

Shiksha Mandal's
G. S. COLLEGE OF COMMERCE & ECONOMICS
Amravati Road, Civil Lines, Nagpur-440 001

A Hindi Linguistic Minority Institution

ACCREDITED WITH 'A'-GRADE BY NAAC

An Autonomous Institution

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

1. Conferment of Fresh Autonomous Status vide UGC letter No. F. 22-1/2017 dt. 28-12-2017
2. Notified as Fresh Autonomous College by RTM Nagpur University vide letter No. RTMNU / CDS/2018/325 dt. 3-4-2018

ACADEMIC REGULATIONS
GOVERNING THE EXAMINATION LEADING TO DEGREE OF

M. COM.
(MASTER OF COMMERCE)
(Autonomous)
From the Session 2018-19

Issued by:
Principal, G. S. College of Commerce & Economics, Nagpur

Shiksha Mandal, Wardha's
G.S.COLLEGE OF COMMERCE & ECONOMICS, NAGPUR
 Amravati Road, Civil Lines, Nagpur-440 001

An Autonomous Institution
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GOVERNING BODY
 (As per UGC Guidelines for Autonomous Colleges, 2018)

Sr. No	Name	Designation	Category
1.	Shri Rahul Bajaj	President/Trustee	Management
2	Shri Shekhar Bajaj	Trustee	Management
3.	Shri Sanjay Bhargava	Chairperson/Trustee	Management
4.	Shri P. D. Khemuka	Member	Management
5.	Shri Jaydeep Shah	Member	Management
6.	Dr. P. N. Mishra	Member	UGC Nominee
7.	Dr Vinayak Deshpande	Member	University Nominee
8		Member	State Government Nominee
9.	Dr Apoorva Palkar	Member	Educationist/Industrialist
10	Mrs S. S. Kathaley	Member	Teacher
11.	Dr P. M. Paradkar	Member	Teacher
12.	Dr N.Y.Khandait	Member (ex-officio)	Principal

ACADEMIC COUNCIL
 (As per UGC Guidelines for Autonomous Colleges, 2018)

Sr. No.	Name	Designation	Category
1.	Dr N.Y.Khandait	Chairperson	Principal
2.	Dr R.H. Nagarkar	Member	HOD (Commerce)
3.	Dr A.B. Patle	Member	HOD (Accountancy & Statistics)
4.	Dr Mrs N.D. Dharmadhikari	Member	HOD (Business Administration and Management)
5.	Dr Mrs S.D Morey	Member	HOD (Economics)
6.	Prof. P.J. Yadao	Member	HOD (Information Technology)
7.	Prof. Mrs S.S. Kathaley	Member	HOD (Languages)
8.	Prof. Ms M.V. Purohit	Member	Faculty (Commerce)
9.	Prof. Sushma Gawande	Member	Faculty (Information Technology)
10.	Dr Mrs D.V. Chavan	Member	Faculty (Languages)
11.	Dr Mrs Ashwini Purohit	Member	Faculty (Management)
12.	Shri Hemant Singhal	Member	Expert (Industry)
13.	Shri Ranjit Dani	Member	Expert (Commerce)
14.	Shri Ashutosh Dharmadhikari	Member	Expert (Law)
15.	Dr A. G. Pawade	Member	Expert (Education)
16.	Dr Anant Deshmukh	Member	University Nominee
17.	Dr K. C. Deshmukh	Member	University Nominee
18.	Dr Pramod Sharma	Member	University Nominee
19.	Dr V.N. Thangan	Member/ Secretary	Faculty Member nominated by Principal

BOARDS OF STUDIES
(As per UGC Guidelines for Autonomous Colleges, 2018)

