

# UNIVERSITY OF KERALA

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

### 1. Scope

1.1 These regulations shall come into effect from 2014 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 (to be implemented from 2014-15)

Semester I (S1)			Marks		
Code	Paper	Subject	CA	ESA	Total
CO2 11	Paper 1	Contemporary Management Concepts and Thoughts	25	75	100
CO2 12	Paper 2	Management Information System	25	75	100
CO2 13	Paper 3	Research Methodology	25	75	100
CO2 14	Paper 4	Planning Development Administration	25	75	100
CO2 15	Paper 5	Advanced Corporate Accounting	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>

<b>Semester II (S2)</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	E -Business and Cyber laws	25	75	100
CO2 22	Paper 2	Business Ethics and Corporate Governance	25	75	100
CO2 23	Paper 3	Quantitative Techniques	25	75	100
CO2 24	Paper 4	International Business	25	75	100
CO2 25	Paper 5	Strategic Management	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>
Summer Internship					

<b>Semester III Elective (S3) (Finance)</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Income tax Planning and Management	25	75	100
CO2 22	Paper 2	Security Analysis and Portfolio Management	25	75	100
CO2 23	Paper 3	Strategic Financial Management	25	75	100
CO2 24	Paper 4	Advanced Cost and Management Accounting	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

<b>Semester IV (S4) Elective (Finance)</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Indirect Tax Laws and practices	25	75	100
CO2 22	Paper 2	International Finance	25	75	100
CO2 23	Paper 3	Management Optimization Techniques	25	75	100
CO2 24	Paper 4	Financial Statements-Interpretation and Reporting	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>
Project Report					100
Comprehensive Viva					100
<b>Grand Total</b>					<b>2000</b>

**Semester III Elective (Information Technology & E-business)**

**(S3)**

<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>Marks</b>		
			<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Management Control Techniques	25	75	100
CO2 22	Paper 2	Internet and Web Designing	25	75	100
CO2 23	Paper 3	Management of Intellectual Property	25	75	100
CO2 24	Paper 4	Cyber laws and Implications	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

**Semester IV Elective (Information technology & E-business)**

**(S4)**

<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>Marks</b>		
			<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Data base Management and Information Technology	25	75	100
CO2 22	Paper 2	E -Banking and Business Models	25	75	100
CO2 23	Paper 3	E- Commerce and Global Marketing	25	75	100
CO2 24	Paper 4	Corporate Laws and E Governance	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

**Semester III**

**(S3)**

**Elective (International trade)**

**Marks**

<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Foreign Language	25	75	100
CO2 22	Paper 2	International Trade and Documentation	25	75	100
CO2 23	Paper 3	Logistics Management	25	75	100
CO2 24	Paper 4	International Finance	25	75	100
CO2 25	Paper 5	Management of intellectual property	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>

**Semester IV**

<b>(S4) Elective (International trade)</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	FOREX Management	25	75	100
CO2 22	Paper 2	Strategic Management for MNCs	25	75	100
CO2 23	Paper 3	Legal Framework for International Trade	25	75	100
CO2 24	Paper 4	Overseas Project Management	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

**Semester III**

<b>(S3) Elective (Marketing)</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Income Tax Planning and Management	25	75	100
CO2 22	Paper 2	International Marketing	25	75	100
CO2 23	Paper 3	Consumer Behaviour	25	75	100
CO2 24	Paper 4	Services Marketing	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

**Semester IV**

<b>(S4) Elective (Marketing)</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Advertising and Sales Promotion	25	75	100
CO2 22	Paper 2	Logistics Management	25	75	100
CO2 23	Paper 3	Marketing Research	25	75	100
CO2 24	Paper 4	Indirect Taxes	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

**Semester III**

<b>(S3) Elective (Banking and Insurance)</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Income Tax Planning and Management	25	75	100
CO2 22	Paper 2	Modern Banking	25	75	100
CO2 23	Paper 3	Insurance Law and Practice	25	75	100
CO2 24	Paper 4	Foreign Exchange Management	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

**Semester IV**

<b>(S4) Elective (Banking and Insurance)</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO2 21	Paper 1	Indirect Taxes	25	75	100
CO2 22	Paper 2	Investment Banking and Financial Services	25	75	100
CO2 23	Paper 3	Actuarial Principles and Practice	25	75	100
CO2 24	Paper 4	Management Optimization Techniques	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

**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.

# **University of Kerala**

## **M.Com Degree Programme**

(under Semester Pattern in the Affiliated Colleges)

**w.e.f 2018 onwards**

**Scheme and Syllabus  
(from 2018 Admission onwards)**

<b>SEMESTER I</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 211	Paper1	Business Ethics and Corporate Governance	25	75	100
CO 212	Paper2	Legal Framework for Business	25	75	100
CO 213	Paper3	Research Methodology	25	75	100
CO 214	Paper4	Planning and Development Administration	25	75	100
CO 215	Paper5	Advanced Corporate Accounting and Reporting	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>

