

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

A Hindi Linguistic Minority Institution

**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 dated 28-12-2017
2. Notified as Fresh Autonomous College by RTM Nagpur University vide letter No. RTMNU / CDS/2018/325 dated. 03-04-2018
3. G. S. College of Commerce & Economics, Nagpur has adopted the GR No. एनईपी-२०२२/ प्र.क्र.०९/विशि-३ शिकाना, dated 20-04-2023 & dated 16-05-2023 issued by Government of Maharashtra

**ACADEMIC REGULATIONS (AS PER NEP-2020)**  
**GOVERNING THE EXAMINATION LEADING TO DEGREE OF**

**M.COM.**  
**(MASTER OF COMMERCE MAJOR IN ACCOUNTS & BUSINESS REGULATIONS)**  
**(Two/One Year PG Degree Programme as per NEP)**  
**(Autonomous)**

From the Session 2025-26

**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)

Sr. No.	Name	Designation	Category
1	Shri. Shekhar Bajaj	President/Trustee	Management
2	Shri. Sanjay Bhargava	Chairman/Trustee	Management
3	Shri. Ambika Prasad Tiwari	Member	Management
4	Shri. Jaydeep Shah	Member	Management
5	Shri. Nilesh Sathe	Member	Management
6	Dr. Mrs. S. S. Kathaley	Member	Teacher of the College
7	Dr. Mrs. D. V. Chavan	Member	Teacher of the College
8	Shri. Anil S. Gadekar	Member	Administrative Staff of the College
9	Dr. Apoorva Palkar	Member	Educationist/Industrialist
10	Joint Director, H.E. Nagpur	Member	State Government Nominee
11	Dr. Anant Deshmukh	Member	University Nominee
12	Dr. Praveen J. Mustoor	Member Secretary	Principal of the College

**ACADEMIC COUNCIL**  
 (As per UGC Guidelines for Autonomous Colleges)

Sr. No.	Name	Designation	Category
1	Dr. Praveen J. Mustoor	Chairperson	Principal
2	Dr. Ranjana Sahu	Member	HOD (Commerce)
3	Dr. Mrs. S. D. Morey	Member	HOD (Economics)
4	Dr. V. N. Thangan	Member	HOD (Accountancy)
5	Dr. Sonali Gadekar	Member	HOD (Business Administration and Management)
6	Prof. P. J. Yadao	Member	HOD (Information Technology)
7	Dr. Mrs. D.V. Chavan	Member	HOD (Language)
8	Dr. Ms. N. Z. Hirani	Member	Faculty (Commerce)
9	Prof. Preeti Nandurkar	Member	Faculty (Information Technology)
10	Dr. Neha Kalyani	Member	Faculty (Languages)
11	Dr. Pragati Richa Pandey	Member	Faculty (Management)
12	Shri. Hemant Singhal	Member	Expert (Industry)
13	Shri. CA Julfesh Shah	Member	Expert (Commerce)
14	Adv. Sahil Bhangde	Member	Expert (Law)
15	Shri. Gulabrao Thakare	Member	Expert (Education)
16	Dr. Vaishali Fating	Member	University Nominee
17	Dr. Nirzar Kulkarni	Member	University Nominee
18	Dr. Milind Gulhane	Member	University Nominee
19	Prof. Akash Jain	Member/ Secretary	Faculty Member Nominated by Principal

