

DEPARTMENT OF COMMERCE & BUSINESS MANAGEMENT

MASTER OF COMMERCE (M.COM)
(Revised Semester Based Course)

Regulations, Ordinance and Course Contents

Semester I	Nov/Dec.	Examination
Semester II	April/May	Examination
Semester III	Nov/Dec.	Examination
Semester IV	April/May	Examination

Veer Kunwar Singh University, Ara



**M.Com Syllabus as per revised course structure to be effective from
Academic Year 2014-15 and onwards**

(Paper Codes / Numbers & Syllabus revised as per suggestions made in the Departmental Council Committee meeting held on 09, April, 2012 & duly approved)

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Programme Structure of Master of Commerce (M.Com)
'SESSION 2014-15 ONWARDS'

The schedule of papers prescribed for various semesters shall be as follows:

Papers	Marks		Total Marks	Credit	Hours. (1 Credit = 10 hrs.)
	Written	CIA			

PART - I : (SEMESTER - I)

Paper MC 8101 : Management Concept & Organisational Behaviour	70	30	100	5	50
Paper MC 8102 : Managerial Economics	70	30	100	5	50
Paper MC 8103 : Statistical Analysis	70	30	100	5	50
Paper MC 8104 : Corporate Financial Accounting	70	30	100	5	50
Total			400	20	200

(SEMESTER – II)

Paper MC 8201 : Business Environment	70	30	100	5	50
Paper MC 8202 : Accounting for Managerial Decision	70	30	100	5	50
Paper MC 8203 : Financial Management & Policy	70	30	100	5	50
Paper MC 8204 : Marketing Management	70	30	100	5	50
Total			400	20	200

PART – II: (SEMESTER – III)

Paper MC 8301 : International Business & Trade	70	30	100	5	50
Paper MC 8302 : Strategic Management	70	30	100	5	50
Paper MC 8303 : Research Methodology	70	30	100	5	50
Paper Mc 8304 : Corporate Tax Planning & Mgt.	70	30	100	5	50
Total			400	20	200

VEER KUNWAR SINGH UNIVERSITY, ARA

Draft Regulation for M.Com Examination, Semester System , 2014-15 ONWARDS, Faculty of Commerce

1. GENERAL

- 1.1 The regulation shall be called the regulation for M.Com Examination of Veer Kunwar Singh University, Ara, Bihar.
- 1.2 The regulation shall come into effect from the Academic Session 2014-15 **onwards**

2. PROGRAMME OF STUDY

- 2.1 The university shall offer M.Com degree in the Faculty of Commerce.
- 2.2 The duration of M.Com (Semester System) course shall be of two academic session of one year each. Each academic session shall have two Semesters of six months duration i.e (July – December) and (January – June).
- 2.3 The M.Com. course shall consists of a total of 16 papers of 5 credits each, (1 credit = 10 hrs) spread over in four (4) Semesters with four papers per Semester each.
- 2.4 The component of each paper shall be divided as follows :
- i) Theoretical, &
 - ii) Continuous Internal Assessment (CIA) .

3. EVALUATION OF PERFORMANCE UNDER SEMESTER SYSTEM

- 3.1 The performance of a student in each paper shall be assessed on the basis of performance in a written examination conducted by the university at the end of each semester of 70 marks. The candidate along with written examination will also be evaluated for Continuous Internal Assessment (CIA) of 30 marks.

The component of CIA shall be as follows:

- | | | |
|-----|---|------------|
| (A) | Two Mid-Semester Written Examination of One hour duration - | 15 marks |
| | (Average Value) | |
| (B) | Seminar/Quiz/Paper presentation | - 05 marks |
| (C) | Regularity and conduct | - 05 marks |
| (D) | Assignments | - 05 marks |

TOTAL **30 marks**

3.2 Marks obtained in written examination and continuous Internal Assessment (CIA) will be added for the purpose of total score in each paper.

3.3 The distribution of Marks in the Written Semester Examination/(ESE) shall be as follows :

(a)	Ten(10) Compulsory Questions (consisting of multiple choice questions covering the entire syllabus)	10x2 = 20 marks
(b)	Four (4) Short Answer question covering the entire syllabus of 05 marks each (out of Five questions)	04x05 = 20 marks
(c)	Three (3) long answer questions, covering the entire Syllabus of 10 marks each(out of 5 questions)	03x10 = 30 marks
	TOTAL	70 marks

4. EXAMINATIONS

4.1 The **End-Semester Examination (ESE)** shall be conducted by the university in each paper. It will be of **THREE (3) HOURS** duration each consisting of **70 marks**.