COMMERCE			ACCOUNTANCY & STATISTICS		
Sr. No	Name	Designation	Sr. No.	Name	Designation
1	Dr. R. H. Nagarkar	Chairman	1	Dr. A.B. Patle	Chairman
2	Dr Y. H. Kedar	Faculty	2.	Dr. B. M. Chachane	Faculty
3.	Dr Mrs R. T. Sahu	Faculty	3.	Prof. Ms. M. V. Purohit	Faculty
4.	Dr. Ms. N.Z. Hirani	Faculty	4.	Dr. V. N. Thangan	Faculty
5.	Prof. A. S. Jain	Faculty	5.	Dr M. R. Pandey	Faculty
6.	Prof. Ms. P.S. Shrivastava	Faculty			
7.	Dr VijayKumar Bhangadiya Principal, SKLC, Amaravati	Subject Expert (Other University)	6.	Dr Dinesh Nichit Dean, Faculty of Commerce SGAU, Amaravati	Subject Expert (Other University)
8.	Dr Prakash Tayade Shivaji Arts & Commerce College, Amaravati	Subject Expert (Other University)	7.	Dr Jayant Kale SLRK Toshnival College, Akola	Subject Expert (Other University)
9.	Dr S. R. Jichkar DNC, Nagpur	Expert nominated by VC	8.	Dr Dilip Gotmare, Principal, PD College, Nagpur	Expert nominated by VC
10.	Shri Devesh Pendharkar Director, Vicco Labs, Nagpur	Expert (Industry)	9.	Shri CA Julfesh Shah Chartered Accountant,	Expert (Industry)
11	Shri Raunak Shah	PG Alumnus	10	Dr CA Tejinder Singh Rawal Chartered Accountant	PG Alumnus
BUSINESS ADMINISTRATION & MANAGEMENT			BUSINESS ECONOMICS		
Sr. No	Name	Designation	Sr. No.	Name	Designation
1.	Dr. N.D. Dharmadhikari	Chairman	1.	Dr .S.D. Morey	Chairman
2.	Dr. Mrs. A. A. Purohit	Faculty	2.	Prof. Ms. R. J. Arora	Faculty
3.	Dr. Ms. A. Dadhe	Faculty	3.	Dr. Ms. V.D. Nagdive	Faculty
4.	Dr. S.S. Shrivastava	Faculty	4.	Dr Afsar Sheikh	Faculty
5.	Dr. S. Zakariya	Faculty	5.	Dr Mrs S.S. Gadekar	Faculty
6.	Dr Santosh Sadar DBM, SGAU Amaravati	Subject Expert (Other University)	6.	Dr Anil Raut Shivaji Arts & Commerce College, Akola	Subject Expert (Other University)
7.	Dr Pravin Deshmukh RD Deshmukh College, Badnera	Subject Expert (Other University)	7.	Dr Prafulla Gudadhe Amolakchand College, Yeotmal	Subject Expert (Other University)
8.	Dr Anant Deshmukh DBM, RTM, Nagpur University	Expert nominated by VC	8	Dr Aparna Samudra PGTD (Economics) RTM Nagpur University	Expert nominated by VC
9.	Shri Shrikant Rikhe Sunil HiTech Ltd. Nagpur	Expert (Industry)	9	Shri Manish Bansal Nagpur Carbon (P)Ltd.	Expert (Industry)
10.	Ms Vijaya Motwani	PG Alumnus	10	Ms Mahima Bhatnagar	PG Alumnus
LANGUAGES			INFORMATION TECHNOLOGY		
Sr. No	Name	Designation	Sr. No.	Name	Designation
1.	Prof. Mrs. S. S. Kathaley	Chairman	1.	Prof. Pravin. J. Yadao	Chairman
2.	Dr Mrs D. V. Chavan	Faculty	2.	Prof. Rahul Tiwari	Faculty
3.	Dr Ms. P.S. Murarkar	Faculty	3.	Prof. Mrs. Sushma Gawande	Faculty
4.	Dr Mrs N. H. Kalyani	Faculty	4.	Prof. Ms. Priti Rangari	Faculty
			5.	Prof. Ms. Prajakta Deshpande	Faculty
5.	Dr V. R. Vishwarupe Amolakchand, Yeotmal	Subject Expert (Other University)	6.	Dr S. B. Kishore HOD, IT, SP College Chandrapur	Subject Expert (Other University)
6.	Dr T. D. Rai SKLC, Amaravati	Subject Expert (Other University)	7.	Dr K. D. Kalaskar HOD, IT, Dr Ambedkar College Chandrapur	Subject Expert (Other University)
7.	Dr Sandhya Nair Principal, RS Mundle Dharampet College ,Nagpur	Expert nominated by VC	8.	Dr UA Lanjewar VMV College, Nagpur	Expert nominated by VC

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ACADEMIC REGULATIONS
GOVERNING THE EXAMINATION LEADING TO DEGREE OF
MASTER OF COMMERCE

WHEREAS, Maharashtra University Act: 1994 came into force with effect from July 22, 1994, and the Maharashtra Public Universities Act: 2016 came into force from March 1, 2017;

AND

WHEREAS, the Sub-Section (1) of Section 89 of the aforesaid Maharashtra University Act: 1994 provided for and the Sub-Section (1) of Section 122 of the Maharashtra Public Universities Act: 2016 Act provides that a University Department or Institution, Affiliated College or Recognized Institution may apply to the University for grant of autonomous status. The Management Council on the recommendation of the Academic Council may confer the autonomous status;

AND

Whereas, the University Grants Commission (UGC), under its XII Plan has issued guidelines for conferring autonomous status to the colleges in the country subject to their fulfilling various eligibility conditions for improving quality of higher education and to initiate the Academic reforms;

AND

WHEREAS, the Rashtrasant Tukadoji Maharaj Nagpur University had earlier issued Direction No. 4 of 1999 regarding conferment of autonomous status for College/University Department/University Institution which stood repealed by Direction No. 3 of 2016 regarding **NORMS AND PROCEDURES FOR GRANT OF AUTONOMY TO UNIVERSITY DEPARTMENTS OR INSTITUTIONS, AFFILIATED COLLEGES AND RECOGNISED INSTITUTIONS;**

AND

WHEREAS, G. S. College of Commerce & Economics, Nagpur, permanently affiliated to the Rashtrasant Tukadoji Maharaj Nagpur University applied to the University for No Objection Certificate and for forwarding its application for Autonomy to the University Grants Commission (UGC);

AND

WHEREAS, the University Grants Commission (UGC) constituted an Expert Committee to visit G. S. College of Commerce & Economics, Nagpur for conferment of fresh autonomous status;

AND

WHEREAS, the University Grants Commission (UGC), on the basis of the report of the Expert Committee and on recommendation of its Standing Committee, has conferred upon G. S. College of Commerce & Economics, Nagpur a fresh autonomous status vide its letter F. 22-1/2017 dt. 28-12-2017;

AND

WHEREAS, the Rashtrasant Tukadoji Maharaj Nagpur University has notified G. S. College of Commerce & Economics, Nagpur as a "FRESH AUTONOMOUS COLLEGE" vide its letter No. RTMNU / CDS/2018/325 dt. 3-4-2018 w.e.f. 2018-19;

AND

WHEREAS, G. S. College of Commerce & Economics, Nagpur duly constituted its Governing Body, Academic Council, Boards of Studies and other statutory committees as stipulated in the University Grants Commission (Conferment of Autonomous Status Upon Colleges and Measures for Maintenance of Standards in Autonomous Colleges) Regulations, 2018;

