

Shiksha Mandal, Wardha's

# **G. S. COLLEGE OF COMMERCE & ECONOMICS**

Amravati Road, Civil Lines, Nagpur-440 001

A Hindi Linguistic Minority College

ACCREDITED WITH 'A'-GRADE BY NAAC

## **An Autonomous College**

(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)**

**(REVISED W.E.F. 2020-21)**

**PROGRAMME CODE: GSN-PG-01-MC**

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

Shiksha Mandal, Wardha's  
**G. S. COLLEGE OF COMMERCE & ECONOMICS, NAGPUR**  
**(Autonomous)**  
(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

**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	Joint Director, HE, Nagpur	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. S.D Morey	Member	HOD (Economics)
4.	Dr Ms Ashwini Purohit	Member	HOD (Business Administration and Management)
5.	Prof. P.J. Yadao	Member	HOD (Information Technology)
6.	Prof. Mrs. S.S. Kathaley	Member	HOD (Languages)
7.	Prof. Ms. M.V. Purohit	Member	Faculty (Commerce)
8.	Prof. Sushma Gawande	Member	Faculty (Information Technology)
9.	Dr. Mrs. D.V. Chavan	Member	Faculty (Languages)
10.	Dr. Ms.Archana Dadhe	Member	Faculty (Management)
11.	Shri. Hemant Singhal	Member	Expert (Industry)
12.	Shri. Ranjit Dani	Member	Expert (Commerce)
13.	Shri. Ashutosh Dharmadhikari	Member	Expert (Law)
14.	Dr. A. G. Pawade	Member	Expert (Education)
15.	Dr. Anant Deshmukh	Member	University Nominee
16.	Dr. K. C. Deshmukh	Member	University Nominee
17.	Dr. Pramod Sharma	Member	University Nominee
18.	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.	Prof. Ms. N.Z. Hirani	Faculty	4.	Dr. V. N. Thangan	Faculty
5.	Prof. A. S. Jain	Faculty	5.	Dr. M. R. Pande	Faculty
6.	Prof. Ms. P.S. Shrivastava	Faculty	6.	Dr. Dinesh Nichit Dean, Faculty of Commerce, SGAU, Amaravati	Subject Expert (Other University)
7.	Dr. Vijay Kumar Bhangadiya Principal, SKLC, Amaravati	Subject Expert (Other University)	7.	Dr. Jayant Kale SLRK Toshnival College, Akola	Subject Expert (Other University)
8.	Dr. Prakash Tayade Shivaji Arts & Commerce College, Amaravati	Subject Expert (Other University)	8.	Dr. Dilip Gotmare, Principal, PD College, Nagpur	Expert nominated by VC
9.	Dr. S. R. Jichkar DNC, Nagpur	Expert nominated by VC	9.	Shri. CA Julfesh Shah Chartered Accountant,	Expert (Industry)
10.	Shri. Devesh Pendharkar Director, Vicco Labs, Nagpur	Expert (Industry)	10	Dr. CA Tejinder Singh Rawal Chartered Accountant	PG Alumnus
11	Shri. Raunak Shah	PG Alumnus			
BUSINESS ADMINISTRATION & MANAGEMENT			BUSINESS ECONOMICS		
Sr. No.	Name	Designation	Sr. No.	Name	Designation
1.	Dr. Mrs. A. A. Purohit	Chairman	1.	Dr. S. D. Morey	Chairman
2.	Dr. Ms. A. Dadhe	Faculty	2.	Prof. Ms. R. J. Arora	Faculty
3.	Dr. Geeta Naidu	Faculty	3.	Dr. Ms. V.D. Nagdive	Faculty
4.	Dr. Anirudha Akarte	Faculty	4.	Dr. Afsar Sheikh	Faculty
5.	Prof. Kamlesh Thote	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
			6	Prof. Hareesh Naringe	Faculty
5.	Dr. V. R. Vishwarupe Amolakchand College, Yeotmal	Subject Expert (Other University)	7.	Dr. S. B. Kishore HOD, IT, SP College, Chandrapur	Subject Expert (Other University)
6.	Dr. T. D. Rai SKLC, Amaravati	Subject Expert (Other University)	8.	Dr. K. D. Kalaskar HOD, IT, Dr Ambedkar College, Chandrapur	Subject Expert (Other University)
7.	Dr. Sandhya Nair Principal, RS Mundle Dharampeth College, Nagpur	Expert nominated by VC	9.	Dr. UA Lanjewar VMV College, Nagpur	Expert nominated by VC

