

झारखण्ड केन्द्रीय विश्वविद्यालय  
**Central University of Jharkhand**  
(A Central University established by an act of Parliament of India in 2009)



**M.Com. Programme**  
**Courses and Syllabus**

**Department of Commerce and Financial Studies (DCFS)**

**2020**

## About the Department

The Department of Commerce and Financial Studies (DCFS) was formally set up as a separate department in the year 2019. The department is in School of Management Science of the University. It was established to offer 2 years post-graduate programme- Masters in Commerce (M.Com) in the beginning. It aims to offer other UG/PG courses in the field of commerce and financial management education. The department will also offer Ph.D. course in commerce and finance. The courses offered by the department aims to provide extreme and rigorous base for teaching, research, and allied business administration. The programmes are expected to be well received in the industry and academia.

The department aims to redefine commerce education in the country by offering quality education and research in Commerce discipline. The courses will serve the needs of academics and prepares students for research and teaching.

### Vision Statement:

“To develop into a Centre of Excellence in the field of commerce education while stimulating the young minds with real holistic development, building integrity, moral and ethical uprightness and with right set of knowledge to prepare them for the society at large and make them better employable”

### Mission

- To impart holistic education using state of the art technology and infrastructure leading to the development of qualified professionals
- To build a team of competent, dedicated and qualified faculty
- To explore tie-ups, training and development opportunities
- To involve in projects leading to high-quality research
- To continuously develop new programs to cater to the expectations of real business world
- To be cost-effective in operations

### Programme Structure:

M.Com. programme is a two-year course comprising four-semesters. Year 1 shall comprise two semesters, viz semester I and semester II. Similarly, year 2 shall comprise two semesters, viz semester III and semester IV. The entire course is of 96 Credits. For the award of degree, a student will be required to complete the credits as per the University norm.

<b>M.Com. (2 years) Programmes</b>	<b><i>First Year</i></b>	<b><i>Second Year</i></b>
	Semester - I	Semester - III
	Semester - II	Semester – IV

### Course Credit Scheme\*#

Semester	Core Course			Elective Course			Total Credit
	No. of Papers	Credit per paper	Total Credit	No. of Papers	Credit per paper	Total Credit	
I	5	4	<b>20</b>	-	-	-	<b>20</b>
II	6	4	<b>24</b>	-	-	-	<b>24</b>
III	4	4	<b>16</b>	2	4	<b>8</b>	<b>24</b>
IV	4	4	<b>20**</b>	2	4	<b>8</b>	<b>28</b>
<b>Total Credits for the Course</b>			<b>80</b>			<b>16</b>	<b>96</b>

# Applicable for Batch 2019-2020

\* For each Core and Elective Course there will be 4 lecture hours of teaching per week.

\*\* Research Project report in Semester IV is of 8 credits

\*\*\* Each paper will be of 100 marks out of which 60 marks shall be allocated for end semester examination and 40 marks for continuous assessment (internal assessment).

### Course Credit Scheme\*##

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III	4	4	<b>16</b>	2	4	<b>8</b>	<b>24</b>
IV	4	4	<b>20**</b>	2	4	<b>8</b>	<b>28</b>
<b>Total Credits for the Course</b>			<b>84</b>			<b>16</b>	<b>100</b>

# Applicable for admission from year 2020 onwards.

\* For each Core and Elective Course there will be 4 lecture hours of teaching per week.

\*\* Research Project report in Semester IV is of 8 credits

\*\*\* Each paper will be of 100 marks out of which 60 marks shall be allocated for end semester examination and 40 marks for continuous assessment (internal assessment).

### **Choice Based Credit System:**

The CBCS provides an opportunity for the students to choose courses from the prescribed courses comprising core, elective/minor or skill-based courses. The courses can be evaluated following the grading system, which is considered to be better than the conventional marks system. Grading system provides uniformity in the evaluation and computation of the Cumulative Grade Point

Average (CGPA) based on student's performance in examinations which enables the student to move across institutions of higher learning.

