



**KARNATAK UNIVERSITY, DHARWAD**  
**ACADEMIC (S&T) SECTION**  
 ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯ, ಧಾರವಾಡ  
 ವಿದ್ಯಾಪುಂಡಳ (ಎಸ್&ಟಿ) ವಿಭಾಗ



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NAAC Accredited  
 A Grade 2015

website: kud.ac.in

No KU/Aca(S&T)/OS-Gen/2020-21/ 1073

Date: 17/08/2020

**ಸುತ್ತೋಲೆ**

**ವಿಷಯ: ಪದವಿ ತರಗತಿಗಳಿಗೆ ಸಿಬಿಎಸ್ ಪಠ್ಯ ಕ್ರಮವನ್ನು ಅಳವಡಿಸಿರುವ ಕುರಿತು ವಿದ್ಯಾರ್ಥಿಗಳು ಮತ್ತು ಪ್ರಾಧ್ಯಾಪಕರಿಗೆ ಪ್ರಶ್ನೆ ಮತ್ತು ಉತ್ತರದ ಮಾದರಿಯಲ್ಲಿ ಮಾಹಿತಿ ಒದಗಿಸುವ ಕುರಿತು.**

ಮೇಲ್ಕಾಣಿಸಿದ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ, ಕರ್ನಾಟಕ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಎಲ್ಲಾ ಸಲಗ್ನ ಹಾಗೂ ಅಧೀನ ವಹಾವಿದ್ಯಾಲಯದ ಪ್ರಾಚಾರರ ಗಮನಕ್ಕೆ ತರಬಯಸುವುದೇನೆಂದರೆ 2020-21ನೇ ಶೈಕ್ಷಣಿಕ ಸಾಲಿನಿಂದ ಪದವಿ ತರಗತಿಗಳಿಗೆ ಸಿಬಿಎಸ್ ಪಠ್ಯ ಕ್ರಮವನ್ನು ಅಳವಡಿಸಲಾಗುತ್ತದೆ. ಸದರಿ ವಿಷಯದ ಕುರಿತು ವಿದ್ಯಾರ್ಥಿಗಳು ಮತ್ತು ಪ್ರಾಧ್ಯಾಪಕರು ಪಲವಾರು ಬಾರಿ ಸಮಗ್ರ ಮಾಹಿತಿಗಾಗಿ ವಿಶ್ವವಿದ್ಯಾಲಯವನ್ನು ಸಂಪರ್ಕಿಸುತ್ತಿದ್ದಾರೆ. ಕಾರಣ ಈ ವಿಷಯಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಸಮಗ್ರ ಮಾಹಿತಿಗಳನ್ನೊಳಗೊಂಡ ಪ್ರಶ್ನೆ ಮತ್ತು ಉತ್ತರದ ಮಾದರಿಯಲ್ಲಿ ಮಾಹಿತಿಯನ್ನು ಈ ಮೂಲಕ ತಮ್ಮ ಮಿಂಚಂಚೆ ವಿಳಾಸಕ್ಕೆ ಕಳುಹಿಸಿ ವಿಶ್ವವಿದ್ಯಾಲಯದ ಅಂತರ್ಜಾಲದ ಮುಖಪುಟದಲ್ಲಿ ಪ್ರಕಟಿಸಲಾಗುತ್ತದೆ. ಆದ್ದರಿಂದ ಸದರಿ ವಿಷಯವನ್ನು ಸಂಬಂಧ ಪಟ್ಟ ವಿದ್ಯಾರ್ಥಿ ಮತ್ತು ಅಧ್ಯಾಪಕರ ಗಮನಕ್ಕೆ ತರಲು ಈ ಮೂಲಕ ಸೂಚಿಸಲಾಗಿದೆ.

*(Handwritten Signature)*  
 (ದಾ. ಹನುಮಂತಪ್ಪ ಕೆ.ಟಿ)  
 ಕುಲಸಚಿವರು

ಗ.

1. ಪ್ರಾಚಾರ್ಯರು, ಕೆ.ವಿ.ವಿ. ವ್ಯಾಪ್ತಿಯಲ್ಲಿ ಬರುವ ಎಲ್ಲ ಸಂಯೋಜಿತ ಮತ್ತು ಅಧೀನ ಪದವಿ ವಹಾವಿದ್ಯಾಲಯಗಳು (ಕೆ.ವಿ.ವಿ. ಪೈಪ್‌ಲೈನ್‌ನಲ್ಲಿ ಬಿತ್ತರಿಸಲಾಗುವುದು).
2. ನಿರ್ದೇಶಕರು, ಐಟಿ ವಿಭಾಗ, ಕವಿವಿ ಧಾರವಾಡ, ಸದರಿ ವಿಷಯವನ್ನು ಅಂತರ್ಜಾಲದ ಮುಖಪುಟದಲ್ಲಿ ಕನಿಷ್ಠ 01 ವರ್ಷದವರೆಗೆ ಕಾಯ್ದಿರಿಸುವುದು.

