

BHARATI VIDYAPEETH
DEEMED UNIVERSITY, PUNE (INDIA)
Master of Commerce (M. Com.) Course Structure
(CBCS 2018 Course)
Under The Faculty of Arts, Social Sciences and Commerce
(To be implemented from June 2018)

The purpose of Master of Commerce (M. Com.) degree course structure and syllabus has a distinct objective to equip the students with the knowledge, skills and attitude to become more suitable for the present and emerging globalized job market. The courses are intended to impart intensive knowledge and training in the subject and help the students to acquire wider perspectives both for research and professional application. The syllabus has been designed student-centered where; there is flexibility for the students to have a greater choice of courses appropriate to their interest, needs and long term goals. The courses are offered with Choice Based Credit and Grade System thus facilitating the students to have core courses over the four semesters for mastering in the subject by acquiring required depth and at the same time to select non-core optional courses of his/her choice and based on his/her aptitude from any subject.

1. Introduction to Programme:

In this era of globalization, it has become necessity to prepare students ready for future by providing quality education at degree level, which should be the blend of theory, conceptual knowledge, practical and technologically applicable in real world. For describing quality of education, there are multiple ways and aspects involved however M.Com. programme of Bharati Vidyapeeth (Deemed to be University) is designed to equip students to acquire knowledge, skills and abilities to analyse and produce the contemporary realities pertaining to the domain of business and commerce. Curriculum designed provides intellect for sustaining businesses in the face of dynamic business environment and achieving steady growth through seasonal ups and downs. Programme aims at imparting conceptual understanding along with practical knowledge to equip students to deal with today's real business world which is full of challenges on one side and competition on the other side. Programme will also provide the knowledge of technology in the new digitized world. This programme not only ensures students employability but also makes them ready to take entrepreneurial activities at their own.

2. Learning Outcome-based Curriculum Framework in Programme M.Com.

2.1. Nature and Extent of the Programme in M.Com.

The courses of this programme have been designed to impart understanding of the contemporary issues in dynamic business environment and overall economy as a whole. The Programme will help the students to understand basic eco-system, government policy framework and strategies needed for business administration in changing organizational aspects across the globe. This will ensure understanding of the students about accounting, taxation, auditing, overall prevailing financial system and management functions upto the extent required for business administration.

2.2. Aims of Post Graduate Degree Programme in M.Com.

- This programme will introduce the students to the knowledge and ability of understanding the business environment and its dynamic, complex structure and interlinkages with other elements of the society. It will help students to develop ability and competency required for problem-solving and decision making approach towards real life business situations.
- This degree programme will nurture an attitude and character that will help students emerge as responsible and technologically efficient leader not only ensuring employability but also the business owners.

3. Graduate Attributes in M.Com.

After completing this programme, the students will be able to prepare a mindset by developing following attributes, qualities and skills:

Disciplinary Knowledge:

The curriculum of M.Com. course exposes the students to understand the knowledge of accounting, taxation, auditing, cost and management accounting, finance, principles of management, marketing, economics, international economics, corporate and business laws, etc. The students will understand use of theoretical knowledge for handling issues in the dynamic business environment and will also help businesses to find solutions thereof.

Critical Thinking:

The graduates of this programme will be trained to develop skills needed for critical thinking and applying them for problem-solving. Students shall understand the ways that will help them to deal with real life situations through business case-studies. Programme will help students to build ability to think critically and analyse complex business issues and problems,

Communication Skills:

The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.

Cooperation/Team Work:

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

Research Related Skills:

The curriculum planning of M.Com. programme not only fills into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of understanding international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective.

Moral and Ethical Awareness:

The courses also involve training the students to check unethical practices, misrepresentation and manipulation of information in order to avoid problems arising in day to day business activities.

Lifelong Learning:

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them intrusive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

Information/Digital literacy:

This programme enables the students to be technologically updated as it has courses like computerized accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

Multicultural Competence:

The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence. Reflective Thinking This programme enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.

Scientific reasoning:

This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

4. Qualification Descriptors for Graduates M.Com.

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic, etc., the qualification descriptors for a M.Com. programme include the following:

- demonstration of deeper understanding of business world both from theoretical and practical perspective
- application of knowledge to comprehend the dynamism of the corporate world and its impact on the economy from various perspectives.
- demonstration of comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organization.
- application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarize them with the interpretations of results and coming to sound conclusions through critical judgments.
- demonstration of multidisciplinary approach towards commerce as it originates from the discipline of economics, politics, law, mathematics, etc.
- comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.

