PERIYAR UNIVERSITY
PERIYAR PALKALAI NAGAR
SALEM – 636 011

DEGREE OF MASTER OF COMMERCE (PRIDE)

SYLLABUS FOR M.Com

PROGRAMMISSION AND OBJECTIVES

Mission

The mission of programme is to obtain and acquire all the skills knowledge related to commerce curriculum and also eliminate all the disparity between students studying in regular system and distance mode.Updating of all the information related to commerce curriculum is a preliminary mission of the program.

Objectives of the Course

1. To import knowledge in advanced concept and applications in various fields of commerce.
2. To provide the students the avenues of studies in parallel professional courses in commerce discipline.
3. To equip the students to occupy the important positions in business, industries and related organizations.
4. To make the learners to understand the purpose and use of commerce subjects.

RELEVANCE OF THE PROGRAMME

Any kind of developing economy, the learning and understanding of commerce discipline attributes are more significant. At the same time the learning process of commerce subjects should be systemised one. In this juncture, the university takes various promotional activities to develop the commerce curriculum, especially distance mode education. It has reach to all kind of young minds throughout the country.

CURRICULUM DESIGN

S.No.	Paper	Subject Title	University Examination			Credits
			Internal	External	Total	
I SEMESTER						
1	Core I	Global Marketing	25	75	100	3
2	Core II	Advanced Financial Accounting	25	75	100	4
3	Core III	Indian Financial System in Modern Banking	25	75	100	4
4	Core IV	Financial Management	25	75	100	4
5		**Elective I (any one of the following)**				
	1	Organisational Behaviour	25	75	100	3
	2	Office Management and Business Communication				
II SEMESTER						
6	Core V	Capital Market & Financial Services	25	75	100	3
7	Core VI	Investment Analysis and Portfolio Management	25	75	100	4
8	Core VII	Advanced Cost & Management Accounting	25	75	100	4
9	Core VIII	Export &Import Management	25	75	100	4
10		**Elective II (any one of the following)**				
	1	E-Commerce	25	75	100	3
	2	Business Finance				
III SEMESTER						
11	Core IX	Corporate Accounting and Legal Framework	25	75	100	4
12	Core X	Strategic Management	25	75	100	3
13	Core XI	Research Methodology and Statistical Applications	25	75	100	4
14	Core XII	Income Tax and Tax Planning	25	75	100	4
15		**Elective III (any one of the following)**				

	1	Entrepreneurial Development	25	75	100	3
	2	Resource Management Techniques				
IV SEMESTER						
16	Core XIII	Human Resource Management	25	75	100	3
17	Core XIV	Indirect Taxes	25	75	100	3
18	Core XV	Project –Work Project-150 Marks Viva Voce-50 marks	-	-	200	9
19		**Elective IV (any one of the following)**				
	1	Insurance and Risk Management	25	75	100	3
	2	Advertisement				
Total Credit						**72**

Duration of the Programme

The M.Com programme shall consist of two academic years divided into four semesters. This Programme consists of 18 subjects and01 project work. Each theory course has 3 - 4 credits and each semester has 18 credits. Project work has 9 credits. The total credits for this programme is 72.

Faculty and Support Staff Requirements:

The programme for the degree of **Master of Commerce** requires following faculty and supporting staff:

Staff Category	Required
Faculty for Commerce Subjects	5
Clerical Assistant	1

Instructional Delivery Mechanisms

The instructional delivery mechanisms of the programme includes Self-Learning Mode study materials, face to face contact sessions for theory courses, e-content of the study materials in the form of CD.

Identification of Media

The SLM – designed study materials will be provided in print media as well is in the form of CD which carries electronic version of the study material.

Student Support Services:

The student support services will be facilitated by the head quarter i.e., Periyar Institute of Distance Education, Periyar University, Salem and its approved Learning Centers located at various parts of Tamil Nadu. The pre-admission student support services like counselling about the programme including curriculum design, mode of delivery, fee structure and evaluation methods will be explained. The post-admission student support services like issue of identity card, study materials, etc. will be done through the Learning Centers. The face to face contact sessions of the programme will be held at the head quarter. The conduct of end-semester examinations, evaluation and issue of certificates will be done by office of the controller of examinations, Periyar University, Salem.

PROCEDURE FOR ADMISSION, CURRICULUM TRANSACTION AND EVALUATION

Procedure for Admission

A candidate who has passed any U.G degree (10 + 2+ 3 system) of Periyar University or any other University accepted by the Syndicate as equivalent thereto shall be eligible to appear and qualify for the M.Com of this University.

Curriculum Transactions

The classroom teaching would be through chalk and talk method, use of OHP, Power Point presentations, web-based lessons, animated videos, etc. Student can participate actively in the face to face contact sessions. Student seminars would be conducted and scientific discussion would be arranged to improve their communicative skill.

The face to face contact sessions will be conducted as per norms.

Evaluation

The evaluation shall be conducted separately for theory, and project work to assess the knowledge acquired during the course of study. There shall be two systems of evaluation viz., internal assessment and end semester examinations.

In the case of theory courses the internal evaluation shall be conducted as Continuous Internal Assessment viz. student assignment preparation, seminar, etc. The internal assessment shall comprise of maximum 25 marks for each subject. The end semester examination shall be of three hours duration to each course at the end of each semester. The end semester examinations shall comprise of maximum of 75 marks for each course. The candidate failing in any course(s) will be permitted to appear for each failed course(s) in the subsequent examination.

