



आईएफटीएम विश्वविद्यालय, मुरादाबाद, उत्तर प्रदेश
IFTM University, Moradabad, Uttar Pradesh
NAAC ACCREDITED

Academic Ordinance for Master of Commerce (MCOM) Programme

(Amended with CBCS as per UGC Guidelines
&

Approved by the Academic Council in the Meeting held on 25/09/2021)

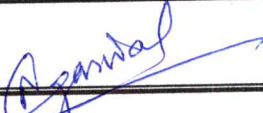
IFTM UNIVERSITY

(Established under U.P. Govt. Act No.24 of 2010 and approved under section 22 of UGC Act 1956)

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Director

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IFTM University, Moradabad


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REGULATIONS

1. Short Title and Commencement

These regulations shall be called as "The Regulations for the Master of Commerce (MCOM) Degree Program (CBCS) of the IFTM University, Moradabad", latest revised from the Academic Year 2021-22. The regulations framed are subject to modifications from time to time by IFTM University, Moradabad.

2. Minimum qualification for admission

Candidate must have pass 10+2 examination with 45% (40% for SC/ST). Admission in MCOM programme will be based on Merit/ Entrance examination. Only primary mode of evaluation (CGPA or percentage) as mentioned in the qualifying degree certificate/mark sheet will be considered while verifying eligibility. Conversion from CGPA to percentage or vice versa given by individual School/Institute/University will not be allowed.

Foreign National candidates, who apply through Ministry of Human Resource Development, Government of India, are eligible to apply provided that they possess the same minimum qualification.

3. Duration of the program

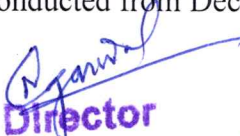
The course of study for MCOM shall extend over a period of four semesters (two academic years) for students. The curricula and syllabi for the program shall be prescribed from time to time by IFTM University, Moradabad.

4. Medium of instruction and examinations

Medium of instruction and examination shall be in English.

5. Working days in each semester

Each semester shall consist of not less than 90 working days. The odd semesters shall be conducted from the month of June/July to November/December and the even semesters shall be conducted from December/January to May/June in every calendar year.


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6. Attendance and progress

A candidate is required to put in at least 75% attendance to appear in End-Semester/ Annual examination. However, the same can be condoned to 15% on medical grounds or for other genuine reasons beyond the control of students.

7. Program/Course credit structure

As per the philosophy of Choice Based Credit System, certain quantum of academic work viz. theory classes, practical classes, project report, internship etc. are measured in terms of credits. On satisfactory completion of the courses, a candidate earns credits. The amount of credit associated with a course is dependent upon the number of hours of instruction per week in that course. Similarly, the credit associated with any of the other academic, co/extra-curricular activities is dependent upon the quantum of work expected to be put in for each of these activities per week.

7A. Credits and Grade System

(a) All programmes shall have credits associated with them as per their Lecture/Tutorial/Practical (LTP) structure and shall be determined as follows:

- One lecture hour per week per semester shall be assigned one credit.
- One practical hour per week shall be assigned half credit.

However, the credits associated with every programmes will be a whole number, i.e., wherever the sum comes out to be in half credit on calculation following the aforesaid process, the half shall be rounded to the next whole number.

(b) The letter grades based upon the overall marks obtained in a subject will be as follows:

S.No.	Marks	Letter Grade	Grade Point
1.	≥ 90	A+	10
2.	80-89	A	9
3.	70-79	B+	8
4.	60-69	B	7
5.	50-59	C+	6
6.	40-49	C	5
7.	35-39	D	4
8.	30-34	E	2
9.	< 30	F	0

'E' & 'F' Grade will be treated as Carry Over Paper.

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In addition to the above grades, there shall be two more letter grades 'I' and 'AB' which shall stand for Incomplete and Absent Grades, respectively.

(c) Semester Grade Point Average (SGPA)

The SGPA is a weighted average of the grade points earned by a student in all the papers credited and described his/her academic performance in a semester. If the grade points associated with the letter grades awarded to a student are $g_1, g_2, g_3, \dots, g_k$, etc. and the corresponding credits are $c_1, c_2, c_3, \dots, c_k$, the SGPA is given by :

$$SGPA = \frac{c_1 g_1 + c_2 g_2 + c_3 g_3 + \dots + c_k g_k}{c_1 + c_2 + c_3 + \dots + c_k}$$

Where, k is the number of papers for which the candidate remains registered during the semester.