5. Programme Learning Outcomes for M.Com.

M.Com. programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of M.Com. degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Corporate Law and other business-related subjects. The programme aims to nurture the students in intellectual,

personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

6. Eligibility for Admission:

A candidate who has passed the B. Com. or B.B.A. of this University or any other recognized university or any graduate of this or any other recognized university shall be permitted to take admission to the M. Com. degree course of this University.

7. Intake Capacity:

The intake capacity for the course will be 60 students every year.

8. Course Structure:

The M. Com. Degree course will be of two year duration consisting of four semesters and of minimum 70 credits as below:

Sr.	Semester	Total Credits
1	Semester I	16
2	Semester II	18
3	Semester III	18
4	Semester IV	18
	Grand Total	70

In each Semester, there will be four papers of 100 marks each out of which 40 marks will be for Internal Assessment (attendance, home assignments, class tests, long term papers, classroom presentations) and 60 marks for University Examination. Thus M. Com. Degree examination, four Semesters shall be of 1600 marks and of minimum 70 credits altogether. The following shall be the course structure.

Semester I

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester I	Core Compulsory	PGCOM 101	Business Finance-I	04	04	03	40	60	100	
		PGCOM 102	Management Concepts & Organisational Behaviour-I	04	04	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 103	Advanced Accounting-I	04	04	03	40	60	100	
		PGCOM 104	Advanced Accounting-II	04	04	03	40	60	100	
		Group B								
		PGCOM 105	Marketing-I	04	04	03	40	60	100	
		PGCOM 106	Marketing-II	04	04	03	40	60	100	
		Group C								
		PGCOM 107	Business Administration-I	04	04	03	40	60	100	
		PGCOM 108	Business Administration-II	04	04	03	40	60	100	
		Group D								
		PGCOM 109	Advanced Cost Accounting-I	04	04	03	40	60	100	
PGCOM 110	Advanced Cost Accounting-II	04	04	03	40	60	100			

Semester II

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester II	Core Compulsory	PGCOM 201	Business Finance-II	04	04	03	40	60	100	
		PGCOM 202	Management Concepts & Organisational Behaviour-II	04	04	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 203	Advanced Accounting-III	04	04	03	40	60	100	
		PGCOM 204	Advanced Accounting-IV	04	04	03	40	60	100	
		Group B								
		PGCOM 205	Marketing-III	04	04	03	40	60	100	
		PGCOM 206	Marketing-IV	04	04	03	40	60	100	
		Group C								
		PGCOM 207	Business Administration-III	04	04	03	40	60	100	
		PGCOM 208	Business Administration-IV	04	04	03	40	60	100	
		Group D								
		PGCOM 209	Advanced Cost Accounting-III	04	04	03	40	60	100	
		PGCOM 210	Advanced Cost Accounting-IV	04	04	03	40	60	100	
	Non-Core Optional	To earn extra credits a student may opt for any One of the following subjects:								
PGGEN 21		Basic of Information Technology	02	02	02	20	30	50		
PGGEN 22		Consumer Protection	02	02	02	20	30	50		

Semester III

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester III	Core Compulsory	PGCOM 301	Management Accounting -I	04	04	03	40	60	100	
		PGCOM 302	Research Methodology-I	04	04	03	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 303	Advanced Accounting-V	04	04	03	40	60	100	
		PGCOM 304	Advanced Accounting-VI	04	04	03	40	60	100	
		Group B								
		PGCOM 305	Marketing-V	04	04	03	40	60	100	
		PGCOM 306	Marketing-VI	04	04	03	40	60	100	
		Group C								
		PGCOM 307	Business Administration-V	04	04	03	40	60	100	
		PGCOM 308	Business Administration-VI	04	04	03	40	60	100	
		Group D								
		PGCOM 309	Advanced Cost Accounting-V	04	04	03	40	60	100	
		PGCOM 310	Advanced Cost Accounting-VI	04	04	03	40	60	100	
	Non-Core Optional	To earn extra credits a student may opt for any number of the following subjects:								
		PGGEN 31	Fundamentals of Investments	02	02	02	20	30	50	
PGGEN 32		Income Tax Management	02	02	02	20	30	50		