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

COMMERCE			ACCOUNTANCY & STATISTICS		
Sr. No.	Name	Designation	Sr. No.	Name	Designation
1.	Dr. Mrs. R. T. Sahu	Chairman	1.	Dr. V. N. Thangan	Chairman
2.	Dr. Y. H. Kedar	Faculty	2.	Dr. M. R. Pandey	Faculty
3.	Dr. Ms. N. Z. Hirani	Faculty	3.	Dr. M. V. Purohit	Faculty
4.	Prof. A. S. Jain	Faculty	4.	Prof. Shaunak Masade	Faculty
5.	Prof. Ms. P. S. Shrivastava	Faculty	5.	Prof. Narayani Puranik	Faculty
6.	Prof. Abdul Karim Gesawat	Faculty	6.	Dr. Neha Mundhada	Faculty
7.	Dr. Vijay Kumar Bhangadia, Principal, SKLC, Amaravati	Subject Expert (Other University)	7.	Dr. R. P. Ingole Principal, SPC, Chandrapur	Subject Expert (Other University)
8.	Dr. J. D. Gupta, SKLC, Amaravati	Subject Expert (Other University)	8.	Dr. F. Y. Niranjane Janta College, Chandrapur	Subject Expert (Other University)
9.	Dr. Shreeja Kurup, LAD College, Nagpur	Expert nominated by VC	9.	Dr. Ninad Kashikar, Asst. Prof., Kamla Nehru College, Nagpur	Expert nominated by VC
10.	CA Aman Jain	Expert (Industry)	10.	Shri. CA Julfesh Shah, Chartered Accountant	Expert (Industry)
11.	CA Dr. Anurag Bavaria	Expert (Industry)	11.	Dr. CA Tejinder Singh Rawal, Chartered Accountant	PG Alumnus
12.	Shri. Akshay M. Suchak	Expert (Industry)			
13.	Shri. Raunak Shah	PG Alumnus			
BUSINESS ADMINISTRATION & MANAGEMENT			BUSINESS ECONOMICS		
Sr. No.	Name	Designation	Sr. No.	Name	Designation
1.	Dr. Sonali Gadekar	Chairman	1.	Dr. S. D. Morey	Chairman
2.	Dr. Praveen J. Mustoor	Principal	2.	Dr. V. P. Chavhan	Faculty
3.	Dr. Archana Dadhe	Faculty	3.	Dr. R. J. Arora	Faculty
4.	Prof. Kamlesh Thote	Faculty	4.	Dr. Afsar Sheikh	Faculty
5.	Dr. Pragati Richa Pandey	Faculty	5.	Dr. Jayant M. Kale, SLRT, College of Commerce, Akola	Subject Expert (Other University)
6.	Dr. Mahesh Chopde	Faculty	6.	Dr. Prafulla Gudadhe, Amolakchand College, Yavatmal	Subject Expert (Other University)
7.	Dr. Farha Hussain	Faculty	7.	Dr. Dini Menon, Asst. Prof., Hislop College, Nagpur	Expert nominated by VC
8.	Prof. Uday S. Dhomne	Faculty	8.	Shri. Manish Bansal Nagpur Carbon (P) Ltd.	Expert (Industry)
9.	Dr. D. Y. Chacharkar DBM, SGBAU, Amaravati	Subject Expert (Other University)	9.	Ms. Priyanka Sahu	PG Alumnus
10.	Dr. Pravin Deshmukh RD Deshmukh College, Badnera	Subject Expert (Other University)			
11.	Dr. Yogesh Gharpure, Asst. Prof., Tirpude College, Nagpur	Expert nominated by VC			
12.	Shri. Shrikant Rikhe Sunil HiTech Ltd. Nagpur	Expert (Industry)			
13.	Dr. Hemant Hirani Zonal Sales Manager, M&M Ltd.	Expert (Industry)			
14.	Mr. Pratik Mohabansi	PG Alumnus			
LANGUAGES			INFORMATION TECHNOLOGY		
Sr. No.	Name	Designation	Sr. No.	Name	Designation
1.	Dr. 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. Harish Naringe	Faculty
4.	Dr. N. H. Kalyani	Faculty	4.	Prof. Mrs. Sushma Gawande	Faculty
5.	Dr. V. R. Vishwarupe Amolakchand College, Yavatmal	Subject Expert (Other University)	5.	Prof. Mrs. Preeti Nandurkar	Faculty
6.	Dr. T. D. Rai, SKLC, Amaravati	Subject Expert (Other University)	6.	Prof. Mrs. Prajakta Deshpande	Faculty
7.	Dr. Renuka Roy, Professor & HoD English, S. K. Porwal College, Kamptee, Dist. Nagpur	Expert nominated by VC	7.	Dr. Mohiuddin N. Quadri NS College, Bhadrawati	Subject Expert (Other University)
			8.	Dr. M. L. Jivtode Janta College, Chandrapur	Subject Expert (Other University)
			9.	Dr. Amol Bodkhe Shivaji Science College, Nagpur	Expert nominated by VC
			10.	Shri. Nitish Mehta, Business Process Lead, TCS, Bangalore	UG Alumnus

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ACADEMIC REGULATIONS  
GOVERNING THE EXAMINATION LEADING TO DEGREE OF  
**M.COM.**  
**(MASTER OF COMMERCE MAJOR IN ACCOUNTS & BUSINESS REGULATIONS)**  
**(Two/One Year PG Degree Programme as per NEP)**  
(Autonomous)

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 RECOGNIZED 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;

AND

WHEREAS, the University Grants Commission (UGC), issued guidelines for the curriculum and Credit Framework for Undergraduate Programmes under National Education Policy 2020 dated December 7, 2022;

AND

WHEREAS, Maharashtra State Government Resolution to transfer 3 year undergraduate degree programme into 4 years, keeping the uniform credit structure, using modern teaching learning methodology and personalized education format for overall development of students dated on December, 6, 2022;

AND

WHEREAS, revised guidelines of Maharashtra State Government on credit structure for implementing the National Education Policy 2020 dated on April, 20, 2023;

AND

WHEREAS, revised guidelines of Maharashtra State Government on credit structure for implementing the National Education Policy 2020 for two/one year PG Degree programme with exit option dated May, 16, 2023;

AND

WHEREAS, the Academic Regulations of the programme of Master of Commerce Major in Accounts & Business Regulations (Two/One Year PG Degree Programme as per NEP) and Master of Commerce Major In Management (Two/One Year PG Degree Programme as per NEP) were subsequently as prepared and approved by the Boards of Studies dated 23-05-2023 and also approved by the Academic Council in its meeting dated 26-05-2023.



AND

WHEREAS, the Academic Regulations of the programme of Master of Commerce Major in Accounts & Business Regulations (Two/One Year PG Degree Programme as per NEP) and Master of Commerce Major in Management (Two/One Year PG Degree Programme as per NEP) were subsequently approved by the Governing Body in its meeting dated 30-05-2023.

AND

WHEREAS, the Academic Regulations of the programme of Master of Commerce Major in Accounts & Business Regulations (Two/One Year PG Degree Programme as per NEP) were subsequently as prepared and approved by the Boards of Studies dated 23-04-2025 and also approved by the Academic Council in its meeting dated 26-04-2025.

AND

WHEREAS, the Academic Regulations of the programme of Master of Commerce Major in Accounts & Business Regulations (Two/One Year PG Degree Programme as per NEP) were subsequently approved by the Governing Body in its meeting dated 09-06-2025.

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 MAJOR IN ACCOUNTS & BUSINESS REGULATIONS (Two/One Year PG Degree Programme as per NEP)** 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 **MASTER OF COMMERCE MAJOR IN ACCOUNTS & BUSINESS REGULATIONS (Two/One Year PG Degree Programme as per NEP)** from the session 2025-2026.

Dr. Praveen Mustoor  
Principal

Shiksha Mandal, Wardha's  
**G. S. COLLEGE OF COMMERCE & ECONOMICS, NAGPUR**  
(Autonomous)  
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**ACADEMIC REGULATIONS**  
**GOVERNING THE EXAMINATION LEADING TO DEGREE OF**  
**M.COM.**  
**(MASTER OF COMMERCE MAJOR IN ACCOUNTS & BUSINESS REGULATIONS)**  
**(Two/One Year PG Degree Programme as per NEP)**  
(Autonomous)

1. **TITLE OF THE PROGRAMME: MASTER OF COMMERCE (M.COM.) MAJOR IN ACCOUNTS & BUSINESS REGULATIONS (Two/One Year PG Degree Programme as per NEP)**
2. **PROGRAMME CODE: GSN-PG-01-MC**
3. **DURATION OF THE PROGRAMME: A TWO/ONE YEAR/ FOUR SEMESTER FULL TIME PG DEGREE.**
4. **PATTERN OF THE PROGRAMME: CREDIT BASED MULTIPLE ENTRY AND MULTIPLE EXIT OPTION AS PER NEP.**
5. **MEDIUM: ENGLISH/HINDI/MARATHI**
6. **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.
  - As per UGC Regulations, 2018 the college is divided its teaching, admission and examination days as under:
    - In each semester, courses are offered in 15 teaching and learning weeks (90 teaching days) per semester.
    - 1 week is to be given to the students for preparation of examination it is considered as preparation leave for the students per semester.
    - 4 to 6 weeks are to be utilized for conduct of examinations and evaluation purposes per Semester.
    - 2 weeks are to be utilized for admission.
  - Each week shall have 40 working hours spread over 6 days a week, consisting of lectures, tutorials, practical, 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 separately in forms of notification every year.
7. **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 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 National Education Policy (NEP) allows for Re-Entry or Lateral Entry at any level, enabling students to return to the program they previously left, whether in the same or a different Higher Education Institution, within three years of their exit. They can then complete the degree program within a maximum period of seven years from the date of admission to the first year of the postgraduate (PG) program.
- Re-entry at different levels for lateral entrants in academic programs will be determined based on the earned and valid credits deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions (RHEI), as well as proficiency test records.
- Lateral entry into the program of study, whether it is for PG Diploma, and two year PG Degree will be granted based on the validation of prior learning outcomes achieved. However, admission is subject to availability and the intake capacity of the respective program.
- An applicant for the examination pursuing the regular course of study leading to the Master Degree in Commerce shall not be permitted to join any other course in RTM Nagpur University or any other University simultaneously.
- No person shall be admitted to this programme, if he has already passed the same programme.
- The other eligibility conditions shall be as prescribed by the college from time to time through the related Directions/Rules.

## **8. MULTIPLE ENTRY AND MULTIPLE EXIT OPTIONS AS PER NEP 2020:**

- The credit framework for the two/one year post graduate program with multiple entry and multiple exit options aligns with the NEP's vision of flexibility, choice, and lifelong learning. This framework empowers students to chart their academic journey based on their aspirations, interests, and progress. It promotes interdisciplinary learning, credit transferability, and provides recognition at various stages of education.
- The exit option at the end of one year of Master's Degree will be provided by the college from the session 2024-2025. The student who joined a two years master degree may opt for exit at the end of first year and earn a PG Diploma.
- The PG diploma may be awarded to a student provided they earned the requisite credits in one year including on the job training of four credits during the semester, after completion of second semester of the first year in the respective major subjects.
- Re-entry to complete PG degree after taking the exit option will be permissible upto five years from the date of admission to the PG programme.
- A student will be allowed to exit only after the even semester and entering odd semester.

