

BHARATI VIDYAPEETH UNIVERSITY, PUNE
Course Structure and Syllabus of Two Years Integrated
Master Degree Course in Commerce (M. Com.)
(2010 Course)

THE M. COM. DEGREE COURSE WILL BE OF TWO YEARS DURATION.

The M. Com. degree of two years duration has been revised from the academic year 2010-11. The first year of M. Com. revised course will commence from 2010-11 and will be implemented successively for second year.

Objectives:

1. To provide an opportunity to the students to acquire advanced knowledge of specialized subjects.
2. To equip and train the students to accept the challenges of changing corporate world.
3. To equip the students for seeking suitable careers and entrepreneurship abilities.
4. To study methods of data collection and its interpretations.
5. To develop communication and analytical skills.

Duration of Course:

The M. Com. course will be of two years duration consisting of two parts, i. e. part I and II. Each part is having two semesters. Thus, the M. Com. Course is of four semesters. In each semester there will be four papers of 100 marks each. Thus, the M. Com. Degree will be of 1600 marks.

Eligibility:

A student is eligible to take admission to M. Com. course if he/she has obtained B. Com. degree from this University or any other recognised university.

STRUCTURE OF M. COM. DEGREE PROGRAMME (SEMESTER SYSTEM)

M. Com. Part I - Semester I

Part & Semester	Subject Code	Subject Title	Marks
M. Com. Part I Semester I	Core Subjects		
	101	Business Finance I	100
	102	Management Concepts & Organisational Behaviour I	100
	Special Group A		
	A105	Advanced Accounting I	100
	A106	Advanced Accounting II	100
	Special Group B		
	M105	Marketing I	100
	M106	Marketing II	100
	Special Group C		
	C105	Advanced Cost Accounting I	100
	C106	Advanced Cost Accounting II	100
	Special Group D		
	B105	Business Administration I	100
B106	Business Administration II	100	
Total Marks			400

Note: A student can opt two subjects from Special Group A, B, C or D.

M. Com. Part I - Semester II

Part & Semester	Subject Code	Subject Title	Marks
M. Com. Part I Semester II	Core Subjects		
	201	Business Finance II	100
	202	Managerial Concepts & Organisational Behaviour II	100
	Special Group A		
	A207	Advanced Accounting III	100
	A208	Advanced Accounting IV	100
	Special Group B		
	M207	Marketing III	100
	M208	Marketing IV	100
	Special Group C		
	C207	Advanced Cost Accounting III	100
	C208	Advanced Cost Accounting IV	100
	Special Group D		
	B207	Business Administration III	100
B208	Business Administration IV	100	
Total Marks			400

Note: Special papers will be from the same group as chosen by the student in Semester I.

M. Com. Part II - Semester III

Part & Semester	Subject Code	Subject Title	Marks
M. Com. Part II Semester III	Core Subjects		
	303	Management Accounting I	100
	304	Research Methodology I	100
	Special Group A		
	A309	Advanced Accounting V	100
	A310	Advanced Accounting VI	100
	Special Group B		
	M309	Marketing V	100
	M310	Marketing VI	100
	Special Group C		
	C309	Advanced Cost Accounting V	100
	C310	Advanced Cost Accounting VI	100
	Special Group D		
	B309	Business Administration V	100
B310	Business Administration VI	100	
Total Marks			400

Note: Special papers will be from the same group as chosen by the student in Semester I and II.

M. Com. Part II - Semester IV

Part & Semester	Subject Code	Subject Title	Marks
M. Com. Part II Semester IV	Core Subjects		
	403	Management Accounting II	100
	404	Research Methodology II	100
	Special Group A		
	A411	Advanced Accounting VII	100
	A412	Advanced Accounting VIII	100
	Special Group B		
	M411	Marketing VII	100
	M412	Marketing VIII	100
	Special Group C		
	C411	Advanced Cost Accounting VII	100
	C412	Advanced Cost Accounting VIII	100
	Special Group D		
	B411	Business Administration VII	100
B412	Business Administration VIII	100	
Total Marks			400

Note: Special papers will be from the same group as chosen by the student in Semester I, II and III.

Scheme of teaching:

There will be 4 lectures of 60 minutes each per week per paper. The College/Department is free to arrange for teaching of first or second year course or both courses simultaneously.

Internal evaluation:

There will be 20 marks for the internal evaluation of each subject (theory) in every semester.

