Chaudhary Bansi Lal University, Bhiwani

(A State University established under Haryana Act No. 25 of 2014)



Examination Scheme

&

Syllabus

for

Master of Commerce

(Semester- I to IV)

(w.e.f. 2019-21)



Chaudhary Bansi Lal University, Bhiwani

(A State University established under Haryana Act No. 25 of 2014) Study & Evaluation Scheme w.e.f. 2019-2021

> of Master of Commerce

Programme : M.Com.

Duration : Two year full time (Four Semesters)

Medium : English/Hindi

Minimum Required Attendance : 75%

Total Marks : 2500 (Excluding Non-CGPA Paper/s and Open Elective Paper/s)

Total Credits : 102 (Excluding Non-CGPA Paper/s)

Assessment/Evaluation

Internal	External	Total
20	80	100

Internal Evaluation (Theory Papers)

Minor Test	Attendance	Assignment	Total
10	5	5	20

Duration of Examination

External	Internal (Minor Test)
3 Hrs.	1 Hr.

To qualify the course, a student is required to secure a minimum of 40% marks in aggregate including the end semester examination and internal evaluation i.e. both internal and external. A candidate who secures less than 40% of marks in a course shall be deemed to have failed in that course. The student should have to secure at least 40% marks in aggregate to clear the semester.

Question Paper Structure

- 1. The question paper shall consist of 9 questions. Out of which, first question shall be of short answer type and will be compulsory. Question no. 1 shall contain 8 parts representing all units of the syllabus and students shall have to answer all parts.
- 2. The remaining 8 questions shall have internal choice. The weightage for each question shall be of 16 marks.

Semester-I Credits-30 Total Marks-700

Sr. No.	Paper Code	Subject	Type of Course	Contact Hours per week				Credit		Ex	Total			
				Theory	Practical/ Tutorial	Total	Theory	Practical/ Tutorial	Total	Theory	Internal Assessment	Practical		
1	19MC-101	Management Process	C.C.											
		and Organizational Behaviour		4		4	4		4	80	20		100	
2	19MC-102	Financial Accounting	C.C.	3	2	5	3	1	4	80	20		100	
3	19MC-103	Business Economics	C.C.	4		4	4		4	80	20		100	
4	19MC-104	Business Environment	C.C.	4		4	4		4	80	20		100	
5	19MC-105	IT Fundamentals	S.E.C.	4	4	8	4	2	6	80	20	50*	150	
6	19MC-106	Business Communication	A.E.C.C.	4		4	4		4	80	20		100	
7	19MC-107	Business News Review	A.E.C.C.		4	4		2	2			50**	50	
	Open Elective Paper *** G.E.		2	-	2	2	-	2	As per University Policy framed Elective Papers at PG lev			-		
	Но	bby Club	G.E.	At least one hour will be conducted per week or 16 hours							As per University Policy framed for Hobby			
			Non-CGPA	GPA per semester. Club						Club				
Total			25	11	36	25	5	30	480	120	100	700(Excluding Marks Awarded for Hobby Club and Open Elective Paper)		

^{*}End Term evaluation to be done by the external examiner appointed by University.

^{**}End Term evaluation of Business News Review will be done by the internal examiner, appointed by the Chairman of the department.

^{***}To be chosen from the list of open elective papers provided by the University.

Semester-II Credits-24 Total Marks-600

Sr. No.	Paper Code	Subject	Type of	Conta	ct Hours per	week		Credit	dit Examination Scheme			eme	TD 4.1
			Course	Theory	Practical/ Tutorial	Total	Theory	Practical/ Tutorial	Total	Theory	Internal Assessment	Practical	Total
1	19MC-201	Quantitative Techniques for Business Decisions	C.C.	3	2	5	3	1	4	80	20		100
2	19MC-202	Accounting for Managerial Decisions	C.C.	3	2	5	3	1	4	80	20		100
3	19MC-203	Financial Management	C.C.	3	2	5	3	1	4	80	20		100
4	19MC-204	E-Commerce	C.C.	4		4	4		4	80	20		100
5	19MC-205	Marketing Management	C.C.	4		4	4		4	80	20		100
6	19MC-206	Computerised Accounting System	S.E.C.		4	4		2	2			100*	100
	Open Electi	pen Elective Paper ** G.E. 2 - 2 As per University Policy framed for Open Papers					for Open Elective						
Hobby Club G.E. Non-CGPA			At least one hour will be conducted per week or 16 hours per semester						As pe	r University P	olicy frame	d for Hobby Club	
Total			19	11	30	19	5	24	400	100	100	600 (Excluding Marks Awarded for Hobby Club and Open Elective Paper)	

