Faculty of Commerce & Management

M.COM PROGRAM STRUCTURE

(M.COM)

Under NEP 2020

Choice Based Credit System (CBSC) under Autonomy

(Semester Pattern)

With effect from 2023-24

Faculty of Commerce & Management

Guidelines for Award of

Masters of Commerce (M.Com)

For Two Years PG Program /One Year PG Diploma

Specialization under

1. Cost & Management Accounting
2. Business Administration

Under NEP 2020

Applicable for the Autonomous College affiliated to

Savitribai Phule Pune University

With effect from 2023

AISC/M.Com/CBSC/NEP 2023-24 onwards

Table of Contents

1. INTRODUCTION :

The college is implementing Choice Based Credit System at the Post Graduate Level under the Faculty of Commerce and Management. The P.G Degree Course (2023 Pattern) will be introduced in the following order:

- ✓ **M.Com Part – I : 2023 - 2024**
- ✓ **M.Com Part – II : 2024– 2025**

M. Com Degree Course will consist of **Four Semesters** divided into **Two Years.**

The first year will consist of Semester I and II and Second Year will consist of Semester III and IV. Semester End Examination (SEE) will be held at the end of each semester.

2. PROGRAMME OBJECTIVES:

a) To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.

b) To develop independent logical thinking and facilitate personality development.

c) To equip the students to seek suitable careers in management and entrepreneurship.

d) To acquaint students with significance of research in business.

e) To impart skills regarding methods of data collection and their interpretations.

f) To develop communication and analytical skills among students.

3. PROGRAMME OUTCOME:

Masters of Commerce-M.Com:

To Equip and train post graduate students to accept the challenges of Business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.

-Programme Specific Outcomes (PSOs)-

i. M.Com-Business Administration Specialization:

The Program will familiarize students with different current trends and techniques adopted in the field of Production, Finance, Human Resource management, Research Methodology, Business Ethics, Strategic Management, Organizational and Knowledge Management.

ii. M.Com- Cost and Management Accounting Specialization:

The Program will help to make the students aware about the cost accounting standards and its application in the preparation and interpretation of cost accounting statements under the courses like Advanced Cost Accounting, Financial Analysis, Applications of Cost Accounting, costing techniques, etc.

4. DETAILS OF THE STRUCTURE IN CREDITS:
I. COST AND MANAGEMENT ACCOUNTING.
II. BUSINESS ADMINISTRATION.

Semester	Major Mandatory	Electives	RM	OJT/FP/ Internship	Research project	Sub Total
I	14 Note: (3 papers of 4 credits & 1 paper of 2 credits)	04	04	-	-	22
II	14	04	-	04	-	22
III	14	04	-	-	04	22
IV	12	04	-	-	06	22
Total	54	16	04	04	10	88

5. SUBJECTS OF STUDY:
Courses offered as per NEP 2020 Guidelines:

A: M.COM-I / SEM-I:

Major: Research Methodology.

Major Mandatory:

- **Management Accounting.**

- **Strategic Management.**

- **Logistics & Supply Chain Management. (2 credits)**

The candidate will select one of the following as Major;

- **Advanced Cost Accounting (CMA) or**

- **Productions & Operations Management (Bus. Administration)**

Major Elective: (CMA) any 1

- **Costing Techniques & Responsibility Accounting.**

- **Cost Audit.**

Major Elective: (BUS.ADMN) any 1

- **Financial Management.**

- **Human Resource Management.**

B: M.COM-I / SEM-II:

OJT /FP /Internship: (4 credits)

Major Mandatory:

- **Financial Analysis & Control.**

- **Industrial Economic Environment.**

- **Corporate Governance & Social Responsibility (2 credits)**

The candidate will select one of the following as Major;

- **Applications of Cost Accounting (CMA) or**

- **Business Ethics & Professional Values (Bus. Administration)**

Major Elective: (CMA) any 1

- **Cost Control & Cost System.**

- **Management Audit.**

Major Elective: (BUS.ADMN)

any 1

- **Elements of Knowledge Management.**

- **Organizational Behaviour.**

6. ACADEMIC BANK OF CREDIT:

The "Academic Bank of Credits" (ABC) is a notional level digital platform created to

provide students with increased flexibility and mobility in their educational pursuits

allowing them to accumulate and transfer academic credits across different programs and institutions.