Project report:

For the students of M. Com. Part II semester IV, the project report is compulsory. This project report will be of 100 marks which shall be divided as:

Project report writing	80 marks
Project viva-voce	20 marks

Total	100 marks

Students will be required to prepare the project report based on the field work and studying the current trends. Project work should be done individually by the candidate in consultation with Project Guide. Student should take guidance from internal guide and prepare project report in two copies. He has to submit one hard copy as well as one soft copy to the concern teacher. The project report shall consist about 50 to 60 pages. At the end of semester IV, the student will be examined in the project work.

Project viva-voce will be conducted at the end of semester IV but before the theory examination. There will be an internal and external examiner appointed by the University and it will be conducted as per the University programme.

Semester examination:

The semester examination will be held at the end of each term of first and second year; which shall be called 'Semester Examination'. The semester examination of each subject will be of 80 marks and will be of three hours duration. The final result of the student in each subject will be based on the marks obtained by the student in internal evaluation and semester examination taken together.

Rules regarding ATKT

The candidate will be allowed to join second year of the M. Com. Part I/II course irrespective of the number of backlogs at the first year semester examinations.

Standard of passing:

- a) The candidate who has secured 40 marks out of 100 shall be declared to have passed in the paper.

- b) The candidate who has not secured at least 32 marks in a particular paper in the semester examination will have to secure at least 32 marks in the subsequent semester examination in the particular paper.

Award of class:

A class should be awarded to the students of M. Com. degree on the aggregate marks in the first and second year semester examinations. The award of class shall be as follows:

- | | |
|--|--------------------------------|
| a) Aggregate 70% and above | - First Class with Distinction |
| b) Aggregate 60% and above but less than 70% | - First Class |
| c) Aggregate 55% and more but less than 60% | - Higher Second Class |
| d) Aggregate 50% and more but less than 55% | - Second Class |
| e) Aggregate 40% and more but less than 50% | - Pass Class |
| f) Below 40% | - Fail |

University terms:

The dates for the commencement and conclusion of the first and the second terms of each year shall be fixed by the University authorities. The terms can be kept by students, who have registered their names with the University.

Class improvement:

The rules regarding the improvement of the class of M.Com. course will be as follows, as notified by Bharati Vidyapeeth University:

1. The candidate who has passed UG and PG degree examinations of this university with class as shown in column No. 1 and who desires to improve the class as shown in column no. 2 below will be permitted at his/her option to appear for the same examination without being required to keep any terms.

Column No. 1	Column No. 2
Pass class or second class or Higher second class or First class as the case may be	Second class or higher second class or First class or First class with distinction as the case may be

2. For improvement of class, the candidate will be required to apply and allowed to appear only for the theory examinations.
3. A candidate shall have to reappear for minimum 1/3 and/or maximum of all the theory papers at a time, on which the class is awarded. Candidate should ensure that the examination time table for the subject he is appearing will not clash.
4. Performance of the candidates reappearing for the subject less than 1/3 of the total theory examinations mentioned above will not be considered. However, his/her appearance will be counted as an attempt.
5. If the candidate, who has reappeared for the final year examination under the provisions for his/her class, is successful in improving his/her class by such reappearance, he/she will have to surrender to the university the original degree and the statement of marks that he/she had obtained in that course/subject. Unless original degree and the statement of marks are returned to the university by the candidate, the new degree certificate and statement of marks cannot be issued to the candidate. In the revised degree certificate/statement of marks to be given to the candidate a mention will be made of the fact that he/she improved his/her class under class improvement attempt.
6. A candidate appearing for the improvement of the class/grade shall not be entitled to get benefit of any other rules/orders of the university regarding condonation/grace marks.
7. A candidate appearing for the improvement of class/grade shall not be entitled to get any prize/medal/scholarship/award etc.
8. A candidate who has reappeared for the above examination/s under the provision fails to improve his/her class/grade; his/her performance at such reappearance at such reappearance shall be ignored.
9. If the candidate makes no improvement in the class, then earlier performance will be retained.
10. A candidate will be allowed to reappear for the examination for improvement of class/grade within a period of three years from the date of his/her passing the degree examination.
11. The candidate will be given maximum of three attempts for the improvement of his/her class.
12. The candidate who desires to apply for improvement of class should submit his/her application form for improvement of class from the College/School of Distance Education, Study Centre through which he/she has undergone the course. Form should be submitted for improvement before 31st August for the October/November examination and 28th February for April/May examination season. No form for improvement of class shall be accepted after the prescribe dates for the respective/corresponding examination season.
13. Revised mark-sheet will be issued with remark '**under improvement attempt**'.

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