Question Paper Pattern

Answer all questions (one question from each UNIT with internal choices Time: 3 Hours Max. Marks: 75

Part A- 10 x 2 Marks = 20 Marks

Part B -5 x 5 Marks = 25 Marks

Part C- 3 x 10 Marks = 30 Marks

Distribution of Marks in Continuous Internal Assessments

The following procedure shall be followed for awarding internal marks for theory courses

Component	Marks
Seminar (1 per course)	5
Assignments(2 per course)	20
Total	**25**

Passing Minimum

1. Separate passing is prescribed for Internal and External
2. The passing minimum for CIA shall be 50% out of 25 marks (i.e.12.5 Marks).
3. The passing minimum for university examination shall be 50% out of 75 marks (i.e. 37.5marks)

There is no passing minimum   for the record notebook. However submission of a record notebook is a must.

Candidate who does not obtain the required minimum marks for a pass in a course shall be required to appear and pass the same at a subsequent appearance.

Marks and Grades

The following table gives the marks, grade points, letter, grades and classification to indicate the performance of the candidate.

Range of Marks	Grade Points	Letter Grade	Description
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
00-49	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

C_i = Credits earned for the course i in any semester

G_i = Grade Point obtained for course i in any semester.

n refers to the semester in which such courses were credited

For a semester

Grade Point Average [GPA] $= \sum_i C_i G_i / \sum_i C_i$

Grade Point Average =	<u>Sum of the multiplication of grade points by the credits of the courses</u> Sum of the credits of the courses in a semester

For the entire programme

Cumulative Grade Point Average [CGPA] $= \sum_n \sum_i C_{ni} G_{ni} / \sum_n \sum_i C_{ni}$

CGPA =	<u>Sum of the multiplication of grade points by the credits of the entire programme</u> Sum of the credits of the courses for the entire programme

CGPA	Grade	Classification of Final Result
9.5-10.0	O+	First Class- Exemplary*
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
0.0 and above but below 5.0	U	Re-appear

*The candidates who have passed in the first appearance and within the prescribed semester of the PG Programme are eligible.

Maximum duration for the completion of the course

The maximum duration for completion of M.Com programme shall not exceed ten semesters from their fourth semester.

Commencement of this Regulation

These regulations shall take effect from the academic year 2018-2019 (June session) i.e., for students who are to be admitted to the first year of the course during the academic year 2018-2019 (June session) and thereafter.

Fee Structure

The programme has the following Fee Structure

Sl. No.	Fees Detail	Amount in Rs.		Nature of Fee
		First Year	Second Year	
1	Admission Processing Fee			Non- Refundable
2	Course Fee			Non- Refundable
3	ICT Fee			Non- Refundable
	TOTAL			

The above mentioned fee structure is exclusive of Exam fees.

Quality assurance mechanism and expected programme outcomes:

1. University Moto

Wisdom Maketh World

2. University Vision Statement

To impart knowledge to the society through formal and informal modes and contributing to nation building.

3. University Objectives:

1. To design courses and to train teachers to improve academic excellence.
2. To involve in extension and outreach programmes to achieve the goal of eradicating illiteracy among the people of the jurisdictional area of the University.
3. To evolve Periyar University as a globally known academic and research institution.
4. To inculcate values, ethics, scientific temper and environmental awareness.

4. University Quality Policy:

Attaining Benchmark Quality in every domain of Teaching, Research and Extension to assure Stakeholder Delight through Professionalism exhibited in terms of strong purpose, sincere efforts, steadfast direction and skillful execution.

5. University Quality Quote:

Holistic development of the students through Quality Education

6. Programme's Review Mechanism:

The quality of the programme depends on scientific construction of the curriculum, enriched syllabi, continuous professional efforts leading to skilful execution of the course of the study. The ultimate achievement of M.Com programme of study may reflect the gaining of knowledge and skill in Commerce. This could help learners to get employment opportunities, help them to attain higher level of success.

The benchmark qualities of the programme may be reviewed based on the performance of students in their end semester examinations. The feedback from the alumni, students, parents and employers will be received and analyzed for the further improvement of the quality of the M.ComProgramme.

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Format of the title page:

<div align="center">

TITLE OF THE PROJECT REPORT

Project report submitted

To

Periyar University in partial fulfilment of the

Requirement for the award of the

Degree of Master of Commerce

Submitted by

[StudentName &Reg. no]

Under the Guidance

[Guide Name &Designation]

College logo

Department Name with College Address

Month – Year

</div>

Format of the Certificate:

CERTIFICATE

This is to certify that the project report entitled---submitted to the Periyar University, Salem in partial fulfillment of the requirement for the award of the degree of Master of Commerce is a record of bonafied project work carried out by -----------------------------under my supervision and guidance. No part of this project report work has been submitted for the award of any degree, diploma, fellowship or other similar titles or prizes and that the work has not been published in part or full in any scientific or popular journals or magazines.

Date:

Place:

Signature of the Head of the Department   Signature of the Supervisor

Date of viva-voice exam:_____

Internal Examiner   External Examiner

Format of the certificate:

<center>**DECLARATION**</center>

      I hereby declare that the project work entitled--submitted to the Periyar University in partial fulfilment of the requirements for the award of the degree of MASTER OF COMMERCE is a record of original research work done by me, under the supervision and guidance of --------------------------------- and it has not formed the basis for the award of any degree/diploma/associate ship/fellowship or other similar title to any candidate of any University.

Date: Signature of the Supervisor

Place: