



M.C.E. Society's
Abeda Inamdar Senior College
Of Arts, Science & Commerce, Camp, Pune-1
NAAC Accredited 'A' Grade

FACULTY OF COMMERCE & MANAGEMENT

Master of Commerce (M.COM)

(2021 Pattern)

Program Structure

For Choice-Based Credit System (CBCS) Under Autonomy

(Semester Pattern)

With effect from June 2021

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1. INTRODUCTION:

The M.Com Degree Course (2021 pattern) will be introduced in the following order:-

- a. First Year M.Com. 2021-2022
- b. Second Year M.Com. 2022-2023

M.Com. Degree Course will consist of four semesters divided into two Years. The first year (Semester I and II) and Second Year (Semester III and IV), Choice Based Credit System Examination and Semester end examination will be held at the end of each semester.

2. OBJECTIVES OF THE COURSE:

- 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. 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.

4. 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, there will be Four Papers of 100 marks each. M.Com Degree will be of 1600 marks in aggregate.

5. MEDIUM OF INSTRUCTION:

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

6. SCHEME OF CREDITS (ACADEMIC/CGPA):

The M.Com degree course will be of two years duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	Grand Total	64

Sr. No.	Semesters	No.of courses	Lecture hours	Credit per course	Credit for Research Projects	Total credits
1	I	4	60	4	-	16
2	II	4	60	4	-	16
3	III	4	60	4	-	16
4	IV	3	60	4	4	16
TOTAL CREDITS						64

In each Semester, there will be four papers of 100 marks each out of which **50 marks will be for Continuous Internal Evaluation (CIE)** and **50 marks for Semester End Examination (SEE)**

7. DISTRIBUTION OF NUMBER OF LECTURES

Sixty (60) hours of teaching will lead to four credits. There shall be 60 lectures for each subject of one hour each to cover the entire teaching of 4 credits. This will be distributed as follows:

Particulars	No. of Lectures
Teaching session per paper	48
Class test / MCQ Test	04
Mini research Projects/ Library Assignments	04
Case studies and PPT presentations	04
Total	60

8. SCHEME OF CREDITS (NON-CGPA) (COMPULSORY FOR AWARD OF M.COM DEGREE)

In addition to the above, students are required to secure following 12 credits. These credits are compulsory in nature.

Papers	SEM I	SEM II	SEM III	SEM IV
Human Rights 21PGHUR11M	3 credits	–	–	–
Introduction to Cyber Security 21PGCYS12M	–	3 credits	–	–
Human Values & Professional Ethics 21PGHPE23M	–	–	3 credits	–
Departmental Skill Development Course – Personal Financial Counsellor 21DSDFC24M	–	–	–	3 credits
Total Credits (12 Credits)	3 credits	3credits	3 credits	3 credits

9. 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.

10. COLLEGE TERMS:

The dates for the commencement and conclusion of the first and the second terms shall be defined by the College Authorities. Only duly admitted students can keep the terms. The present relevant Ordinances pertaining to grant of terms will be applicable.

11. STANDARD OF PASSING:

- A Student must obtain a minimum of 40% Marks in Continuous Internal Evaluation (CIE) and minimum 40% marks in Semester End Examination.
- It means Passing separately in Internal Assessment and Semester end Examination is compulsory.
- A student who fails in **Continuous Internal Evaluation (CIE)** or **Semester End Examination** or **BOTH** of any semesters can re-appear for the same in the next semester. Eg: students failed in 1st semester can reappear in 2nd semester.

12. Method Of Evaluation, Passing, And Evaluation Criteria:

The evaluation of students will be done on three parameters:

- a. Continuous internal Evaluation (CIE)
- b. Semester End Examination
- c. Research Project Examination(SEM IV)

a. 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

b. SEMESTER END EXAMINATION (SEE) - The question papers will be set for fifty marks (2 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.

c. RESEARCH PROJECT WORK:

There will be a Research Project to be prepared by a student during the fourth semester. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject. The project work is to be undertaken under guidance of a teacher allotted to a student by the department.

Division of marks	Marks
A full project Report (Minimum 50-80 pages) (Internal and External Assessment)	50 marks
Viva Voce (Internal and External Assessment)	50 marks
Total	100 marks

- a. As the Research Project is based on the self-study done by the candidate and evaluated for 100 marks altogether, having four credits. The project will be evaluated by two Examiners (Internal and External).
- b. The Students have to submit the project 20 days before the Commencement of the fourth semester-End Examination. The project report shall be type-written and submitted in original along with a soft copy of the entire project which is to be emailed to the concerned Research Guide. A student who fails to submit the project may resubmit the same in the subsequent semester examination for evaluation. The project work activities must be duly supported by documentary evidence to be endorsed by the Head or Guide.