4.2 The department concerned will conduct two (2) mid-semester examination in each paper of 15 marks each,(if needed), the average score of the two will be considered in CIA. The evaluated answer book will be accessible to the concerned students for feedback. Other components will also be evaluated by the concerned departmental council.

4.3 The End-Semester Examination (ESE) shall be named as follows :

- (a) **M.Com Part I**- This will be divided into - I Semester Examination, II Semester Examination .
- (b) **M.Com Part II**- This also be divided into , III Semester Examination, & IV Semester Examination.
- (c) Syllabus for each paper shall be divided into **5 Units**. Based on this, the question paper pattern shall be as follows :

Part – A

Compulsory Questions (Objective type questions covering all units in a paper) 10x2 = 20 marks

Part – B

Short Answer question(sixty –eighty words) for each of the units of 05 marks each (05 question, in which 4 has to be answered) 04x05 = 20 marks

Part – C

Long 3 Questions (Answer out of 5 questions) 10 marks each (covering all the units) 03x10 = 30 marks

- 4.3 The examinations of Semester I and III, called the **Odd semester**, shall be generally held in the month of November-December and those of II and IV Semester, called **Even Semester**, shall be held in the month of May-June.
- 4.4 In formulating the entire programme of studies, the department shall be guided by the consideration that at the Post Graduate Level, students should be familiar with all subjects , trends and paradigms of the subjects. Keeping this in view, the department will decide 12 core papers in Semester I, II and III and elective (optional) paper in Semester IV.

5. PASSING OF EXAMINATION AND PROMOTION RULES

- 5.1 In order to be promoted from Semester I to II Semester, a candidate has to pass in at least two out of four allotted papers of semester I examination.
- 5.2 In the II Semester examination, a student has to pass in at least two out of the four papers.
- 5.3 In order to be promoted to the III Semester, a candidate needs to pass in at least two papers of Semester I and two papers of Semester II.
- 5.4 A candidate must obtain the minimum qualifying marks in all the four papers of Semester I, at least two papers of Semester II and two papers of Semester III in order to be promoted to the Semester IV.
- 5.5 Even if a student is promoted to IV semester, his final result will only be declared when he/she cleared all their backlog papers.
- 5.6 In Semester IV, a candidate has to pass in all the sixteen (16) papers for the declaration of result and award of the degree.
- 5.7 A candidate must secure at least 40% marks (**28 out of 70 marks**) in each theory paper separately.
- 5.8 For CIA (Continuous Internal Assessment), Pass Marks is 50%, i.e. **15 out of 30**.

- 5.9 A minimum **45% marks** in total (Aggregate) is required to be declared as pass in End Semester Exam in any subject.
- 5.10 For the award of M.Com degree, a candidate must pass in all the papers in the minimum of two(2) consecutive years and a maximum of four (4) years from the date of admission. The maximum limit of 4 years will not be extended under any circumstances.
- 5.11 Student who does not qualify in CIA(obtaining minimum 50% marks), shall be permitted to improve it in subsequent two Semester by appearing/writing mid-semester test and completing other components of CIA. Failed candidate in CIA, shall be permitted to improve their CIA .
- 5.12 Students has to qualify simultaneously in both the components viz. Theoretical & CIA exam, as mentioned in (2.4)
- 5.13 A promoted candidate, who has to appear in the examination of a paper, will retain internal assessment marks. In the case of re-admission, the candidate should go through the internal assessment process afresh and shall retain nothing of the previous years.
- 5.14 A candidate who has qualified in a Semester examination, he/she shall **NOT** be permitted to re-appear in the examination for the improvement of marks.
- 5.15 There shall be **NO** supplementary examination or the provision of re-evaluation.
6. There shall be **NO** grace marks of any consideration. However, Academic Council /Examination Board shall be the only body to decide in this matter , in case of any exigency , if it seems that it will adversely affect directly the career of the students.
7. **Award of Class /Grade Point**

The draft regulation further states that student shall be awarded 'Grade Point' at the end of each semester examination and Cumulative Grade Point (CGP) at the end of final semester examination in 10 point scoring system. For the award of Master's degree, students must obtain a minimum final CGP average of Four (4).

Each successful candidate of both Part I and Part II examinations taken together, shall receive a degree in the prescribed format (duly approved by the competent authority of the university) issued by the university, specifying the subjects in which he/she was examined and the class in which he/she was placed.

A candidate who is placed first in the first class in order of merit, shall be awarded a **Gold Medal**.

8. ATTENDENCE

- 8.1 For appearing in an ESE (End-Semester Examination), a candidate must have registered with the university as a bonafide student and attended at least 75% of lectures delivered and of the practical classes (if applicable) held separately in each paper. A shortage of attendance up to 15% can be condoned by the Vice-Chancellor as per university rules.