AND

WHEREAS, the Boards of Studies of G. S. College of Commerce & Economics, Nagpur redesigned its existing courses to be conducted under Autonomy as per the pattern prescribed by the University Grants Commission (UGC) in its various Guidelines from time to time;

AND

WHEREAS, the Boards of Studies of G. S. College of Commerce & Economics, Nagpur adopted the CHOICE BASED CREDIT SYSTEM (CBCS), and while designing the syllabus of M.Com. (Master of Commerce), also drafted the academic regulations, instructional and evaluation arrangements, methods and procedures for the above course in its meeting dt. 23-5-2018;

AND

WHEREAS, the Academic Council of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 23-5-2018 approved the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of M.Com. (Master of Commerce) as proposed by the Boards of Studies of G. S. College of Commerce & Economics, Nagpur;

AND

WHEREAS, the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 23-5-2018 approved the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of M.Com. (Master of Commerce) as proposed by the Boards of Studies and as approved by the Academic Council of G. S. College of Commerce & Economics, Nagpur;

AND

WHEREAS, the complete syllabus of M.Com.(Master of Commerce) and all the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of M.Com. (Master of Commerce) as proposed by the Boards of Studies and as approved by the Academic Council and the Governing Body of G. S. College of Commerce & Economics, Nagpur, have been accepted by the Rashtrasant Tukadoji Maharaj Nagpur University;

AND

WHEREAS, the programme of M.Com. (Master of Commerce) is to be started from the session of 2018-19 under Autonomy Scheme and is to be offered to all First Semester students of M.Com. (Master of Commerce) from the session 2018-19;

NOW

THEREFORE, I, Principal of G. S. College of Commerce & Economics, Nagpur, on behalf of the Governing Body of G. S. College of Commerce & Economics, Nagpur, hereby release the following Academic Regulations. These Academic Regulations shall be called "ACADEMIC REGULATIONS GOVERNING THE EXAMINATION LEADING TO DEGREE OF MASTER OF COMMERCE (CHOICE BASED CREDIT SYSTEM) under Faculty of Commerce and Management of Rashtrasant Tukadoji Maharaj Nagpur University.

These Academic Regulations shall come into force with immediate effect and shall apply to all students to be admitted to the First Semester of M.Com. (Master of Commerce) from the session 2018-19.

ACADEMIC REGULATIONS GOVERNING THE EXAMINATION LEADING TO DEGREE OF MASTER OF COMMERCE (CHOICE BASED CREDIT SYSTEM)

1. TITLE OF THE PROGRAMME: M.Com. (Master of Commerce)
2. DURATION OF THE PROGRAMME: A TWO YEAR/ FOUR SEMESTER FULL TIME PG DEGREE
3. PATTERN OF THE PROGRAMME: CHOICE BASED CREDIT SYSTEM (CBCS)
4. TIME SCHEDULE:
 - An academic year is divided into TWO TERMS.
 - Term I shall have odd Semesters I & III, whereas Term II shall have even Semesters II & IV.
 - In each semester, courses are offered in 16-18 teaching weeks (minimum of 90 teaching days).
 - 4 weeks are to be utilized for conduct of examinations and evaluation purposes.
 - Each week shall have 40 working hours spread over 6 days a week, consisting of lectures, tutorials, practicals, assignments, seminars, project work, library work, co-curricular activities, field visits, counseling/guiding sessions, value addition courses, extra-curricular activities including Sports, NSS, NCC, Adult & Continuing Education and Extension activities etc.
 - The detailed Academic Calendar will be published in the College Prospectus every year.
5. ELIGIBILITY TO THE COURSE
 - Subject to compliance with the provisions of the Government/ UGC / RTM University directions and of other ordinances in force from time to time, an applicant for admission to this course shall have passed B.Com., B.Com.(Computer Application) or B.B.A. examination of Rashtrasant Tukadoji Maharaj Nagpur University or any equivalent degree examination of any other recognized University.
 - An applicant for the examination pursuing the regular course of study leading to the Master's Degree in Commerce shall not be permitted to join any other course in RTM Nagpur University or any other University simultaneously.
6. ADMISSIONS
 - All admissions to this course will be strictly on merit basis as per the policies and procedures laid down by the College/UGC/University from time to time.
 - Being a Linguistic Minority Institution the college reserves 50% seats (for Grant-in-aid courses) and 51% seats (for no-grant courses) for those students who belong to the Hindi speaking communities as listed in the Eighth Schedule for Languages in the Constitution of India subject to the condition that these students are domiciled in Maharashtra State. The students will also have to submit an affidavit to this effect on a Rs. 100/- stamp paper at the time of admission.
 - The rest of the seats will be filled from among the other candidates belonging to Open/SC/ST/VJNT/OBC-SBC/PWD etc. categories as per the reservation rules stipulated by the Government and as applicable to the Minority Institutions strictly on merit basis.
7. FEES FOR THE COURSE
 - The Tuition Fees and other fees shall be as prescribed by the College and Rashtrasant Tukadoji Maharaj Nagpur University from time to time for the Course of M.Com.
 - Examination Fees shall be as prescribed by the College/ RTM Nagpur University from time to time.
8. STRUCTURE OF THE PROGRAMME/COURSES:

- The syllabus of M.Com. is designed by the Boards of Studies of the College and approved by the Academic Council of the College as per the UGC Guidelines on CBCS (Choice Based Credit System).
- CBCS provides to students a cafeteria approach where students can take courses of their own choice, learn at their own pace, undergo additional courses and acquire more than required credits, and adopt an interdisciplinary approach to learning. The details of the courses are given in Appendix-I.
- Students thus get to study the courses which are both mandatory and optional as following:
 - A. Core Courses (Compulsory)
 - B. Skill/Foundation Courses (Compulsory/Elective)
 - C. Discipline Specific Electives
 - D. Generic Electives
 - E. Open Electives (Inter-disciplinary)
- The institute will offer the Electives/Specialization only if minimum 20 students opt for the same.