<b>SEMESTER II</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
C0 221	Paper 1	E-Business and Cyber Laws	25	75	100
C0 222	Paper 2	Strategic Management	25	75	100
C0 223	Paper 3	Quantitative Techniques and Financial Econometrics	25	75	100
C0 224	Paper 4	International Business	25	75	100
C0 225	Paper 5	Investment Management	25	75	100
<b>Total</b>			<b>125</b>	<b>375</b>	<b>500</b>

**Summer Internship**

**Elective - FINANCE**

<b>SEMESTER III</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 231U	Paper1	Income tax Planning and Management	25	75	100
CO 232F	Paper2	Security Analysis and Portfolio Management	25	75	100
CO 233F	Paper3	International Financial Management	25	75	100
CO 234F	Paper4	Strategic Cost and Management Accounting	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

<b>SEMESTER IV</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 241W	Paper1	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
<b>Total</b>			100	300	400
Project Report					100
Comprehensive Viva					100
<b>Grand Total</b>					<b>2000</b>

#### Elective - INFORMATION TECHNOLOGY & E-BUSINESS

<b>SEMESTER III</b>			<b>Marks</b>			
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
				<b>Written</b>	<b>Practical</b>	
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
<b>Total</b>			<b>100</b>	<b>300</b>		<b>400</b>

<b>SEMESTER IV</b>			<b>Marks</b>			
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
				<b>Written</b>	<b>Practical</b>	
CO 241 E	Paper1	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
		<b>Total</b>	100	300		400
		Project Report				100
		Comprehensive Viva				100
		<b>Grand Total</b>				<b>2000</b>

#### **Elective - INTERNATIONAL TRADE**

<b>SEMESTER III</b>			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 231 T	Paper1	Foreign Language (Any one paper)			
		CO 231.1 T Foreign Language: Arabic			
		CO 231.2 T Foreign Language: French	25	75	100
		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
		<b>Total</b>	<b>100</b>	<b>300</b>	<b>400</b>

**SEMESTER IV**

				<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
CO 241 Z	Paper1	Logistics and Supply Chain Management	25	75	100	
CO 242 T	Paper2	Strategic Management for MNCs	25	75	100	
CO 243 T	Paper3	Legal Framework for International Trade	25	75	100	
CO 244 S	Paper4	Management Optimization Techniques	25	75	100	
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>	
Project Report					100	
Comprehensive Viva					100	
<b>Grand Total</b>					<b>2000</b>	

**Elective - MARKETING****SEMESTER III**

				<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
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	
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>	

**SEMESTER IV**

				<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>	
CO 241Z	Paper1	Logistics and Supply Chain Management	25	75	100	
CO 242M	Paper2	Industrial Marketing	25	75	100	
CO 243M	Paper3	Services Marketing	25	75	100	
CO 244S	Paper4	Management Optimization Techniques	25	75	100	
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>	
Project Report					100	
Comprehensive Viva					100	
<b>Grand Total</b>					<b>2000</b>	

## Elective- BANKING AND INSURANCE

### SEMESTER III

			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
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
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>

### SEMESTER IV

			<b>Marks</b>		
<b>Code</b>	<b>Paper</b>	<b>Subject</b>	<b>CA</b>	<b>ESA</b>	<b>Total</b>
CO 241W	Paper1	Goods and Service tax & Customs Duty - Law and Practice	25	75	100
CO 242 B	Paper2	Investment Banking and Financial Services	25	75	100
CO 243 B	Paper3	Principles and Practices of Actuarial Science	25	75	100
CO 244 S	Paper4	Management Optimization Techniques	25	75	100
<b>Total</b>			<b>100</b>	<b>300</b>	<b>400</b>
					100
					100
<b>Grand Total</b>					<b>2000</b>

## Subjects common for more than One Elective

SEMESTER NO	CODE	PAPER	SUBJECT	COMMONFOR THE FOLLOWING ELECTIVES
III	CO 231U	1	Income Tax Planning and Management	1. Finance 2. Banking &Insurance
III	CO 234Y	4	FOREX Management	1. International Trade 2. Banking & Insurance
III	CO 233R	3	Management of Intellectual Property Rights	1. International Trade 2. Information Technology and E Business
IV	CO 244S	4	Management Optimisation Techniques	1. Finance 2. Marketing 3. Banking and Insurance 4. Information Technology & E-Business 5. International Trade
IV	CO 241W	1	Goods and Service tax & Customs Duty- Law and Practice	1. Finance 2. Banking &Insurance
IV	CO 241Z	1	Logistics and Supply Chain Management	1. International Trade 2. Marketing