**ಪ್ರತಿ ಸಾದರಮೂರ್ವಕವಾಗಿ:**

1. ಕುಲಸಚಿವರು (ಮೌಲ್ಯಮಾಪನ) ಕವಿವಿ, ಧಾರವಾಡ
2. ಹಣಕಾಸು ಅಧಿಕಾರಿಗಳು, ಕವಿವಿ, ಧಾರವಾಡ.
3. ಎಲ್ಲ ನಿರ್ಮಾಣದ ಡೀನರು, ಕವಿವಿ, ಧಾರವಾಡ ಇವರ ಮಾಹಿತಿಗಾಗಿ
4. ನಿರ್ದೇಶಕರು, ವಿದ್ಯಾರ್ಥಿ ಕಲ್ಯಾಣ ವಿಭಾಗ, ಕವಿವಿ, ಧಾರವಾಡ.
5. ನಿರ್ದೇಶಕರು, ಕಾಲೇಜು ಅಭಿವೃದ್ಧಿ ಮಂಡಳಿ, ಕವಿವಿ, ಧಾರವಾಡ.
6. ನಿರ್ದೇಶಕರು, ಕ್ರೀಡಾ ವಿಭಾಗ, ಕವಿವಿ, ಧಾರವಾಡ.
7. ಉಪನಿರ್ದೇಶಕರು, ಕಾಲೇಜಿಯೇಟ್, ಎಜ್ಜುಕೇಶನ, ಧಾರವಾಡ.
8. ಉಪನಿರ್ದೇಶಕರು, ಸಾರ್ವಜನಿಕ ಶಿಕ್ಷಣ ಇಲಾಖೆ, ಧಾರವಾಡ ಜಿಲ್ಲೆ, ಧಾರವಾಡ.
9. ಉಪನಿರ್ದೇಶಕರು, ಸಂವರ್ಧನೆ ಶಿಕ್ಷಣ ವಿಭಾಗ, ಕವಿವಿ, ಧಾರವಾಡ.
10. ಸಂಯೋಜಕರು, ಎನ್.ಎಸ್.ಎಸ್. ವಿಭಾಗ, ಕವಿವಿ, ಧಾರವಾಡ
11. ಎನ್.ಸಿ.ಸಿ. ಅಧಿಕಾರಿಗಳು: ಧಾರವಾಡ, ಪುಬ್ಬಳ್ಳಿ, ಪೆಳಗಾಂವ, ದಿಡಾಪುರ, ಮತ್ತು ಕಾರವಾರ ಜಿಲ್ಲೆ ಇವರ ಮಾಹಿತಿಗಾಗಿ.
12. ಸಂಪಾದಕರು, ವಿಶ್ವವಿದ್ಯಾಲಯ, ಬುಲೆಟಿನ್, ಕವಿವಿ, ಧಾರವಾಡ.
13. ಉಪಕುಲಸಚಿವರು, ಪರಿಶಿಷ್ಟ ಪಾತಿ: ಪರಿಶಿಷ್ಟ ಪಂಗಡ ಘಟಕ, ಕವಿವಿ, ಧಾರವಾಡ.
14. ವಿಶೇಷ ಅಧಿಕಾರಿಗಳು: ಪ್ರವರ್ಗ-1 ಫಲಕ/ಸಿ.ಡಿ.ಸಿ, ಕವಿವಿ, ಧಾರವಾಡ.
15. ನಿರ್ದೇಶಕರು, ಮಾಹಿತಿ ತಂತ್ರಜ್ಞಾನ, ಇಂಟರನೆಟ್ ಸೇಕ್ಷನ್, ಪರಿಶಿಷ್ಟ ವಿಭಾಗ, ಕವಿವಿ, ಧಾರವಾಡ ಇವರಿಗೆ ಮಾಹಿತಿಗಾಗಿ. ಸದರ ಪ್ರವೇಶ ನಿಯಮಾವಳಿಯ ಅಧಿಸೂಚನೆ ಮುಸ್ತಕಿಯನ್ನು ಕವಿವಿ ಪೈಪ್‌ಲೈನ್‌ನಲ್ಲಿ ಅಳವಡಿಸಲು ತಿಳಿಸಲಾಗಿದೆ.



*(Handwritten Signature)*  
 Co-Ordinator  
 S.M.College, Dharwad-8



*(Handwritten Signature)*  
 Principal  
 Shree Mrityunjaya College  
 Arts & Commerce, Dharwad-8

KARNATAK UNIVERSITY, DHARWAD

KU/Aca(S&T)(NGK-145)/CBCS Regu ComFac/2008-09/354 Date:16-01-2009

NOTIFICATION

Sub: **CBCS Regulations of Faculty of Commerce assented to by H.E. the Chancellor reg.**

Ref: 1) Letter No. ED 14 UKS 2008 dated 12-9-2008 received from the Under Secretary to Government, Education Department (Universities), Bangalore.

2) Vice Chancellor's orders dated: -01-2009.

Adverting to the above, it is hereby brought to the kind notice of Dean of Commerce Faculty, Chairperson of P.G. Department of Commerce and the Principals of all Affiliated Degree Colleges running P.G. Courses coming under Commerce Faculty that the **CBCS Regulations of Commerce Faculty** assented to by H.E. the Chancellor on 12-9-2008 which is to be implemented from the academic year 2008-09 is enclosed herewith for kind information and necessary action.

Encl: As above.

*[Signature]*  
REGISTRAR  
9/1

To

1. Dr. H.Y. Kamble, Dean, Faculty of Commerce, Dept. of Commerce, K.U. Dharwad.
2. Chairman, P.G. Dept., of Commerce, K.U. Dharwad
3. Principals of all Affiliated Degree Colleges running P.G. Courses coming under Commerce Faculty.

Copy F.W.C.s to:

1. Secretary to H.E. Chancellor, Raj Bhavan, Bangalore
2. Principal Secretary to Government, Education Department (Universities), Government of Karnataka, Dr. Ambedkar Veedi, Multi-storied Building, Bangalore.

Copy to:

1. The Registrar, Bangalore University/ Mysore University/ Gulbarga University/ Kuvempu University/ Mangalore University/ Tumkur University/ Women's University, Bijapur/ Kannada University, Hampi
2. P.S. to V.C., K.U. Dharwad.
3. S.A. to Registrar K.U. Dharwad.
4. P.A. to Registrar (Evaluation) K.U. Dharwad.
5. O.S. Academic (P.G) Section K.U. Dharwad for information and necessary action.
6. O.S. Exam (Confidential) Section, K.U. Dharwad for information and necessary action
7. O.S. Exam (PG) Section, K.U. Dharwad for information and necessary action
8. O.S. Exam (GAD) Section, K.U. Dharwad for information and necessary action
9. O.S. Exam (QP) Section, K.U. Dharwad for information and necessary action

① Manager  
Mahafile KUP  
② No. Inland  
m.com  
Prasanth  
21/1/09



1284  
21/1/09  
Miss. Anita  
Degree  
M-Com.