Semester IV

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							IA	Uni. Exam	Total	
Semester IV	Core Compulsory	PGCOM 401	Management Accounting -II	04	04	03	40	60	100	
		PGCOM 402	Research Methodology-II (Project Report)	04	06	--	40	60	100	
	Core Elective	To choose any one Group of the following:								
		Group A								
		PGCOM 403	Advanced Accounting-VII	04	04	03	40	60	100	
		PGCOM 404	Advanced Accounting-VIII	04	04	03	40	60	100	
		Group B								
		PGCOM 405	Marketing-VII	04	04	03	40	60	100	
		PGCOM 406	Marketing-VIII	04	04	03	40	60	100	
		Group C								
		PGCOM 407	Business Administration-VII	04	04	03	40	60	100	
		PGCOM 408	Business Administration-VIII	04	04	03	40	60	100	
		Group D								
		PGCOM 409	Advanced Cost Accounting-VII	04	04	03	40	60	100	
PGCOM 410	Advanced Cost Accounting-VIII	04	04	03	40	60	100			

5. Scheme of Examination:

The examination of regular students of M. Com. degree course of the Bharati Vidyapeeth University admitted in the academic session 2018-19 and after shall be based on-

- (a) Semester Examinations,
- (b) Continuous Assessment,
- (c) Choice Based Credit System, and
- (d) Semester Grade Point Average and Cumulative Grade Point Average System

For each paper of 100 marks, there will be an Internal Assessment (IA) of 40 marks and the University Examination (UE) of 60 marks/3 hour's duration at the end of each semester. A candidate who will secure at least 40% of marks allotted to each paper will be given 4 credits. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to reappear in such failed subject or subjects along with the papers of following semesters.

The IA for each paper will be of 40 marks which will be carried out by the department during the term. The IA may be in the forms of written tests, seminars, term papers, presentations, assignments, orals or any such others. Here will be at least two types of assessments given above.

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.

The candidates shall be permitted to proceed from the first semester up to final semester irrespective of their failure in any of the semester examinations subject to the condition that the candidates should register for all the arrear subjects of earlier semesters along with current (subsequent) semester subjects

At the end of each semester, a cumulative grade point (CGPA) & also semester grade point average (SGPA) will be calculated as a weighted average of the GPI of all course in which the student has passed till that semester.

6. 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

Synopsis with working bibliography (Internal Assessment): 40 Marks

A full Project Report (Minimum 50-80 pages): 40 Marks

Viva Voce: 20 Marks

As the Research Project is based on the self-study done by the candidate and evaluated for 100 marks altogether, 6 credits will be awarded to a successful candidate in this subject. The project may be evaluated by two examiners one internal and one external, selected from the panel of PG examiners of the University. The viva voce must be conducted by the teachers selected out of the panel of PG examiners maintained by the University.

The candidate has to submit the project 15 days before the commencement of the fourth semester university examination. The project report shall be type-written and submitted in duplicate. A candidate 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.

7. Standard of Passing:

A candidate shall be declared to have passed in the paper provided he/she has secured minimum GP of 4.5 in the UE and a GPA of 4.0 in aggregate of UE and IA taken together.

8. Classification of Successful Candidates:

Candidates who secured not less than 60% of aggregate marks (IA+UE) in the whole examination shall be declared to have passed the examination in the first class. All other successful candidates shall be declared to have passed in second class. Candidates who obtain 70% of the marks in the aggregate (IA+UE) shall be deemed to have passed the examination in first class with distinction.

A student who passes in all the courses will be declared to have passed the M. Com. Degree with the following honours.

CGPA in [4.00, 4.99]	-- Pass Class
CGPA in [5.00, 5.49]	-- Second Class
CGPA in [5.50, 5.99]	-- Higher Second Class
CGPA in [6.00, 7.99]	-- First Class
CGPA in [8.00, 10.00]	-- First Class with Distinction

9. Scheme of Credits:

Sixty (60) hours of teaching will lead to four credits (which mean four hours per week teaching in one semester) and long term paper as well as presentation will carry one credit each.

10. Medium of Instruction:

The medium of instruction and examination shall be in English. However, students can write their papers in Marathi also.

11. Extra Credits:

Regular students can also opt for extra credits if the departmental committee agrees. A student must at the commencement of the semester communicate which extra credits he/she is going to opt. A student can enroll for extra credits over and above the total 100 credits prescribed for the course by attending and appearing for the examination of the opted extra credits. However, in such case grades of the extra credit will not be counted for arriving at GPA.

The extra credit course can be selected from within the institute or any other faculties of Bharati Vidyapeeth University offering courses for Faculty of Arts, Social Sciences and Commerce or Faculty of Science, which will be declared at the commencement of session. Such extra credits will be mentioned separately in the grade sheet.