13. 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	7
Q4) Descriptive Answers (With Internal Choice)	Any 1 out of 2	7 Each	7
Q5) Short Notes (100 Words)	2 out of 4	4 Each	8
Total			50

14. Pattern for Non CGPA Credits:

Non-CGPA CREDIT EVALUATION: (12 Credits)

Sr. No	Semester	Name of the paper	Codes	Credits	Marks	Evaluation	
1	I	Human Rights	21PGHUR11M	3	75	3 Assignments (10mks each) (1Assignment per credit)	30 Marks
						MCQ Test	30 Marks
						Project/ Case Study/ Report writing	15 Marks
2	II	Introduction to Cyber Security	21PGCYS12M	3	75	3 Assignments (10mks each) (1Assignment per credit)	30 Marks
						MCQ Test	30 Marks
						Project/ Case Study/ Report writing	15 Marks
3	III	Human Values & Professional Ethics	21PGHPE23M	3	75	3 Assignments (10mks each) (1Assignment per credit)	30 Marks
						MCQ Test	30 Marks
						Project/ Case Study/ Report writing	15 Marks
4	IV	Departmental Skill Development Course – Personal Financial Counsellor	21DSDFC24M	3	75	3 Assignments (10mks each) (1Assignment per credit)	30 Marks
						MCQ Test	30 Marks
						Project/ Case Study/ Report writing	15 Marks

15. GRADE POINTS SCHEME:

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

16. STRUCTURE OF TRANSCRIPT:

At the end of each semester, student will be given a transcript showing the performance and result in each course. The transcript shows, for each course the title of the course, credit values, grade in Semester End examination, grade in Internal Evaluation, grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CPGA) will be shown. Further the equivalent percentage of marks corresponding to SGPG or CGPA to equivalent percentage is given by:

$$10 \times \text{CGPA if CGPA /SGPA is in } [4.00, 6.00]$$

$$\text{Equivalent percentage marks} = 05 \times \text{CGPA} + 30 \text{ if CGPA /SGPA is in } [6.00, 9.00]$$

$$25 \times \text{CGPA} - 150 \text{ if CGPA /SGPA is in } [9.00, 10.00]$$

The above formula computes to the following table:

Range in % of Marks	Range of CGRADE 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

Thus the percentage of Marks can be obtained by using the following table:

CGRADE POINT AVERAGE	% of Marks						
4.0	40.0	5.5	55.0	7.0	65.0	8.5	72.5
4.1	41.0	5.6	56.0	7.1	65.0	8.6	73.0
4.2	42.0	5.7	57.0	7.2	66.0	8.7	73.5
4.3	43.0	5.8	58.0	7.3	66.0	8.8	74.0
4.4	44.0	5.9	59.0	7.4	67.0	8.9	74.5
4.5	45.0	6.0	60.0	7.5	67.0	9.0	75.0
4.6	46.0	6.1	60.0	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.0	9.2	80.0
4.8	48.0	6.3	61.0	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.5
5.0	50.0	6.5	62.0	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.0	9.6	90.0
5.2	52.0	6.7	63.0	8.2	71.5	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.0	9.8	95.0
5.4	54.0	6.9	64.0	8.4	72.0	9.9	97.5
						10.0	100.0

17. AWARD OF CLASS:

- The class in respect of M.Com. Examination will be awarded on the basis of aggregate marks obtained by the candidates in all the sixteen papers at the Semester I, II, III, and IV together.

The Award of class shall be as under:-

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.

18. A.T.K.T RULES:

- If a Student fails in all the courses of semester I shall be allowed to proceed with Semester II. However a student who fails in not more than 50% of all the courses at Semester I & II taken together can be admitted to Semester III & IV
- 50% of all courses includes both (CGPA and Non- CGPA Courses)

19. VERIFICATION AND REVALUATION:

The student can apply for verification and revaluation of Semester End examination result through Principal of the College which will be done by the college as per ordinances framed in this behalf.

20. IMPROVEMENT OF CLASS OR GRADE:

- a. A Candidate will be allowed to re-appear for the examination for improvement of Class or grade within a period of 2 years from the date of his/her passing Master's degree examination. Only 1 attempt for improvement will be allowed, according to the syllabus in existence.
- b. A Candidate shall have to reappear for minimum 1/3rd and /or maximum all the courses at a time on which the class is awarded.
- c. A Candidate who has appeared for improvement of class and fails to improve his/her class, his/her performance at such reappearance shall be ignored.
- d. A Candidate appearing for the improvement of Class grade shall not be entitled to be in the list of Rank holders/ Merit.
- e. Improved Candidate will have to surrender the degree, Statement of marks, passing certificate in original, after the declaration of their results of the concerned improved class. After surrendering the above documents in original, new certificate will be issued in due course of time as in usual process.

21. Term of Course:

- a. The existing relevant ordinances will be applicable i.e. N+2
- b. The maximum duration to complete the Masters of Commerce Program will be (N+2), i.e (2+2) years to complete the M.com Program.
- c. The student will have to take fresh admission to M.com -I, if HE/SHE fails to complete the M.com degree in 4 years.