*[Signature]*  
IQAC  
Co-Ordinator  
S.M.College, Dharwad-8



*[Signature]*  
Principal  
Shree Mrityunjaya College  
Arts & Commerce, Dharwad-8

ಕರ್ನಾಟಕ  
KARNATAK



ವಿಶ್ವವಿದ್ಯಾಲಯ  
UNIVERSITY

ವಿದ್ಯಾಭಿವೃದ್ಧಿ ವಿಭಾಗ  
ACADEMIC SECTION (S&T)

Pavate Nagar, Dharwad - 580003  
ಪಾವಟೆ ನಗರ, ಧಾರವಾಡ - 580003  
ಕರ್ನಾಟಕ (ಭಾರತ)

Ref No.:

KU/Aca(S&amp;T)/(MGK-145)/CBCS /Com Fac/2007-08/1148

Date: 17.05.2008  
7 MAY 2008

Registered Post with A.D

To,

The Principal Secretary,  
Education Department (University)  
Govt. of Karnataka  
Multistoried Building,  
BANGALORE - 560 001.

Sir,

**Sub:** Regarding approval of Regulations governing the Faculty-wise  
Regulations in respect of Faculty of Commerce under CBCS system.

- Ref:** 1) BOS Res. No. 2 dt. 19.9.07.  
2) Faculty of Commerce Res. No. 2, dt. 14.11.07.  
3) Academic Council Res. No. 52, dt. 31.01.08.  
4) Vice-Chancellors Order dated .17.05.2008.

With reference to the above subject, I am submitting herewith the Regulations governing the "Faculty-wise Regulations" in respect of "Faculty of Commerce" under CBCS system for approval under provisions of section 44 (2) of Karnataka State Universities Act 2000.

These Regulations are approved by the competent authorities of the University and the copy of the Regulations approved by the BOS, Faculty, Academic Council in Triplicate, duly attested are sent herewith.

I request you to please obtain the approval of the H.E. the Chancellor and communicate the same to the undersigned at the earliest.


Yours faithfully,

  
REGISTRAR


- Encl:** 1) Certified copies of Regulations of Faculty of Commerce.  
2) Minutes of the BOS /Faculty/A.C.  
3) Copies of the Preamble/Draft Submission note.

  
Co-Ordinator  
S.M.College, Dharwad-8



  
Principal  
Shree Mrityunjaya College  
Arts & Commerce, Dharwad-8

2043

2715

25/10/08

GOVERNMENT OF KARNATAKA

No.ED 14 UKS 2008

Karnataka Government Secretariat,  
M.S. Building,  
Bangalore, Date: 17-10-2008.

From  
Principal Secretary to Government (Higher Education),  
Education Department,  
Bangalore - 560 001.

To  
The Registrar,  
Karnatak University,  
Dharwad.

Sir,

Sub:- Regulation governing the Faculty of Commerce course  
under Choice Based Credit System (CBCS) In Karnatak  
University.

Ref:- Your letter No. KU/Aca(S&T)/(MGK-145)/C.B.C.S/  
Com. Fac.Regu/2007-08/148 dated: 17-05-2008

With reference to the above subject, I am directed to convey  
assent of His Excellency the Chancellor dated: 12-09-2008 to  
Regulation governing the Faculty of Commerce courses under Choice  
Based Credit System (CBCS) in Karnatak University. A copy of the  
regulation assented by His Excellency the Chancellor is herewith  
enclosed.

Yours faithfully,

*U. B. Ulavi*

(U. B. ULAVI) 18/10/08

Under Secretary to Government  
Education Department (Universities)



*17/10*

*S. M. College*  
IQAC

Co-Ordinator  
S.M.College, Dharwad-8



*M. S. Patil*  
Principal

Shree Mrityunjaya College  
Arts & Commerce, Dharwad-8

**Annexure: 1 B: Programme structure: B.A.**

Semester	*Core			Elective						Ability Enhancement Course						Total Credit
	DSC			**DSE			***GE			****SEC			AECC			
	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	
I	DSC-1A	5+1+0	5+1=6										English-1	2+1+0	2+1=3	26
	DSC-2A	5+1+0	5+1=6										MIL-1	2+1+0	2+1=3	
	DSC-3A	5+1+0	5+1=6										ENVIRONMENTAL SCIENCE	2+0+0	2+0=2	
II	DSC-1B	5+1+0	5+1=6										English-2	2+1+0	2+1=3	26
	DSC-2B	5+1+0	5+1=6										MIL-2	2+1+0	2+1=3	
	DSC-3B	5+1+0	5+1=6										CONSTITUTION OF INDIA	2+0+0	2+0=2	
III	DSC-1C	5+1+0	5+1=6										English-3	2+1+0	2+1=3	24
	DSC-2C	5+1+0	5+1=6										MIL-3	2+1+0	2+1=3	
	DSC-3C	5+1+0	5+1=6													
IV	DSC-1D	5+1+0	5+1=6										English-4	2+1=0	2+1=3	24
	DSC-2D	5+1+0	5+1=6										MIL-4	2+1=0	2+1=3	
	DSC-3D	5+1+0	5+1=6													
V				DSE-1E	5+1+0	5+1=6	GE-1E	2+0+0	2	SEC-1E	2+0+0	2				22
				DSE-2E	5+1+0	5+1=6										
				DSE-3E	5+1+0	5+1=6										
VI				DSE-1F	5+1+0	5+1=6	GE-1F	2+0+0	2	SEC-1F	2+0+0	2				22
				DSE-2F	5+1+0	5+1=6										
				DSE-3F	5+1+0	5+1=6										
TOTAL			72			36			4			4			28	144

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week

\*If the core course is having practical. Hence, L+T+P = 4+0+2=6 credits (no tutorial for practical subject).

\*\* Each DSE shall have at least two papers and student shall choose any one paper from each DSE.

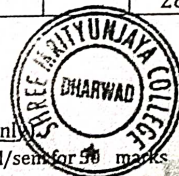
\*\*\*GE shall be from other than the discipline.

\*\*\*\* SEC shall be from any one DSC and study one each in 5<sup>th</sup> and 6<sup>th</sup> semesters (SEC may be practical or theory for 2 credits only)

Note: 1. Each DSC/DSE Shall have 60hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam) and 52 hrs practical/sem for 50 marks (40 Sem. End exam +10 IA Exam) wherever applicable.