Shiksha Mandal, Wardha's  
**G. S. COLLEGE OF COMMERCE & ECONOMICS, NAGPUR**  
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**ACADEMIC REGULATIONS**  
GOVERNING THE EXAMINATION LEADING TO DEGREE OF  
**MASTER OF COMMERCE**  
**[M.COM]**  
**[Revised from 2020-21]**

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 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 its Expert Committee and on the 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) under Autonomy Scheme was offered to all First Semester students of M.Com. (Master of Commerce) from the session 2018-19 as per the said academic regulations;

AND

WHEREAS, the Boards of Studies in its meeting dt. 5-4-2019 and the Academic Council in its meeting dt.8-4-2019 revised the minimum passing marks criterion to 50% in each subject instead of 40% as prescribed in the earlier academic regulations for the programme of M.Com. (Master of Commerce) along with the revision in syllabi of some subjects;

AND

WHEREAS, the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 25-4-2019 approved the revised academic regulations raising minimum passing marks to minimum 50% in each subject as well as the revised syllabi of some subjects 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, these amended/revised Academic Regulations of the programme of M.Com.(Master of Commerce) of 2019 were required to be subsequently revised again to incorporate Grievance Redressal Mechanism, Programme and Course Codes, changes and modification in syllabi, internal assessment mechanism, moderation and revaluation of answer books etc. as approved by the Boards of Studies, Academic Council and the Governing Body from time to time, and also were required to be appended by the Programme and Course Outcomes as prescribed by the UGC circular No. F.No. 1-4/2018 (LOCF/QIP) dt.28-8-2019 and as prepared and approved by the Boards of Studies and also approved by the Academic Council in its meeting dt.21-8-2020.

AND

WHEREAS, the revised Academic Regulations of the programme of M.Com. (Master of Commerce) were subsequently approved by the Governing Body in its meeting dt.28-8-2020.

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 (REVISED)” under the 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 2020-21.

Dr. N.Y. Khandait  
Principal



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**ACADEMIC REGULATIONS**  
GOVERNING THE EXAMINATION LEADING TO DEGREE OF  
**MASTER OF COMMERCE**  
**[M.COM]**  
**[Revised from 2020-21]**

1. TITLE OF THE PROGRAMME: MASTER OF COMMERCE (M.COM)
2. PROGRAMME CODE: GSN-PG-01-MC
3. DURATION OF THE PROGRAMME: A TWO YEAR/ FOUR SEMESTER FULL TIME PG DEGREE
4. PATTERN OF THE PROGRAMME: CHOICE BASED CREDIT SYSTEM (CBCS)
5. MEDIUM: ENGLISH/HINDI/MARATHI
6. TIME SCHEDULE
  - The programme of M.Com. shall be conducted in TWO Academic Years.
  - Each 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).
  - 4-6 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.
7. ELIGIBILITY TO THE PROGRAMME
  - 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 programme shall have passed B.Com., B.Com.(Computer Application), B.B.A., B.Com. (Honours), B.Com. (Finance & Accountancy) examination of Rashtrasant Tukadoji Maharaj Nagpur University or any equivalent degree examination of any other recognized University.
  - Any student pursuing the regular programme of study leading to the Master's Degree in Commerce shall not be permitted to join any other programme in RTM Nagpur University or any other University simultaneously.
  - The other eligibility conditions shall be as prescribed by the college from time to time through the related Directions/Rules.
8. ADMISSIONS