## **9. 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.

#### **10. ACADEMIC BANK OF CREDITS (ABC)**

- Students must enroll in the Academic Bank of Credits (ABC), create an ABC ID, and share this ID with the academic institutions/college in which they are enrolled.
- The credits earned by students will be reflected in their ABC account.

#### **11. 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 to meet the minimum attendance criterion of 75% only in exceptional cases viz. medical emergencies, deputation of students by 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/she 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.
- Rules regarding attendance shall be notified by the college from time to time through Directions, if necessary.

#### **12. FEES FOR THE COURSE**

- The Tuition Fees and other fees shall be as prescribed by the College from time to time for the programme of M.Com.
- The Examination Fees shall be as prescribed by the College from time to time.

#### **13. STRUCTURE OF THE PROGRAMME/COURSES UNDER NEP:**

- The syllabus of Master of Commerce Major in Accounts & Business Regulation and Masters of Commerce Major in Management is designed by the Boards of Studies of the College and approved by the Academic Council and Governing Body of the College as per the UGC Guidelines on CBCS (Choice Based Credit System) and UGC Guidelines on Curriculum and Credit Framework for post graduate programme date on 7<sup>th</sup> December, 2022 & Maharashtra State Government Regulation on NEP dated on 6<sup>th</sup> December, 2022, 26<sup>th</sup> December, 2022, 20<sup>th</sup> April, 2023 and 16<sup>th</sup> May 2023.
- Students thus get to study the courses which are both mandatory and optional as following:
  - A. Major Core

- B. Major Electives
- C. Research Methodology
- D. On-the-Job Training
- E. Field Project
- F. Research Project
- The college will offer Electives courses only if minimum 25 students opt for the same.
- The details of the Credit Structure, Courses and Course/Subject-wise allocation of teaching hours are given in **Appendix-I, II, III, IV & V** respectively.

#### 14. PATTERN OF ASSESSMENT / EXAMINATIONS

- Each Subject/Paper shall be that of 100 Marks.
- There will be an Internal Assessment of 30 Marks as detailed in Point No. 15 below.
- There will be an External Assessment of 70 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.

#### 15. INTERNAL ASSESSMENT

Internal Assessment for all subjects shall be done as per the following scheme (for 30 marks):

Sr. No.	Details	Marks (30)	Marking Scheme	Remarks
1.	2 Unit Tests of 20 marks each	2*5= 10	00-07: Nil 08-10: 01 11-13: 02 14-15: 03 16-20: 05	Students will take 2 unit tests on the specific units of syllabus as per the schedule given by the college/department.
2.	3 Classroom activities	3*5 = 15	As per valuation of subject teacher	Subject teacher shall conduct any activity for the assessment of the students as per the following: Case Study Analysis (Individual or Group), Mock Interview, Business News Presentation, Quiz (Rapid Fire / MCQ / Pictionary), Business Idea, Tally or Excel Activity, Budget Planning, Subject-wise Mini Projects, Debate or Group Discussion, Advertisement Script Writing, Listening Comprehension Activity, Storytelling with a Business Moral, Role Play, Translation Exercise, Letter or Email Writing (Formal/Business Communication), Commerce Vocabulary Quiz / Crossword, Business Dialogue Writing, Presentation on Emerging Technologies in Commerce, Website/App Review (Technical Description), Resume Writing, Create and Narrate a "How-To" Video Script/ Making Reels, Environmental News Summary, Short Essay / Paragraph Writing, Eco-Poetry or Slogan Writing, Moral Story Writing / Narration, Quote Interpretation, Situational Dialogues, Business Simulation Activities, Simulation Games etc.
3.	Attendance	05	00-74: Nil 75-84: 03 85-100: 05	Principal to condone attendance to meet the minimum attendance criterion of 75% only in exceptional cases where he/she 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.
	<b>Total Marks</b>	<b>30</b>		

Note: Students will be given opportunity to take unit tests, participate in classroom activities, take a part in group discussion in special schedule given by the teachers 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.

#### 16. PROJECT/FIELD PROJECTS/ON THE JOB TRAINING (OJT)/CEP/PHYSICAL EDUCATION/RESEARCH PROJECT/CO-CURRICULAR COURSES

- OJT: Under the supervision of teacher, students will participate in an on-the-job training/internship program relevant to their major subject. The college will assign a group of 20 students to the teacher to monitor the progress of the OJT. The students are required to submit a detailed report, ranging from 40 to 50 pages, to their supervisor or guide. The report should encompass their learning outcomes, experiences, challenges encountered, real-life solutions proposed, and other relevant aspects related to the OJT and the subject teachers will conduct the Viva-voce of the student.
- FIELD PROJECT: Every student is required to undertake a field project related to their major subject under the supervision of a teacher. The college will allocate a group of 20 students to the teacher in order to monitor the progress of the field project. The students are required to submit a detailed report, ranging from 20 to 25 pages, to their supervisor or guide. The report should encompass their learning outcomes, experiences, challenges encountered, real-life solutions proposed, and other relevant aspects related to the OJT and the subject teachers will conduct the Viva-voce of the student.
- RESEARCH PROJECT: The student who wishes to opt four year UG Degree Honours with Research is required to undergo rigorous research on the topic related to Major subject under the supervision of Guide/Teacher allotted by the college/department. The college will assign a group of 20 students to teacher to oversee the progress of the research project.

Assessment for OJT/Field Project/CEP/Research Project shall be done as per the following scheme:

Sr. No.	Details	OJT/FP (100 Marks & 4 Credits)	Research Project (100/150 Marks & 4/6 Credits)
1	Certificate	20	20/30
2	Report Writing	50	50/75
3	Viva-Voce by subject teacher	30	30/45
<b>Total</b>		<b>100</b>	<b>100/150</b>

*Note: The College will issue separate direction/notification regarding project/field projects/on the job training (OJT)/CEP/physical education/research project/co-curricular courses as when required.*

#### 17. 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.

#### 18. PATTERN OF SEMESTER END EXAMINATION

- Each paper of Semester End Examination for all semesters will be that of 70 marks each.
- The questions would be divided into Long Answer Questions (LAQ's) and Short Answer Questions (SAQ's).
- All questions shall be compulsory with internal choice within the questions.
- The duration of Semester End Examination shall be of 3:00 hours
- The Pattern of Question Paper shall be as provided in the APPENDIX-VI

#### 19. PATTERN TO CONDUCT OF ALTERNATE EXAMINATIONS FOR THE STUDENTS OF THE INSTITUTION WHO HAVE MISSED THEIR SEMESTER END



## **EXAMINATION BECAUSE OF PARTICIPATION IN STATE, NATIONAL, INTERNATIONAL COMPETITIONS/ NSS/ NCC/ SPORTS/ CULTURAL ACTIVITIES/ EVENTS/ COMPETITIONS/ ACADEMIC COMPETITIONS/ SHIKSHA MANDAL EVENTS**

- The college is committed to provide equal opportunities and acknowledge the achievements of students who have excelled in state, national and international competitions, NSS, NCC, sports, cultural activities, events, and competitions conducted at various levels and have missed their semester end/supplementary examinations because of participation in above mentioned activities.
- Whereas, the alternative examination shall be conducted for such students who participated in State, National and International competitions/ NSS/ NCC/ Sports/ Cultural activities/ events/ competitions/academic competitions conducted by Central, State, University Level, Shiksha Mandal Level during the period of semester end/supplementary examination only.
- Such students are required to notify their Programme Coordinators solely about their participation in such activities endorsed by the college or relevant authorities. Once the legitimate students are identified, the Programme Coordinators must inform to the Principal/Chief Controller of Examination and obtain written permission. Following that, the Programme Coordinators should promptly submit the names in stipulated format of those students to the Controller of Examinations before a week of commencement of examination.
- The examination department will schedule the alternate examination as soon as possible after the main examination. An alternate examination will be held only once per semester. In case a student fails to inform the Programme Coordinator or to submit the examination application form or does not appear for the examination due to any reason, their eligibility for that particular examination will be automatically forfeited. They will have the opportunity to take the examination in the subsequent session by submitting a fresh examination application form.
- The examination result for such students will be declared accordingly within 45 days.

## **20. SCHEME FOR EVALUATION**

- All answer books from Semester End and Supplementary Examinations will be evaluated by a panel of examiners appointed by the college. This panel will include both internal and external faculty members and will consist of subject experts drawn from university-approved full-time, CHB or ad-hoc faculties either from G. S. College, other affiliated colleges of RTM Nagpur University or other recognized universities. All panel members must have a minimum of three years of teaching experience.
- The moderation of answer books with a distinction grade of more than 75% and less than 40% will be done either by an external examiner or an internal examiner, preferably by an external examiner and the marks given by the moderator, whether increased or decreased, shall be final.

## **21. GRACE MARKS**

- Students have the opportunity to receive Grace Marks, with a maximum limit of 10 marks, during their entire UG/PG program. This provision applies if they fail in any subject or up to 3 subjects by a margin of 5 marks even after moderation/revaluation. The purpose of this provision is to promote or declare the semester as “Pass by Grace”. It is important to note that students can utilize this facility a maximum of 3 times throughout their entire course of study, with a maximum of 3 subjects allowed for grace marks throughout the duration of the program.
- If a student receives grace marks for clearing/passing three subjects in a semester, they will not be eligible for this facility in subsequent semesters. However, if they receive grace marks for passing the semester end examination/supplementary examination in one subject, they can avail the facility for passing two subjects in other semester(s), as long as the total doesn't exceed the limit of 10 marks.

