

UNIVERSITY OF KERALA

Regulations for M. Com under Semester pattern in the Affiliated Colleges

1. Scope

1.1 These regulations are proposed to come into effect from 2018 admissions onwards

2. Eligibility for admission

2.1 Eligibility for admission and reservation of seats for various Post Graduate Programmes in

Commerce shall be according to the rules framed by the University from time to time

3. Duration

3.1 The normal duration of a P.G Degree Programme shall be four semester No student shall be permitted to complete the programme by attending more than 8 continuous semesters.

3.2 The duration of each semester shall be five months inclusive of examinations. There shall be at least 90 instructional days in a semester and a minimum of 450 hours of instructions in a semester.

4. M .Com Scheme and Syllabus (proposed to be implemented from 2018-19)

SEMESTER I			Marks		
Code	Paper	Subject	CA	ESA	Total
CO 211	Paper 1	Business Ethics and Corporate Governance	25	75	100
CO 212	Paper 2	Legal Framework for Business	25	75	100
CO 213	Paper 3	Research Methodology	25	75	100
CO 214	Paper 4	Planning and Development Administration	25	75	100
CO 215	Paper 5	Advanced Corporate Accounting and Reporting	25	75	100
Total			125	375	500

SEMESTER II			Marks		
Code	Paper	Subject	CA	ESA	Total
CO 221	Paper 1	E -Business and Cyber Laws	25	75	100
CO 222	Paper 2	Strategic Management	25	75	100
CO 223	Paper 3	Quantitative Techniques and Financial Econometrics	25	75	100
CO 224	Paper 4	International Business	25	75	100
CO 225	Paper 5	Investment Management	25	75	100
Total			125	375	500

Summer Internship

Elective - FINANCE

SEMESTER III			Marks		
Code	Paper	Subject	CA	ESA	Total
CO 231U	Paper 1	Income tax Planning and Management	25	75	100
CO 232F	Paper 2	Security Analysis and Portfolio Management	25	75	100
CO 233F	Paper 3	International Financial Management	25	75	100
CO 234F	Paper 4	Strategic Cost and Management Accounting	25	75	100
Total			100	300	400

SEMESTER IV				Marks		
Code	Paper	Subject	CA	ESA	Total	
CO241W	Paper 1	Goods and Service tax & Customs Duty -Law and Practice	25	75	100	
CO 242F	Paper 2	Risk Management and Derivatives	25	75	100	
CO 243F	Paper 3	Accounting Standards	25	75	100	
CO 244S	Paper 4	Management Optimization Techniques	25	75	100	
Total			100	300	400	
Project Report					100	
Comprehensive Viva					100	
Grand Total					2000	

Elective - INFORMATION TECHNOLOGY & E-BUSINESS

SEMESTER III				Marks		
Code	Paper	Subject	CA	ESA		Total
			Written		Practical	
CO 231 E	Paper 1	Office Automation	25	50	25	100
CO 232 E	Paper 2	Internet and Web Designing	25	50	25	100
CO 233 R	Paper 3	Management of Intellectual Property Rights	25	75	-	100
CO 234 E	Paper 4	Legal Frame work for Information Technology Based Business	25	75	-	100
Total			100	300		400

SEMESTER IV

Code	Paper	Subject	CA	Marks		Total
				ESA		
				Written	Practical	
CO 241 E	Paper 1	Database Management and Information Technology	25	50	25	100
CO 242 E	Paper 2	E -Banking and Business Models	25	75	-	100
CO 243 E	Paper 3	E- Commerce and Global Marketing	25	75	-	100
CO 244 S	Paper 4	Management Optimization Techniques	25	75	-	100
		Total	100	300		400
		Project Report				100
		Comprehensive Viva				100
		Grand Total				2000

Elective - INTERNATIONAL TRADE**SEMESTER III**

Code	Paper	Subject	CA	Marks		Total
				ESA		
CO 231 T	Paper 1	Foreign Language (Any one paper)				
		CO 231.1 T Foreign Language : Arabic	25	75		100
		CO 231.2 T Foreign Language: French				
		CO 231.3 T Foreign Language : German				
CO 232 T	Paper 2	International Trade and Documentation	25	75		100
		Management of Intellectual Property				
CO 233 R	Paper 3	Rights	25	75		100
CO 234 Y	Paper 4	FOREX Management	25	75		100
		Total	100	300		400