- All admissions to this programme 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 programmes) and 51% seats (for no-grant programmes) 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. Students will also have to submit an affidavit to this effect on a Rs. 100/- stamp paper at the time of admission.
- M.Com. programme is conducted in the college on the grant-in-aid basis. Thus 50 % seats are reserved for Hindi speaking communities domiciled in Maharashtra State.
- 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.
- Further, M.Com. programme is conducted in the college in English, Hindi, and Marathi Mediums. As per the college's policy, the application for admission to programmes which are offered in multiple mediums i.e. English, Hindi & Marathi, shall be accepted and registered strictly as per the medium of qualifying examination. That is to say, only those who have passed their qualifying examination in English medium shall be eligible for registration/admissions to English medium. Similarly, those who have passed in Hindi or Marathi Medium shall be considered only for Hindi or Marathi medium respectively.
- However, students from other mediums, i.e. Hindi and Marathi mediums, can also apply/register for admissions to M.Com. English medium provided they have scored minimum 60% marks in aggregate in their qualifying examination. However, such applicants shall be considered for admission on merit basis only after clearing a written/oral test of English Language as deemed fit by the Admission Committee and only after the recommendations of Admission Committee.
- The above percentage/marks criteria may be further relaxed up to maximum 10% by the Admission Committee only in case of vacancies even after the last round of admissions.
- Rules regarding admission procedure/policy etc. shall be notified by the college from time to time through Directions, if necessary.

## 9. ATTENDANCE CRITERIA

- It is mandatory for all students to have minimum 75% attendance in order to be eligible to appear in a Semester End Examination. Students with below 75% attendance in any given semester shall not be allowed to fill the examination form or appear in the examination.
- Principal may condone the attendance up to maximum 10% to meet the minimum attendance criterion of 75% only in exceptional cases viz. medical emergencies, deputation of students by the college in official programs/activities like NCC/NSS camps, University level Sports or Extra-curricular activities or any other University/College sponsored activities 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.
- The facility of relaxation of attendance up to 65% as above shall be available to students on only TWO occasions i.e. for any two semesters during the entire course of the programme.
- Rules regarding attendance shall be notified by the college from time to time through Directions, if necessary.

## 10. FEES FOR THE PROGRAMME



- The Tuition Fees and other fees for the programme of M. Com. shall be as prescribed by the college and Rashtrasant Tukadoji Maharaj Nagpur University from time to time.
- Examination Fees shall be as prescribed by the college/ RTM Nagpur University from time to time.

#### 11. STRUCTURE OF THE PROGRAMME/COURSES

- The syllabus of M.Com. is designed by the college's Boards of Studies and approved by the college's Academic Council 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. 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 college will offer Electives only if minimum 20 students opt for the same.
- In addition to the above, students can also earn extra credits through Value-addition Courses and UGC's 'Swayam' /Massive Online Open Courses (MOOC).
- The details of the Programme Outcomes/Course Outcomes, Courses and Course/Subject-wise allocation of teaching hours are given in **Appendix-I, II, & III** respectively.

#### 12. 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. 13 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 **50%** marks (combined total of both internal and semester end marks) for each subject.
- 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 24 later.

#### 13. INTERNAL ASSESSMENT

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

1.	2 Unit Tests of 20 marks each	2*3= 6	16-20: 03 13-15: 02 10-12: 01 < 10:Nil	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 of 20 marks each	2*3=6	16-20: 03 13-15: 02 10-12: 01 < 10:NIL	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.	Performance in Prelims (Out of 80)	04	70-80:04 60-69:03 55-59:02 50-54:01 <50: NIL	All students will mandatorily appear in the Preliminary/Test Examination before the 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.
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#### 14. EXTERNAL/SEMESTER END ASSESSMENT

- There will be a Semester End Examinations at the end of each 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.

#### 15. 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 choices within the questions.
- The duration of end semester examination shall be of 3 hours.
- The Pattern of Question Papers for both theory and numerical subjects is given in **Appendix-IV**

#### 16. 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 (>75%), all first division answer-books missing distinction with 5% margin (< 75%-70%), all second division answer-books missing first division with 5% margin (< 60%-55%), and those failed with 5% margin (<50%-45%)] will be done by a panel of external examiners only.
- Only in the event of there being a variation of 5% or more marks between the marks given by the examiner and the moderator, the marks originally given by the examiner shall be changed and the marks given by the moderator, whether increased or decreased, shall be final.

