आंध्रप्रदेश केंद्रीय विश्वविद्यालय
CENTRAL UNIVERSITY OF ANDHRA PRADESH
Ananthapuramu

Postgraduate Programme Structure

as per the UGC Credit Framework (NEP 2020)

Vidya Dadati Vinayam
(Education Gives Humility)

M.Com
Master of Commerce

Programme Structure

(With effect from AY 2024 - 25)

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CONTENTS

About the Programme:

The M.Com programme at the Central University of Andhra Pradesh is designed in tune with National Education Policy 2020. The programme aims to produce competent and well-equipped post graduates, who are capable of making meaningful contributions to the business world, armed with both theoretical knowledge and practical experience. Over the course of four semesters, students explore core subjects and specialized electives encompassing Management, Economics, Statistics, Research Methodology, Accounting, Finance, Costing, Insurance, Banking, Marketing and emerging domains such as Accounting and Technology, and Business Analytics. By adopting a multidisciplinary approach, the programmme equips graduates with versatile expertise suitable for diverse roles in various sectors. Through internships following the second semester and project work in the final semester, students gain hands-on experience, refining their skills and preparing them for real-world challenges. These practical components not only deepen students' understanding but also foster professional growth, ensuring they are well-equipped to thrive in various professional settings.

Programme Vision

Instill knowledge, skills, and abilities to enrich the qualities of strength, thoughtfulness, and resilience to nurture intellectual curiosity, foster diversity, and cultivate a passion for lifelong learning to shape future business leaders, researchers, academicians and conscientious members of society.

Programme Objectives

The purpose of this programme is to:

- Create an environment that stimulates the development of students in intellectual, social, cultural, ethical, and spiritual dimensions to citizenship, gainful employment and lifelong learning in an interdependent world.
- Encourage diverse, adaptable, and applied instructional pedagogies that serve varied learning styles of students.

- Fill the institute-industry gap by involving the industry, faculty, research scholars and students in academic and industry research to meet the challenges of real-world environment.

- Collaborate with corporate partners through MoUs to train the students to meet the demands of a global society and workforce.

- Facilitate and support, the faculty, scholars, and students in all disciplines by recognizing creative work in all forms, including patents, publications, and research grants, to enhance academic stature.

- Build a robust alumni and student mentorship circle and professional exchange networks to foster holistic student wellness, development, integrity, leadership, and resilience.

Learning Outcomes

Upon the completion of this programme, the students should be able to:

- Demonstrate advanced knowledge and understanding of core concepts, theories, and principles in areas such as Accounting, Finance, Marketing, Commerce and Management.

- Analyse complex business problems, evaluate alternative solutions, and make informed decisions using critical thinking and problem-solving skills.

- Possess strong analytical and research skills, including the ability to gather, analyse, and interpret data to support decision-making and solve business challenges.

- Demonstrate the ability to work effectively in diverse teams, collaborate with colleagues from different backgrounds, and contribute positively to develop projects and discussions.

- Understand the ethical principles and practices in business and demonstrate a commitment to corporate social responsibility and sustainable business practices.

- Possess an entrepreneurial mindset, with the ability to identify opportunities, innovate, and adapt to changes in the business environment.

- Understand global perspective and international business practices, including the cultural, economic, and political factors that influence global commerce.

- Exhibit professionalism, integrity, and leadership qualities, with the ability to lead teams, manage projects and inspire others to achieve organisational goals.

- Recognise the importance of lifelong learning and professional development, with the ability to adapt to new technologies, trends, and challenges in the field of commerce.

Pedagogy of the programme

The pedagogy of the programme is designed with the combination of Student-Centric Learning, Group Discussions on current topics, developing Case Studies with local community and business, Guest Lectures by industry experts, Interactive Sessions, Internship and Project Based Learning, Research Orientation, Seminars & Workshops on current topics, Tutorial & Assignments, Class test / Open book test. It aims to equip students with the necessary knowledge, skills, and competencies to excel in diverse roles within the field of Commerce, Finance, and Business Management. The combination of theoretical learning, practical experiences, and experiential opportunities prepares the students to navigate complex business environments and make meaningful contributions to their organizations and society.