22. Marks Structure of Choice Based Credit system Course:

First Year M.COM, Semester – I

Semester	Subject Types	Course Codes	Title of the Paper	No. of Lectures	No. of Credits	Continuous Internal Evaluation (Marks 50)				Semester End Examination (Duration - 03 hours)	Total Marks	
						Online MCQ Test/Class Test (CIE - I)	Students Active Participation (CIE - II)	Mid Semester Examination (CIE - III)	“Selected option” (Refer Pg.no. 07) (CIE-IV)			
Semester I	Core Compulsory	21CMCO11	Management Accounting	60	04	10	05	20	15	50	100	
		21CMCO12	Strategic Management	60	04	10	05	20	15	50	100	
	Discipline Specific Elective Subjects	<i>To choose any one Group of the following</i>										
		<i>GROUP A (Advanced cost Accounting and Cost System)</i>										
		21CMCO13A	Advanced Cost Accounting	60	04	10	05	20	15	50	100	
		21CMCO14A	Costing Techniques and Responsibility Accounting	60	04	10	05	20	15	50	100	
		<i>GROUP B (Business Administration)</i>										
		21CMCO13B	Production and Operations Management	60	04	10	05	20	15	50	100	
		21CMCO14B	Financial Management	60	04	10	05	20	15	50	100	

**Marks Structure of Choice Based Credit system Course
First Year M.COM, Semester – II**

Semester	Subject Types	Course Codes	Title of the Paper	No. of Lectures	No. of Credits	Continuous Internal Evaluation (Marks 50)				Semester End Examination (Duration - 03hours)	Total Marks	
						Online MCQ Test/ Class Test (CIE - I)	Students Active Participation (CIE - II)	Mid Semester Examination (CIE- III)	“Selected option” (Refer Pg.no. 07) (CIE-IV)			
Semester II	Core Compulsory	21CMCO121	Financial Analysis and Control	60	04	10	05	20	15	50	100	
		21CMCO122	Industrial Economics	60	04	10	05	20	15	50	100	
	Discipline Specific Elective Subjects	<i>To choose any one Group of the following</i>										
		<i>GROUP A (Advanced cost Accounting and Cost System)</i>										
		21CMCO123A	Applications of Cost Accounting	60	04	10	05	20	15	50	100	
		21CMCO124A	Cost Control & Cost System	60	04	10	05	20	15	50	100	
		<i>GROUP B (Business Administration)</i>										
		21CMCO123B	Business Ethics & Professional Values	60	04	10	05	20	15	50	100	
		21CMCO124B	Elements of Knowledge Management	60	04	10	05	20	15	50	100	

**Marks Structure of Choice Based Credit system Course
Second year M.COM, Semester – III**

Semester	Subject Types	Course Codes	Title of the Paper	No. of Lectures	No. of Credits	Continuous Internal Evaluation (Marks 50)				Semester End Examination (Duration - 03 hours)	Total Marks
						Online MCQ Test/ Class Test (CIE - I)	Students Active Participation (CIE - II)	Mid Semester Examination (CIE -III)	“Selected option” (Refer Pg. no. 07) (CIE-IV)		
Semester III	Core Compulsory	21CMCO231	Business Finance	60	04	10	05	20	15	50	100
		21CMCO232	Research Methodology for Business	60	04	10	05	20	15	50	100
	Discipline Specific Elective Subjects	<i>To choose any one Group of the following</i>									
		<i>GROUP A (Advanced cost Accounting and Cost System)</i>									
		21CMCO233 A	Cost Audit	60	04	10	05	20	15	50	100
		21CMCO234 A	Management Audit	60	04	10	05	20	15	50	100
		<i>GROUP B (Business Administration)</i>									
		21CMCO233 B	Human Resource Management	60	04	10	05	20	15	50	100
21CMCO234 B	Organizational Behaviour	60	04	10	05	20	15	50	100		

**Marks Structure of Choice Based Credit system Course
Second year M.COM, Semester – IV**

Semester	Subject Types	Course Codes	Title of the Paper	No. of Lectures (Per week)	No. of Credits	Continuous Internal Evaluation (Marks 50)				Semester End Examination (Duration - 03 hours)	Total Marks	
						Online MCQ Test/ Class Test (CIE - I)	Students Active Participation (CIE – II)	Mid Semester Examination (CIE -III)	“Selected option” (Refer Pg. no. 07) (CIE-IV)			
Semester IV	Core Compulsory	21CMCO241	Capital Market and Financial Services	60	04	10	05	20	15	50	100	
		21CMCO242	Industrial Economic Environment	60	04	10	05	20	15	50	100	
	Discipline Specific Elective Subjects	<i>To choose any one Group of the following</i>										
		<i>GROUP A (Advanced cost Accounting and Cost System)</i>										
		21CMCO243A	Recent Advances in Cost Auditing and Cost System	60	04	10	05	20	15	50	100	
		21CMCO244A	Project Work/ Case Studies (Advanced cost Accounting and cost system)	60	04	Exam will be project based (Internal Examiner + External Examiner)				Full project report = 50 Marks + viva – voce = 50 marks	100	
		<i>GROUP B (Business Administration)</i>										
		21CMCO243B	Recent Advances in Business Administration	60	04	10	05	20	15	50	100	
21CMCO244B	Project Work/ Case Studies (Business Administration)	60	04	Exam will be project based (Internal Examiner + External Examiner)				Full project report = 50 Marks + viva – voce = 50 marks	100			