#### 17. GRACE MARKS

- Students will be entitled to Grace Marks to the tune of maximum 10 marks for entire duration of the M.Com. programme 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 shall be promoted/declared pass with grace. This facility will be available to students only 3 times during the entire 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 shall 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.
- 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 moderation or revaluation 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 grace marks shall not be considered for the purpose of ranking or awards. Ranking or awards shall be finalized only on the basis of actual marks (i.e. without grace marks).

#### 18. 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 thus total 80 credits.
- In addition, students can earn additional 4 credits for participation and performance in Value-addition courses (2 credits) as well as his participation and performance in co- & extra-curricular activities (2 credits). These additional credits shall be added in the Mark Sheet of the Fourth Semester.
- Students can also earn additional 4 credits by successfully completing UGC's on-line 'Swayam'/MOOC Course.
- The final grade would be inclusive of these additional credits of Value-addition courses (VAC), co- & extra-curricular activities (ECA) and the 'Swayam'/MOOC Course.

#### 19. 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 given 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 6 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	65-74	Good	A	08
4	60-64	Above Average	B+	07
5	55-59	Average	B	06
6	50-54	Pass	P	05
7	49 and below	Fail	F	00
8		Absent	Ab	0

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

## 20. 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	58	B+	7	4*7=28
5	4	52	B	6	4*6=24
	20				160
SGPA	160/20=8				

## 21. 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 Extra-curricular Activity (ECA). VAC and ECA 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 Credit Points would be 32 [4 (credits)  $\times$  8 (grade points for grade letter A)].

Suppose a student only opts for ECA and scores 25 marks out of 50 then his marks would be converted to 50 (out of 100) and his Grade letter would be C with 5 grade points.

Thus his Credit Points would be 10 [2 (credits)  $\times$  5 (grade points for grade letter C)]

Similarly, if a student successfully completes a MOOC under the UGC's 'Swayam' scheme, and scores 60 marks, his Grade letter would be B+ with 7 grade points.

Thus, his Credit Points would be 28 [4(credits)  $\times$  7 (grade points for grade letter B+)].

These Credit Points shall be added to the Cumulative Grade Score of all FOUR Semesters and considered while calculating the Grade as explained in the illustration later.

## 22. 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 ONLY)
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	20 (COMPLETED)

		NET/SET Guidance Programme	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. NO CREDITS FOR A SCORE BELOW 25.			

### 23. 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
					(5 for Participation + 5/3/2 for First, Second & Third Positions)		
Inter-College					10	10	10
					(5 for Participation + 5/3/2 for First, Second & Third Positions)		
University	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. NO CREDITS FOR A SCORE BELOW 25.						

### 24. 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 IV<sup>th</sup> Semester with the following formula:

$CGPA = \sum (C_i \times S_i) / \sum C_i$  [S<sub>i</sub>= SGPA for the i<sup>th</sup> semester and C<sub>i</sub> is the total no. of credits in that semester.]

#### Illustration of CGPA

	SEM I	SEM II	SEM III	SEM IV	Total Credits	ECA/VAC	Swayam/MOOC
Credits	20	20	20	20	80	4	4
SGPA	8	7.6	7.8	8.2		8	7(GP)
CGPA	20 x 8=160	20 x 7.6 = 152	20 x 7.8=156	20 x 8.2=164		4*8	4*7
	160	152	156	164	632	32	28
	632/80= 7.9			632 + 32 (ECA/VAC)+ 664; 664/80= 8.3		664+28 =692/80	
	CGPA (Without ECA/VAC) = 7.9			CGPA (With ECA/VAC) = 8.3		CGPA (With ECA/VAC/MOOC) = 8.65	



## 25. 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 50. 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-Point Grading System and expressed as a single designated GRADE such as O, A+, A, B+, B, F (Fail).

## 26. DECLARATION OF RESULT

- The results of all semester end examinations will be declared within 45 days after the conclusion of examination and will be notified on the college notice boards and website.
- The result of successful candidates at the end of Fourth Semester 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 result 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.

