

**SYLLABUS FOR**  
**MASTER OF COMMERCE**  
**Course**

**(w.e.f. 2020-21 Academic Session)**



**DEPARTMENT OF COMMERCE**

**THE UNIVERSITY OF BURDWAN**

## Course description

The curriculum of the ‘Master of Commerce’ has been designed in the following manner:

1. This curriculum has been designed to offer a Postgraduate Degree in Commerce named as M.Com.

2. This course carries 1020 marks (102 credits) in total. Distribution of these 1020 marks has been made as under:

**Core courses:** 750 marks (75 credits) (Fifteen courses including Project of 50 marks each);

**Major Elective courses:** 200 marks (20 credits)(Four courses of 50 marks each);

**Minor elective courses:** 50 marks (5 credits) (One paper) [Here student is required to pursue one course from another department of this University and it will be called a minor elective course. In Semester-III a student shall opt for Minor Electives of at least 5 credits from the sister departments or may be in the form of Course from SWAYAM platform, subject to prior approval of the departmental committee and University Authorities and uniformity of academic calendar]

**Compulsory course:** 20 marks (2 credits) [there will be a compulsory social outreach programme component in the syllabus where the student would have to submit a report on the social outreach work done by him/her].

3. For all courses except COM 302, COM 402 and COM 405 total marks (50) of each paper will have two parts—20% for international assessment and 80 % for written examination. Thus 40 marks in each paper would be for end-semester examination. 10 marks would be allotted for continuous assessment through term papers/project report/class tests/viva voce etc., modalities for which would be decided by the Departmental Committee.

4. Each course of 50 marks will be equally distributed in two modules. The module -1 will consist of units 1-3 and module -2 will be composed of units 4-6. From each module three questions will be set taking one from each unit and the students will be required to answer two from each module. Thus, in each course (except courses COM 302, COM 402 and COM 405), the students will be required to answer four questions – two from each module. Each question will be of 10 marks.

However, in the courses of Computer Application in Business - I (COM 302) and Computer Application in Business - II (COM 402), module-1 will include the theoretical part involving 30 marks and module-2 will include the practical part involving 20 marks which will be earmarked for the ‘Practical’ part. And no marks for international assessment will be allotted in this paper.

5. There will be one course in fourth semester on Project Work (Com 405) with 50 marks. For this course each student will have to select one topic on which the student will conduct a study and submit a project report in not less than 5000 words. The study may be based on primary data collected from a field survey or on secondary data available from published sources. Each project report will be examined jointly by one internal examiner and one external examiner. In the Project Work (Course - Com 405) there will be 40 marks on the written project report and 10 marks for the presentation and the viva voce. In this paper, each student will have to make a presentation on the report submitted by him/her and face a viva voce to be conducted by a board of examiners. Each student will have to inform the Head of the Department about the title of the project work at the beginning of the fourth semester class and the project report will have to be

<b>Any one course from the following major electives</b>					
COM304A	Security Analysis and Portfolio Management (SAPM)	Major Elective	(5-0-0)	5	50
COM 304B	Principles & Practice of Insurance (PPI)	Major Elective	(5-0-0)	5	50
COM 304C	International Accounting (IA)	Major Elective	(5-0-0)	5	50

In this semester, **5 credit points** are to be earned by way of perusing **minor elective paper offered other department of this University or may be in the form of Course from SWAYAM platform**, subject to the prior approval of the appropriate University authorities.

COM 305A	Basic Accounting and Finance (AF)	Minor Elective for extra-departmental students	(4-0-0)	4	50
COM 305B	Personal Finance (PF)	Minor Elective for extra-departmental students	(4-0-0)	4	50

#### **M. Com (4<sup>th</sup> SEMESTER)**

Course Code	Course Title	Course Type	(L-T-P)	Credit	Marks
COM 400	Social Outreach (SO)	Compulsory	(0-0-2)	2	20
COM 401	Strategic Cost Management (SCM)	Core Course	(5-0-0)	5	50
COM 402	Computer Applications in Business – II (CAB II)	Core Course	(3-0-2)	5	50

#### **Any one course from the following major electives**

COM 403A	Business Valuation (BV)	Major Elective	(5-0-0)	5	50
COM 403B	Management of Commercial Banks & Insurance (MCBI)	Major Elective	(5-0-0)	5	50
COM 403C	Corporate Reporting I (CR I)	Major Elective	(5-0-0)	5	50

#### **Any one course from the following major electives**

COM 404A	Financial Institutions and Financial Derivatives (FIFD)	Major Elective	(5-0-0)	5	50
COM 404B	Management of Risk in Banking & Insurance (MRBI)	Major Elective	(5-0-0)	5	50
COM 404C	Corporate Reporting II (CR II)	Major Elective	(5-0-0)	5	50
COM 405	Project Work	Core Course	(0-0-5)	5	50