^{*}End Term evaluation to be done by the external examiner appointed by University.

^{**}To be chosen from the list of open elective papers provided by the University but it should not be same as was chosen in semester I.

Semester-III Credits-24 Total Marks-600

Sr. No.	Paper Code	Subject	Type of Course	Contact Hours per week				Credit			amination Sch		
				Theory	Practical/ Tutorial	Total	Theory	Practical/ Tutorial	Total	Theory	Internal Assessment	Practical	Total
1	19MC-301	Research	C.C.	4		4	4		4	80	20		100
		Methodology											
2	19MC-302	Human	C.C.	4		4	4		4	80	20		100
		Resource											
		Management											
3	19MC-303	Corporate Law	C.C.	4		4	4		4	80	20		100
4	19MC-304	Elective Paper-I	D.S.E.	4		4	4		4	80	20		100
5	19MC-305	Elective Paper-	D.S.E.	4		4	4		4	80	20		100
		II											
6	19MC-306	Elective Paper-	D.S.E.	4		4	4		4	80	20		100
		III											
	Hobby Club G.E.			At least one hour will be conducted per week or 16 hours						As per University Policy framed for Hobby Club			
			Non-CGPA	per semester.									
Total			24	1	25	24	-	24	480	120	-	600 (Excluding Marks Awarded for Hobby Club)	

Important Note:

There will be three specialization groups i.e. 1. Taxation and Audit, 2. Banking, Finance and Insurance, and 3. International Business. At the beginning of Semester -III, students shall have to opt one specialization group. Correspondingly, students shall have to study first three elective papers from the chosen group in Semester-III and rest two papers from the same group in Semester-IV as per their chosen specialization group.

Semester-IV Credits-24 Total Marks-600

Sr. No.	Paper Code	Subject	Type of Course	Conta	ct Hours per	week	Credit Examination Scheme			eme	Total		
				Theory	Practical/ Tutorial	Total	Theory	Practical/ Tutorial	Total	Theory	Internal Assessment	Practical	Total
1	19MC-401	Strategic	C.C.	4		4	4		4	80	20		100
		Management		7		۲	7		۲	00	20		100
2	19MC-402	Entrepreneurship	C.C.	4		4	4		4	80	20		100
3	19MC-403	Business Ethics and	C.C.										
		Corporate		4		4	4		4	80	20		100
		Governance											
4	19MC-404	Elective Paper-I	D.S.E.	4		4	4		4	80	20		100
5	19MC-405	Elective Paper-II	D.S.E.	4		4	4		4	80	20		100
6	19MC-406	Dissertation	C.C.	4		4	4		4			100	100
	Hobl	by Club	G.E.	At leas	At least one hour will be conducted per			er week or 1	6 hours	As per University Policy framed for I			r Hobby Club
	Non- per ser					mester							
			CGPA										
													600 (Excluding
		Total		24	1	25	24	-	24	400	100	100	Marks Awarded
													for Hobby Club)

Note:

- 1. Students shall have to continue with the same chosen specialization group as was opted in semester-III for Elective Paper- I & II in semester-IV. The last two remaining papers are to be studied by the students in semester-IV from the chosen specialization group (same as was chosen in semester-III).
- 2. The Dissertation (19MC-406) will be evaluated only by an External Examiner(s) appointed by the department and it must be evaluated for both the Report (50 marks) and the Presentation/Viva of the same (50 marks).