## 27. 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 total passing marks in each subject, the criterion would be minimum 50% marks (combined total of both internal and semester end marks) and a minimum aggregate of 50% i.e. 250 out of 500 marks for passing each Semester End Examination.
- Total marks (Internal + Semester End Examination) obtained by the student shall be converted into Grades as illustrated earlier.

## 28. REVALUATION

- Students can apply for revaluation of their answer-books after paying the prescribed fees and following due procedure.
- Revaluation of answer-books shall be done by a panel of external experts.
- If there is a variation of more than 5% to 10 % of marks between the original marks and the marks after reassessment the marks after reassessment (R1) shall be granted.
- In case there is a variation of more than 10% to 20% of marks between the original marks and the marks after the reassessment (R1) the paper shall be subjected to another reassessment (R2).
- In case there is a variation of more than 10% to 20% of marks between the marks after the first reassessment (R1) and marks after the second reassessment (R2) the paper shall be subjected to third reassessment (R3).
- Marks awarded after the third reassessment (R3), whether increased or decreased, shall be taken as final marks.

## 29. 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.

## 30. 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 Result 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 college's Controller of Examination along with the original statement of marks within 30 days from the date of declaration of 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.

## 31. IMPROVEMENT OF RESULT

- 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 result.
- 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 result 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.

### 32. AWARD OF MARK SHEET/S

- All Mark Sheets for all semesters shall be awarded by the college at the end of each semester.
- Each Semester End Mark Sheet shall reflect both the actual marks and the Credits of each subject along with the Grade Letter designated for the marks obtained and SGPA.
- The Mark Sheet shall specifically mark all the pass/exempted/pass with grace and fail subjects.
- The Final Semester Mark Sheet shall include Credits / Credit Points as well as additional Credits / Credit Points for ECA and VAC and Swayam/MOOC Courses.
- The Final Semester Mark Sheet shall include total marks, CGPA and final designated GRADE such as O, A+, A, B+, B, F (Fail).

### 33. AWARD OF DEGREE

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

### 34. GRIEVANCE REDRESSAL MECHANISM

- There shall be a Grievance Redressal Committee for all grievances related to examinations and assessment.
- The Committee shall be headed by the Controller of Examinations and shall have as members all HOD's/Programme Coordinators.
- In case of any dispute, the Chief Controller, Examinations/Principal shall decide the matter and his decision shall be final.

### 35. ABSORPTION SCHEME

- Only fresh candidates will be eligible for admission to this programme.
- Other students already enrolled in M.Com. programme 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 subject/s as prescribed in this course with minimum 50% marks in the said subject/s. 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.

### 36. 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-II** 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 are deemed to have the approval of RTM Nagpur University, State Government and the UGC.
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### APPENDIX-I

#### PROGRAMME/COURSE OUTCOMES

#### MASTER OF COMMERCE [M.COM.]

[PROGRAMME CODE: GSN-PG-01-MC]

	MASTER OF COMMERCE [M.COM.]
<b>A.</b>	<b>PROGRAMME OUTCOMES</b>
	After completing two years of M.Com. programme, students are expected to
PO-1	Gain advanced knowledge of all the key and broad concepts in the Faculty of Commerce in general and the main domains like Commerce, Accountancy and Statistics, Business Management and Administration, Economics, Information Technology in Commerce, Financial Management and Business Communication in particular through various core and elective courses.
PO-2	Acquire and develop advance skills such as research aptitude, communication, problem-solving, decision-making etc. required of a Commerce Post Graduates in order to develop as professionals in different fields of Commerce & Industry through various skill and foundation courses including value-addition courses.
PO-3	Gain advanced knowledge about research and develop research acumen in order to conduct quality research in diverse areas of disciplinary and interdisciplinary research.
PO-4	Be able to use and apply their knowledge and skills to find effective solutions to real life situations and challenges and take effective decisions.
PO-5	Be able to develop employability skills and turn out to be industry ready by learning advanced and updated curriculum.
PO-6	Be competent to serve in various industries and sectors especially banking and insurance sectors, finance companies, logistical services etc. in various positions viz. managers, marketing personnel, accounts managers, tax consultants, stock agents etc.
PO-7	Have a solid foundation to appear for various competitive examinations such as NET-JRF, SET