SEMESTER IV

Code	Paper	Subject	Marks		
			CA	ESA	Total
CO 241 Z	Paper 1	Logistics and Supply Chain Management	25	75	100
CO 242 T	Paper 2	Strategic Management for MNCs	25	75	100
CO 243 T	Paper 3	Legal Framework for International Trade	25	75	100
CO 244 S	Paper 4	Management Optimization Techniques	25	75	100
Total			100	300	400
Project Report					100
Comprehensive Viva					100
Grand Total					2000
Elective - MARKETING					

SEMESTER III

Code	Paper	Subject	Marks		
			CA	ESA	Total
CO 231M	Paper 1	Agricultural and Rural Marketing	25	75	100
CO 232M	Paper 2	International Marketing	25	75	100
CO 233M	Paper 3	Marketing Research	25	75	100
CO 234M	Paper 4	Marketing Communication	25	75	100
Total			100	300	400

SEMESTER IV

Code	Paper	Subject	Marks		
			CA	ESA	Total
CO 241Z	Paper 1	Logistics and Supply Chain Management	25	75	100
CO 242M	Paper 2	Industrial Marketing	25	75	100
CO 243M	Paper 3	Services Marketing	25	75	100
CO 244S	Paper 4	Management Optimization Techniques	25	75	100
Total			100	300	400
Project Report					100
Comprehensive Viva					100
Grand Total					2000

Elective- BANKING AND INSURANCE

SEMESTER III

Code	Paper	Subject	CA	Marks	
				ESA	Total
CO 231 U	Paper 1	Income Tax Planning and Management	25	75	100
CO 232 B	Paper 2	Modern Banking	25	75	100
CO 233 B	Paper 3	Insurance Law and Practice	25	75	100
CO 234 Y	Paper 4	FOREX Management	25	75	100
Total			100	300	400

SEMESTER IV

Code	Paper	Subject	CA	Marks	
				ESA	Total
CO 241W	Paper 1	Goods and Service tax & Customs Duty - Law and Practice	25	75	100
CO 242 B	Paper 2	Investment Banking and Financial Services	25	75	100
CO 243 B	Paper 3	Principles and Practices of Actuarial Science	25	75	100
CO 244 S	Paper 4	Management Optimization Techniques	25	75	100
Total			100	300	400
Project Report					100
Comprehensive Viva					100
Grand Total					2000

5. Evaluation

5.1 Evaluation of each paper shall be done in two parts (1) Continuous Assessment (CA) and (2) End Semester assessment (ESA)

5.2 The distribution of marks shall be 25% for CA and 75% for ESA

6. Continuous assessment

6.1 The allocation of marks for each component under continuous assessment shall be in the following proportions.

Theory paper

a. Attendance	5
b. Assignment	5
c. Tests	10
d. Seminar	5

Total	25

6.2 There shall be no continuous assessment for dissertation /project work

6.3 The allotment of marks for attendance shall be as follows:

Attendance less than 75%	0 mark
75%	1 mark
76 to 80%	2 marks
81 to 86%	3 marks
86 to 90%	4 marks
Attendance more than 90%	5 marks

Those who secure a minimum of 75% attendance in the aggregate for all the papers of a semester taken together alone will be allowed to register for the end semester assessment of the semester.

Condo nation of attendance to a maximum of 10 days in a semester subject to a maximum of two times during the whole period of the PG Programme may be granted by the University .Benefit of attendance may be granted to students who attended to University Union activities, meetings of the University bodies and for participation in extracurricular activities by treating them as present for the days of the their absence for the above purpose on production of participation/attendance certificate in such activities, subject to a maximum of 10 days in a semester.

6.4 Each student shall be required to do not more than 2 assignments for each paper. Valued assignments must be returned to the students.

