

B.Com program code-2
M.Com program code-28

KARNATAK UNIVERSITY, DHARWAD



POST-GRADUATE DEPARTMENT OF STUDIES IN
COMMERCE

New Syllabi

for the M.Com. Programme

under the

Choice Based Credit System

(I to IV Semesters)

With effect from 2017-18 onwards

16-17v
17-18
18-19
19-20

Detailed Course Structure of the M. Com Programme

| Semester | Subjects | Max. Marks | | Total Marks | Hrs/Week | Credits |
|------------|--|------------|---------------|-------------|-----------|-----------|
| | | IA | Sem. end Exam | | | |
| I | COMPULSORY PAPERS | | | | | |
| | 1.1 : Marketing Management | 25 | 75 | 100 | 04 | 04 |
| | 1.2 : Financial Management | 25 | 75 | 100 | 04 | 04 |
| | 1.3 : Organizational Behaviour | 25 | 75 | 100 | 04 | 04 |
| | 1.4: Strategic Management | 25 | 75 | 100 | 04 | 04 |
| | 1.5 : Security Analysis & Portfolio Management | 25 | 75 | 100 | 04 | 04 |
| | Total Marks/Credits for the First Semester | 125 | 375 | 500 | 20 | 20 |
| II | COMPULSORY PAPERS | | | | | |
| | 2.1: Financial Reporting and Accounting Standards | 25 | 75 | 100 | 04 | 04 |
| | 2.2: Corporate Restructuring | 25 | 75 | 100 | 04 | 04 |
| | 2.3: Business Research Methods | 25 | 75 | 100 | 04 | 04 |
| | 2.4: Strategic Human Resource Management | 25 | 75 | 100 | 04 | 04 |
| | 2.5: Economic Analysis for Business | 25 | 75 | 100 | 04 | 04 |
| | 2.6: Open Elective Course (To be chosen from the courses offered by the other Departments) | 25 | 75 | 100 | 04 | 04 |
| | Total Marks/Credits for the Second Semester | 150 | 450 | 600 | 24 | 24 |
| | Open Elective Course (Meant for the students of other Departments) | | | | | |
| | 2.6: Fundamentals of Business | 25 | 75 | 100 | 04 | 04 |
| III | COMPULSORY PAPERS | | | | | |
| | 3.1: Accounting Information System | 25 | 75 | 100 | 04 | 04 |
| | 3.2: Multi-national Business Finance | 25 | 75 | 100 | 04 | 04 |
| | SPECIALIZATION GROUPS | | | | | |
| | Group A - Cost Management and Control | | | | | |
| | 3.3: Production and Operations Management. | 25 | 75 | 100 | 04 | 04 |
| | 3.4: Cost Management | 25 | 75 | 100 | 04 | 04 |
| | 3.5: Advanced Management Accounting | 25 | 75 | 100 | 04 | 04 |
| | Group B - Accounting and Taxation | | | | | |
| | 3.3: Corporate Accounting | 25 | 75 | 100 | 04 | 04 |
| | 3.4: Accounting for Specialised Institutions | 25 | 75 | 100 | 04 | 04 |
| | 3.5: Corporate Tax Planning (Direct Taxes) – I | 25 | 75 | 100 | 04 | 04 |