(d) Cumulative Grade Point Average (CGPA)

The Cumulative Grade Point Average (CGPA) indicates the overall academic performance of a student in all the papers registered in that particular academic year. It is computed in the same manner as the SGPA, considering all the papers (say, n), and is given by:

$$CGPA = \frac{\sum_{i=1}^n c_i g_i}{\sum_{i=1}^n c_i}$$

(e) Final CGPA

It is the weighted average of the CGPA of all years of study.

(f) Percentage equivalence of CGPA/Final CGPA

The conversion of CGPA/Final CGPA to exact percentage of marks does not have perfect rationale. However, its equivalent at best can be arrived at by multiplying by 10.00.

7B. Change of Grade already awarded

Letter Grade 'E' will be changed into Letter Grade 'D' up to a maximum of 03 papers at the time of promotion to the next academic year provided he/she can be declared to have passed the academic year without any carry over paper, by changing the Grade.

8. Academic work

A regular record of attendance both in Theory and Practical shall be maintained by the teaching staff of respective courses.

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9. Course of study

The course of study for MCOM shall include Semester-Wise Theory & Sessional. The number of hours to be devoted to each theory, tutorial and practical course in any semester shall not be less than 40 sessions.

MCOM I Semester


Theory Papers (Total 5)

Comprehensive Viva-Voce (Total 1)

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
MCOM 101	CC	ADVANCED FINANCIAL MANAGEMENT AND POLICY	3	1	0	4	30	70	100
MCOM 102	CC	MANAGERIAL ECONOMICS	3	1	0	4	30	70	100
MCOM 103	CC	QUANTITATIVE TECHNIQUES IN BUSINESS	3	1	0	4	30	70	100
MCOM 104	CC (Select Any one)	MARKETING MANAGEMENT	3	1	0	4	30	70	100
MCOM 107		TALENT MANAGEMENT & HRIS							
MCOM 105	CC (Select Any one)	ORGANIZATIONAL BEHAVIOUR	3	1	0	4	30	70	100
MCOM 108		MANAGEMENT OF COMPETENCY MAPPING							
MCOM 106	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
Total			15	5	0	24	150	450	600


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MCOM II Semester

Theory Papers (Total 5)

Comprehensive Viva-Voce (Total 1)

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
MCOM 201	CC	HUMAN RESOURCE MANAGEMENT	3	1	0	4	30	70	100
MCOM 202	CC	STRATEGIC MANAGEMENT	3	1	0	4	30	70	100
MCOM 203	CC	ADVANCED CORPORATE ACCOUNTING	3	1	0	4	30	70	100
MCOM 204	CC (Select Any one)	INTERNATIONAL BUSINESS ENVIRONMENT	3	1	0	4	30	70	100
MCOM 207		INTEGRATED MARKETING COMMUNICATION							
MCOM 205	CC (Select Any one)	COMPUTER APPLICATIONS IN BUSINESS	2	1	1	4	30	70	100
MCOM 208		EMERGING ECONOMIES AND MARKETS							
MCOM 206	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
Total			14	5	1	24	150	450	600


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MCOM III Semester**Theory Papers (Total 5)****Comprehensive Viva-Voce (Total 1)**

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
MCOM 301	CC	CORPORATE GOVERNANCE AND SOCIAL RESPONSIBILITY	3	1	0	4	30	70	100
MCOM 302	CC	BUSINESS RESEARCH METHODS	3	1	0	4	30	70	100
----	DSE	DISCIPLINE SPECIFIC ELECTIVE GROUP A/B ELECTIVE –I	3	1	0	4	30	70	100
----	DSE	DISCIPLINE SPECIFIC ELECTIVE GROUP A/B ELECTIVE –II	3	1	0	4	30	70	100
----	OE (Choose any one)	MCOMOP 3.1: FOREIGN EXCHANGE MANAGEMENT MCOM OP 3.2: ENTERPRISE RESOURCE PLANNING	3	1	0	4	30	70	100
MCOM 306	--	COMPREHENSIVE VIVA-VOCE	-	-	-	4	--	100	100
Total			15	5	0	24	150	450	600