2. English/MIL Shall have 45 hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam).

3. Environmental Science/Constitution of India/SEC/GE shall have 30 hrs syllabus/sem for 50 marks in theory/Practical(40 Sem. End exams+10 IA Exam)



**COAC**  
Co-Ordinator  
S.M.College, Dharwad-8



**Principal**  
Shree Mrityunjaya College  
Arts & Commerce, Dharwad-8

Programme  
& Credit d

**Annexure: 1C: Programme structure: B.Com.**

Semester	*Core			Elective						Ability Enhancement Course						Total Credit
	DSC			**DSE			GE			***SEC			AECC			
	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	Course	L+T+P	Credit	
I	DSC-1A	3+1+0	3+1=4				GE-1A	2+1+0	2+1=3				English-1	2+1+0	2+1=3	27
	DSC-2A	3+1+0	3+1=4										MIL-1	2+1+0	2+1=3	
	DSC-3A	3+1+0	3+1=4										ENVIRONMENTAL SCIENCE	2+0+0	2+0=2	
	DSC-4A	3+1+0	3+1=4													
II	DSC-1B	3+1+0	3+1=4				GE-1B	2+1+0	2+1=3				English-2	2+1+0	2+1=3	27
	DSC-2B	3+1+0	3+1=4										MIL-2	2+1+0	2+1=3	
	DSC-3B	3+1+0	3+1=4										CONSTITUTION OF INDIA	2+0+0	2+0=2	
	DSC-4B	3+1+0	3+1=4													
III	DSC-1C	3+1+0	3+1=4				GE-1C	2+1+0	2+1=3	SEC-1C	2+1+0	2+1=3	English-3	2+1+0	2+1=3	24
	DSC-2C	3+1+0	3+1=4										MIL-3	2+1+0	2+1=3	
	DSC-3C	3+1+0	3+1=4													
IV	DSC-1D	3+1+0	3+1=4				GE-1D	2+1+0	2+1=3	SEC-1D	2+1+0	2+1=3	English-4	2+1=0	2+1=3	24
	DSC-2D	3+1+0	3+1=4										MIL-4	2+1=0	2+1=3	
	DSC-3D	3+1+0	3+1=4													
V	DSC-1E	3+1+0	3+1=4	DSE-1E	3+1+0	3+1=4	GE-1E	2+1+0	2+1=3	SEC-1E	2+1+0	2+1=3				26
	DSC-2E	3+1+0	3+1=4	DSE-2E	3+1+0	3+1=4										
	DSC-3E	3+1+0	3+1=4													
VI	DSC-1F	3+1+0	3+1=4	DSE-1F	3+1+0	3+1=4	GE-1F	2+1+0	2+1=3	SEC-1F	2+1+0	2+1=3				26
	DSC-2F	3+1+0	3+1=4	DSE-2F	3+1+0	3+1=4										
	DSC-3F	3+1+0	3+1=4													
TOTAL			80			16			18			12			28	154

L+T+P= Lecturing in Theory + Tutorial + Practical Hours per Week

\*Each semester may have more than three core (DSC) subjects but not exceeding 18 credits for each Semester

\*\* Each DSE shall have at least two papers.

Note: 1. Each DSC/DSE /GE/ SEC Shall have 45-60hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam)

2. English/MIL Shall have 45 hrs syllabus / semester for 100 marks in theory (80 Sem. End exam +20 IA Exam).

3. Environmental Science/ Constitution of India shall have 30 hrs syllabus / semester for 50 marks in theory/ Practical (40 Sem. End exams +10 IA Exam).



*Signature*  
TOAC

Co-Ordinator  
S.M.College, Dharwad-8



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Shree Mrityunjaya College  
Arts & Commerce, Dharwad-8

**Karnatak University, Dharwad**



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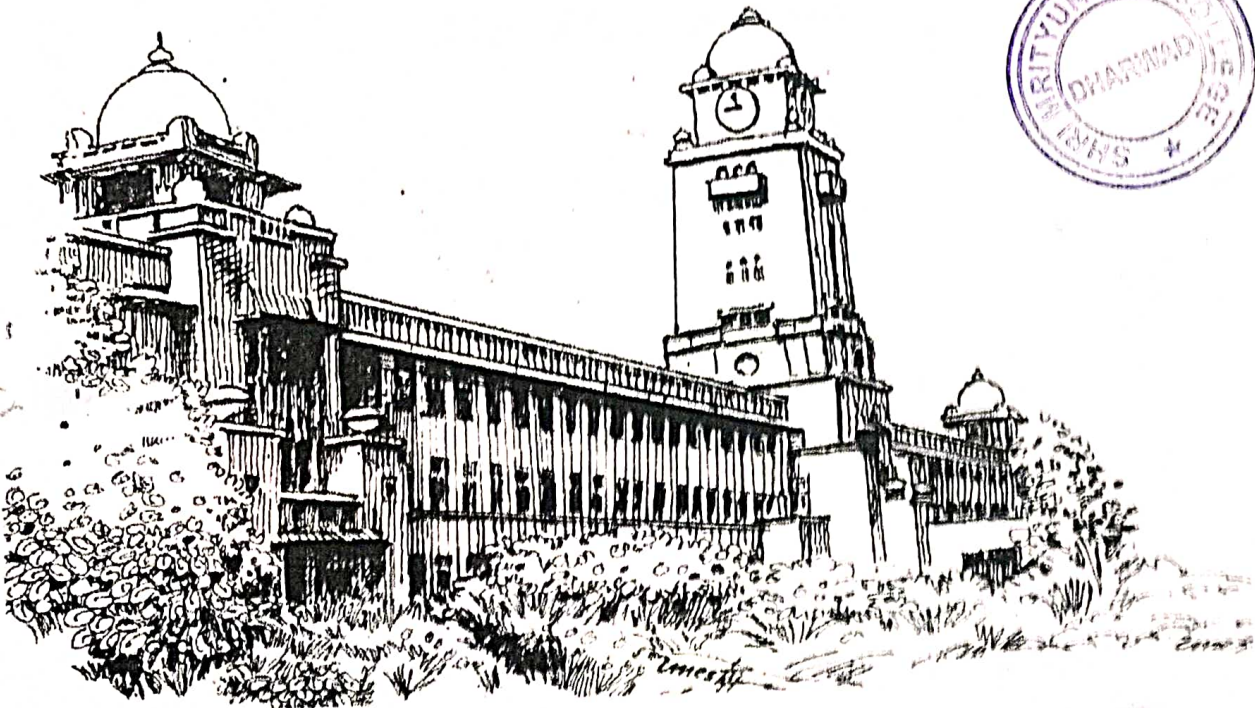
# **Regulations and Syllabi**

