



GOVERNMENT OF PUDUCHERRY
KANCHI MAMUNIVAR CENTRE FOR POST GRADUATE STUDIES (AUTONOMOUS)
COLLEGE WITH POTENTIAL FOR EXCELLENCE
ACCREDITED BY NAAC "A" GRADE
LAWSPET, PUDUCHERRY – 605 008.



PG AND RESEARCH DEPARTMENT OF COMMERCE

SUBJECTS AND SYLLABUS

OF

M.COM. & M.PHIL

DEGREE COURSES

FROM THE

ACADEMIC YEAR 2018-19

SUBMITTED TO THE ACADEMIC COUNCIL

ON

23-04-2019

• **M.Com I & II Year Subjects and Syllabus 2018-2019**

| | Code | Title of Paper | Subject Code | Hrs /Week (30) | Crs | Total Crs |
|-------|----------|---|--------------|----------------|-----|-----------|
| S-1 | COHC-01 | Business Environment and International Business | | 5 | 4 | 24 |
| | COHC -02 | Advanced Corporate Accounting | | 5 | 4 | |
| | COHC -03 | Banking and Financial Institution | | 5 | 4 | |
| | COHC -04 | Corporate Legal Framework | | 5 | 4 | |
| | COSC -01 | Subject offered by other department | | 5 | 4 | |
| | COSC -02 | Life Skills Techniques | | 5 | 4 | |
| S-2 | COHC -05 | Statistical Analysis | | 5 | 4 | 20 |
| | COHC -06 | Organizational Behaviour | | 5 | 4 | |
| | COHC -07 | Marketing Management | | 5 | 4 | |
| | COHC -08 | Tax Planning and Management | | 5 | 4 | |
| | COSC -03 | Computer Application in Financial Accounting (with Practical) | | 5 | 4 | |
| S-3 | COHC -09 | Strategic Management | | 5 | 4 | 24 |
| | COHC -10 | Human Resource Management | | 5 | 4 | |
| | COHC -11 | Cost and Management Accounting | | 5 | 4 | |
| | COSC -04 | Computer Application in Business Statistics (with Practical) | | 5 | 4 | |
| | COHC -12 | Financial Management & Working Capital Management | | 5 | 4 | |
| | COSC -05 | Communication, Current Affairs and Comprehension | | 5 | 4 | |
| S-4 | COHC -13 | Entrepreneurial Development Programme | | 5 | 4 | 24 |
| | COHC -14 | Security Analysis and Portfolio Management | | 5 | 4 | |
| | COHC -15 | Goods and services Tax (GST) Act | | 5 | 4 | |
| | COHC -16 | E-Commerce (with Practical) | | 5 | 4 | |
| | COHC -17 | Internship Training | | - | 7 | |
| | COHC -19 | Comprehensive Viva | | - | 1 | |
| Total | | Hard Core | | | | 70 |
| | | Soft Core | | | | 20 |
| | | TOTAL CREDITS | | | | 90 |

BOARD OF STUDIES MEETING- Resolutions

The Board of Studies meeting was held on 20th April 2018; discussed items found in the agenda and proposed the following for presenting before the academic council to seek necessary approval.

For I M.COM & II M.COM

1. Paper titled Marketing is to be changed as Marketing Management.
2. Paper titled Management theory and Organisation Behaviour is to be changed as Organisation Behaviour.
3. Financial management and working capital management is to be combined as single paper.
4. Cyber security Act is to be included instead of Negotiable Instrument Act in the paper Corporate Legal Frame Work.
5. A new paper titled Goods and Services Tax Act with practicals is to be introduced in the fourth semester.
6. Instead of conducting comprehensive viva in each semester, only one Viva is to be conducted in the fourth semester along with Internship Training with duration of three months commencing from December till February. The project work is to be awarded 6 credits inclusive of 1 credit for Viva.
7. In order to provide effective lab hours based on the systems available in the computer centre, the number of students in the each batch should not exceed 30. Separate Teacher should be allotted for handling each batch of students. In order to accommodate Internship training in the fourth semester two papers viz., Service Marketing and working Capital Management are to be withdrawn (Financial management and working capital management is to be combined as single paper).
8. The question paper pattern is to be modified as
 - Section A: 20X1=20 marks (MCQs)
 - Section B: 4X5 = 20 marks (Either or type of one question from each unit)
 - Section C: 2X10=20 (Two out of four questions with one question from each unit)