The Academic Bank of Credits will facilitate multiple entries and multiple exits for students by storing student credits and transferring credit through a single window after approval of the source and destination academic institution. Students should register for a unique ABC ID through the ABC platform (https://www.abc.gov.in/). Through this platform students can log in to check their earned credits. Students are expected to follow the guidelines issued by the concerned authorities in this regard from time to time.

7. DURATION:

The M.Com. Course will be of Two Years duration consisting of two parts. i.e. Part I and Part II. Each part is having Two Semesters. Thus, the M.Com Course is of four Semesters. For each Semester, the papers will be of 100 marks each.

8. ELIGIBILITY:

The student who has passed any Bachelor's degree from any recognized University shall be held eligible to be admitted to M.Com Course.

9. MEDIUM OF INSTRUCTIONS:

The Medium of instruction for M.com Degree course shall be English.

10. ATTENDANCE:

No candidate shall be allowed to appear for the semester end examinations unless he/she has not less than 75% of attendance in each semester.

11. COLLEGE TERMS:

The dates for commencement and conclusion of the First and Second Terms shall be as defined by the college, related circular and notices will be forwarded. Only duly admitted students can keep the terms.

12. METHODS OF TEACHING (about Lectures), Evaluation (CIE & ESE), PASSING, EVALUATION STRUCTURE & CRITERIA:

Each course of 4 credits will be evaluated in the form of **50 marks for CIE and 50 marks for End Semester Examination (ESE).**

FOR 2 CREDIT=30 HOURS LECTURES

FOR 4 CREDIT=60 HOURS LECTURES/ PROJECT/ FIELD VISIT/ INTERNSHIP.

- **CONTINUOUS INTERNAL EVALUATION (CIE):**

Continuous Internal Evaluation (CIE) will be of 50 marks. These 50 marks are divided as follows:

COMPONENTS	TOTAL MARKS (50)
CIE I - Online MCQ test/Class test	10
CIE II- Students Active Participation in Classroom	05
CIE III-Mid Semester Examination	20
CIE IV- Refer Note below	15

NOTE FOR CIE IV: The Course teacher will adopt any three out of the following methods for the Continuous Internal Evaluation under CIE IV, each carrying 5 marks.

  a. PPT Presentations.

  b. Case Study Analysis.

  c. Mini Research Projects.

  d. Research Paper Presentations.

  e. Library Assignments.

  f. Group Discussions.

  g. Research Articles.

  h. E-Poster Presentation

- **SEMESTER END EXAMINATION (SEE) :**

The question papers will be set for fifty marks (3 Hours duration) at the end of each semester. There shall be four semester examinations: first semester examination at the middle of the first academic year and the second semester examination at the end of the

first academic year. Similarly, the third and fourth semester examinations shall be held at the middle and the end of the second academic year respectively.

QUESTION PAPER PATTERN:

Pattern for Semester End Examination:

SEE - Semester End Examination (50 Marks)

Question	Number	Marks	Total
Q1) Descriptive Answers (With Internal Choice)	Any 1 out of 2	14 Each	14
Q2) Descriptive Answers (With Internal Choice)	Any 1 out of 2	14 Each	14
Q3) Descriptive Answers (With Internal Choice)	Any 1 out of 2	7 Each	07
Q4) Descriptive Answers (With Internal Choice)	Any 1 out of 2	7 Each	07
Q5) Short Notes (100 Words)	2 out of 4	4 Each	08
Total			**50**

13. STANDARD OF PASSING:

1. Assessment shall consist of Continuous Internal Evaluation (CIE) and End Semester Examination (ESE) with an equal weightage of 50%.

