

# MANGALORE UNIVERSITY

## Dept. of Studies and Research in Commerce

### CHOICE BASED CREDIT SYSTEM

#### (Revised Syllabus for the academic year 2020-21)

#### M.Com Course Structure

#### Minimum Credits Required for M.Com Degree

I to IV Semester	Hard Core Course (HC)		Soft Core Course (SC)		Open Elective Course (OE)		Total	
	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits
	11	44	09	36	02	06	22	86

Minimum credits to be registered by a student in a normal phase to successfully complete M.Com Degree in four semesters

Semesters	Hard Core Course		Soft Core Course		Open Elective Course		Total	
	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits
I	03	12	02	08	-	-	05	20
II	03	12	02	08	01	03	06	23
III	03	12	02	08	01	03	06	23
IV	02	08	03	12	-	-	05	20
<b>Total</b>	<b>11</b>	<b>44</b>	<b>09</b>	<b>36</b>	<b>02</b>	<b>06</b>	<b>22</b>	<b>86</b>

#### I SEMESTER M.COM\*

Subject Code	Title of the Course	HC/SC/OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours
CMS401	Management Theory and Practice	SC	3	1	-	4	30	70	100	3
CMS402	Business Economics	SC	3	1	-	4	30	70	100	3
CMS403	Innovation in Business	SC	3	1	-	4	30	70	100	3

CMH404	Business Statistics	HC	3	1	-	4	30	70	100	3
CMH405	Management Science	HC	3	1	-	4	30	70	100	3
CMH406	Advanced Financial Accounting	HC	3	1	-	4	30	70	100	3

**\*NOTE: Any two soft core courses or soft core papers shall be selected by the students out of three soft core courses available, at the time of commencement of I<sup>st</sup> semester. The department council and affiliated college will announce at the time of beginning of the I<sup>st</sup> semester which two soft core papers shall be offered during first semester depending upon the availability of faculty and the demand for the soft core courses. The minimum number of students opting for soft core course should be ten and affiliated college should get prior permission from the department council before offering the soft core courses.**

### II SEMESTER M.COM\*\*

Subject Code	Title of the Course	HC/SC/OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours
CME451	Personality Development	OE	2	1	-	3	30	70	100	3
CMS452	Entrepreneurship Development	SC	3	1	-	4	30	70	100	3
CMS453	Strategic Marketing Management	SC	3	1	-	4	30	70	100	3
CMS454	Business, Industry and Commerce	SC	3	1		4	30	70	100	3
CMH455	Business Research Methods	HC	3	1	-	4	30	70	100	3
CMH456	International Business	HC	3	1	-	4	30	70	100	3
CMH457	Advanced Cost Accounting	HC	3	1	-	4	30	70	100	3

**\*NOTE: Any two soft core courses or soft core papers shall be selected by the students out of three soft core courses offered, at the time of commencement of II<sup>nd</sup> semester. The department council and affiliated college will announce at the time of beginning of the II<sup>nd</sup> semester, which the two soft core papers shall be offered during second semester depending upon the availability of faculty and the demand for soft core courses. The minimum number of students opting for soft core course should be ten and affiliated college should get prior permission from the department council before offering the soft core courses.**

### III SEMESTER M.COM

Subject Code	Title of the Course	HC/SC/OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam	
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours	
CME501	Personal Savings and Investment Management	OE	2	1	-	3	30	70	100	3	
CMH502	Artificial and Business Intelligence	HC	3	1	-	4	30	70	100	3	
CMH503	Business Ethics and CSR	HC	3	1	-	4	30	70	100	3	
CMH504	E-Commerce	HC	3	1	-	4	30	70	100	3	
<b>Optional Stream -1: Financial Management and Investment Science (FMAIS)</b>											
CMS 505:	Optional (FMAIS): Indian Accounting Standards and Practice	SC	3	1	-	4	30	70	100	3	
CMS506	Optional (FMAIS): Capital Market Operations	SC	3	1	-	4	30	70	100	3	
<b>Optional Stream -2: Human Resource Development and Management (HRDAM)</b>											
CMS507	Optional (HRDAM): Human Resource Development	SC	3	1	-	4	30	70	100	3	
CMS508	Optional (HRDAM): Strategic Human Resource Management	SC	3	1	-	4	30	70	100	3	
<b>Optional Stream -3: Banking and Insurance Management (BAIM)</b>											
CMS509	Optional (BAIM): Trends in Indian Banking	SC	3	1	-	4	30	70	100	3	
CMS510	Optional (BAIM): Management of Life Insurance	SC	3	1	-	4	30	70	100	3	
<b>Optional Stream -4: Taxation (TXN)</b>											
CMS511	Optional (TAX): Direct Taxes	SC	3	1	-	4	30	70	100	3	
CMS512	Optional (TAX): Goods and Services Tax	SC	3	1	-	4	30	70	100	3	