12. Grade Points Scheme:

The term grading system indicates a 10-point scale of evaluation of the performances of students in terms of marks obtained in the Internal and External 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

13. 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 UE, grade in IA, grade point index, result as pass or fail. Also, the semester grade point average (SGPA) and cumulative grade point average (CGPA) will be shown. Further, the equivalent percentage of marks corresponding to SGPA and CGPA will be shown. The formula to convert SGPA or CGPA to equivalent percentage is given by:

$$\text{Equivalent percentage marks} = \begin{cases} 10 \times \text{CGPA} & \text{if CGPA/SGPA is in [4.00, 6.00]} \\ 05 \times \text{CGPA} + 30 & \text{if CGPA/SGPA is in [6.00, 9.00]} \\ 25 \times \text{CGPA} - 150 & \text{if CGPA/SGPA is in [9.00, 10.00]} \end{cases}$$

The above formula computes to the following table:

Range in % of Marks	Range of CGPA	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:

CGPA	% of Marks	CGPA	% of Marks	CGPA	% of Marks	CGPA	% 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	65.5	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	66.5	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	67.5	9.0	75.0
4.6	46.0	6.1	60.5	7.6	68.0	9.1	77.5
4.7	47.0	6.2	61.0	7.7	68.5	9.2	80.0
4.8	48.0	6.3	61.5	7.8	69.0	9.3	82.5
4.9	49.0	6.4	62.0	7.9	69.5	9.4	85.0
5.0	50.0	6.5	62.5	8.0	70.0	9.5	87.5
5.1	51.0	6.6	63.0	8.1	70.5	9.6	90.0
5.2	52.0	6.7	63.5	8.2	71.0	9.7	92.5
5.3	53.0	6.8	64.0	8.3	71.5	9.8	95.0
5.4	54.0	6.9	64.5	8.4	72.0	9.9	97.5
						10.0	100.0

GRACING:

The gracing shall be done as per existing rules of the University.

VERIFICATION AND REVALUATION:

There is provision for verification and revaluation of the result. A student can apply for the verification and revaluation of the result within the two weeks from the declaration of the results with the prescribed fee. The verification and revaluation shall be done as per the existing rules of the University.

FORMAT OF THE TRANSCRIPT:

The student will be given a transcript indicating his/her performance at the end of every semester examination. The transcript shall be given as per the following table along with other necessary details:

Course No.	Course Name	No. of Credits	University Examination		Internal Assessment		Grade Point Average	Result
			Grade	Grade Point	Grade	Grade Point		
1								
2								
3								
4								
5								
6								
Total Cumulative Credits Completed			SGPA		CGPA		Equivalent Marks (%)	
Note: GPA is calculated by adding the UE marks out of 60 and IA marks out of 40. The total marks out of 100 are converted to Grade Point, which will be the GPA.								

GRADE/CLASS IMPROVEMENT:

The rules regarding the improvement of the Grade/Class of M.Com. Course will be as per notification of Bharati Vidyapeeth University which is as follows:

1. The candidate who has passed UG and PG degree examinations of this university with the final grade/class as shown in column no. 1 and who desires to improve the grade/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
Final grade: 'C' or 'B' or 'B+' or 'A' or 'A+' as the case may be	'B' or 'B+' or 'A' or 'A+' or 'O' as the case may be
OR	OR
Final class: '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 final grade/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 final grade/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 final grade/class, is successful in improving his/her final grade/class by such reappearance, he/she will have to surrender to the university the original degree and the grade sheet that he/she had obtained in that course/subject. Unless original degree and the grade sheet are returned to the university by the candidate, the new degree certificate and the grade sheet cannot be issued to the candidate. In the revised degree certificate/ grade sheet to be given to the candidate a mention will be made of the fact that he/she improved his/her grade/class under class improvement attempt.
6. A candidate appearing for the improvement of the final grade/class 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 the final grade/class 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 final grade/class; his/her performance at such reappearance at such reappearance shall be ignored.
9. If the candidate makes no improvement in the final grade/class, then earlier performance will be retained.
10. A candidate will be allowed to reappear for the examination for improvement of the final grade/class 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 final grade/class.
12. The candidate who desires to apply for improvement of the final grade/class should submit his/her application form for improvement of the final grade/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 the final grade/class shall be accepted after the prescribe dates for the respective/corresponding examination season.
13. Revised grade/class sheet will be issued with remark '**Under improvement attempt**'.

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