Elective Group-A (Taxation and Audit)

- 1.Indian Tax System
- 2.International Financial Reporting Standards
- 3. Advanced Auditing
- 4. Corporate Tax Structure and Planning
- 5. Constitutional Law Problems and Ethical Issues in Taxation

Elective Group-B (Banking, Finance and Insurance)

- 1. Corporate Banking
- 2.Insurance and Risk Management
- 3. Investment Management Analysis
- 4.International Finance
- 5.Banking Laws and Practice

Elective Group-C (International Business)

- 1.Trade and Investment
- 2.International Business Operations
- 3.Import-Export Documentation
- 4.International Financial Management
- 5.International Marketing

Abbreviation Used:

C.C.	Core Course
D.S.E.	Discipline Specific Elective
G.E.	Generic Elective
A.E.C.C.	Ability-Enhancement Compulsory Course
S.E.C.	Skill-Enhancement Elective Course

POLICY ON HOBBY CLUB

1. List of Clubs (Both for UG and PG Programmes):

- 1. IT Innovators Club (IT Club)
- 2. Performing Arts (Dance, Drama, Singing)
- 3. Sports and Fitness Club (Including the Indoor and Outdoor games, Yoga and Meditation)
- 4. Outreach (Extension and Rural Activities Club like social awareness programmes and sensitization)
- 5. Literary (Debate, Declamation, and Writing skills)
- 6. Fine Arts (Painting, Drawing, Sculpture, and Graphics)
- 7. Photography and Videography
- 8. Gardening & Landscaping
- 9. Entrepreneurship
- 10. Media Club
- 11. Culinary Skills (Cooking)

2. Criteria for Evaluation (Both for UG and PG programme):

The criteria for the evaluation of the same may be framed as:

(a) Attendance (50%)

Less than 60%: No Marks

60%-75%: 30 Marks 76%-90%: 40 Marks 91%-100%: 50 Marks

- (b) Participation in the Events organised by the club (15%)
- (c) Organising the In-House Club Events (15%)
- (d) Participation/ organizing a National or State level event (10%)
- (e) Positions in the National / State Level event (10%)

3. Mode of Conduct:

List of clubs and their faculty coordinators will be floated at the beginning of each session and every student will mandatory choose one club as per his / her choice. This hobby club will be evaluated for 1 credits each in each semester for the first four semesters (Semester 1-4) in both UG as well as in PG Courses) as per the evaluation policy. However, these credits will not be added to the SGPA / CGPA. They will be counted together and the final letter grade will be reflected in the final DMC of the students with the name as "Hobby club". These hobby clubs will primarily run in the workshop mode, where one teacher will be assigned as coordinator to look after the over-all responsibility of the clubs. It is suggested that one workshop / meeting of at least 1 hour will be conducted per week or 16 hours per semester (if in the long workshop mode). At least one event will be organised by the club during each semester. Students will be encouraged to organise and participate in the events. They will also be encouraged to participate in the national and state level programmes.

4. Review:

The structure and implementation of the clubs will be reviewed after every three years.

Details on the Club/s

1. IT Innovators (Information and Technology)

This group will focus on encouraging students with interest in Information and Technology to come up with new ideas. It will be a platform for young budding talent to share their thoughts. It will also focus on increasing awareness about latest trends in technology by way of seminars, competitions etc. Students will also get an exposure for showcasing any new inventions they make. The group will expose the students to professionals of the industry and help them get correct guidance from industry experts.

2. Performing Arts (Theatre, Drama, Music-Vocal and Instrumental)

This group will focus on activities related to various arts like singing, dancing, drawing, theatre etc. The group will organize cultural programmes on different occasions as feasible. They will take charge of all the cultural activities that take place in the university. The students will get an opportunity to showcase their creativity. They will be guided regularly by expert artists by way of seminars, movies, activities etc. It will help in overall development of the students and harness their creative energies.