- The award of grace marks shall not be available for seeking exemption(s) in one or more paper(s)/subject(s). In other words, the option to use grace marks for seeking exemption(s) in one or more paper(s)/subject(s) and declaring a pass solely in a specific subject will not be available. Grace marks will only be applicable for passing the overall semester end/supplementary examination.
- 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).

## 22. CREDIT SYSTEM OF EVALUATION

- The M. Com. programme will consist of 82 credits
- Each Major course, Major elective, Research Project and on-the-job training will have 4 credits (except semester iv where Research project will have 6 credits).
- Each Credit is equivalent to ONE teaching hour for theory and TWO teaching hours for practical.

## 23. 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:

**Table for 4 Credits Points (proportionate for 6 credits):**

Sr. No.	Marks		Description	Grade Letter	Grade Points
	For 4 Credits	For 6 Credits			
1	90-100	135-150	Outstanding	O	10
2	80-89	120-134	Excellent	A+	09
3	70-79	105-119	Very Good	A	08
4	60-69	90-104	Good	B+	07
5	50-59	75-89	Pass	B	06
6	00-49	00-74	Fail	F	00
7			Absent	Ab	00

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

## 24. 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. SGPA shall be calculated for each semester as per the formula of SGPA ( $S_i$ ):  $\sum (C_i \times G_i) / \sum C_i$  [ $C_i$ = no. of credits for the  $i$  th course and  $G_i$  is the grade point scored by student in the  $i$ th course.]

#### Illustration of SGPA

Course/Subject	Credit	Marks	Grade Letter	Grade Point	Credit Points
1	4	92	O	10	4*10=40
2	4	85	A+	9	4*9=36
3	4	77	A	8	4*8=32
4	4	62	B+	7	4*7=28
5	4	53	B	6	4*6=24
	<b>20</b>				<b>160</b>
SGPA	160/20 = 8.00				

## 25. 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.

$CGPA = \sum (C_i \times S_i) / \sum C_i$  [ $S_i$ = SGPA for the  $i$ th 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
Credits	20	20	20	22	82
SGPA	8.0	7.6	7.8	8.2	
	<b>20 *8.0</b>	<b>20 *7.6</b>	<b>20*7.8</b>	<b>22*8.2</b>	
	160 +	152 +	156 +	180.4 +	648.4
CGPA	648.4/82 = 7.907				

## 26. 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+	Higher Second
5.0- 5.9	B	Pass
0- 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 Seven (06) Points Grading System and expressed as a single designated GRADE such as O, A+, A, B+, B, F (Fail).

## 27. DECLARATION OF RESULTS

- 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 results of successful candidates at every exit level (Sem-II & IV) shall be classified on the basis of aggregate marks obtained at exit level.
- 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-II & 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 Diploma/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.

## 28. 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. 5 subjects
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).
- Total marks (Internal + Semester End Examination) obtained by the student shall be converted into Grades as illustrated earlier.

## 29. REVALUATION

- The reassessment process is carefully crafted to ensure a just and impartial evaluation carried out by independent/external examiners who were not part of the initial assessment. Students are provided with the opportunity to request a reassessment if they have any concerns regarding the assessment of their answer-books.
- Students can apply for revaluation of their answer-books after paying the prescribed fees and following due procedure.
- The students should fill the revaluation form and they can request to receive true/Xerox copies of their evaluated answer-books within a reasonable timeframe. Students are advised to review the assessed answer-books with their subject teacher. If the teacher deems reassessment necessary after evaluating the answer-book(s), the students may apply for a recheck or challenge the valuation of the respective answer paper(s) within the allotted timeframe.
- The revaluation of answer-books shall be done by a panel of external experts only.
- 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.

### **30. 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 with same syllabus. If the student has exhausted all four attempts and failed and still wishes to appear in the examination, they will have the chance to take the examination in subsequent semester end examinations, with four more attempts available, either with a new syllabus or the syllabus in place at that time.

### **31. 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 in that semester. The student can apply separately for availing this option in the prescribed format. 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 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 shall not be eligible for admission to the next semester.
- A candidate who has exercised the rejection option shall be eligible for grade/division only and not considered for any ranking.

### **32. 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.

### **33. 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 Mark sheet of Sem-II (Diploma) & Sem-IV (Degree) shall include stipulated Credits / Credit Points.
- The Mark sheet of Sem-II (Diploma) & Sem-IV (Degree) shall include total marks, CGPA and final designated GRADE such as O, A+, A, B+, B, F (Fail).

### **34. AWARD OF DEGREE**

- Students shall receive Degree from the RTM Nagpur University on payment of the prescribed fee.
- The Diploma/Degree shall be issued at the end of successful completion of duration of the programme as per the NEP 2020 guidelines. The degrees shall be signed by the Hon'ble Vice-Chancellor and shall have the college's name on it.

