

NAGALAND UNIVERSITY

**Department of Commerce
Kohima Campus
Meriema-797 004, Kohima.**

MASTER OF COMMERCE

M.Com

Syllabus



Under Choice-Based Credit System (CBCS)

Course Structure

1. The M.Com programme is full time two years Post Graduate Programme.
2. The programme consists of Four Semesters - Semester I and II in the First Year of the programme and Semesters III and IV in the Second Year of the programme.
3. The total programme consists of 64 credits equally divided into 16 credits per semester.
4. There would be different elective areas of specialization as per syllabus of respective group.
5. The programme consists of the following types of courses:
 - (i) Core courses: common for all optional specialization groups.
 - (ii) Elective courses: separate for all optional specialization groups.
6. Elective - I (MCRM-01) will be common for all optional specialization groups.

Credit Per Paper	: 04	Credit Per Semester	: 16
Lecture Per Credit	: 10	Lecture Per Paper	: 40
Units in a Paper	: 05	Per Unit Credit	: 0.8
Marks Per Credit	: 25	Marks Per Unit	: 20 (Mid-Term: 06 End-Term: 14)
Marks (Mid-Term Exam)	: 30	Marks (End-Term Exam)	: 70
Pass Marks	: 12	Pass Marks	: 28
No. of Semester	: 04	No. of Paper in Each Semester	: 04
Total No. of Paper in Four Semester	: 16	Full Marks for Each Paper	: 100

PROGRAMME STRUCTURE UNDER CHOICE-BASED CREDIT SYSTEM

First Semester:

Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam hrs	Max.Marks		
						Mid-Term Assessment	End-Term Exam	Total
Core 1	MC-101	Management Concepts & Organisational Behaviour	4	4	3	30	70	100
Core 2	MC-102	Business Environment & Policy	4	4	3	30	70	100
Core 3	MC-103	Statistical Analysis	4	4	3	30	70	100
Core 4	MC-104	Corporate Financial Accounting & Reporting	4	4	3	30	70	100
		Total		16				400

Second Semester:

Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam hrs	Max.Marks		
						Mid-Term Assessment	End-Term Exam	Total
Core 5	MC-201	Business Entrepreneurship	4	4	3	30	70	100
Core 6	MC-202	Accounting for Managerial Decisions	4	4	3	30	70	100
Core 7	MC-203	Marketing Management	4	4	3	30	70	100
Core 8	MC-204	Financial Management	4	4	3	30	70	100
Total				16				400

Third Semester:

Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam hrs	Max.Marks		
						Mid-Term Assessment	End-Term Exam	Total
Core 9	MC-301	Computer Application in Business	4	4	3	30	70	100
Core 10	MC-302	Corporate Legal Framework	4	4	3	30	70	100
Optional	Elective I		4	4	3	30	70	100
Optional	Elective II		4	4	3	30	70	100
Total				16				400

Fourth Semester:

Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam hrs	Max.Marks		
						Mid-Term Assessment	End-Term Exam	Total
Core 11	MC-401	Strategic Management	4	4	3	30	70	100
Core 12	MC-402	E-Commerce	4	4	3	30	70	100
Optional	Elective III		4	4	3	30	70	100
Optional	Elective IV		4	4	3	30	70	100
Total				16				400
Grand Total				64				1600

OPTIONAL GROUP

Group A: Accounting

Elective I	MCRM-01	Research Methodology & Project Work
Elective II	MCA-02	Advanced Financial Accounting
Elective III	MCA-03	Advanced Cost & Management Accounting
Elective IV	MCA-04	Corporate Tax Planning & Management

Group B: Finance

Elective I	MCRM-01	Research Methodology & Project
Elective II	MCF-02	Financial Institutions & Markets
Elective III	MCF-03	Security Analysis and Portfolio Management
Elective IV	MCF-04	Strategic Financial Management

Group C: Human Resource Management

Elective I	MCRM-01	Research Methodology & Project Work
Elective II	MCHR-02	Human Resource Planning
Elective III	MCHR-03	Human Resource Management
Elective IV	MCHR-04	Human Resource Development

Group D: International Business

Elective I	MCRM-01	Research Methodology & Project Work
Elective II	MCIB-02	International Business Environment
Elective III	MCIB-03	Foreign Trade Policy and Investment
Elective IV	MCIB-04	International Marketing

Group E: Marketing

Elective I	MCRM-01	Research Methodology & Project Work
Elective II	MCM-02	Services Marketing & Customer Relationship Management
Elective III	MCM-03	Agriculture & Rural Marketing
Elective IV	MCM-04	Marketing Research

Group F: Banking & Insurance

Elective I	MCRM-01	Research Methodology & Project Work
Elective II	MCBI-02	Banking Operation & Procedures
Elective III	MCBI-03	Insurance Finance & Administration
Elective IV	MCBI-04	Insurance & Risk Management