9. PATTERN OF ASSESSMENT / EXAMINATIONS

- Each Subject/Paper shall be that of 100 Marks.
- There will be an Internal Assessment of 20 Marks as detailed in Point No. 10 below.
- There will be an External Assessment of 80 marks through Semester End Examination.
- For consideration of passing marks for all subjects, the criterion would be minimum 40% marks (combined total of both internal and semester end marks) for each subject.
- However, in order to pass each semester examination, a student would have to score minimum 50% marks in aggregate in each semester-wise end examination.
- In addition to academics, students shall also be assessed for their participation and performance in co- & extra-curricular activities as well as their performance in Value-addition courses and given separate credits and will be considered for overall CGPA and grading as illustrated in point 18 later.

10. INTERNAL ASSESSMENT

Internal Assessment for all subjects shall be done as per the following scheme:

Sr. No.	Details	Marks	Marking Scheme	Remarks
1.	2 Unit Tests	2*3= 6	> 85%: 3; < 85 - 70%: 2; < 70- 50%: 1	Students will be given opportunity to appear for tests in a special schedule only in case of medical exigencies or if they have been detained by the college for any of its official programmes like NSS, NCC, Sports, ECA participation etc. on production of stipulated documents
2.	2 Home assignments	2*3=6	3, 2, 1, Nil as per valuation	Students will submit 2 Home assignments on the topics/themes as prescribed by the subject teacher as per the schedule given by the college/department.
3.	Viva voce	04	4, 3, 2,1, Nil as per performance	To be conducted by a panel of teachers of the section including Subject Teacher before semester end examination.
4.	Attendance	04	>90%: 4; <90-85%: 3; < 85-80%: 2; < 80-75%: 1; <75%: Nil.	Principal to condone attendance up to maximum 10% to meet the minimum attendance criterion of 75% only in exceptional cases where he is convinced that meeting the minimum attendance mark was beyond the control of the student and subject to the condition that the student will make up for attendance in subsequent semester. However, such students will not be eligible for any marks for attendance. Students, with more than 75% attendance but losing some days because of participation in official

				programmes like NSS, NCC, Sports, ECA etc. will be given proportionate marks.
	Total	20		

11. EXTERNAL/SEMESTER END ASSESSMENT

- There will be Semester End Examinations at the end of all FOUR semesters.
- The Semester End Examination will be conducted by the college.
- The examination shall be held at the college premises on such dates as will be notified by the college.

12. PATTERN OF SEMESTER END EXAMINATION

- Each paper of Semester End Examination for all semesters will be that of 80 marks each.
- The questions would be divided into Long Answer Questions (LAQ's), Short Answer Questions (SAQ's) and Very Short Answer Questions (VSAQ's).
- All questions shall be compulsory with internal choice within the questions.
- The duration of semester end examination shall be of 3 hours.

13. PATTERN OF QUESTION PAPER (THEORY/NUMERICAL)

Q. No.	Sub-Question	THEORY SUBJECTS Nature	NUMERICAL SUBJECTS	Unit	Marks
1.	LAQ's		LAQ's		
	A	Theory	Problem	Unit No. I	10
	OR		OR		
2.	B	Theory	Problem	Unit No. I	10
	A	Theory	Problem	Unit No. II	10
	OR		OR		
3.	B	Theory	Problem	Unit No. II	10
	A	Theory	Problem	Unit No. III	10
	OR		OR		
4.	B	Theory	Problem	Unit No. III	10
	A	Theory	Problem	Unit No. IV	10
	OR		OR		
5.	B	Theory	Problem	Unit No. IV	10
	SAQ (Any Two)		SAQ (Any Two)	-	
	A	Theory	Theory	Unit No. I	4
6.	B	Theory	Theory	Unit No. I	4
	C	Theory	Theory	Unit No. I	4
	SAQ (Any Two)		SAQ (Any Two)		
7.	A	Theory	Theory	Unit No. II	4
	B	Theory	Theory	Unit No. II	4
	C	Theory	Theory	Unit No. II	4
8.	SAQ (Any Two)		SAQ (Any Two)		
	A	Theory	Theory	Unit No. III	4
	B	Theory	Theory	Unit No. III	4
9.	C	Theory	Theory	Unit No. III	4
	VSAQ/OBJECTIVE (All)		VSAQ/OBJECTIVE (All)		
	A	Theory	Theory	Unit No. IV	4
TOTAL	B	Theory	Theory	Unit No. IV	4
	C	Theory	Theory	Unit No. IV	4
	D	Theory	Theory	Unit No. IV	4
TOTAL					80

N.B. Question Pattern is subject to change as per the exigencies of the syllabus/Units. Changes, if any, will be notified at the beginning of the session or well in advance before the examination.

SCHEME FOR EVALUATION

- The answer books of all semester end examinations will be assessed by a panel of examiners constituted by the college. The panel will comprise both internal and external faculty.
- The moderation of answer books [all distinction grade, all first division answer-books missing distinction with 10% margin, all second division answer-books missing first division with 10% margin, and those failed with 10% margin] will be done by a panel of external examiners only.