Programme Structure

- The M.Com is a two-year programme divided into four semesters with a total of around 95 credits.
- The programme is designed with the combination of Core Courses, Discipline Specific Electives, Multidisciplinary Courses and MOOCs.
- The programme consists of 7 Discipline Specific Electives, comprising wide range of courses from the disciplines catering to the present industry requirement.
- In Semester-III, students will select 1 Discipline Specific Elective as their functional specialisation and will study all the courses mentioned.
- In Semester II and III, 1 Multidisciplinary elective offered by other departments will be selected by the students.
- Students need to complete 1 MOOCs Course in each of the I, II and III Semesters.
- Students will undergo 2 months summer internship after semester II and submit internship report in semester III.
- In semester IV students will undergo a six-month Project Work.

Semester and Course wise Credits

Semester	Discipline Specific Core (DSC) (L+T)	Discipline Elective (DSE) / Elective (EL)	Project Work/ Dissertation	Common Compulsory Course (CCC)	Inter-Disciplinary Elective	Internship	Lab	Total Credits
I	MCO101 (4) MCO102 (4) MCO103 (4) MCO104 (4) MCO105 (4)		-		MCO111 MOOC			23
II	MCO201 (3) MCO202 (4) MCO203 (3) MCO 204 (3)		-	MCO212 CCC -1 Introduction to AI (2)	MCO 211 MOOC		MCO 201 Lab (1) MCO 203 Lab(1) MCO 204 Lab(1) MCO212 CCC -I Introduction to AI Lab (2)	23
III		DSE 1(4) DSE 2(4) DSE 3(4) DSE 4 (4) DSE 5 (4)		MCO 339 CCC-II Building Mathematical Ability (4)	MCO 338 MOOC	MCO340 Internship Report (2)		29
IV	MCO 401(4)	-	MCO 411 Dissertation (16)					20
Total	37	20	16	6	9	2	5	95
Percentage								

IDE: Interdisciplinary Elective **AECC:** Ability Enhancement Compulsory Course **SEC:** Skill Enhancement Courses
VAC: Value-Added Courses **MOOCs:** Massive Open Online Course

Master of Commerce (MCom)

Programme Structure with Course Titles

Sl. No.	Course Code	Title of the Course	Credit Points	Credit Distribution		
				L*	T*	P*
Semester I						
1	MCO 101	Management Process and Organisational Behaviour	4	3	1	
2	MCO 102	Global Business Environment	4	3	1	
3	MCO 103	Statistics for Business Decisions	4	2	1	1
4	MCO 104	Managerial Economics	4	3	1	
5	MCO 105	Accounting Standards-Ind-AS and IFRS	4	3	1	
6	MCO 111	MOOCs (IDE)	3	3		
		Total	**23**	**17**	**5**	**1**
Semester II						
1	MCO 201	Advanced Research Methodology	4	2	1	1
2	MCO 202	Advanced Financial Management & Practices	4	3	1	
3	MCO 203	Digital Marketing	4	2	1	1
4	MCO 204	Enterprise Information Systems	4	2	1	1
5	MCO 211	MOOCs (IDE)	3	3		
6	MCO 212	Artificial Intelligence and Machine Learning (CCC-I)	4	2		2
		Total	**23**	**14**	**4**	**5**
Semester III						
1		Discipline Specific Elective 1	4			
2		Discipline Specific Elective 2	4			
3		Discipline Specific Elective 3	4			
4		Discipline Specific Elective 4	4			
5		Discipline Specific Elective 5	4			
6	MCO 338	MOOCs (IDE)	3			
7	MCO 339	Building Mathematical Ability (CCC-II)	4	4		
8	MCO 340	**Internship**	2			2
		Total	**29**	**4+ DSE Credits**	**DSE Credits**	**2**
Semester IV						
1	MCO 401	Business Analytics	4	2	1	1
2	MCO 411	Dissertation	16			16
		Total	**20**	**3**	**1**	**16**

Note: In Semester-III, L-T-P Hrs. will be according to the DSE Hrs.
L: Lectures; S: Seminars; P: Practical; T: Tutorials