	and PET in order to choose teaching and research as a path for their career.	
PO-8	Have a solid foundation to build a larger corpus of knowledge through higher studies and research not only in the Commerce Faculty but also in other areas owing to the inter-disciplinary approach and study of Open and Generic Electives.	
<b>B.</b>	<b>PROGRAMME-SPECIFIC OUTCOMES</b>	
	After completing two years of M.Com. programme, students would	
PSO-1	Have proficiency in the advance knowledge of core Commerce subjects of Financial Accounting, Cost Accounting, Management Accounting, Global Business Environment, Economics, Business Management, Corporate Laws, Taxation, etc.	
PSO-2	Have proficiency in various Discipline-specific and Generic Electives of their choices and interests.	
PSO-3	Have specialized and recent knowledge in rapidly changing areas such as Business Research Methods and Application, Marketing Management, Statistical Techniques for Business, Human Resource Management, Business Information Systems, etc. in order to become industry ready.	
PSO-4	Have knowledge of recent trends and updates in Strategic Management, Corporate Social Responsibility, Operation Management, E-commerce, International Financial Systems, Performance and Compensation Management, Operation Management, Service Sector Management etc.	
PSO-5	Have proficiency in both Direct and Indirect Taxes with special emphasis on Corporate Tax and GST.	
PSO-6	Have proficiency in HRM, Marketing Management and also Production Management	
PSO-7	Have exposure to Holistic Development, Intellectual Property Rights, Constitution of India, Public Administration etc. through Open Electives leading to holistic development of students through an interdisciplinary approach.	
PSO-8	Be able to apply Computer Application and data analytical skills in business decision- making	
PSO-9	Be acquainted with the recent trends and techniques of business research and its application in solving real life research problems.	
PSO-10	Be acquainted with the topic of corporate social responsibility through open elective subject.	
<b>C.</b>	<b>COURSE OUTCOMES</b>	
	<b>Course</b>	<b>Outcomes</b>
1.	<b>Advance Financial Accounting</b>	Students will be able to understand the concepts of advanced accounting and also get knowledge about the practical aspect of accounts.
2.	<b>Managerial Economics</b>	Students would be conversant with the managerial perspective to economic principles and economic decisions and get adapted to strong theoretical foundation for application of economics in managerial decision making.
3.	<b>International Trade and Business Management</b>	Students will able to conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities. Conduct, evaluate and present market research to support an organization's international business decision-making. Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.



4.	<b>Marketing Management</b>	Students will be able to demonstrate effective understanding of relevant functional areas of Marketing Management and its application.
5.	<b>Statistical Techniques for Business</b>	Students will be able to know the various statistical techniques to be used in business for decision making.
6.	<b>Business Information System</b>	Students will be able to learn about new tools of Information Technology for enabling efficient Business Information Systems and will learn about building & deploying an Information System.
7.	<b>Advanced Cost Accounting</b>	Students will be able to get knowledge about the various cost accounts which are used as per the need of organization.
8.	<b>Co-operation and Rural Development</b>	Students would understand in detail the concept of cooperation & co-operative movement in rural areas. Students would be familiarized with the various aspects aiming towards rural development and transformation.
9.	<b>Human Resource Management</b>	Students would be able to build understanding about managing Human Resources in an organization. They will also learn the various policies, programs and procedures to carry out the function of HRM in an organization.
10.	<b>Business Research Methods and Applications</b>	Students will be able to learn about fundamentals of conducting a good research and learn how to write and present a good Research Report.
11.	<b>Advanced Management Accounting</b>	Students will be able to understand various tools of management accounting and its use in taking business decisions
12.	<b>Public Finance: Theory and Practices</b>	Students would be introduced with the various issues relating to Public Finance. Students would understand the framework for functionality of Public Finance and its various instruments.
13.	<b>Corporate Laws</b>	Students would acquire the knowledge of Company Law and would be able to distinguished between old (1956) and new (2013) Laws and would be able to handle corporate office.
14.	<b>Corporate Tax Planning and Management</b>	Students would be able to understand provisions of direct taxes including rules pertaining thereto and applications of tax planning provisions to different business situations in relation to companies.
15.	<b>Global Strategic Management</b>	Students will be able to recognize the stages of industry and recommend strategies at global level to appraise the resources and capabilities of the firm in terms of their ability to confer sustainable competitive advantage and formulate strategies that leverage a firm's core competencies.
16.	<b>Operational Management</b>	Students would be able to understand the dynamics of Operations Management in an organization. They also will be able to understand the methods of achieving quality management through application of proper tools in manufacturing while carrying out the process of Operations Management.
17.	<b>Service Sector Management</b>	Students would be conversant with the various attributes of Service Sector Management and its applicability and would be familiarized with the role of Service Sector and its management