14. GRACE MARKS

- Students will be entitled to Grace Marks to the tune of maximum 10 marks or 1% of the total aggregate marks for the examination, whichever is less, in case he fails in any subject or maximum 3 subjects by a margin of up to 5 marks even after moderation/revaluation and he will be promoted/declared pass with grace. This facility will be available to students only 3 times during the course of their studies for maximum 3 subjects during the entire duration of the course.
- If a student gets grace marks for 3 subjects in any semester he will not be eligible for this facility in other semesters. However, if he gets grace marks for ONE subject in a semester, he can avail the facility for TWO subjects in other semester/s provided he does not exceed the limit of 10 marks or 1% of the total aggregate marks for the examination, whichever is less.
- The examinee passing with grace marks as above shall not be eligible to be placed in the merit list and also shall not be eligible for any medals, prizes or any other awards pertaining to that examination.
- The examinee shall be eligible for maximum 3 grace marks if his score in a paper/subject falls short by not more than 3 marks for getting distinction in a paper/subject even after revaluation or moderation provided he has not availed the benefit of grace marks earlier for either passing any subject. Such grace marks can be awarded in maximum TWO papers/subjects during the entire course of studies. However, such students will not be eligible for any ranks or awards on the basis of their Division or Grade.

15. CREDIT SYSTEM OF EVALUATION

- The M.Com. programme will consist of 20 courses/papers.
- Each Compulsory/Core/Discipline-Specific Elective/Skill/Foundation/Generic Elective/Open Elective Subject/Paper will have 4 credit points.
- Each Credit is equivalent to ONE teaching hour.
- There will be additional 4 credits to be added in the mark/grade sheet of IVth Semester for student's participation and performance in Value-addition courses (2 credits) as well as his participation and performance in co- & extra-curricular activities (2 credits).
- The final grade would be inclusive of these additional credits for ECA and VACs.

16. CREDITS AND GRADES

- In the Credit and Grade Point System, assessment of individual subjects in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grades by a mechanism wherein the overall performance of learners can be reflected after considering the Credit Points for any given course and the overall evaluation shall be designated in terms of a Grade.
- **CREDIT:** Each Course/subject/paper has been give separate credits. A credit is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical /field work per week.

Each semester, thus, has a definite number of credits depending on the number of courses/subjects/papers and the credits given to them.

- **GRADE POINT:** Grade Point is a numerical weight allotted to each Letter Grade on a 10 point scale as adopted by the college as under:

Sr. No.	Marks	Description	Grade Letter	Grade Points
1	85 & above	Outstanding	O	10
2	75-84	Excellent	A+	09
3	60-74	Very Good	A	08
4	55-59	Good	B+	07
5	50-54	Above Average	B	06
6	45-49	Average	C	05
7	40-44	Pass	P	04
8	00-39	Fail	F	0
9		Absent	Ab	0

- **CREDIT POINT:** Credit Point is the product of Grade Point and number of Credits for a course.

17. CALCULATION OF SGPA

SGPA (Semester Grade Point Average): The performance of a student in each course/subject/paper in each semester is measured through SGPA which is a ratio of total credit points secured by a student in various courses in the semester and total course credits taken during the semester.

Illustration of SGPA

Course/Subject	Credit	Marks	Grade Letter	Grade Points	Credit Points
1	4	87	O	10	4*10=40
2	4	78	A+	9	4*9=36
3	4	68	A	8	4*8=32
4	4	42	P	4	4*4=16
5	4	48	C	5	4*5=20
	20				144
SGPA	$144/20=7.2$				

18. ADDITIONAL CREDITS

In addition to the regular courses and credits thereof, the college also offers to its students under CBCS pattern an opportunity to earn extra credits and an improved grade through Value-addition Courses (VAC) and the Extra-curricular Activity (ECA). ECA and VAC have been given 2 credits (50 marks) each i.e. together they have 4 credits (100 marks).

E.g.:

Suppose a student scores 25 marks in ECA and 40 marks in VAC, his total would be 65 marks. His Grade letter would be A with 8 grade points.

Thus his Grade marks would be 32 [4 (credits) \times 8 (grade points for grade letter A)].

These Grade marks will be added to the Cumulative Grade Score of all FOUR Semesters and considered while calculating the Grade as explained in the illustration in point no.18.

19. CREDIT SCHEME FOR VAC (VALUE-ADDITION COURSES)

TIE-UP/ACCREDITED COURSES (Conducted in College only) (MAX TWO COURSES IN UG & PG RESPECTIVELY)	SCORE (ONLY AFTER SUCCESSFUL COMPLETION)	COURSES DESIGNED AND CONDUCTED BY COLLEGE (MAX THREE COURSES)	SCORE (For A, B, C GRADES)
Bajaj Finserv's CPBFI	50	English Proficiency Course	20/15/10
ICAI's CAT	50	Certificate in Business Communication	20/15/10
CA-F/IPCC	25/50	Hindi Communication Skills	20/15/10
CA-F/Executive	25/50	Basic Computer Skills	20/15/10
Cambridge English's BEC (2 Levels)	25/50	GS-SUN INTERNSHIPS (ONLY AFTER SUCCESSFUL COMPLETION)	50
TCS' BPS	25	FOR UG & PG Competitive Examinations Training	20 (COMPLETED) 30 (QUALIFIED)
NSE's NCFM	25	FOR PG ONLY NET/SET Guidance Programme	20 (COMPLETED) 30 (QUALIFIED)
NISM COURSES (Each)	25		
Tally Education's TALLY	25		
Any other		Any other	

NB: Students can claim maximum 50 marks (2Credits) for any 2 Courses (from Tie-up pool) and 3 courses from (college pool) over a period of 3 (UG) or 2 (PG) years respectively. They can also opt for a combination of both pools for maximum 3 courses. Credits will be added in FINAL SEMESTER Grade Sheet.