9. CREDITS

- 9.1 The term 'credit', refers to weightage given to a course in relation to the instructional hours assigned to it. **Ten hours of instruction will count as one credit, which amounts to fifty hours per paper.** Each paper of the M.Com Programme shall carry **5 credits**. The total minimum credits required for completion of M.Com. degree shall be **80**.

VEER KUNWAR SINGH UNIVERSITY, ARA

Ordinance for Admission to M.Com (Semester System) in the Faculty of Commerce

1. The Post Graduate Degree 'Master of Commerce' in the Faculty of Commerce is offered by the Veer Kunwar Singh University, Ara in the subject, **COMMERCE**.

The course is of two years duration.

ADMISSION

2. A candidate seeking admission to M.Com Part- I, must be a graduate with Honours in the subject concerned i.e. Commerce. The candidate for admission must have secured at least 45%, the qualifying marks at graduate level in the subject concerned .
 - 2.1 Admission to M.Com Part-I shall be made in order of merit on the basis of marks obtained by the applicant in the subject concerned (Commerce) at the level of Bachelor Examination.
 - 2.2 80% of total seats in M.Com course shall be filled up by the eligible candidates of Veer Kunwar Singh University, Ara. The rest of the seats shall be filled up from amongst the applicants of other universities.

In case seats remain vacant in VKS University category, it shall be filled up by preparing a merit list , taking into consideration of all remaining applicants of both VKS University, Ara and other universities.

- 2.3 (a) The reservation of seats for the courses shall be as per reservation rules of the Government of Bihar.
 - (b) Altogether 20% of seats shall be reserved for women applicants. However, the number of reserved seats for this category will be reduced by the number of seats filled up by women applicants admitted on reserved seats and unreserved seats.
 - (c) A maximum of two (2) seats shall be earmarked for Sports and Fine Arts separately for applicants who have distinguished themselves in Sports and Fine Arts by representing a District/State. These seats shall be in addition to the number of sanctioned seats.
 - (d) Seats left unfilled in any of the category due to the reason that eligible candidates are not available, shall be filled up by admitting applicants from amongst candidates available in the General Category.
 - (e) No candidate shall be entitled to avail two weightage simultaneously .
- 2.4 The total number of seats for the M.Com shall be decided by the statutory body of VKS University, Ara in accordance with the guideline received from the State Government time to time.

- 2.5 Each candidate shall have to pay ***Rs 100 (One Hundred)*** for purchase of Admission Form and Prospectus.
- 2.6 (a) No applicant shall be admitted to the course who has not applied for admission within the notified period of time or who being selected for admission does not get himself/herself registered within the specified limit of time.
- (b) No applicant shall be admitted who in the opinion of the Vice-Chancellor is unfit, should not be admitted in the best interest of the VKS University, Ara.
- (c) The admission of any student admitted to M.Com course may be cancelled, if it is found at any point of time, the document submitted or statement made by the candidate to support his/her admission is forged or fake.
- 2.7 No candidate shall be allowed to be registered as a student in any other course leading to a Diploma/Degree, during the academic years of his/her study for M.Com course.
- 2.8 Admission of NRI and Foreign Students shall not be governed by this ordinance. Foreign and NRI candidates seeking admission into M.Com course in the Faculty of Commerce, may be admitted at the discretion of the Vice-Chancellor as provided under clause 1(a) of the General Ordinance.

3. The Fee Structure for the M.Com students shall be as stated below :

Fee Structure for INDIAN Students (RI) (General & BC II Category)

(For One Academic Session consisting of two Semester (I & II))

1.	Admission Fee (For 2 Semester)	300.00
2.	For Internal (CIA Exam)	300.00
3.	Tuition fee(one time in each academic session)	200.00
4.	Eklavya & Tarang(one time in each academic ses.)	10.00

Rs 810.00

5.	Miscellaneous Fee : (To be charged in each academic session)	Rs 740.00
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TOTAL Rs 1550.00
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- Note:** 1. For BC – II category students, Fee will be (Rs 1550 – Rs 200) Rs 1350.00 ONLY.
2. For Girls in all category and SC/ST candidates, Fee will be Rs 300.00 Only for one academic session.

B. Fee Structure for Non-Resident Indian (NRI) and Foreign students

NRI and Foreign students admitted to M.Com, shall have to pay \$ 700 in the first year and \$ 600 in the second year.

- 3.1 The fee structure may be revised from time to time by the statutory body of the university after obtaining approval of the Chancellor.