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MCOM IV Semester

Theory Papers (Total 5)

Project Work (Total 1)

Paper Code	Category	Subject Title	Period			Credit	Evaluation Scheme		
			L	T	P		Internal	External	Total
MCOM 401	CC	ADVANCED E-COMMERCE	3	1	0	4	30	70	100
MCOM 402	CC	MANAGEMENT OF INDUSTRIAL RELATIONS	3	1	0	4	30	70	100
----	DSE	DISCIPLINE SPECIFIC ELECTIVE GROUP A/B ELECTIVE –IV	3	1	0	4	30	70	100
----	DSE	DISCIPLINE SPECIFIC ELECTIVE GROUP A/B ELECTIVE –V	3	1	0	4	30	70	100
----	OE (Choose any one)	A. CUSTOMER RELTIONSHIP MANAGEMENT B. INSURANCE AND RISK MANAGEMENT	3	1	0	4	30	70	100
MCOM 406	--	PROJECT WORK*	-	-	-	6	30	70	100
Total			15	5	0	26	180	420	600

* Project Work should be done in the area of selected specialization

CC- Core Course; GE- Generic Elective; OE- Open Elective; DSE- Discipline Specific Elective

DISCIPLINE SPECIFIC ELECTIVE GROUP (Select any ONE specialization)

Maximum 2 courses to be selected from the selected specialization group in Semester III

DSE Group	Paper Code	Subject Title
DSE-A ACCOUNTING AND TAXATION	MCOM AT 3.1	INTERNATIONAL ACCOUNTING
	MCOM AT 3.2	ADVANCED COST ACCOUNTING
	MCOM AT 3.3	CORPORATE TAX PLANNING AND MANAGEMENT
	MCOM AT 3.4	AUDITING AND ASSURANCE SERVICES
DSE-B BANKING AND FINANCE	MCOM BF 3.1	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
	MCOM BF 3.2	PROJECT PLANNING AND EVALUATION
	MCOM BF 3.3	REGULATORY FRAMEWORK OF BANKS
	MCOM BF 3.4	MARKETING OF BANKING SERVICES


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Maximum 2 courses to be selected from the selected specialization group in Semester IV

DSE Group	Paper Code	Subject Title
DSE-A ACCOUNTING AND TAXATION	MCOM AT 4.1	ACCOUNTING STANDARDS AND CORPORATE FINANCIAL REPORTING
	MCOM AT 4.2	ACCOUNTING FOR MANAGERIAL DECISIONS
	MCOM AT 4.3	INCOME TAX LAW AND PROCEDURES
	MCOM AT 4.4	CENTRAL EXCISE AND CUSTOM PROCEDURES AND PRACTICES
DSE-B BANKING AND FINANCE	MCOM BF 4.1	FINANCIAL PLANNING AND WEALTH MANAGEMENT
	MCOM BF 4.2	PUBLIC FINANCE AND BUDGETING
	MCOM BF 4.3	MERCHANT BANKING AND FINANCIAL SERVICES
	MCOM BF 4.4	INNOVATIONS IN BANKING SERVICES

10. Examinations/Assessments

10A. Internal/ Sessional Examination

- (a) The minimum Grade required to pass in each Theory & Practical paper is 'GRADE D'.
- (b) A candidate, in order to pass must satisfy the requirement of Minimum CGPA of 4.50 in a particular academic year inclusive of both semesters of that academic year subject to conditions of clause 10D.
- (c) In case of audit/qualifying paper the minimum Grade required to pass is Grade D. However, the Grade obtained in audit paper shall not be included in SGPA.

10B. End-Semester Examination

There will be two End Semester Examinations in all theory and project subjects viz. Odd (I, III) Semester Examination and Even (II, IV) Semester Examination in an academic year.

10C. Carry Forward of Marks

In case, if a student gets the back in a course/paper, the sessional marks of the subject concerned will be carried forward in the total of marks when he re-appears for the examination of the course in which he has got the back.

10D. Heads of Passing

- (a) The minimum passing marks in each theory subject (including Internal/ Sessional marks)

will be 35%.

(b) The minimum passing marks in each comprehensive viva/project will be 50 %.

(c) A student , in order to pass must satisfy the following:

Minimum 45% marks in aggregate of a particular academic year inclusive of both semesters of that academic year subject to the conditions of the clause 7B.