for the

## **M.COM. PROGRAMME**

**Under Choice Based Credit System**

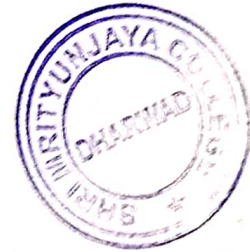
**(I to IV Semesters)**



**With effect from 2017-18 onwards**



**Regulations and Syllabi for the  
M.Com Programme under Choice Based Credit  
System  
(I to IV Semesters)**



**With effect from 2017-18 onwards**





## **PART-A**

### **Regulations Governing Post-Graduate Programmes under Choice Based Credit System in the Faculty of Commerce**

*(Framed under Section 44(1)(c) of the K. S.U. Act, 2000)*

#### **1.0 Title**

These Regulations shall be called "Regulations Governing the Post-Graduate Programmes in the Faculty of Commerce under the Choice Based Credit System," in Karnatak University, Dharwad.

#### **2.0 Commencement**

These Regulations shall come into force with effect from the academic year 2008-09.

#### **3.0 Definitions**

In these Regulations, unless otherwise provided.

- a** "Academic Council" means Academic Council of the University constituted according to the *Karnataka State Universities Act, 2000*.
- b** "Board of Studies" means P.G. Board of Studies in Commerce, Karnatak University, Dharwad.
- c** "Compulsory Course" means fundamental paper, which the student admitted to a particular Post-Graduate Programme, should successfully complete to receive the Post Graduate Degree in the concerned subject.
- d** "Course Weightage" means number of credits assigned to a particular course.
- e** "Credit" means the unit by which the course work is measured. One Credit means one hour of teaching work or two hours of practical work per week. As regards the marks for the courses, 1 Credit is equal to 25 marks, 2 credits are equal to 50 marks, 3 credits are equal to 75 marks and 4 credits are equal to 100 marks.
- f** "Cumulative Grade Point Average (CGPA)" refers to the cumulative Grade Point Average weighted across all the semesters and is carried forward from first semester to subsequent semesters.
- g** "Degree" means Post-Graduate Degree.
- h** "Grade" is an index to indicate the performance of a student in the selected course. These Grades are arrived at by converting marks scored in each course by the candidate in both



Internal Assessment and Semester-end Examinations.

i "Grade Point Average (GPA)" refers to an indication of the performance of the student in a given semester. GPA is the weighted average of all Grades a student gets in a given semester.

j "Open Elective Course" means a paper offered by a Department to the students of other Departments.

k "Post Graduate Programme" means semesterised Master's Degree Programmes under CBCS in the Faculty of Commerce excluding P.G. Diploma, Post Graduate International Diploma.

l "Specialization course" means advanced paper offered by a Department that a student of that department can opt as a special course.

m "Student" means the student admitted to programmes under (k).

n "University" means Karnatak University, Dharwad.



#### 4.0 **Minimum Eligibility for Admission**

A candidate, who has successfully completed Bachelor's Degree programme **in Commerce** of this University or of any other University recognized as equivalent thereto by this University, shall be eligible for admission to the Post Graduate Programmes **in Commerce** provided the candidate also satisfies the conditions like the minimum percentage of marks and other eligibility conditions as prescribed by the University from time to time.

Admission shall be as per the Govt. of Karnataka Reservation Policy and directions issued in this direction from time to time.

#### 5.0 **Duration of the Programme**

The duration of study for all the P.G. Programmes shall extend over a period of two consecutive academic years, each academic year comprising two semesters, and each semester comprising sixteen weeks with a minimum of ninety working days.

However, the students, who discontinue the programme after one or more semesters due to extraordinary circumstances, are allowed to continue and complete the programme with due approval from the Registrar. Candidates shall not register for any other regular course other than Diploma and Certificate courses being offered on the campus during the duration of P.G. Programme.

#### 6.0 **Medium of Instruction and Evaluation**

The medium of instruction for all programmes except languages shall be English. However, the students may write the examinations in Kannada if so provided by the Board of Studies in Commerce (PG).



## **7.0 Programme Structure**

- 7.1** The students of Post-Graduate Programme shall study the courses as may be approved by the Board of Studies in Commerce (PG), Faculty and the Academic Council of the University from time to time subject to minimum and maximum credits as outlined in these regulations.
- 7.2** There shall be three categories of courses namely, Compulsory Courses, Specialization Courses and Open Elective Courses.
- 7.3** Each programme shall have a set of Compulsory Courses, as stipulated in the regulations governing the concerned programme, that a student must complete to get the concerned degree.
- 7.4** In those programmes that offer specialization courses, the students shall choose the prescribed number of Specialization Courses offered within the Department.
- 7.5** a) The Department shall offer Open Elective courses for students of other Departments in each Semester.
- b) The M.Com. students of the department shall choose Open Elective courses from among those prescribed by the University and selected by the Department from time to time. P.G. Centers and affiliated colleges, can offer those Open Elective Courses which are approved or prescribed by the P.G. Department of Commerce on the main campus. Such Open Elective courses shall be taught by qualified teachers approved by the University.
- 7.6** The credits for each of the Compulsory Courses shall be 4; for Specialization Course, 4; and for Open Elective Course, 4. The credits for the project work in the IV Semester shall be 2 for dissertation and 2 for Viva-Voce.
- 7.7** A student shall register for a minimum of 88 credits during the whole duration of the P.G. Programmes as stipulated in the General Regulations.
- 7.8** The students shall undertake project in the IV semester as a compulsory course.
- 7.9** The detailed programme structure for the M.Com. Course shall be as stated in Annexure -I.
- ## **8.0 Attendance**
- 8.1** Each course shall be taken as a unit for the purpose of calculating the attendance.
- 8.2** Each student shall sign the attendance register maintained by the Department for each course for every hour/unit of teaching/practical. The course teachers shall submit the monthly attendance report to the Chairperson of the Department who shall notify the same on the notice board of the Department during the second week of the subsequent month.
- 8.3** Marks shall be awarded to the student for attendance as specified in the regulations concerning evaluation.



8.4 A student shall be considered to have satisfied the required attendance for each course if he/she has attended not less than 75 % of the total number of instructional hours during the semester.