Continuous Internal Assessment / Model Test / Seminar and assignment (40 marks)

- Four unit wise tests of MCQ type -10 marks
- One MCQ type test covering the entire syllabus -10 marks
- Mid-Semester/Model exam -10 marks
- Seminar and assignment -10 marks

M.Com I & II Year Subjects and Syllabus 2017-2018

Course Work: The course work (both Hard Core Course and Soft Core Course) comprises:

Theory
Practical/Laboratory
Internship training/ Winter Project Work and Viva voce

Other Guidelines

1. 1 credit= 1 period of teaching (60 minutes)
2. 1 credit = 2 periods of laboratory / practical courses
3. 1 period= 60 minutes (inclusive of 10 minutes for discussion and question and answer)
4. 1 credit = 1 week field training / outreach programme
5. 2 credits = 1 month internship
6. In addition to the allotted hours 1 tutorial hour per week may be conducted for both Soft Core Course and Hard Core Course
7. 12 credits for Project Work for the whole semester duration (inclusive of 1 credit for viva)

Evaluation

Each paper will carry **100 marks** (except field training / outreach programme and Project Work).
The Evaluation will be based on Continuous Internal Assessment and End Semester Examination.

The proportion for the Continuous Internal Assessment and End Semester Examination will be **40:60**.

The Internal Assessment will be made based on Continuous Internal Assessment Tests / Mid Semester Test and Seminars / Assignment.

The evaluation for Internal Assessment will be:

- Four unit wise tests of MCQ type -10 marks
- One MCQ type test covering the entire syllabus -10 marks
- Mid-Semester/Model exam -10 marks
- Seminar and assignment -10 marks

40 marks

The End Semester Examination will be for 3 Hours duration.

The student will be declared **PASS** if he secures a minimum of **40%** in Continuous Internal Assessment as well as in End Semester Examination, however the aggregate (both internal and external) should be minimum of **50% (i. e. 50 marks)**

In case of difference of more than **15% of marks (i.e. 9 marks)** the answer papers shall be revalued by the Third Examiner and approved by the Examination Committee. The marks awarded by the Third Examiner shall be the final.

Internship Training (200 Marks)

- The Viva will be conducted by an external examiner for 50 marks.
- The total marks will be 150 out of which 100 is allotted by Guide from the Industry and 50 marks is allotted by the Teacher Guide.
- The remuneration to the external examiner will be Rs. 100 per Candidate.

To declare PASS, a student should get:

- i. A minimum of **40% marks** in Continuous Internal Assessment
- ii. A minimum of **40% marks** in End Semester Examination
- iii. A minimum of **50% marks** in aggregate (i.e. Continuous Internal Assessment +End Semester Examination)
- iv. A minimum of **70% in Attendance**.

Supplementary Examination:

In the final semester, if a student has failed not more than two subjects the student may be permitted to write in the supplementary examination conducted subsequently after declaration of the End Semester Examination.

Moderation in Marks:

If a student has failed in not more than one subject in the final end semester examination. the Programme Committee (Pass Committee) is empowered to give moderation to the extent of 1 mark.

Question Paper Pattern for M. Com

The question paper pattern will be of A,B &C type for 60 marks.

Section A – 20 Multiple Choice Questions type with 4 answers choosing not less than 4 questions from each unit and last four questions may be drawn from those units with considerable scope. (20*1=20 Marks)

Section B– 5 Questions of internal choice type choosing 2 questions from each unit. (5 X 4= 20 Marks)

Section-C- 20 Marks Answer Any Two out of Four Questions

(2 X 10= 20 Marks)

Proportion of theory & problems: In the following papers, the ratio of theory & problems will be 40 and 60 marks respectively.

| | |
|--|---------------|
| Advanced Corporate Accounting | : I Semester |
| 1. Statistical Analysis | :II Semester |
| 2. Tax Planning and Management | :II Semester |
| 3. Computer Application in Financial Accounting | :II Semester |
| 4. Computer Application in Business Statistics | :III Semester |
| 5. Financial Management and Working Capital | |
| 6. Management | :III Semester |
| 7. Cost and Management Accounting | :III Semester |
| 8. | |
| 9-7. Security Analysis and Portfolio Management | :IV Semester |
| 10-8. Goods and Services Tax (GST) Act | :IV Semester |