### **35. 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.

### **36. ABSORPTION SCHEME**

- Only fresh candidates will be eligible for admission to this programme and students absorb as per the New Education Policy 2020 and Maharashtra Government GR received on dated 06-12-2022, 26-12-2022, 20-04-2023 and 16-05-2023.
- Other students already enrolled in M.Com. programme of RTM Nagpur University or any other University or any other autonomous college can also join this course from Semester III stages 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 major courses as prescribed in this programme. Alternatively, such students will have to take examination in those subjects which they have not studied in earlier semesters in RTM Nagpur University, any other university or any other autonomous college 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.

### **37. REVISION OF COURSES**

- The college is offering a number of courses as per the following classification/Verticals as per National Education Policy 2020:
- Major Core
- Major Electives
- Research Project
- On-the-Job Training
- Field Project
- The above courses as listed in **Appendix-II & III** have been designed by the college's Boards of Studies and approved by the college's Academic Council and Governing Body. They have also been communicated to the RTM Nagpur University to which the college is affiliated.

- Further, existing courses will be modified or the new courses would be introduced or new major will be offer 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.

#### APPENDIX-I

#### CREDIT STRUCTURE FOR M.COM (Major in Accounts & Business Regulations) (AS PER THE NATIONAL EDUCATION POLICY 2020)

Level	SEM	Major		RM	OJT	RP	Total
		Core	Electives				
6.0	I	4+4+4	4	4	---	---	20
	II	4+4+4	4	---	4	---	20
6.5	III	4+4+4	4	---	---	4	20
	IV	4+4+4	4	---	---	6	22
Total		48	16	4	4	10	82

#### APPENDIX-II

#### SCHEME OF TEACHING AND EXAMINATION FOR M.COM. MAJOR IN ACCOUNTS & BUSINESS REGULATIONS

(UNDER CHOICE BASED CREDIT SYSTEM AS PER NEP)

PROGRAMME CODE: GSN-PG-01-MC

##### Semester-I

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	MCABR 1.1	Major Core	Statistics in Business	60	70	30	100	50	4
2	MCABR 1.2		Commercial Law	60	70	30	100	50	4
3	MCABR 1.3		Business and Economic Environment	60	70	30	100	50	4
4 (Any One)	MABR 1.4.1 MCABR 1.4.2	Major Electives	Auditing	60	70	30	100	50	4
			Financial Statement Analysis						
5	MCABR 1.5	Research Methodology	Research Methodology	60	70	30	100	50	4
Total				300	350	150	500	250	20

##### Semester-II

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	MCABR 2.1	Major Core	Advanced Statistics	60	70	30	100	50	4
2	MCABR 2.2		Corporate Accounting	60	70	30	100	50	4
3	MCABR 2.3		Corporate Law	60	70	30	100	50	4
4 (Any One)	MCABR 2.4.1 MCABR 2.4.2	Major Electives	Business Cycles	60	70	30	100	50	4
			Entrepreneurship Development:						

			Government Policies						
5	MCABR 2.5	On the Job Training/Field Project	On the Job Training/Field Project	120	100 (Valuation as per point no. 16)		100	50	4
	Total			360	380	120	500	250	20

### Semester-III

Semester III									
Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	MCABR 3.1	Major Core	Advanced Financial Accounting	60	70	30	100	50	4
2	MCABR 3.2		International Trade & Policies	60	70	30	100	50	4
3	MCABR 3.3		Indian Business Regulatory Frameworks	60	70	30	100	50	4
4 (Any One)	MCABR 3.4.1	Major Electives	Theories of Accounting Standards	60	70	30	100	50	4
	MCABR 3.4.2		Corporate Tax: Theory and Practices						
5	MCABR 3.5	Research Project	Research Project	120	100 (Valuation as per point no. 16)		100	50	4
		Total		360	380	120	500	250	20

### Semester-IV

Semester IV									
Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	MCABR 4.1	Major Core	Advanced Cost Accounting	60	70	30	100	50	4
2	MCABR 4.2		Advanced Management Accounting	60	70	30	100	50	4
3	MCABR 4.3		Environment Economics	60	70	30	100	50	4
4 (Any One)	MCABR 4.4.1	Major Electives	Human Rights and Labour Welfare	60	70	30	100	50	4
	MCABR 4.4.2		Indian Financial System						
5	MCABR 4.5	Research Project	Research Project	180	150 (Valuation as per point no. 16)		150	75	6
		Total		420	430	120	550	275	22

## SEMESTER-WISE SUMMARY/CLASSIFICATION OF COURSES

### For M.Com. Major in Accounts & Business Regulations

Verticals	SEM I		SEM II		SEM III		SEM IV	
	Level 6.0		Level 6.0		Level 6.5		Level 6.5	
	Sub.	Credit	Sub.	Credit	Sub.	Credit	Sub.	Credit
Major Core	3	12	3	12	3	12	3	12
Major Elective	1	4	1	4	1	4	1	4
RM	1	4						
FP/OJT			1	4				
RP					1	4	1	6
Total	5	20	5	20	5	20	5	22