2. The concerned teacher is responsible for conduct and evaluation towards CA and shall announce at the beginning of the course about the mechanisms under which CA would take place. However, the Semester End Examination (SEE) shall cover the entire syllabus prescribed for that course.

3. The CA towards 50% marks will be a continuous activity.

4. It is mandatory for a teacher to hand over the assessed answer sheets to the respective students well before the commencement of the Semester End Examination (SEE).

5. It is also mandatory to declare the score gained by all the students in a course towards CA on the notice board duly signed by the concerned teacher of the course and the HoD / Principal.

6. ESE for the remaining 50% marks will be conducted by the College.

7. A student will have to obtain a minimum aggregate of 40% marks in each course to be counted for the minimum number of credits required for the completion of the programme.

8. If a student misses an internal assessment examination, he/she will have a second chance

in the same semester itself with the endorsement of the HoD / Principal in consultation with the concerned teacher. Such a second chance shall not be the right of the student.

9. A Student must obtain a minimum of 40% Marks in Continuous Internal Evaluation (CIE) and minimum 40% marks in Semester End Examination.

10. It means Passing separately in Internal Assessment and Semester End Examination is compulsory.

11. In an exceptional case, if there are sufficient number of students who wish to register for a course for CA and Semester End Examination (SEE) both in which they are failed, then such a course can be conducted in the immediate following semester only, in addition to the courses conducted in that semester. However, there cannot be more than two such courses at a time in that semester.

12. The student will be finally declared as failed if the minimum numbers of credits are not earned within a total period of Four years for 2 years PG Program. After that, such a student will have to seek fresh admission as per the admission rules prevailing at that time.

14. AWARD OF CLASS:

The term grading system indicates a 10 – points scale of evaluation of the performance of students in terms of marks obtained in the Internal and Semester End Examination, grade points and letter grade. The total performance within a semester and continuous performance starting from the first semester are indicated respectively by Grade Point Average (GPA) and Cumulative Grade Point Average (CGPA). Candidates who pass all the examinations prescribed for the course in the first appearance itself alone are eligible for Ranking.

The 10-point scale would be used to convert marks out of 100 to grades and grade points according to the following table:

Marks as Percentage	Grade	Grade Point
[75.0, 100]	O	10.0
[70.0, 74.9]	A+	9.0
[65.0, 69.9]	A	8.0
[60.0, 64.9]	B+	7.0
[55.0, 59.9]	B	6.0
[50.0, 54.9]	C+	5.5
[45.0, 49.9]	C	5.0
[40.0, 44.9]	D	4.5
[00.0, 39.9]	F	0.0

Range in % of Marks	Range of Grade Point Average	Letter Grade	Division
[75.0, 100]	[9.00, 10.00]	O	First Class with Distinction
[70.0, 74.9]	[8.00, 8.99]	A+	
[65.0, 67.9]	[7.00, 7.99]	A	First Class
[60.0, 64.9]	[6.00,6.99]	B+	
[55.0, 59.9]	[5.50, 5.99]	B	Higher Second Class
[50.0, 54.9]	[5.00,5.49]	C+	Second Class
[45.0, 49.9]	[4.50, 4.99]	C	Pass Class
[40.0, 44.9]	[4.00, 4.49]	D	
[00.0, 39.9]	[0.00, 3.99]	F	Fail

Marks Obtained	CGPA Scores	Class
70% and above	CGPA in (8.00, 10,00)	First Class with Distinction
60% and above but less than 70%	CGPA in (6.00, 7.99)	First Class.
55% and above but less than 60%	CGPA in (5.50, 5.99)	Higher Second Class.
50% and above but less than 55%	CGPA in (5.00, 5.49)	Second Class.
40% and above but less than 50%	CGPA in (4.00, 4.99)	Pass Class.
Less than 40%	CGPA (3.99 or less)	Fail.

15. A.T.K.T Rules & GRADE IMPROVEMENT:

- If a student is declared as "PASS" in a course (Grade other than F), then the student cannot choose / reappear that course unless appearing under "CLASS / GRADE IMPROVEMENT" for Semester End Examination only.

