	---	12	08	---	20
						Total	88



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PART-B

Detailed Course Structure of the M.Com Programme

Semester	Subjects	Max. Marks		Total Marks	Hrs/week	Credits
		IA	Sem. end Exam			
I	Compulsory Papers					
	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
	Total marks/credits for the First Semester	125	375	500	20	20
II	Compulsory Papers					
	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
	Total marks/credits for the Second Semester	150	450	600	24	24
	Open Elective Course (meant for the students of other Departments) Fundamentals of Accounting	25	75	100	04	04
III	Compulsory Papers					
	3.1: Accounting Information System	25	75	100	04	04
	3.2: Multi-national Business Finance	25	75	100	04	04
	Specialization Groups					
	Group A (Cost Management and Control)					
	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
	Group B (Accounting and Taxation)					



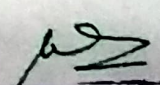
	3.3: Corporate Accounting	25	75	100	04	04
	3.4: Accounting for Specialized Institutions	25	75	100	04	04
	3.5: Corporate Tax Planning - I	25	75	100	04	04
	Group C (Accounting & Finance)					
	3.3: Corporate Accounting	25	75	100	04	04
	3.4: Accounting for Specialized Institutions	25	75	100	04	04
	3.5: Financial Services	25	75	100	04	04
	Group D (Bank Management)					
	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
	Group E (Finance & Banking)					
	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
	Total marks/credits for the Third Semester	150	450	600	24	24
	Open Elective Course (meant for the students of other Departments) Fundamentals of Cost and Management Accounting	25	75	100	04	04
IV	Compulsory Papers					
	4.1: Computer Applications in Business	25	75	100	04	04
	4.2: Corporate Governance	25	75	100	04	04
	Specialization Groups					
	Group A (Cost Management & Control)					
	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
	Group B (Accounting and Taxation)					
	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



Group C (Accounting & Finance)						
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	
Group D (Bank Management)						
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	
Group E (Finance & Banking)						
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	
Total marks/credits for the Fourth Semester	100	400	500	20	20	
Grand Total (Semester I + Semester II + Semester III + Semester IV)	525	1675	2200	88	88	

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. J




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