8.5 There is no provision for condoning shortage of attendance.

8.6 The students who do not satisfy the prescribed requirement of attendance shall not be eligible for the ensuing examination. Such candidates may seek admission afresh to the given semester.

8.7 Such of the candidates who have participated in State/National level Sports, NSS, NCC, Cultural activities and other related activities as stipulated under the existing regulations shall be considered for giving attendance for actual number of days utilized in such activities (including travel days) subject to the production of certificates from the relevant authorities within two weeks after the event.

#### 9.0 Examination

9.1 There shall be an examination at the end of each semester. The odd semester examinations shall be conducted by the Department/ P.G.Centres/ Colleges. The even semester examinations shall be conducted by the University.

9.1.1 Unless otherwise provided, there shall be semester-end examination of 3 hours and 1.5 hours duration for the courses carrying 75 & 35 marks, respectively.

9.1.2 Every student shall register for each semester-end examination as per the University Notification by submitting duly completed application form through the proper channel and shall also pay the fees prescribed.

9.1.3 The Office of the Registrar (Evaluation) shall allot the Register Number to the candidate at the 1st semester-end examination. That will be the Register Number of the candidate for all subsequent appearances and semester-end examinations.

9.1.4 The Answer scripts shall be in the safe custody of the University for a period of six months from the date of announcement of results.

9.1.5 The programme under CBCS is a fully carry-over system. A candidate reappearing for either the odd or even semester examinations shall be permitted to take examinations as and when they are conducted (even semester examination in even semester and odd semester examination in odd semester).

9.1.6 Candidates who have failed, remained absent or opted for improvement in any course/ courses shall appear for such course/ courses in the two immediate successive examinations





that are conducted. However, in the case of the candidates appearing for improvement of their marks, the marks secured in the previous examination shall be retained, if the same is higher.

**9.1.7** Candidates who desire to challenge the marks awarded to them, in the even semester examinations may do so by submitting an application along with the prescribed fee to the Registrar (Evaluation) within 15 days from the announcement of results.

## **9.2 Odd Semester Examination**

**9.2.1** There shall be a Board of Examiners to set, scrutinise and approve question papers.

**9.2.2** The BOE shall scrutinise the question papers submitted in two sets by the paper setters and submit the same to the office of the Registrar (Evaluation).

**9.2.3** The office of the Registrar Evaluation shall dispatch the question papers to the Department/ P.G.Centres/ Colleges who shall conduct the Examinations according to the Schedule announced by the University.

**9.2.4** The Chairperson of the Department/ Administrator of the P.G.Centre/ Principal of the College shall appoint one of their full time course teachers as Post Graduate Programme (PGP) Coordinator who shall conduct the examinations and arrange for evaluation of answer scripts.

**9.2.5** Answer scripts shall be valued by the examiners appointed by the University. However, in those circumstances where an examiner for a particular course is not available, then the answer scripts of that course shall be dispatched to the office of the Registrar (Evaluation) who shall arrange for valuation of the same.

**9.2.6** There shall be single valuation. The examiners (Internal or External) shall value the answer scripts and shall indicate the marks awarded to each question on the answer script.

**9.2.7** The Marks List, a copy of the Examination Attendance Sheet and the sealed bundles of the answer scripts shall be dispatched by the PGP Coordinator to the Registrar (Evaluation)'s Office at the conclusion of the valuation at the respective centres.

**9.2.8** The Office of the Registrar Evaluation shall process and announce the results.

## **9.3 Even Semester:**

**9.3.1** There shall be a Board of Examiners to set, scrutinise and approve question papers.

**9.3.2** As far as practicable, it will be ensured that 50% of the paper setters and examiners are from other Universities/ Research Institutes.

**9.3.3** Each answer script of the semester-end examination (theory and project report) shall be assessed by two examiners (one internal and another external). The marks awarded to

that answer script shall be the average of these two evaluations. If the difference in marks between two evaluations exceeds 20% of the maximum marks, such a script shall be assessed by a third examiner. The marks allotted by the third examiner shall be averaged with nearer award of the two evaluations.

Provided that in case the number of answer scripts to be referred to the third examiner in a course exceeds minimum of 5 or 20% of the total number of scripts, at the even semester-end examinations, such answer scripts shall be valued by the Board Examiners on the date to be notified by the Chairperson of the Board of Examiners and the marks awarded by the Board shall be final.

9.3.4 There shall be a project work in the fourth semester of the programme, the same shall be evaluated by both internal and external examiners.

#### 9.4 Evaluation

9.4.1 Each Course shall have two evaluation components - Internal Assessment (IA) and the Semester End Exams.

9.4.2 The IA component in a course shall carry 25% / 30% / 50% and the Semester End Examination shall carry 75% / 70% / 50% respectively, as the case may be. Courses having 25% & 30% / 50% marks as internal assessment shall have 3 / 5 marks allotted to attendance. However, in case of project work, the distribution of marks for Internal Assessment and Examination shall be left to the discretion of the concerned BOS.

9.4.3 Marks for attendance shall be awarded to the students as stipulated below :

<i>Attendance (in percentage)</i>	<i>Marks</i>
Above 90	3
Above 80 and up to 90	2
Above 75 and up to 80	1
75	No marks

9.4.4 Internal Assessment (IA) shall be based on written tests/ assignments/ seminars and /or any other instructional activity. However, the number of IA components per course per semester shall not be less than two.

9.4.5 The IA marks list shall be notified on the Department notice board as and when the individual IA components are completed and the consolidated list shall be submitted to the Office of the Registrar Evaluation before the commencement of semester-end examination.

9.4.6 The tests shall be written in a separately designated book supplied by the University which shall be open for inspection by the students after evaluation.

9.4.7 There is no provision for seeking improvement of Internal Assessment marks.

9.4.8 The IA records, pertaining to Semester Examination, shall be preserved by the department/Centres/Colleges for a period of one year from the date of semester examination. These records may be called by the University or a body constituted by the University as and when deemed necessary.





**9.4.9** The project viva-voce shall be conducted by an internal and external examiner.

**10.0** *Maximum duration for completion of the Programme*

**10.1** A candidate admitted to a post graduate programme shall complete it within a period, which is double the duration of the programme from the date of admission.