3. Sports and fitness (Yoga, Meditation, Indoor Games and Outdoor Games)

In today's world people our living very stressful life. They are losing on their health for earning money. People are not able to perform to their most optimum capacity because of health; stress etc. This group will try to bring the vh much needed work life balance. This group will focus on mental and physical fitness. They will start yoga, meditation, aerobics etc. They will also encourage increased participation in university sports teams. The group will organize regular camps of yoga, meditation, to increase the concentration and stamina of students.

4. Outreach (Activities having social Impact)

Youth is the future of society and has the power to change it. This group will strive for making a social impact, bringing about the positive changes in the society we live in. The students will regularly engage in activities that will create a better a society. This group will organize events for improving our society. It will provide hands on experience, of dealing with people, to the participants and raise a socially sensitive youth.

5. Literary (Debates, Declamations and Writing skills)

The Literary club will endeavor to promote languages and literature. From time to time, the club will organize a rich and diverse array of literary activities such as debates, declamations, group discussions, poetry writing and recitation, short story writing, interactive/lecture sessions, etc. Through these activities, literary coordinators (student and teacher) reach out to language and literature lovers and try to create a space for sharing emotions and thoughts.

6. Fine Arts (Painting, Drawing, sculpture and Graphics)

The fine art club aims to encourage students to express their thoughts, feelings and creativity through the various multidimensional art forms like sketching, painting, Sculpturing etc. It attempts to tap the inherent talents and potentials of the student community at all levels of life. It provides an opportunity to the students to let their imagination run wild and provides them with the sight to see things in a different way. Students learn from one another and share their prowess in different aspects of art.

7. Photography and Videography

This club aims at providing a supportive environment for students interested in photography and videography to share their creativity, knowledge and Hobby. The club will hold regular meetings and discussions and organize events such as; photo-walks, field trips, museum and gallery visits, and lectures and workshops by visiting artists. Members will also explore the possible opportunities for photography projects in collaboration with other campus departments, organize peer to peer portfolio reviews and explore the possibilities of exhibitions on and off campus.

8. Gardening and Landscaping

This is a group for people with shared interests in gardens, gardening, plants and nature around us. In the current scenario it has become imperative that we take care of the environment we live in. this club is for people who are sensitive towards the natural environment we live in and find joy in getting close with the nature. This group will organize activities like tree plantation, lectures for enhancing knowledge about different plants, participating in social events pertaining to creating awareness about plants.

9. Entrepreneurship

Entrepreneurs are the present and future of our country. We need people who can generate employment for themselves and others as well. The Entrepreneurship Club aims to provide a conduit by which students can access entrepreneurial resources, network with community entrepreneurs, and share ideas. The club is dedicated to furthering understanding about new and small businesses.

10. Media

The Media Club is an exclusive platform for the college students which gives students hands on experience of the real world, behind the scenes with many diverse types of activities planned and designed to understand the importance of journalism and media. The club brings together like minded people who have a keen interest in the media industry. The club will regularly organize workshops, information sessions and field trips to gain better and deeper understanding of the field.

11. Culinary skills (Cooking)

Learning how to cook healthy and enjoyable meals is an important and valuable skill. Food brings people together and this club would do so in a way that integrates learning as well. The goals of this club are not only to cook these meals as a community but also to teach culinary skills, bring awareness, and dedicate our time to food justice and sustainability; advocating for the right to healthy, nutritious, fresh food.

POLICY ON BUSINESS NEWS REVIEW

Every student is expected to read business newspaper/s on day-to-day basis and to keep a record of the same in a notebook/register. The Economic Times, Mint, Business Standard or any other relevant newspaper/s are expected to be read by students. Students shall have to prepare one detailed news on any current topic related to commerce, trade and industry. Teacher/s allotted shall have to provide proper guidance to the students regarding the selection and preparation of relevant current affairs topic related to commerce, trade and industry. Students shall also present the news in class and a detailed discussion on the same is to be ensured by the teacher/s allotted. At last, viva-voce shall be conducted by the internal examiner as appointed by the Head of the department concerned. The Viva-Voce should be conducted on the basis of news notebook/register prepared by students during the semester.