- 6.5 For each paper there shall be at least two class tests during a semester. The probable dates of tests shall be announced at the beginning of each semester. Marks for tests shall be awarded on the basis of the marks secured for the better of the two sets. Valued answer scripts must be made available to the students for perusal within 10 days from the date of test.
- 6.6 Students shall be required to present a seminar on a selected topic in each paper. A maximum of 5 marks shall be awarded for the seminar. The evaluation of the seminar will be done by the concerned teacher/(s) handling the paper based on the presentation, seminar paper and participation in discussion.
- 6.7 All the records of the continuous assessment must be kept in the Department and must be made available for verification by the University if necessary. Separate orders incorporating the details for the award of marks under CA will be issued by the university.
- 6.8 In 3rd and 4th semester, one hour per week shall be allotted for project work.
- 6.9 Under Information Technology and E business elective, there shall be practical examination with a weightage of 25 marks for three papers namely Office Automation, Internet & Web designing and Data Base Management & Information Technology.

7. Summer Internship

Summer internship shall be done at the end of the second semester subject to the following modified guidelines for summer internship as per U. O No. Ac.AIV/1/M.Com Summer Internship /2015 dated 06.05.2016.

1. There shall be summer internship by way of an organizational study (OS) for two weeks to facilitate the students to get familiarized with procedures and practice adopted in functioned areas such as production/ operations, Marketing, Human Resource, Management Information system, Research and Development and Finance by reputed firms approved by the Teaching Department at the end of the M Com second semester programme.
2. Organizational Study (OS) for two weeks shall be arranged immediately after the University examination, but prior to the commencement of third semester classes.

3. Organizational Study (OS) shall be monitored by the supervising teachers concerned insisting the submission of Work Diary in the format prescribed by the University.
4. Each student shall have to submit a written account of experiences gained during the Organizational Study (OS). However, the summer internship carries Zero credit.
5. The students shall be permitted to appear for the end semester examination only after furnishing a certificate by the Head of the Department of the Teaching Department concerned to the effect that the written account of experiences gained during Organizational Study (OS) was submitted on time.

8. Project evaluation

Dissertation /Project to be submitted at the end of the last semester will be valued by a Board of 2 examiners appointed by the university. The maximum marks shall be 100 of which 75 marks is for Project Report and 25 marks is for Project Viva (as per U.O.No.Ac.A IV/3/M.Com/2016 dated 03.11.2016). The project viva shall be conducted along with the comprehensive Viva Voce.

9. End Semester Assessment

- 9.1 End semester assessment of all the semesters shall be conducted by the university. There shall be double valuation system of answer books. The average of 2 valuations shall be taken into account. If there is a variation of more than 15% the answer books shall be valued by a third examiner.
- 9.2 The results of the CA shall be displayed within 5 working days from the last day of a semester. The complaints regarding award of marks of various components of CA , if any, have to be submitted to the department within 3 working days from the display of CA marks. These complaints shall be examined by the Departmental Committee to arrive at a decision regarding the awarding of marks. The decision shall be communicated to the student.
- 9.3 The marks awarded for various components of the CA shall not be rounded off, if it has a decimal part. The total marks of CA shall be rounded of to the nearest

whole number. The statement of marks of the CA of all the students in a semester shall be approved by the departmental Committee, countersigned by the Principal and forwarded to the Controller of Examinations within 15 working days from the last day of the semester. The University has the right to normalize the CA for which, separate rules shall framed by the syndicate.

- 9.4 The results of ESA shall be arranged to be published within 30 to 45 days from the date of the last examination.

10. Pass requirement

Those who secure not less than 30% marks for ESA for each paper and an aggregate minimum of 40% marks including CA for all the papers of a semester shall be declared to have successfully completed the semester. However, practical and theory can be treated as separate units. The marks for project and viva will be carried over.

Those who have successfully completed all the semesters of a Programme shall be declared to have successfully completed the PG Programme.

11. Classification of results

- 11.1 The classification of the results of the programme shall be done at the end of the fourth semester based on the total marks secured for all semesters and shall be as follows:

Candidate securing not less than 40% but below 50%- Third class

Candidate securing not less than 50% but below 60%- second class

Candidate securing 60% and above- First class

- 11.2 Candidates who pass all the semester examinations in the first appearance within the minimum period prescribed for each semester shall be ranked on the basis of aggregate marks secured for all the semesters.