**10.2** Whenever the syllabus is revised, the candidate reappearing shall be allowed for the examinations only according to the new syllabus.

**11.0** *Declaration of Results*

**11.1** The minimum for a pass in each course shall be 40% of the total marks including both the IA and the semester-end examinations. Further, the candidate shall obtain at least 40% of the marks in the semester-end examination. There is no minimum for the IA marks.

**11.2** Candidates shall secure a minimum of 50% in aggregate in all courses of a programme in each semester to successfully complete the programme.

**11.3** Candidates shall earn the prescribed number of credits for the programme to qualify for the PG Degree.

**11.4** For the purpose of announcing the results, the aggregate of the marks secured by a candidate in all the semester examinations shall be taken into account. However, Ranks shall not be awarded in case the candidate has not successfully completed each of the semesters in first attempt or has not completed the programme in the stipulated time (vide Regulation 5) or had applied for improvement of results.

**12.0** *Marks, Credit Points, Grade Points, Grades and Grade Point Average*

**12.1** The grade points and the grade letters to candidates in each course shall be awarded as follows:

Percentage of marks	Grade Points	Grade Letter
75 and above, up to 100.00 %	7.50 to 10.00	A
60 and above but less than 75 %	6.00 and above but less than 07.5	B
50 and above but less than 60 %	5.00 and above but less than 6.0	C
40 and above but less than 50 %	4.00 and above but less than 05.00	D
less than 40.00 %	Less than 4.00	F

**12.2** Credit Point(CP): The Credit Point for each course shall be calculated by multiplying the grade point obtained by the credit of the course.

**12.3** The award of Grade Point Average (GPA) for any student is based on the performance in the whole semester. The student is awarded Grade Point Average for each semester based on the Total Credit Points obtained and the total number of credits opted for. The GPA is calculated by dividing the total credit points earned by the student in all the courses by the

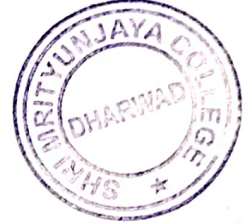


total number of credits of those courses of the semester.

- 12.4 The Cumulative Grade Point Average (CGPA) shall be calculated by dividing the total number of credit points in all the semesters by the total number of credits in all the semesters. The CGPA to date shall be calculated by dividing the total number of credit points in all the semesters to date by the total number of credits in all the semesters to date.

CGPA for the I Semester =  $\frac{\text{Sum of the CP of the I Semester}}{\text{Sum of the credits of the I Semester}}$

CGPA for the II Semester =  $\frac{\text{Sum of the CP of the I Sem} + \text{Sum of the CP of II Sem.}}{\text{Sum of the credits of the I Semester} + \text{II Semester}}$



CGPA for the III and IV Semesters shall be computed accordingly.

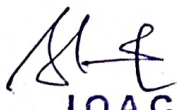
- 12.5 The Grade Card at each semester examination shall indicate the courses opted by the student, the credit for the course chosen by the student, the credit points obtained in each course, the grade letter and the grade point average. No class shall be awarded for each semester and the same would only be awarded at the end of all the semesters based on Cumulative Grade Point Average.

- 12.6 Class shall be awarded to the successful candidates based on the Cumulative Grade Point Average (CGPA) as specified below:

<b>Cumulative Grade Point Average (CGPA)</b>	<b>Class to be awarded</b>
7.5 to 10.0	First class with Distinction
6.0 and above but below 7.5	First Class
5.0 and above but below 6.0	Second Class

13.0 **Miscellaneous**

- a Notwithstanding anything contained in these regulations, the semester system at Post-Graduate level is hereby repealed.
- b The provisions of any order, Rules or Regulations in force shall be inapplicable to the extent of its inconsistency with these Regulations.
- c The university shall issue such orders, instructions, procedures and prescribe such format as it may deem fit to implement the provisions of this Regulations.
- d The procedural details may be given by the University from time to time.
- e Any unforeseen problems/ difficulties may be resolved by the Vice Chancellor, whose decision in the matter, shall be final.

  
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**PROJECT WORK**  
**BROAD GUIDELINES RELATING TO PROJECT WORK**

The student shall take up a project work in the elective selected by him/her during the IV Semester. The rationale behind the introduction of project work is to :

- a) Expose the students to various operational aspects of business organizations.
- b) Help them to sharpen their writing skills ; and
- c) Channelise their thinking towards the application of the concepts that are learnt in the course.

**The Project may be :**

- a) Comprehensive case study
- b) Inter-organizational study
- c) Field study

**Project Report :**

The information collected through project work has to be presented in an organized and structured way. The suggested pattern of the report is as under ;

**Chapter : I** Introduction

- Need of the Study
- Objectives
- Methodology

**Chapter : II** Conceptual Frame work of the Problem selected

**Chapter : III** Background of the sample unit or size  
(in case of case study or sample - based study)

**Chapter : IV** Analysis of Data

**Chapter : V** Findings and suggestions

Bibliography

The subject matter organized as above has to be neatly typed and submitted in the hard bound/spiral bond form. The ideal size of the report may be in the range of 50 to 60 pages.

**Submission of Project Report :**

Two copies of the Project Report shall be submitted to the Chairman, Department of Studies in Commerce through Local Head or Principal concerned.




**Annexure – I:**

**The programme structure for the M.Com. Degree**

Semesters	Courses (Hours)			Credits			Total credits
	Compulsory courses	Specialization courses	Open Elective courses (chosen from other Depts.)	Compulsory courses	Specialization Courses	Open Elective courses	
<b>I</b>	5 (4)	---	---	20	---	---	20
<b>II</b>	5 (4)	---	1(4)	20	---	04	24
<b>III</b>	3(4)	2(4)	1(4)	12	08	04	24
<b>IV</b>	2(4) 1(4) (Project report)	2(4)	---	12	08	---	20
						<b>Total</b>	88

**Note: The department shall offer at least one open elective course carrying four credits in II and III semesters for the students of other departments.**

  
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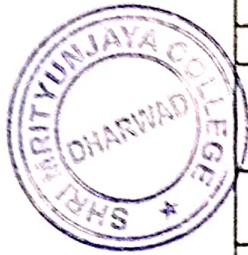
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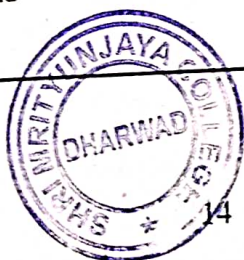
## PART-B