- CA is not available for a course in which the student has been declared as "PASS". If a student is declared as "FAIL" (Grade F) in a course, then the student is allowed to choose such a course with CIE and Semester End Examination (SEE) both only in a semester in which the course is conducted, irrespective of the previous score in CIE.

- A student cannot register for the third / fourth semester, if she / he fails to complete 50% credits of the total credits expected to be ordinarily completed within one and two semesters.

- Students who are failed in Semester End Examination of any odd semester can re-appear for the same only in the next odd semester and vice versa.

Eg : students failed in 1st semester can reappear in 3rd Semester only and students failed in

2nd Semester can appear in 4th Semester only.

16. VERIFICATION AND REVALUATION:

a) There shall be a revaluation of the answer scripts of Semester End Examination (SEE) as per College Ordinance but not of CA.

b) There will be bar coding and masking of the answer sheets of Semester End Examination (SEE) prior to assessment. The examination panels will be finalized by the respective Board of Studies.

c) There will be moderation for all papers after the assessment by concerned subject teachers.

d) The rule for moderation will be: $15 - 19 = 100\%$, $20 - 29 = 5\%$ on random basis and $30 - 50 = 100\%$.

e) If a moderator finds some problems with the assessment of a paper, the option to increase the number of papers moderated could be exercised in consultation with the Principal / CEO.

f) If 30% or more of the moderated papers assessed by a particular examiner of a subject have a change of more than 15% of total marks assigned to the paper, a blind moderation will be required by a second moderator. If the change is upheld, all the answer papers of that group will have to be re-evaluated blind by the second moderator. The re-evaluated marks will be the final score awarded.

17. GRADING AND STRUCTURE OF TRANSCRIPT:

1. While marks will be given for all examinations, they will be converted into grades.

2. The Semester End Grade sheets will be generated by using marks and grades and the final grade sheets and transcripts shall have grade points average and total percentage of marks (up to two decimal points).

3. The final grade sheet will also indicate the PG Department/Center to which the candidate is registered.

4. At the end of each semester, student will be given a mark sheet showing the performance and result in each course.

5. The transcript shows, for each course the title of the course, credit values, grade in End

Semester Examination, grade in Internal Assessment, Grade Point Index, result as Pass or Fail.

6. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown in the result.

18. STUDY MATERIAL:

The study material for the course will be provided to students with the objective to support their academic learning & Enhance their understanding of the subject matter.

19. QUESTION PAPER PATTERN:

Pattern for Mid Semester Examination: **20 Marks**

Question	Number	Marks	Total
Q1) Descriptive Answers (With Internal Choice)	Any 1 out of 2	10 Each	10
Q2) Short Notes (With Internal Choice)	Any 2 out of 4	10 Each	10
Total			**20**

Pattern for Semester End Examination: **SEE - Semester End Examination (50 Marks)**

THEORY SUBJECTS:

Question	Number	Marks	Total
Q1) Descriptive Answers (With Internal Choice)	Any 1 out of 2	14 Each	14
Q2) Descriptive Answers (With Internal Choice)	Any 1 out of 2	14 Each	14
Q3) Descriptive Answers (With Internal Choice)	Any 1 out of 2	7 Each	07
Q4) Descriptive Answers (With Internal Choice)	Any 1 out of 2	7 Each	07
Q5) Short Notes (100 Words)	2 out of 4	4 Each	08
Total			**50**

TECHNICAL SUBJECTS: (70% Problems & 30% Descriptive)

Question	Number	Marks	Total
Q1) Practical problem (With Internal Choice)	Any 1 out of 2	14 Each	14
Q2) Practical problem (With Internal Choice)	Any 1 out of 2	14 Each	14
Q3) Practical problem (With Internal Choice)	Any 1 out of 2	7 Each	07
Q4) Descriptive Answers (With Internal Choice)	Any 1 out of 2	7 Each	07
Q5) Short Notes (100 Words)	2 out of 4	4 Each	08
Total			**50**

AISC/M.Com/CBSC/NEP 2023-24 onwards