M.Com
Discipline Specific Electives

S.No	Area of Elective	Course Code	Semester-III	Total Credits	Credit Distribution		
					L	T	P
1	Accounting Technology	MCO 311	Accounting Information System	4	3	1	
		MCO 312	Machine Learning	4	2	1	1
		MCO 313	Block Chain Accounting	4	2	1	1
		MCO 314	AI in Accounting	4	2	1	1
		MCO 315	Cyber Security and Data Protection	4	2	2	
2	Finance & Accounting	MCO 316	Security Analysis and Portfolio Management	4	2	1	1
		MCO 317	Financial Derivatives	4	2	1	1
		MCO 318	Fintech Services	4	2	1	1
		MCO 319	Financial Reporting and Analysis	4	2	2	
		MCO 320	Forensic Accounting and Auditing	4	3	1	
3	Accounting & Auditing	MCO 319	Financial Reporting and Analysis	4	2	2	
		MCO 320	Forensic Accounting and Auditing	4	3	1	
		MCO 321	Cost Management	4	2	2	
		MCO 322	Audit Standards	4	2	2	
		MCO 323	Cost and Management Audit	4	2	2	
4	Marketing & Supply Chain Management	MCO 324	Marketing Analytics	4	2	1	1
		MCO 325	Services Marketing	4	2	2	
		MCO 326	International Marketing	4	3	1	
		MCO 327	Trade Logistics and Supply Chain Management	4	2	1	1
		MCO 328	Global Supply Management and International Logistics	4	3	1	
5	Banking & Insurance	MCO 329	Digital Banking	4	2	1	1
		MCO 330	Merchant Banking and Financial Services	4	2	1	1
		MCO 331	Investment Banking	4	2	2	
		MCO 332	Marketing of Insurance Products	4	2	2	
		MCO 333	Health and Miscellaneous Insurance	4	3	1	
6	Cost Accounting & Taxation	MCO 321	Cost Management	4	2	2	
		MCO 334	Strategic Cost Management	4	3	1	
		MCO 335	Goods and Services Tax-I	4	2		2
		MCO 336	Goods and Services Tax -II and Customs Duty	4	2		2
		MCO 337	Corporate Tax Planning	4	3	1	
7	Accounting & Taxation	MCO 319	Financial Reporting and Analysis	4	2	2	
		MCO 320	Forensic Accounting and Audit	4	3	1	
		MCO 335	Goods and Services Tax-I	4	2		2
		MCO 336	Goods and Services Tax -II and Customs Duty	4	2		2
		MCO 337	Corporate Tax Planning	4	3	1	

Semester-Wise Credit Distribution

Semester	Total Credits	Cumulative credit at the end of the semester
I	23	23
II	23	46
III	29	75
IV	20	95

Important Information to Students

1. Eligibility: MCom degree with a minimum of 50% Marks.

2. The minimum duration for completion of any PG Programme is four semesters (two academic years) and the maximum duration is eight semesters (four academic years) or as per amendments made by the regulatory bodies from time to time.

3. A student should attend at least 75% of the classes, seminars, practical / lab in each course of study.

4. All theory courses in MCom carry Continuous Internal Assessment (CIA) component of 40 marks and Semester-end component of 60 marks. Pass percentage for each component in a course is 40%.

5. In case of courses with lab component Continuous Internal Assessment (CIA) component shall be of 60 marks and Semester-end component for 40 marks. Pass percentage for each component in a course is 40%.

6. The student is given 3 Continuous Internal Assessment (CIA) tests per semester in each course from which the best 2 performances are considered for the purpose of calculating the marks in CIA. A record of the continuous assessment is maintained by the academic unit. The 3 internal tests are conducted for 15 Marks each, out of the best 2 tests scores are considered for 30 marks. Out of the remaining 10 marks, 5 marks are awarded for assignments/class presentations/class participation of the students and the remaining 5 marks are awarded for attendance of the student.

Marks for the Attendance will be considered as follows:

S.NO	ATTENDANCE %	MARKS
1	95% or more	5
2	90-94%	4
3	85-89%	3
4	80-84%	2
5	75-79%	1

7. A student should pass separately in both CIA and the ESE, i.e., a student should secure 16 (40% of 40) out of 40 marks for theory and 24 (40% of 60) out of 60 marks for lab components in the CIA. Therefore, a student should secure 24 (40% of 60) out of 60 marks for theory and 16 (40% of 40) out of 40 marks for lab components in the End-semester examination (ESE).

8. Semester-end examination shall consist of Objective Type Questions, Descriptive Type Questions, Short Answer Questions and Case Studies or any other recommended by the BOS.

9. A student failing to secure the minimum pass marks in the CIA is not allowed to take the end semester examination of that course. She/he has to redo the course by attending special classes for that course and get the pass percentage in the internal tests to become eligible to take the end semester examination.

10. Students failing a course due to lack of attendance should redo the course.

11. Re-evaluation is applicable only for theory papers and shall not be entertained for other components such as practical/ thesis/ dissertation/ internship etc.

12. An on- campus elective course is offered only if a minimum of ten or 40% of the students registered, whichever is higher.