### SUMMARY OF THE TOTAL HOURS AND MARKS

Sr.No.		Instruction Hours	Total Marks	Credits
1	Semester – I	300	500	20
2	Semester – II	360	500	20
3	Semester – III	360	500	20
4	Semester – IV	420	550	22
<b>Total</b>		<b>1440</b>	<b>2050</b>	<b>82</b>

*Note: The above summary may change as per the directions/notifications received from the competent authorities.*

### APPENDIX- III

(WORKLOAD)

### SCHEME OF TEACHING AND EXAMINATION FOR M.COM MAJOR IN ACCOUNTS & BUSINESS REGULATIONS (UNDER CHOICE BASED CREDIT SYSTEM AS PER NEP) PROGRAMME CODE: GSN-PG-01-MC

#### Odd Semesters (June to October)

SEMESTER I				SEMESTER III			
S.N.	Verticals	Course	Hours of Teaching	S.N.	Verticals	Course	Hours of Teaching
1	Major Core	Statistics in Business	04	1	Major Core	Advanced Financial Accounting	04
2		Commercial Law	04	2		International Trade & Policies	04
3		Business & Economic environment Law	04	3		Indian Business Regulatory Frameworks	04
4	Major Elective	Auditing	04	4	Major Elective	Theories of Accounting Standards	04
		Financial Statement Analysis				Corporate Tax: Theory and Practice	
5	Research Methodology	Research Methodology	04	5	Research Project	Research Project (4 credits)	04
Total			20	Total			20

#### Even Semesters (December to April)

SEMESTER II				SEMESTER IV			
S.N.	Verticals	Course	Hours of Teaching	S.N.	Verticals	Course	Hours of Teaching
1	Major Core	Advanced Statistics	04	1	Major Core	Advanced Cost Accounting	04
2		Corporate Accounting	04	2		Advanced Management Accounting	04
3		Corporate Law	04	3		Environmental Economics	04
4	Major Elective	Business Cycles	04	4	Major Elective	Human Rights and Labour Welfare	04
		Entrepreneurship Development: Government Policies				Indian Financial System	
5	On the Job Training/Field Project	On the Job Training/Field Project	04	5	Research Project	Research Project (6 credits)	06
Total			20	Total			22

#### TOTAL SUBJECT-WISE WORKLOAD in HOURS

- Commerce: Odd – 40 and Even – 42

#### SUMMARY OF WORKLOAD in HOURS (ODD SEMESTER)

Semester	Commerce	Field Project	Research Project	Total
I	20	00	00	20
III	16	00	04	20

<b>Total</b>	<b>36</b>	<b>00</b>	<b>04</b>	<b>40</b>
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**SUMMARY OF WORKLOAD in HOURS (EVEN SEMESTER)**

<b>Semester</b>	<b>Commerce</b>	<b>Field Project</b>	<b>Research Project</b>	<b>Total</b>
<b>II</b>	<b>16</b>	<b>00</b>	<b>04</b>	<b>20</b>
<b>IV</b>	<b>16</b>	<b>00</b>	<b>06</b>	<b>22</b>
<b>Total</b>	<b>32</b>	<b>00</b>	<b>10</b>	<b>42</b>

*Note: The above summary may change as per the directions/notifications received from the competent authorities.*

**APPENDIX-IV**

**A. PATTERN OF QUESTION PAPER (For Major Core, Major Elective and Research Methodology),**

**Total Marks: 70**

**Time 03:00 Hours**

		<b>THEORY SUBJECTS</b>	<b>NUMERICAL SUBJECTS</b>		
Q. No.	Sub-Question	Nature		Unit	Marks
<b>1.</b>		<b>LAQ</b>	<b>LAQ</b>	-	
	A	Theory	Theory	Unit No. I	12
	OR		OR		
<b>2.</b>	B	Theory	Problem	Unit No. I	12
		<b>LAQ</b>	<b>LAQ</b>		
	A	Theory	Theory	Unit No. II	12
<b>3.</b>	OR		OR		
	B	Theory	Problem	Unit No. II	12
		<b>LAQ</b>	<b>LAQ</b>		
<b>4.</b>	A	Theory	Theory	Unit No. III	12
	OR		OR		
	B	Theory	Problem	Unit No. III	12
<b>5.</b>		<b>SAQ</b>	<b>SAQ</b>		
	A	Theory	Theory	Unit No. I	5.5
	OR		OR		
<b>6.</b>	B	Theory	Problem	Unit No. I	5.5
		<b>SAQ</b>	<b>SAQ</b>		
	A	Theory	Theory	Unit No. II	5.5
<b>7.</b>	OR		OR		
	B	Theory	Problem	Unit No. II	5.5
		<b>SAQ</b>	<b>SAQ</b>		
<b>8.</b>	A	Theory	Theory	Unit No. III	5.5
	OR		OR		
	B	Theory	Problem	Unit No. III	5.5
<b>TOTAL</b>					<b>70</b>

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