20. CREDIT SCHEME FOR ECA (Extra- & Co-curricular Activities)

ACTIVITY/ LEVEL (Only Official Events)	NCC	NSS	Swachha Bharat Internship	ACEE	SPORTS	CULTURAL	CO-CURRICULAR
	ANY ONE OF THE ABOVE (2 Credits)				ANY TWO OR ALL THREE OF THE ABOVE (2 Credits)		
College	10	10	15 day Summer Internship in city/adopted village = 50 Marks = (2 Credits)	10 + 10 (Project)	10	10	10
Inter-College				10	10	10	10
University	10	10		10	10	10	10
State/Zone	10	10		10	(5 for Selection/Participation + 5/3/2 for First, Second & Third Positions)		
National	20	20		10	20	20	20
NB: 10 Marks for the 'BEST' Cadet/Volunteer/Student Category and 5 Marks for the 'BEST' Unit Category to be added to total marks earned by a student in the above activities during the course of his entire UG or PG studies subject to the total score not exceeding 50 marks)					(10 for Selection/Participation + 10/5/3 for First, Second & Third Positions)		
Inter - national	25 (10 for Selection/Participation + 15/10/5 for First, Second & Third Positions) to be added to the total marks earned by a student in any 3 of the above activities during the course of his entire UG or PG studies subject to the total score not exceeding 50 marks.						
Total	50	50	50	50	50	50	50
NB:	Students can claim maximum 50 marks (2 Credits) for any 3 activities over a period of 3 (UG) or 2 (PG) years. Credits will be added in FINAL SEMESTER Grade Sheet.						

21. CALCULATION OF CGPA

CGPA (Cumulative Grade Point Average): It is a measure of overall cumulative performance of a student over all semesters. The CGPA is a ratio of total credit points secured by a student in all semesters and the sum of the total credits of all courses in all the semesters.

CGPA shall be calculated for the entire programme on the basis of SGPA of all semesters and the additional credits for ECA & VAC to be added in VIth Semester with the following formula:

$CGPA = \frac{\sum (C_i \times S_i)}{\sum C_i}$ [S_i= SGPA for the ith semester and C_i is the total no. of credits in that semester.]

Illustration of CGPA

	SEM I	SEM II	SEM III	SEM IV	Total Credits	ECA/VAC
Credits	20	20	20	20	80	4
SGPA	7.2	7.6	7.8	8.2		8
CGPA	20 x 7.2=144	20 x 7.6 = 152	20 x 7.8=156	20 x 8.2=164		4*8
	144	152	156	164	616	32
	616/80= 7.7			616 + 32 (ECA/VAC)+ 648; 648/80= 8.1		
	CGPA (Without ECA/VAC) = 7.7			CGPA (With ECA/VAC) = 8.1		

22. FINAL AWARD OF DIVISION

After the award of final Grade on the basis of CGPA, the students will be declared as passed with the following Divisions:

CGPA	Grade	Division
9.0-10	O	Outstanding
8.0 - 8.9	A+	Distinction
7.0- 7.9	A	First
6.0 – 6.9	B+	Second
5.0- 5.9	B	Pass
00 – 4.9	F	Fail

While calculating the Cumulative Grade score, the value of Grade Point shall be considered Zero (00) in case of students who failed in the concerned course/s i.e. obtained the marks below 40. After calculating the SGPA for an individual semester and the CGPA for entire programme, the value can be matched with the grade in the Grade Point table as per the Six (06) Points Grading System and expressed as a single designated GRADE such as O, A+, A, B+, B, F (Fail).

23. DECLARATION OF RESULTS

- The results of all semester end examinations will be declared within a month after the conclusion of examination and will be notified on the college notice boards and website.
- The results of successful candidates at the end of semester-IV shall be classified on the basis of aggregate marks obtained in all the FOUR semesters
- An unsuccessful examinee at a semester end examination shall be eligible for re-examination on payment of a fresh Examination Fee prescribed by the College and will appear for re-examination in the next Examination Schedule of the said semester examination either in Summer or Winter.
- The results of the candidates who have passed the Semester-IV examination but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for the Degree only after successful completion of all the lower semester examinations.
- Only those candidates who pass all the semester examinations in the First Attempt will be eligible for ranks/awards etc. to be announced by the college.

24. ATKT RULES

Unsuccessful students shall be '*Allowed To Keep Term*' in accordance with the following rules:

Admission to Semester	Candidate should have filled the examination form	Candidate should have passed at least 50% of subjects of the following examinations
Semester II	Of Semester I	
Semester III	Of Semester II	50% of all Semester I & II subjects taken together ; i.e. 5subjects
Semester IV	Of Semester III	50% of all Semester I, II & III subjects taken together ; i.e. 8 subjects

Note:

- For consideration of passing marks for all subjects, the criterion would be minimum 40% marks (combined total of both internal and semester end marks) for each subject.
- However, in order to pass each semester examination, a student would have to score minimum 50% marks in aggregate in each semester-wise end examination.
- If a student fails to score minimum 50% marks in aggregate i.e. 250 marks out of 500, then the subjects in which he has scored 50 or more marks shall be exempted. However, he shall have to appear for all subjects in which he has failed to score 50 or more marks. In such case he shall have to appear for Semester End examination of 80 marks and shall have to score more than 40% marks including internal marks scored in each of the subjects in which he has failed to score 50 or more marks and, moreover, he shall have to score a total of 250 marks out of 500 in aggregate after adding up of the marks scored in exempted subject/s.
- Total marks (Internal + Semester End Examination) obtained by the student shall be converted into Grades and Five Point Grade points as illustrated earlier.

25. REVALUATION

- Students can apply for revaluation of their answer-books after paying the prescribed fees and following due procedure.
- The revaluation of answer-books will be done by a panel of external experts.
- Marks awarded by the panel of experts/examiners after revaluation, whether increased or decreased, will be taken as final marks.