		in the economic development of the country
18.	<b>Corporate Social Responsibility</b>	Students would be able to understand CSR and its applicability and radical requirement in various parts and sectors in the country.
19.	<b>Global Business Environment</b>	Students would be introduced to the contemporary issues in global business and various International Institutions regulating same and would be acquainted with the knowledge regarding various global perspectives, global challenges and opportunities encountered by International Business.
20.	<b>Advance Financial Management</b>	Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of financial goals.
21.	<b>Business Ethics and Corporate Culture</b>	Students will be well versed with ethical business practices in our country and come to know the right and wrong practices.
22.	<b>International Financial System</b>	Students will be able to understand various exchange rate regimes and analyse their impact on international trade and investments as well as risks associated with it.
23.	<b>E-Commerce</b>	Students would be employable in any e-business company or can develop their own website and carry on online business and would generate employment.
24.	<b>Entrepreneurship Development and Management</b>	Students' training in ED will give rise to new class of entrepreneurs who can meet the challenges of new India, self-reliant India (Atmanirbhar Bharat).
25.	<b>Performance Management and Compensation</b>	Students will be able to learn basic compensation concepts, context of compensation practice and different ways to strengthen the pay-for-performance linkages by associating the right performance to right pay outs.
26.	<b>Holistic Development</b>	Students will relate themselves with the mother Earth and environment and would be able to address issues with confidence and zest.
27.	<b>Introduction to Public Administration</b>	Students will be able to understand functioning of Public Administrative Authorities, the Concept of Democratic Governance and functioning of Parliament.
28.	<b>Intellectual Property Rights</b>	Students will be able to understand the concept of Intellectual Property Rights, functioning of Patents and concepts of Copyright and Trademarks
29.	<b>Constitution of India and Human Rights</b>	Students will be able to understand the basics of the Constitution, Citizenship Rights and Human Rights

## APPENDIX-II

### SCHEME OF TEACHING AND EXAMINATION FOR MASTER OF COMMERCE

[M.COM]

(UNDER CHOICE BASED CREDIT SYSTEM)

PROGRAMME CODE: GSN-PG-01-MC

### Semester-I

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	MCC 1.1	Advanced 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
<b>GENERIC ELECTIVES (ANY ONE)</b>							
5 (ANY ONE)	MCGE 3.51	Global Strategic Management	60	80	20	100	4
	MCGE 3.52	Operation Management					
	MCGE 3.53	Service Sector Management					
	MCGE 3.54	Corporate Social Responsibility					
Total			300	400	100	500	20

### 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 4.41	International Financial Systems	60	80	20	100	4
	MCDE 4.42	E-Commerce					
	MCDE 4.43	Entrepreneurial Development & Management					
	MCDE 4.44	Performance Management & Compensation					
OPEN ELECTIVES							
5 (ANY ONE)	MCOE 4.51	Holistic Development	60	80	20	100	4
	MCOE 4.52	Introduction to Public Administration					
	MCOE 4.53	Intellectual Property Rights					
	MCOE 4.54	Constitution of India and Human Rights					
	Total		300	400	100	500	20

### SUMMARY/CLASSIFICATION OF COURSES

	Sem I	Sem II	Sem III	Sem IV	Total
Core Courses(Compulsory)	4	4	4	3	15
Skill/Foundation Courses (Compulsory)	1	1			02
Discipline Specific Electives				4(Any One)	04
Generic Electives			4 (Any One)		04
Open Electives				4 (Any One)	04