10E. Carry Over System

Maximum number of carry over papers (Theory/viva/project) permissible for promotion to next year will be 03.

10F. Promotion

(a) A candidate satisfying all the requirements under clause 10A shall be promoted to the next academic year of study.

(b) A candidate shall be eligible for provisional promotion with carryover (PCP status) to the next academic year of study provided he/she fails to satisfy the requirements of clause 10A(a) in not more than permissible carry over paper as mentioned in clause 10D.

(c) If a candidate satisfies the requirement of clause 10A(a) but fails to satisfy the requirement of 10A(b) he/she shall be eligible for provisional promotion with carryover (PCP-A {aggregate} status). He/she may choose up to a maximum of any 04 theory papers of that particular academic year as per his/her choice to pass the examination of that.

10G. Ex-studentship

A candidate opting for ex-studentship shall be required to appear in all the theory/practical/viva papers in the end semester examinations of both semesters/ annual examination of the same academic year However, the sessional marks of theory & practical both shall remain the same as those secured earlier.

11. Evaluation of Performance

(a) **Programmes:** Evaluation of performance of the students in a programme shall be a continuous process based on their performance in the class test, quizzes, assignments and the end semester examinations.

Theory papers in semester system (Maximum Marks: 100)

The evaluation will be done through two class test and one end semester examination.

This will be in addition to quizzes, assignments, attendance, etc. Each class test will carry a weightage of 10 marks, and the end semester examination will carry a weightage of 70 marks. The remaining 10 marks will be awarded on the basis of attendance and performance in quizzes and assignments.

(b) Summer Training, Project Report, Seminar etc.

Summer Training, Project Report, Seminar, and other learning oriented activities shall have associated maximum marks and credits, as stated in the syllabus.

<i>Evaluation Scheme</i>			
	<i>Internal</i>	<i>External</i>	<i>Total</i>
<i>Theory</i>	<i>30</i>	<i>70</i>	<i>100</i>
<i>Comprehensive Viva-Voce</i>	<i>--</i>	<i>100</i>	<i>100</i>

Question paper pattern for End-semester Examinations

I. Multiple Choice Questions (MCQs)	=	20 x 1 =	20
II. Long Answers (Answer 1 out of 2)	=	5 x 10 =	50
(Internal Choice questions)			
Total Marks	=		70

Question paper pattern for Internal/ Sessional Examinations

Long Answers (Answer 2 out of 3) = 2 x 5 = 10 (each mid-sem.)

12. Award of Division

- (a) The division shall be awarded on the basis of final year result.
- (b) If a student passes all examinations and secure minimum Final CGPA 4.50 to 5.99, he/she shall be eligible for the award of SECOND DIVISION.
- (c) If a student passes all examinations and secure minimum Final CGPA 6.00 to 7.49, he/she shall be eligible for the award of FIRST DIVISION.
- (d) If a student passes all examinations in first attempt without change of Grade and secures minimum Final CGPA 7.50 & above, he/she shall be eligible for the award of FIRST DIVISION WITH HONOURS.

13. Scrutiny and Re-evaluation

- (a) Scrutiny shall be allowed in only theory papers, in which Re-totaling of the marks awarded will be done and only unchecked answers (if any) will be evaluated.
- (b) Re-evaluation of theory/practical papers is not permitted.

14. Unfair Means

Cases of unfair means shall be dealt as per the rules of the University.

15. Result

- (a) The result of a candidate shall be declared on the basis of the performance of both semesters of the same academic year.
- (b) Result of the final year shall be declared on the basis of working out Final CGPA which is the weighted average of CGPA of all years of the study.

16. Improvement

There shall be no provision of Improvement examination in all the courses running in the University.

17. Grade Card

- (a) A copy of the Grade Card shall be issued to each student at the end of each academic year. The duplicate copy, if required can be obtained on payment of prescribed fee.
- (b) The Grade Report Card of a student may be withheld if he/she has not paid his/her dues or if there is a case of indiscipline pending against him/her or for any other such reasons.

18. Re-Admission

A candidate may be allowed for re-admission provided he/she satisfies one of the following conditions:

- (a) A candidate is declared fail.
- (b) A candidate promoted with carry over papers and opts for re-admission.