

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
Total	11	44	09	36	02	06	22	86

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 Ist semester. The department council and affiliated college will announce at the time of beginning of the Ist 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 IInd semester. The department council and affiliated college will announce at the time of beginning of the IInd 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	
Optional Stream -1: Financial Management and Investment Science (FMAIS)											
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	
Optional Stream -2: Human Resource Development and Management (HRDAM)											
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	
Optional Stream -3: Banking and Insurance Management (BAIM)											
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	
Optional Stream -4: Taxation (TXN)											
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
Optional Stream -1: Financial Management and Investment Science (FMAIS)										
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
Optional Stream -2: Human Resource Development and Management (HRDAM)										
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
Optional Stream -3: Banking and Insurance Management (BAIM)										
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
Optional Stream -4: Taxation (TXN)										
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