### 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) + 4 (MOOC)

### M.COM. Examination Semester–I

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Marks	Passing
<b>Core (Compulsory)</b>					
1	Advanced Financial Accounting	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
2	Managerial Economics	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
3	International Trade &	Semester End Examination	80	50	

	Business Management	Internal Assessment	20	
		Total	100	
4	Marketing Management	Semester End Examination	80	50
		Internal Assessment	20	
		Total	100	
Skill/ Foundation				50
5	Statistical Techniques for Business	Semester End Examination	80	
		Internal Assessment	20	
		Total	100	
NOTE: An Examinee should score minimum 50% marks in each semester i.e. 250 out of 500 marks to pass the examination while scoring minimum 50% marks in passing each subject.				

### M.COM. Examination Semester-II

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Marks	Passing
Core (Compulsory)					
1	Business Information System	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
2	Advanced Cost Accounting	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
3	Cooperation & Rural Development	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
4	Human Resource Management	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
Skill/Foundation				50	
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. 250 out of 500 marks to pass the examination while scoring minimum 50% marks in passing each subject.					

### M.COM. Semester -III

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Marks	Passing
Core (Compulsory)					
1	Advanced Management Accounting	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
2	Public Finance: Theories and Practices	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
3	Corporate Laws	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
4	Corporate Tax Planning & Management	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
		Internal Assessment	20		
		Total	100		
Generic Electives					
5	Global Strategic Management	Semester End Examination	80	50	



(Any One)	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. 250 out of 500 marks to pass the examination while scoring minimum 50% marks in passing each subject.				

### M.COM. Semester -IV

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Marks	Passing
Core (Compulsory)					
1	Global Business Environment	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
2	Advanced Financial Management	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
3	Business Ethics & Corporate Governance	Semester End Examination	80	50	
		Internal Assessment	20		
		Total	100		
Discipline-Specific Electives				50	
4 (Any One)	International Financial Systems	Semester End Examination	80		
	E-Commerce	Internal Assessment	20		
	Entrepreneurial Development & Management	Total	100		
	Performance Management & Compensation				
Open Electives					
5 (Any One)	Holistic Development	Semester End Examination	80	50	
	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. 250 out of 500 marks to pass the examination while scoring minimum 50% marks in passing each subject.					

### APPENDIX- III (WORKLOAD)

#### Odd Semesters (July to November)

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 (ANYONE)		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.	DISCIPLINE SPECIFIC ELECTIVES	5
	Business Research Methods & Application		(Any One)	International Financial Systems	
				E-Commerce	
				Entrepreneurial Development & Management	
				Performance Management & Compensation	
			5.	OPEN ELECTIVES	5
			(Any One)	Holistic Development	
				Introduction to Public Administration	
				Intellectual Property Rights	
Total Periods		25	Total Periods		25

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

### APPENDIX-IV

#### 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		
	B	Theory	Problem	Unit No. II	10

3	A	Theory	Problem	Unit No. III	10
	OR		OR		
	B	Theory	Problem	Unit No. III	10
4	A	Theory	Problem	Unit No. IV	10
	OR		OR		
	B	Theory	Problem	Unit No. IV	10
5.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>	-	
	A	Theory	Theory	Unit No. I	4
	B	Theory	Theory	Unit No. I	4
	C	Theory	Theory	Unit No. I	4
6.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. II	4
	B	Theory	Theory	Unit No. II	4
	C	Theory	Theory	Unit No. II	4
7.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. III	4
	B	Theory	Theory	Unit No. III	4
	C	Theory	Theory	Unit No. III	4
8.		<b>SAQ (Any Two)</b>	<b>SAQ (Any Two)</b>		
	A	Theory	Theory	Unit No. IV	4
	B	Theory	Theory	Unit No. IV	4
	C	Theory	Theory	Unit No. IV	4
9.		<b>VSAQ/OBJECTIVE (All)</b>	<b>VSAQ/OBJECTIVE (All)</b>		
	A	Theory	Theory	Unit No. I	2
	B	Theory	Theory	Unit No. II	2
	C	Theory	Theory	Unit No. II	2
	D	Theory	Theory	Unit No. IV	2
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.					