26. MAXIMUM ATTEMPTS

A candidate who fails in any of the semester examinations may be permitted to take the examination again at subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years i.e. 4 more attempts.

27. REJECTION OF RESULT

- The candidate shall have an option of being NOT DECLARED SUCCESSFUL in any of the semester end examinations if he/she fails to secure minimum 60% marks in aggregate or a corresponding Grade in that semester. This option can be opted only through prescribed format forming a part of Examination Application Form for semester end examination. It shall be applicable only to the external/semester end examination and not to the marks awarded in Internal Assessment which shall not be altered in any case. Once the candidate opts for the Rejection of Results Scheme, his option shall be irrevocable.

- The candidate who fails in one or more subjects of a semester may be permitted to reject the result of the whole examination of that semester. Rejection of result subject-wise shall not be permitted. A candidate who rejects the result shall appear in the examination of that semester in the subsequent examination.
- Rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.
- Application for rejection along with payment of prescribed fee shall be submitted to the Controller of Examination of the College along with the original statement of marks within 30 days from the date of publication of the result.
- A candidate who rejects the result of a given semester will not be eligible for admission to the next semester.
- A candidate who has exercised the rejection option will be eligible for grade/division only and not considered for any ranking.

28. IMPROVEMENT OF RESULTS

- A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- The reappearance shall be permitted only once in each semester.
- The reappearance for the examination of any semester shall be permitted during the subsequent examination of that semester.
- Application for reappearance along with payment of prescribed fees shall be submitted to the College along with the original statement of marks within 30 days from the declaration of results.
- If a candidate passes in all subjects in the reappearance, higher of the two aggregate marks secured by the candidate shall be awarded to the candidate for that semester. In case the candidate fails in reappearance, he shall retain his first appearance result.
- A candidate who appears for improvement of results shall be eligible for grade/division but not for ranking.
- Internal assessment marks shall remain the same and they are not included in the improvement of result scheme.

29. AWARD OF MARK SHEET/S

- All mark sheets for all semesters will be awarded by the college at the end of each semester.
- The mark sheet will reflect both the actual marks and the grade points of each subject along with the total marks and final designated GRADE such as O, A+, A, B, C, F (Fail).
- The mark sheet will specifically mark all the pass/exempted/pass with grace and fail subjects.
- The Final Semester Mark Sheet will include credits/grade marks for ECA and VAC.

30. AWARD OF DEGREE

- Students will receive Degree from the RTM Nagpur University on payment of the prescribed fee.
- The Degree will be issued at the end of successful completion of the course i.e. after passing all semester end examinations. It will be signed by the Hon'ble Vice-Chancellor and will have the college's name on it.

31. ABSORPTION SCHEME

- Only fresh candidates will be eligible for admission to this course from 2018-19.
- Other students already enrolled in M.Com. course of RTM Nagpur University or any other University can also join this course from Semester III stage subject to the conditions of medium and vacancies provided they have studied and passed in their previous semesters in RTM Nagpur University or any

other university with the same subjects as prescribed in this course. Alternatively, such students will have to take examination in those subjects which they have not studied in earlier semesters in RTM Nagpur University or any other university earlier and their final results in this course will be declared only after they clear these subject/s in maximum four attempts in four consecutive examinations.

32. PATTERN OF COURSES

As per the UGC guidelines on Adoption of Choice Based Credit System, the college is offering a number of courses as per the following classification:

- A. Core Courses (Compulsory)
- B. Skill/Foundation Courses (Compulsory)
- C. Elective Courses
 - a. Discipline Specific Electives
 - b. Generic Electives
 - c. Open Electives

The above courses as listed in **Appendix I** have been designed by the college's Boards of Studies and approved by the college's Academic Council and Governing Body.

Further, existing courses will be modified or the new courses would be introduced as per the requirements of students and other stakeholders from time to time.

All the courses designed by the college would have the approval of RTM Nagpur University, State Government and the UGC.

APPENDIX-I
SCHEME OF TEACHING AND EXAMINATION FOR M.COM
(UNDER CHOICE BASED CREDIT SYSTEM)

Semester-I

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	MCC 1.1	Advance Financial Accounting	60	80	20	100	4
2	MCC 1.2	Managerial Economics	60	80	20	100	4
3	MCC 1.3	International Trade & Business Management	60	80	20	100	4
4	MCC 1.4	Marketing Management	60	80	20	100	4
5	MCSFC 1.0	Statistical Techniques for Business	60	80	20	100	4
Total			300	400	100	500	20

Semester-II

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	MCC 2.1	Business Information System	60	80	20	100	4
2	MCC 2.2	Advanced Cost Accounting	60	80	20	100	4
3	MCC 2.3	Cooperation & Rural Development	60	80	20	100	4
4	MCC 2.4	Human Resource Management	60	80	20	100	4
5	MCSFC 2.0	Business Research Methods & Application	60	80	20	100	4
Total			300	400	100	500	20

Semester-III

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	MCC 3.1	Advanced Management Accounting	60	80	20	100	4
2	MCC 3.2	Public Finance: Theories and Practices	60	80	20	100	4
3	MCC 3.3	Corporate Laws	60	80	20	100	4
4	MCC 3.4	Corporate Tax Planning & Management	60	80	20	100	4
GENERIC ELECTIVES (ANY ONE)							
5 (ANY ONE)	MCGE 3.1	Global Strategic Management	60	80	20	100	4
	MCGE 3.2	Operation Management					
	MCGE 3.3	Service Sector Management					
	MCGE 3.4	Corporate Social Responsibility					

	Total	300	400	100	500	20
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Semester-IV

