

# KARNATAK UNIVERSITY, DHARWAD



"A" Grade  
NAAC Accredited  
2008

## 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.



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.

8/8/6/3 6



# 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 Depts.)	Open Elective courses	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



X

# PART-B

## 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 : 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>
<b>II</b>	<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
<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: 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.



*[Signature]*  
Principal  
Kanara Welfare Trust  
Nivekar College of Commerce  
Kanwar-581 301