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|-----------|--|------------|------------|------------|-----------|-----------|
| | Group C - Accounting & Finance | | | | | |
| | 3.3: Corporate Accounting | 25 | 75 | 100 | 04 | 04 |
| | 3.4: Accounting for Specialised Institutions | 25 | 75 | 100 | 04 | 04 |
| | 3.5: Fundamentals of Financial Derivatives | 25 | 75 | 100 | 04 | 04 |
| | Group D – Finance | | | | | |
| | 3.3: Business Analysis and Valuation | 25 | 75 | 100 | 04 | 04 |
| | 3.4: Corporate Financial Risk Management | 25 | 75 | 100 | 04 | 04 |
| | 3.5: Fundamentals of Financial Derivatives | 25 | 75 | 100 | 04 | 04 |
| | Group E - Bank Management | | | | | |
| | 3.3: Principles of Bank Management | 25 | 75 | 100 | 04 | 04 |
| | 3.4: Banking in India | 25 | 75 | 100 | 04 | 04 |
| | 3.5: Management Accounting for Bankers | 25 | 75 | 100 | 04 | 04 |
| | Group F - Banking & Finance | | | | | |
| | 3.3: Principles of Bank Management | 25 | 75 | 100 | 04 | 04 |
| | 3.4: Corporate Financial Risk Management | 25 | 75 | 100 | 04 | 04 |
| | 3.5: Fundamentals of Financial Derivatives | 25 | 75 | 100 | 04 | 04 |
| | 3.6: Open Elective Course (To be chosen from the courses offered by the other departments) | 25 | 75 | 100 | 04 | 04 |
| | Total Marks/Credits for the Third Semester | 150 | 450 | 600 | 24 | 24 |
| | Open Elective Course (Meant for the students of Other Departments) | | | | | |
| | 3.6: Investment and Tax Planning | 25 | 75 | 100 | 04 | 04 |
| IV | COMPULSORY PAPERS | | | | | |
| | 4.1: Computer Applications in Business | 25 | 75 | 100 | 04 | 04 |
| | 4.2: Corporate Governance | 25 | 75 | 100 | 04 | 04 |
| | SPECIALIZATION GROUPS | | | | | |
| | Group A - Cost Management & Control | | | | | |
| | 4.3: Strategic Cost Management | 25 | 75 | 100 | 04 | 04 |
| | 4.4: Quantitative Methods for Cost Accountants | 25 | 75 | 100 | 04 | 04 |
| | 4.5 Project Report and Viva Voce | | 50 50 | 100 | 04 | 04 |
| | Group B - Accounting and Taxation | | | | | |
| | 4.3: Contemporary Issues in Accounting | 25 | 75 | 100 | 04 | 04 |

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|---|------------|-------------|-------------|-----------|-----------|
| 4.4: Corporate Tax Planning – II (GST & Customs) ¹ | 25 | 75 | 100 | 04 | 04 |
| 4.5 Project Report and Viva Voce | | 50 50 | 100 | 04 | 04 |
| Group C - Accounting & Finance | | | | | |
| 4.3: Contemporary Issues in Accounting | 25 | 75 | 100 | 04 | 04 |
| 4.4: Basic Financial Econometrics | 25 | 75 | 100 | 04 | 04 |
| 4.5 Project Report and Viva Voce | | 50 50 | 100 | 04 | 04 |
| Group D – Finance | | | | | |
| 4.3 Behavioural Finance | 25 | 75 | 100 | 04 | 04 |
| 4.4 Basic Financial Econometrics | 25 | 75 | 100 | 04 | 04 |
| 4.5 Project Report and Viva Voce | | 50 50 | 100 | 04 | 04 |
| Group E - Bank Management | | | | | |
| 4.3: Financial Management of Commercial Banks | 25 | 75 | 100 | 04 | 04 |
| 4.4 Foreign Exchange & Risk Management | 25 | 75 | 100 | 04 | 04 |
| 4.5 Project Report and Viva Voce | | 50 50 | 100 | 04 | 04 |
| Group F - Banking & Finance | | | | | |
| 4.3: Financial Management of Commercial Banks | 25 | 75 | 100 | 04 | 04 |
| 4.4: Basic Financial Econometrics | 25 | 75 | 100 | 04 | 04 |
| 4.5 Project Report and Viva Voce | | 50 50 | 100 | 04 | 04 |
| Total Marks/Credits for the Fourth Semester | 100 | 400 | 500 | 20 | 20 |
| GRAND TOTAL (SEMESTER I + II + III + IV) | 525 | 1675 | 2200 | 88 | 88 |

Note:

1. The syllabus of this paper shall be dealt in as per the current issues in GST Laws and Customs for the relevant previous/academic year.
2. The students shall opt any one of the Specialization Groups in the III Semester and the same Specialization Group shall be continued in the IV Semester.