However, the question paper pattern for the following subjects having practical will be A and B type for 36 marks as given below:

1. Computer Application in Financial Accounting -II Semester
2. Computer Applications in Business Statistics -III Semester
3. E-Commerce -IV Semester

Section A –11 questions of objective type choosing two questions from each unit and the last two questions may be drawn from any of the units considering the scope for more questions from the units. **(11*1=11 Marks)**

Section B– 5 questions of internal choice type choosing 1 question compulsorily from each unit; the fifth question of internal choice may be drawn from any two units considering the scope for more questions from the units. **(5*5=25 Marks)**

For Internal and External

The split-up marks are as detailed below for the papers having practical are:

| Semester | Course Hard Core/Soft Core | Title of the Paper | Theory | | | Practical | | | Total |
|----------|-------------------------------------|--|----------|----------|-------|-----------|----------|-------|-------|
| | | | Internal | External | Total | Internal | External | Total | Total |
| II | SC-3 | Computer Application in Financial Accounting | 24 | 36 | 60 | 16 | 24 | 40 | 100 |
| III | SC-4 | Computer Applications in Business Statistics | 24 | 36 | 60 | 16 | 24 | 40 | 100 |
| IV | H-18 | E-Commerce | 24 | 36 | 60 | 16 | 24 | 40 | 100 |

| Semester | Course Hard Core/Soft Core | Title of the Paper | Internal | | | External | | | Total |
|----------|-------------------------------------|--|-----------|--------|-------|-----------|--------|-------|-------|
| | | | Practical | Theory | Total | Practical | Theory | Total | Total |
| II | SC-3 | Computer Application in Financial Accounting | 16 | 24 | 40 | 24 | 36 | 60 | 100 |
| III | SC-4 | Computer Applications in Business Statistics | 16 | 24 | 40 | 24 | 36 | 60 | 100 |
| IV | H-18 | E-Commerce | 16 | 24 | 40 | 24 | 36 | 60 | 100 |

Minimum Requirement for PASS:

The minimum % of marks for PASS in the internal as well as in external is **40%** each respectively, however to declare PASS a student should secure a minimum of **50%** marks in aggregate (both internal + external) for each subject.

QUESTION PAPER PATTERN FOR M.COM (2017-18 Onwards)

Section-A

Answer **ALL** Questions

The Questions should be of **Objective Type with 4 Answers (MCQ)**

(20 X 1 = 20 Marks)

Section-B

Answer **ALL** Questions

Five Questions either or type (Each Question with Internal Choice)

Choose Questions without neglecting any Unit

(5 X 4= 20 Marks)

Section-C

Answer Any Two out of Four Questions

Choose Questions without neglecting any Unit

(2 X 10= 20 Marks)

The BOS has not suggested any change in the existing M.Phil curriculum.

M.PHIL DEGREE SUBJECTS AND SYLLABUS

| Sem | Code | Title of the Paper | Subject Code | Hrs/Week(30) | Crs | Total Crs |
|--------------|------|----------------------|--------------|--------------|-----|-----------|
| S-1 | H-01 | Research Methodology | | 10 | 8 | 22 |
| | SC | Soft Core Paper | | 10 | 6 | |
| | H-02 | Area Paper | | 10 | 8 | |
| S-2 | H-03 | Dissertation | | 15 | 10 | 14 |
| | H-04 | Viva-Voce | | 15 | 4 | |
| Total | | Hard Core | | | | 30 |
| | | Soft Core | | | | 06 |
| | | Total Credits | | | | 36 |

List of Soft Core Papers:

1. Advanced Financial Management
2. Advanced Marketing Management
3. Advanced Human Resource Management

SCHEME OF EXAMINATION:

Semester – I (Each paper contains 4 units)

| | Internal Marks | External Marks | Total Marks |
|--|----------------|----------------|-------------|
| a. Paper-I - Research Methodology | 40 | 60 | 100 |
| b. Paper-II –Soft Core Paper (advanced Financial Management) | 40 | 60 | 100 |
| c. Paper-III –Research Area Paper (Internal) | 100 | - | 100 |