### Detailed Course Structure of the M. Com Programme

Semester	Subjects	Max. Marks		Total Marks	Hrs/Week	Credits
		IA	Sem. end Exam			
<b>I</b>	<b>COMPULSORY PAPERS</b>					
	1.1: Marketing Management	25	75	100	04	04
	1.2: Financial Management	25	75	100	04	04
	1.3: Organizational Behaviour	25	75	100	04	04
	1.4: Strategic Management	25	75	100	04	04
	1.5: Security Analysis & Portfolio Management	25	75	100	04	04
	<b>Total Marks/Credits for the First Semester</b>	<b>125</b>	<b>375</b>	<b>500</b>	<b>20</b>	<b>20</b>
<b>II</b>	<b>COMPULSORY PAPERS</b>					
	2.1: Financial Reporting and Accounting Standards	25	75	100	04	04
	2.2: Corporate Restructuring	25	75	100	04	04
	2.3: Business Research Methods	25	75	100	04	04
	2.4: Strategic Human Resource Management	25	75	100	04	04
	2.5: Economic Analysis for Business	25	75	100	04	04
	2.6: <i>Open Elective Course</i> (To be chosen from the courses offered by the other Departments)	25	75	100	04	04
<b>Total Marks/Credits for the Second Semester</b>	<b>150</b>	<b>450</b>	<b>600</b>	<b>24</b>	<b>24</b>	
	<i>Open Elective Course</i> (Meant for the students of other Departments) <b>2.6: Fundamentals of Business</b>		75	100	04	04
<b>III</b>	<b>COMPULSORY PAPERS</b>					
	3.1: Accounting Information System	25	75	100	04	04
	3.2: Multi-national Business Finance	25	75	100	04	04
	<b>SPECIALIZATION GROUPS</b>					
	<b>Group A - Cost Management and Control</b>					
	3.3: Production and Operations Management.	25	75	100	04	04
	3.4: Cost Management	25	75	100	04	04
	3.5: Advanced Management Accounting	25	75	100	04	04
	<b>Group B - Accounting and Taxation</b>					
	3.3: Corporate Accounting	25	75	100	04	04
3.4: Accounting for Specialised Institutions	25	75	100	04	04	
3.5: Corporate Tax Planning (Direct Taxes) – I	25	75	100	04	04	



	<b>Group C - Accounting &amp; Finance</b>					
	3.3: Corporate Accounting	25	75	100	04	04
	3.4: Accounting for Specialised Institutions	25	75	100	04	04
	3.5: Fundamentals of Financial Derivatives	25	75	100	04	04
	<b>Group D - Finance</b>					
	3.3: Business Analysis and Valuation	25	75	100	04	04
	3.4: Corporate Financial Risk Management	25	75	100	04	04
	3.5: Fundamentals of Financial Derivatives	25	75	100	04	04
	<b>Group E - Bank Management</b>					
	3.3: Principles of Bank Management	25	75	100	04	04
	3.4: Banking in India	25	75	100	04	04
	3.5: Management Accounting for Bankers	25	75	100	04	04
	<b>Group F - Banking &amp; Finance</b>					
	3.3: Principles of Bank Management	25	75	100	04	04
	3.4: Corporate Financial Risk Management	25	75	100	04	04
	3.5: Fundamentals of Financial Derivatives	25	75	100	04	04
	3.6: <i>Open Elective Course</i> (To be chosen from the courses offered by the other departments)	25	75	100	04	04
	<b>Total Marks/Credits for the Third Semester</b>	<b>150</b>	<b>450</b>	<b>600</b>	<b>24</b>	<b>24</b>
	<b>Open Elective Course</b> (Meant for the students of Other Departments) 3.6: Investment and Tax Planning	25	75	100	04	04
<b>IV</b>	<b>COMPULSORY PAPERS</b>					
	4.1: Computer Applications in Business	25	75	100	04	04
	4.2: Corporate Governance	25	75	100	04	04
	<b>SPECIALIZATION GROUPS</b>					
	<b>Group A - Cost Management &amp; Control</b>					
	4.3: Strategic Cost Management	25	75	100	04	04
	4.4: Quantitative Methods for Cost Accountants	25	75	100	04	04
	4.5 Proj Reectport and Viva Voce		50 50	100	04	04



**Group B - Accounting and Taxation**

4.3: Contemporary Issues in Accounting	25	75	100	04	04
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4.4: Corporate Tax Planning – II (GST & Customs) <sup>1</sup>	25	75	100	04	04
4.5 Project Report and Viva Voce		50	100	04	04
<b>Group C - Accounting &amp; Finance</b>					
4.3: Contemporary Issues in Accounting	25	75	100	04	04
4.4: Basic Financial Econometrics	25	75	100	04	04
4.5 Project Report and Viva Voce		50	100	04	04
<b>Group D – Finance</b>					
4.3 Behavioural Finance	25	75	100	04	04
4.4 Basic Financial Econometrics	25	75	100	04	04
4.5 Project Report and Viva Voce		50	100	04	04
<b>Group E - Bank Management</b>					
4.3: Financial Management of Commercial Banks	25	75	100	04	04
4.4 Foreign Exchange & Risk Management	25	75	100	04	04
4.5 Project Report and Viva Voce		50	100	04	04
<b>Group F - Banking &amp; Finance</b>					
4.3: Financial Management of Commercial Banks	25	75	100	04	04
4.4: Basic Financial Econometrics	25	75	100	04	04
4.5 Project Report and Viva Voce		50	100	04	04
<b>Total Marks/Credits for the Fourth Semester</b>	<b>100</b>	<b>400</b>	<b>500</b>	<b>20</b>	<b>20</b>
<b>GRAND TOTAL ( SEMESTER I + II + III + IV)</b>	<b>525</b>	<b>1675</b>	<b>2200</b>	<b>88</b>	<b>88</b>

**Note:**

1. The syllabus of this paper shall be dealt in as per the current issues in GST Laws and Customs for the relevant previous/academic year.
2. The students shall opt any one of the Specialization Groups in the III Semester and the same Specialization Group shall be continued in the IV Semester

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