Notes:

1. The elective groups in Semester IV will remain the same as the ones selected in Semester III.
2. Once a group has been selected by a student, no change will be permitted.
3. The first and the second paper of the optional groups will be taught in Semester III, while third and the fourth paper will be taught in Semester IV.
4. Every student shall have an appropriate topic selected and undertake an individual project work at the beginning of the third semester on the group opted for and shall submit the same and face viva voce at the end of fourth semester for evaluation, each carrying 50 marks.
5. Paper/Elective I in the third Semester under optional group shall be Research Methodology (50 marks) and Project Work (50 marks). The ratio of mid-term and end-term marks will also be maintained in this elective course.

GRADING SYSTEM:

After adding the mid-term marks (maximum 30%) to end-term marks (maximum 70%), the marks secured by a student (from maximum 100) will be converted into a letter grade. The grade points are the numerical equivalent of letter grade assigned to a student in the 7 points scale as given below.

% Marks Range	Letter Grade	Grade Point	Ranking
90 and Above	O	10	Outstanding
80-89	A	9	Excellent
70-79	B	8	Very Good
60-69	C	7	Good
50-59	D	6	Average
40-49	E	5	Below Average
Less than 40	F	0	Fail

TABLE FOR COMPUTATION OF SEMESTER GRADE POINT AVERAGE (SGPA)

% Marks	35-39	40-44	45-49	50-54	55-59	60-64	65-69	70-74	75-79	80-84	85-89	90-94	95-100
Grade Points	< 4	4.5	5.0	5.5	6.0	6.5	7.0	7.5	8.0	8.5	9	9.5	10

CLASSIFICATION FOR GRADING

Grade Point	< 4	4 - < 5	5 - < 6	6 - < 7	7 - < 8	8 - < 9	9 - 10
Letter Grade	F	E	D	C	B	A	O

Ranking	Fail	Below Average	Average	Good	Very Good	Excellent	Outstanding
---------	------	---------------	---------	------	-----------	-----------	-------------

ILLUSTRATIVE MARKS STATEMENT

First Semester

Paper	P1	P2	P3	P4	Total
Max.Marks	100	100	100	100	400
Marks Obtained	68	74	59	77	278
% of Marks Obtained	68	74	59	77	
Grade Points Earned	7	7.5	6	8	
Course Credits	4	4	4	4	16
Total SGP=GPE x CC	28	30	24	32	114

The SGPA shall then be computed by dividing the total SGP of all the courses of study by the total credits for the semester.

$$\text{SGPA} = \text{Total SGP} / \text{Total CC} = 114 / 16 = 7.12$$

Semester Grade : B

Second Semester

Paper	P1	P2	P3	P4	Total
Max.Marks	100	100	100	100	400
Marks Obtained	70	72	62	78	282
% of Marks Obtained	70	72	62	78	
Grade Points Earned	7.5	7.5	6.5	8	
Course Credits	4	4	4	4	16
Total SGP=GPE x CC	30	30	26	32	118

$$\text{SGPA} = \text{Total SGP} / \text{Total CC} = 118 / 16 = 7.38$$

Semester Grade : B

Third Semester

Paper	P1	P2	P3	P4	Total
Max.Marks	100	100	100	100	400
Marks Obtained	79	80	67	82	308
% of Marks Obtained	79	80	67	82	
Grade Points Earned	8	8.5	7	8.5	
Course Credits	4	4	4	4	16
Total SGP=GPE x CC	32	34	28	34	128

$$\text{SGPA} = \text{Total SGP} / \text{Total CC} = 128 / 16 = 8$$

Semester Grade : A

Fourth Semester

Paper	P1	P2	P3	P4	Total
Max.Marks	100	100	100	100	400
Marks Obtained	82	80	77	85	324
% of Marks Obtained	82	80	77	85	
Grade Points Earned	8.5	8.5	8	9	
Course Credits	4	4	4	4	16
Total SGP=GPE x CC	34	34	32	36	136

SGPA = Total SGP/Total CC = 136/16 = 8.5

Semester Grade : A

CUMULATIVE SEMESTER GRADE POINT AVERAGE (SCGPA)

CSGPA = Σ TSGP/ Σ TCC

(TSGP: TOTAL SEMESTER GRADE POINT; TCC: TOTAL COURSE CREDIT FOR THE PROGRAMME)

Semester	I	II	III	IV	Total
Semester GPA	7.12	7.38	8	8.5	
Semester Course Credits	16	16	16	16	64
Semester Grade Points	114	118	128	136	496
Semester Grade	B	B	B	A	

SCGPA = Total SGP/Total CC = 496/64 = 7.75

Programme Letter Grade: B