

ಮಂಗಳೂರು ವಿಶ್ವವಿದ್ಯಾನಿಲಯ  
**MANGALORE UNIVERSITY**  
(Accredited by NAAC Grade)



ಕ್ರಮಾಂಕ/No. : MU/ACC/CR.4/2024-25/A2

ಕುಲಸಚಿವರ ಕಛೇರಿ

ಮಂಗಳಗಂಗೋತ್ರಿ - 574 199

Office of the Registrar

Mangalagangothri - 574 199

ದಿನಾಂಕ/Date: 26.08.2024

**NOTIFICATION**

Sub: Revised Scheme of Examination of M.Com Programme.

Ref: Academic Council approval vide agenda

No.: ಎಸಿಸಿ:ಶೈ.ಮ.ವಿ.ಸ.2:15 (2024-25) dtd 06.08.2024.

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Introduction of new course in M.Com IV semester CMS 552 Dissertation/Project/Internship (Compulsory) which is approved by the Academic Council at its meeting held on 06.08.2024 is hereby notified for implementation with effect from the academic year 2024-25.

Copy of the Scheme shall be downloaded from the University Website ([www.mangaloreuniversity.ac.in](http://www.mangaloreuniversity.ac.in))

  
**REGISTRAR**

To,

1. The Registrar (Evaluation), Mangalore University.
2. The Chairman, PG BOS in Commerce, Dept. of Commerce, Mangalore University.
3. The Chairman, Dept. of Commerce, Mangalore University.
4. The Principals of the College concerned.
5. The Superintendent (ACC), O/o the Registrar, Mangalore University.
5. The Asst. Registrar (ACC), O/o the Registrar, Mangalore University.
6. The Director, DUIMS, Mangalore University – with a request to publish in the website.
7. Guard File.

**MANGALORE UNIVERSITY**  
**Dept. of Studies and Research in Commerce**  
**CHOICE BASED CREDIT SYSTEM**  
**(Revised Syllabus for the academic year 2024-2025)**

**M.Com Course Structure**

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

<b>I to IV Semester</b>	<b>Hard Core Course (HC)</b>		<b>Soft Core Course (SC)</b>		<b>Open Elective Course (OE)</b>		<b>Total</b>	
	<b>No. of Papers</b>	<b>Credits</b>	<b>No. of Papers</b>	<b>Credits</b>	<b>No. of Papers</b>	<b>Credits</b>	<b>No. of Papers</b>	<b>Credits</b>
	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**

<b>Semesters</b>	<b>Hard Core Course</b>		<b>Soft Core Course</b>		<b>Open Elective Course</b>		<b>Total</b>	
	<b>No. of Papers</b>	<b>Credits</b>	<b>No. of Papers</b>	<b>Credits</b>	<b>No. of Papers</b>	<b>Credits</b>	<b>No. of Papers</b>	<b>Credits</b>
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\***

<b>Subject Code</b>	<b>Title of the Course</b>	<b>HC/ SC/ OE</b>	<b>Number of Credits</b>				<b>Prescribed Marks</b>			<b>Duration of the semester end Exam</b>
			<b>L</b>	<b>T</b>	<b>P</b>	<b>Total</b>	<b>IA</b>	<b>End Semester Marks</b>	<b>Total Marks</b>	<b>In Hours</b>
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	HC	3	1	-	4	30	70	100	3

	Accounting									
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**\*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 1<sup>st</sup> semester. The department council and affiliated college will announce at the time of beginning of the 1<sup>st</sup> semester which two soft core papers shall be offered during 1<sup>st</sup> 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 (a) (b)

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	Entrepreneurial Start-Up Ecosystem	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

**(a) 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 2<sup>nd</sup> semester. The department council and affiliated college will announce at the time of beginning of the 2<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.

**(b) NOTE:** With regard to Project Work/Dissertation/Internship by the end of the second semester there need to be an induction session for students on the nature, importance, process and scope of the dissertation/project work/internship by the department/college and also allot guides/mentees to students/mentors so that, 20% of the project work is completed in the second semester break/vacation.

### III SEMESTER M.COM (c)

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

**c) NOTE: With regard to Dissertation/ Project work/Internship, there shall be oral presentations to be done by every student on the progress of work. Within one week of the commencement of the 3<sup>rd</sup>**

semester and students have to complete another 50% of the project work by the end of the 3<sup>rd</sup> semester and in the vacation another 20% of the work has to complete.

**IV SEMESTER M.COM(d)**

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	
CMS552	<b>Dissertation/Project/ Internship</b> (Compulsory)	HC	-	2	2	4	30(Viva-voce)	70	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

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- 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 3<sup>rd</sup> Semester. Once an optional stream has been selected in the 3<sup>rd</sup> semester, there is no change in the optional stream in the 4<sup>th</sup> Semester. The students must take the same optional stream in the 4<sup>th</sup> Semester as well. These papers are specialized streams. The department/affiliated colleges will announce at the end of the 2<sup>nd</sup> Semester. Soft core optional streams which shall be offered during the 3<sup>rd</sup> and the 4<sup>th</sup> 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.

**(d) DISSERTATION:**

Every student in the Second Semester shall register for dissertation/project/internship which carries four credits in the 4<sup>th</sup> Semester. The workload for dissertation per faculty is four hours per week for a minimum of five students in the 3<sup>rd</sup> and 4<sup>th</sup> semesters.

1) Students interested to join corporate houses/organizations/ institutions shall undertake a company/organization/institutional analysis. 2) Those interested to join teaching and research, shall undertake original research dissertations with primary data collection, methodology and hypotheses. 3) Those interested in entrepreneurial start-ups shall take internship/business analysis based projects. By the end of the 2<sup>nd</sup> semester all the students will enroll for dissertation/project/internship and in the semester break/vacation, shall identify the topic/area/framework of the study and shall complete 20% of the work. There shall be an oral presentation at the beginning of the 3<sup>rd</sup> semester. At the end of the 3<sup>rd</sup> semester in another presentation the student shall complete additional 50% of their work. In the semester break/vacation they have to complete 20% of their work and by the beginning of the 4<sup>th</sup> semester there shall be an oral presentation on the work progress. In the 4<sup>th</sup> semester, within one month they have to complete 10% of the remaining work and submit the dissertation/project/internship reports. The final viva-voce shall be at the end of the 4<sup>th</sup> semester before the commencement of 4<sup>th</sup> semester examinations. The reports shall be submitted to the Registrar(Evaluation) immediately.

The internal guide/principal/co-ordinator/director/chairperson of the department and faculty members shall constitute to be the board to facilitate oral presentations and viva-voce for 30 marks which will be face to face and they shall be completely monitor the entire end to end process of the project work. Remaining 70 marks for final evaluation of the reports.