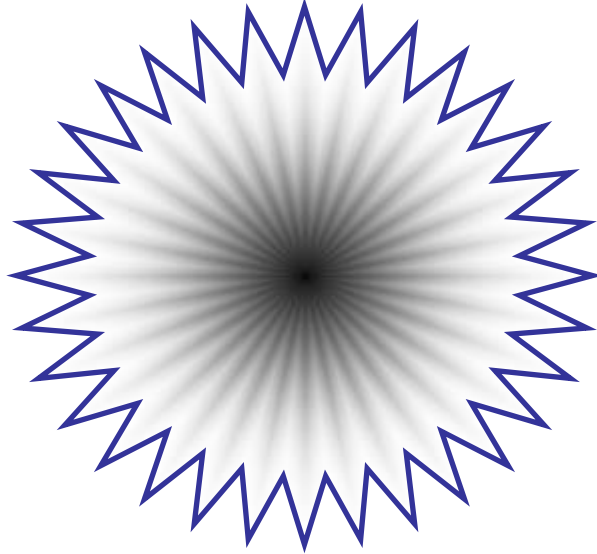


**Chhatrapati Shahu Institute of Business
Education & Research, Kolhapur**

(An Autonomous Institute under UGC Act.)

**Master of Commerce
M.Com.**



Structure & Syllabus of the M.Com Program

(Revised and Effective from 2021-22)



INTRODUCTION:

M.Com is two years full time English Medium course with Semester Pattern, offering **Advanced Accounting & Finance Specialization.**

PROGRAMME OUTCOMES OF THE M.COM (PO)

1. To provide a systematic and rigorous learning and exposure to Accounting and Finance related disciplines.
2. To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to Accounting, and Finance Transactions of a business.
3. To acquaint a student with conventional as well as contemporary areas in the discipline of Commerce.
4. To facilitate the students for conducting business, accounting and auditing practices, role of regulatory bodies in corporate and financial sectors nature of various financial instruments.

PROGRAMME SPECIFIC OUTCOMES OF THE M.COM (PSO)

1. Develop an ability to apply knowledge acquired in problem solving.
2. The students can work in different domains like Accounting, Taxation, Costing, and Finance.
3. Ability to work in MNCs as well as private and public companies.

ELIGIBILITY:

Any person who has taken the degree of the B.Com. (Bachelor of Commerce) or B.B. A. (Bachelor of Business Administration) or B.M.S. (Bachelor of Management Studies) of Shivaji University or of any other University recognized by this University as equivalent thereto shall be admitted to the examination, for the Degree of M.Com. (Master of Commerce) in accordance with the relevant Regulations.

DURATION:

The degree of **M.Com** shall be full time course and its duration shall be of **Two Years**. The course consists of Four Semesters. The examination to be held in the First and Second semester will be called M.Com Part – I (First Year) and the examination to be held in the Third and Fourth Semester will be called M.Com Part – II (Second Year).

1. If a candidate fails to clear all the theory papers and project report within **Six** years of his/her registration, the past performance will stand automatically nullified.
2. If a candidate discontinues any of the terms (i.e. Semester – I to IV) on any account, he/she will be allowed to complete the incomplete terms in the subsequent years subject to the condition that it is within the stipulated time duration of **Six** years.
3. In addition to the above, once a student's term (Semester) is granted, he/she shall be allowed to appear and pass in any of the subsequent examinations held, provided the examinations are within the stipulated period of **Six** years.
4. In case the term (Semester) is not granted the student has to seek fresh admission in the next year and complete the term and pass the examination. This too within **Six** years of his/her registration.

PROGRAMME COMPLETION WITH BREAK IN BETWEEN:

A student who has passed M.Com. – I and is seeking admission to M.Com – II after a long gap (Provided the gap lies within the stipulated duration of **Six** years) should complete the course syllabus which was in existence at the time of admission.

ASSESSMENT:

Taking into consideration the UGC and AICTE requirements, CSIBER has adopted “Credit Grade Based Performance Assessment System” (CGPA). Each paper is of 100 marks and a contact hour for each paper is 60. One credit is allotted to 15 contact hours. All papers are considered as Full credit papers i.e. **four** credits are allotted to each paper.

For Theory Paper of 100 Marks: The distribution of the marks will be as follows –

- Internal Marks i.e. Concurrent Evaluation - **40 Marks**
- External Marks i.e. Semester End examination- **60 marks**

For the Project Work of 100 marks, the distribution of the marks will be as follows:

To pass the Project Work & Viva Voce exam candidate must obtain a minimum of 40% of the marks for each part (**i.e. 40% for Project Report & 40% for Project Viva**). The assessment of 60 marks will be done by internal & external examiner. (i.e. 30 marks of internal examiner & 30 marks of external examiner.) The average of both the examiners will be considered for final calculation. If a candidate fails in the project report and its viva-voce, he/she will be required to join the particular project report and its viva-voce as a fresh candidate in the subsequent year.