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	MCC 4.1	Global Business Environment	60	80	20	100	4
2	MCC 4.2	Advanced Financial Management	60	80	20	100	4
3	MCC 4.3	Business Ethics & Corporate Governance	60	80	20	100	4
DISCIPLINE SPECIFIC ELECTIVES GROUP							
4 (ANY ONE)	MCDE 4.1	International Financial System	60	80	20	100	4
	MCDE 4.2	E-Commerce					
	MCDE 4.3	Entrepreneurial Development & Management					
	MCDE 4.4	Performance Management & Compensation					
OPEN ELECTIVES							
5 (ANY ONE)	MCOE 4.1	Holistic Development	60	80	20	100	4
	MCOE 4.2	Introduction to Public Administration					
	MCOE 4.3	Intellectual Property Rights					
	MCOE 4.4	Constitution of India and Human Rights					
	Total		300	400	100	500	20

SUMMARY/CLASSIFICATION OF COURSES

	Sem I	Sem II	Sem III	Sem IV
Core Courses(Compulsory)	4	4	4	3
Skill/Foundation Courses (Compulsory)	1	1		
Discipline Specific Electives				4(Any One)
Generic Electives			4 (Any One)	
Open Electives				4 (Any One)

SUMMARY OF THE TOTAL MARKS

Sr.No.		Instruction Hours	Total Marks			Credits
			Semester End	Internal Assessment	Total	
1	Semester – I	300	400	100	500	20
2	Semester – II	300	400	100	500	20
3	Semester – III	300	400	100	500	20

4	Semester– IV	300	400	100	500	20 + 4 (VAC + ECA)
Total		1200	1600	400	2000	80 + 4 (VAC + ECA)

M.COM. Examination Semester–I

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	Advanced Financial Accounting	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Managerial Economics	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	International Trade & Business Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Marketing Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Skill/ Foundation		Semester End Examination	80	40
5	Statistical Techniques for Business	Internal Assessment	20	
		Total	100	
NOTE: An Examinee should score minimum 50 % marks in each semester i.e. 200 out of 400 marks to pass the examination while scoring minimum 40% marks in passing each subject.				

M.COM. Examination Semester–II

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	Business Information System	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Advanced Cost Accounting	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Cooperation & Rural Development	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Human Resource Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Skill/Foundation				40
5	Business Research Methods & Application	Semester End Examination	80	
		Internal Assessment	20	
		Total	100	
NOTE: An Examinee should score minimum 50 % marks in each semester i.e. 200 out of 400 marks to pass the examination while scoring minimum 40% marks in passing each subject.				

M.COM. Semester -III

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	Advanced Management Accounting	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Public Finance: Theories and Practices	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Corporate Laws	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Corporate Tax Planning & Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Generic Electives				
5 (Any One)	Global Strategic Management	Semester End Examination	80	40
	Operation Management	Internal Assessment	20	
	Service Sector Management	Total	100	
	Corporate Social Responsibility			
NOTE: An Examinee should score minimum 50 % marks in each semester i.e. 200 out of 400 marks to pass the examination while scoring minimum 40% marks in passing each subject.				

M.COM. Semester -IV

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	Global Business Environment	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Advanced Financial Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Business Ethics & Corporate Governance	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Discipline-Specific Electives				
4 (Any One)	International Financial System	Semester End Examination	80	40
	E-Commerce	Internal Assessment	20	
	Entrepreneurial Development & Management	Total	100	
	Performance Management & Compensation			
Open Electives				
5 (Any One)	Holistic Development	Semester End Examination	80	40
	Introduction to Public Administration	Internal Assessment	20	
	Intellectual Property Rights	Total	100	
	Constitution of India and Human Rights			
NOTE: An Examinee should score minimum 50 % marks in each semester i.e. 200 out of 400 marks to pass the examination while scoring minimum 40% marks in passing each subject.				

APPENDIX- II
(WORKLOAD)

Odd Semesters (June to October)

M.Com. Semester – I			M.Com. Semester - III		
S. No.	Subjects	No. of Periods	S.No.	Subjects	No. of Periods
1.	Advanced Financial Accounting	5	1.	Advanced Management Accounting	5
2.	Managerial Economics	5	2.	Public Finance: Theories and Practices	5
3.	International Trade & Business Management	5	3.	Corporate Laws	5
4.	Marketing Management	5	4.	Corporate Tax Planning & Management	5
5	SKILL/FOUNDATION	5	5	GENERIC ELECTIVES (ANY ONE)	5
	Statistical Techniques for Business			Global Strategic Management	
				Operation Management	
				Service Sector Management	
				Corporate Social Responsibility	
Total Periods		25	Total Periods		25

Even Semesters (December to April)

M.Com. Semester – II			M.Com. Semester - IV		
S. No.	Subjects	No. of Periods	S.No.	Subjects	No. of Periods
1.	Business Information System	5	1.	Global Business Environment	5
2.	Advanced Cost Accounting	5	2.	Advanced Financial Management	5
3.	Cooperation & Rural Development	5	3.	Business Ethics & Corporate Governance	5
4.	Human Resource Management	5			
5	SKILL/FOUNDATION	5	4. (Any One)	DISCIPLINE SPECIFIC ELECTIVES	5
	Business Research Methods & Application			International Financial Systems	
				E-Commerce	
				Entrepreneurial Development & Management	
				Performance Management & Compensation	
			5. (Any One)	OPEN ELECTIVES	5
				Holistic Development	
				Introduction to Public Administration	
				Intellectual Property Rights	
				Constitution of India and Human Rights	
Total Periods		25	Total Periods		25

Total Workload (Commerce): 50 periods (40 Hours)