**IV SEMESTER M.COM**

Subject Code	Title of the Course	HC/ SC/ OE	Number of Credits				Prescribed Marks			Duration of the semester end Exam
			L	T	P	Total	IA	End Semester Marks	Total Marks	In Hours
CMS551	Retail Management	SC	3	1	-	4	30	70	100	3
CMS552	Dissertation	SC	-	2	2	4	-	-	100	-
CMH553	Risk and Insurance Management	HC	3	1	-	4	30	70	100	3
CMH554	International Financial Management	HC	3	1	-	4	30	70	100	3
<b>Optional Stream -1: Financial Management and Investment Science (FMAIS)</b>										
CMS555	Optional (FMAIS): Financial Derivative Markets	SC	3	1	-	4	30	70	100	3
CMS556	Optional (FMAIS): Portfolio Management	SC	3	1	-	4	30	70	100	3
<b>Optional Stream -2: Human Resource Development and Management (HRDAM)</b>										
CMS557	Optional (HRDAM): Organisational Behaviour	SC	3	1	-	4	30	70	100	3
CMS558	Optional (HRDAM): Labour Legislation	SC	3	1	-	4	30	70	100	3
<b>Optional Stream -3: Banking and Insurance Management (BAIM)</b>										
CMS559	Optional (BAIM): Financial Services and Institutions	SC	3	1	-	4	30	70	100	3
CMS560	Optional (BAIM): Actuarial Management	SC	3	1	-	4	30	70	100	3
<b>Optional Stream -4: Taxation (TXN)</b>										
CMS561	Optional (TAX): Corporate Tax Planning	SC	3	1	-	4	30	70	100	3
CMS562	Optional (TAX): Custom Duty and GST Analysis	SC	3	1	-	4	30	70	100	3

**Note:** 1) L = Lecture, T = Tutorial, P = Practical

2) Two hours Tutorial is equal to One hour Lecture

- 3) One credit is equal to one hour lecture/ 2 hours tutorials/three hours practical.
- 4) Three hours Practical is equal to One hour Lecture, Practical consists of: group discussion, interaction, game play, case analysis, dialogue, debate and one-to-one interaction with the students and so on.
- 5) Internal Assessment marks should be given on continuous comprehensive assessment basis consisting of tests, seminars, assignments and class performance of the students.
- 6) The Minimum marks for multiple choice objective type questions shall be ten marks.

**\*\* OPTIONAL STREAMS:**

Any one optional stream out of four streams available shall be selected by the student at the time of commencement of Third Semester. Once an optional stream has been selected in the third semester, there is no change in the optional stream in the Fourth Semester. The students must take the same optional stream in the Fourth Semester as well. These papers are specialized streams. The department/affiliated colleges will announce at the end of the Second Semester. Soft core optional streams which shall be offered during the Third and the Fourth Semesters, depending upon the availability of faculty members, infrastructure and the demand for soft core streams. The minimum number of students opting for optional streams should be fifteen.

**\*DISSERTATION:**

**A student in the Second Semester (at the end of the Second Semester) shall register for dissertation which carries four credits in the Fourth Semester. The workload for dissertation is four hours tutorial per week and six hours practical per week. Practical consists of identification of the topic, field work, collecting secondary data, review of literature, questionnaire and collecting the primary data. A student in the Third Semester shall work the dissertation and in lieu of the Retail Management paper code CMS551 in the fourth semester.**

**Note: A student can opt for dissertation in lieu of the Retail Management paper code CMS551 in the 4<sup>th</sup> Semester.**