M.Com. Course & Credit Scheme (Applicable for 2019-21 batch)							
Semester-1	Credit	Semester-2	Credit	Semester-3	Credit	Semester-4	Credit
Managerial Economics	4	Entrepreneurship Development & Project Management	4	International Trade and Business	4	Strategic Management	4
Advanced Business Statistics	4	Strategic Cost and Management Accounting	4	Business Environment	4	Business Ethics and Corporate Governance	4
Management Principles and Applications	4	Marketing Management	4	Research Methodology and Data Analysis	4	Indian Financial System	4
Corporate Financial Reporting & Analysis	4	Security Analysis and Portfolio Management	4	Operations Research	4	Research Project	8
Financial Management	4	Human Resource Management	4	<i>Elective 1</i>	4	<i>Elective 3</i>	4
		Personal Tax Planning and Management	4	<i>Elective 2</i>	4	<i>Elective 4</i>	4
Total Credit	20		24		24		28
				<b>Elective</b>		<b>Elective</b>	
				Corporate & Industrial laws	4	International Financial Management	4
				Advanced Corporate Finance	4	Financial Planning & Wealth Management	4
				Financial Derivatives & Risk Management	4	Corporate Tax Planning & Management	4
				Global Financial Reporting & Disclosure	4	Mergers, Acquisitions and Corporate Restructuring	4
				Securities Market Operations	4	Banking and Insurance	4

M.Com. Course & Credit Scheme (Applicable from year 2020 admission of onward)							
Semester-1	Credit	Semester-2	Credit	Semester-3	Credit	Semester-4	Credit
Advanced Business Economics	4	Entrepreneurship Development & Project Management	4	International Trade and Business	4	Strategic Management	4
Advanced Business Statistics	4	Strategic Cost and Management Accounting	4	Business Environment	4	International Financial Management	4
Management Principles and Applications	4	Marketing Management	4	Research Methodology and Business Analytics	4	Security Analysis and Portfolio Management	4
Business Ethics and Corporate Governance	4	Corporate Financial Reporting & Analysis	4	ICT in Business	4	Research Project	8
Financial Management	4	Human Resource Management	4	<i>Elective 1</i>	4	<i>Elective 3</i>	4
Indian Financial System	4	Personal Tax Planning and Management	4	<i>Elective 2</i>	4	<i>Elective 4</i>	4
Total Credit	24		24		24		28
				<b>ELECTIVES (III)</b>		<b>ELECTIVES (IV)</b>	
				Global Financial Reporting & Disclosure	A C C O U N T I N G	Corporate Tax Planning & Management	
				Principles & Practices of Tax & Indian Tax System	O A U D I T I N G	Advance Auditing	
				Accounting Theory	N G I N G	Goods & Services Tax	
				Corporate Tax Law & Practice	T O I & N	International Accounting	
				Advanced Corporate Finance	F I N A N C E	Financial Planning & Wealth Management	
				Financial Derivatives & Risk Management	N A M E	Mergers, Acquisitions and Corporate Restructuring	
				Securities Market Operations	N A M E	Banking and Insurance	
				Finance & Economic Laws	C O U R S E	Financial Markets & Institutions	

**\*Selection of Elective Courses:**

Two elective courses are to be selected from the list of courses in the beginning of Semester III and IV. Thus, a student will opt a total of 4 elective courses in the second year.

Options for Elective Courses will be floated according to availability of faculty and minimum number of students. Once an Elective course has been selected, no change in selected groups will be allowed later.

**Eligibility for Admissions:**

A graduate with at least 50% in commerce, BBS and BBA or a graduate in B.Voc. who have studied at least 4 subjects in Commerce/ Business Management and have scored 50% marks. (5% relaxation in marks to SC/ST candidates)

**Number of Seats:** Currently 40

**Reservations policy:** As per Government of India's policy revised from time to time.

**Assessment of Students' Performance and Scheme of Examinations:**

1. English shall be the medium of instruction and examination.
2. Examinations shall be conducted at the end of each Semester as per the Academic Calendar notified by the University.
3. The system of evaluation shall be as follows:
  - a). Each paper will carry 100 marks, of which 40 marks shall be reserved for internal assessment based on a combination of class tests, Assignments and Presentations or as per the University norms.
  - b). The remaining 60 marks in each paper shall be awarded on the basis of a written examination at the end of each semester. The duration of written examination for each paper shall be three hours.
4. Examinations for courses shall be conducted in the respective odd and even Semesters as per the Scheme of Examinations and University examination rules

**Pass Percentage & Promotion Criteria:**

1. The minimum marks required to pass any paper in a semester shall be 40% in each paper and 40% in aggregate of a semester.

**Conversion of Marks into Grades (CGPA & SGPA) & Grade Points:**

As per University examination rules

**Nomenclature of degree to be awarded:** Master of Commerce (M.Com.)