Project Report out of 40% minimum **16 Marks will be required.**

Project Viva Voce out of 60% minimum **24 Marks will be required**

Breakup of Internal Marks i.e. Concurrent evaluation –

Break up of Internal Marks: 40

Sr. No	Particulars	Marks
1.	Class Participation	10
2.	Moodle Test/Class Test/Online Test	10
3.	Seminars / Library Based Assignment/ Case Study/ Practical	10
4.	Field Based Project/ Book Reading Review/ Home Assignment	10
	Total	40

Note

For every Semester End examination Class Participation and Moodle Test/ Class Test/Online Test marks are compulsory. For remaining 20 marks any of the above two heads can be selected by the faculty. The final internal marks will be calculated using the heads shown in above table. **The internal marks obtained by the student have to be disclosed by the teachers and signed by the student.**

Value Added Certificate Courses (Non-Credit Courses)

1. Certified Recognized Employed Tally Certification (Semester-I, II, III & IV)

- a. Tally Essential Course Level-I
- b. Tally Essential Course Level-II
- c. TDS Using Tally

Note- The students should choose One Certificate Course from the above list.

2. MOOC Course (Semester-II & III)

The students will complete any one online MOOC Course. The list of recognized MOOC course for M.Com students will be given by the department at the start of semester.

3. Certificate Course on Seeking Perfection for Stress Free Life (Semester-IV)

Assessment

1. The assessment of theory papers will be done by an Internal and External examiner. A difference of more than **20%** in the marks awarded by these examiners would necessitate the evaluation of this paper by the Third examiner. The **'nearest highest'** marks will be considered for determining the average mark of such papers.

2. The examiners should submit the marks on separate sheets supplied to them. No marks should be entered directly in the inside pages of the answer book.
3. Once the Student has passed in the internal marks (**Concurrent evaluation out of 40**) and submitted to the examination department, they should be carried forward whenever required and it cannot be improved in any case.
4. Students who failed in the internal marks (Concurrent evaluation out of 40) in such cases student should reappear for the same, and then only the revised marks will be considered for further calculation.
5. There shall be seven questions, question no.1 and 7 shall be compulsory and from question no. 2 to 6 student has to attempt any 3. Equal weightage should be given to each unit.

STANDARD OF PASSING:

1. In order to pass in a paper / head, a candidate will have to obtained 40% in the internal marks (**16 marks out of 40**), 40% marks in theory in each paper (**24 marks out of 60**).
2. To pass M. Com Examination, a candidate will have to pass in all four semesters in two parts i.e. Part I (SEM. I & II) and Part II (SEM III & IV).
3. A candidate will be permitted to proceed the next semester even though he/she fails a number of subjects.
4. A student who has passed in Part – I or Part – II alone shall not take the examination in the Part again.
5. A candidate who has passed in any of the paper / head of passing shall not be allowed to appear again for that paper / head.

Semester Performance Index (SPI)/Cumulative Performance Index (CPI) will be as follows.

Grading System:

In order to pass in paper/ head a candidate will have to obtain 40% marks in Theory and minimum of 40% marks in Internal. However, in order to pass in each individual paper the candidate should score a minimum of 40% marks for M.Com Programme.

Grade Table For M.Com Programme Semester Examination (Full Credit 100 Marks)			
Marks Obtained	Letter Grade	Grade Point	Description of Performance
96 – 100	S+	10.0	Exemplary
91 – 95	S	9.0	
86 – 90	E+	8.5	Outstanding
81 – 85	E	8.0	
76 – 80	O+	7.5	Excellent
71 – 75	O	7.0	
66 – 70	A+	6.5	Very Good
61 – 65	A	6.0	
56 – 60	B+	5.5	Good
51 – 55	B	5.0	
46-50	C+	4.5	Average
40-45	C	4.0	
--	X	0.0	Fail
--	XX	---	Incomplete

Grade Table For M.Com Programme Semester Examination (Half Credit 50 Marks)			
Marks Obtained	Letter Grade	Grade Point	Description of Performance
48 – 50	S+	10.0	Exemplary
46 – 47	S	9.0	
43 – 45	E+	8.5	Outstanding
41 – 42	E	8.0	
38 – 40	O+	7.5	Excellent
36 – 37	O	7.0	
33 – 35	A+	6.5	Very Good
31 – 32	A	6.0	
28 – 30	B+	5.5	Good
26 – 27	B	5.0	
23-25	C+	4.5	Average
20-22	C	4.0	
--	X	0.0	Fail
--	XX	---	Incomplete

Final Result: For the final result of the student Cumulative Performance Index (CPI) based on total earned credits vis-à-vis total earned grade points shall be calculated.

Final Result For M.Com Programme		
CPI	Grade	Classification of Final Result
9.0-10.0	S	Exemplary
8.0-8.9	E	Excellent
7.0-7.9	O	Outstanding
6.0-6.9	A	Very Good
5.0-5.9	B+	Good
4.0-4.9	B	Average
0.0-4.9	X	Fail

Note: An aggregate of **4.0** credit points are required to pass the M.Com program.

CALCULATION OF PERFORMANCE INDICES:

A distinction of the performance of one student from the other student is rather impossible to carry out from the grades obtained by a student in all the courses taken by him in a

semester/year. Hence, the evaluation of various courses is cumulated in two performance indices termed as semester performance index (SPI) and cumulative performance index (CPI), the explanation of which is given below:

Semester Performance Index (SPI):

The performance of a student in a semester is indicated by a number called Semester Performance Index (SPI). SPI is the weighted average of all the grade points obtained by him in all the courses registered during the semester. If G_i is a grade with numerical equivalent as G_i obtained by a student for the course with credit C_i then, SPI for that semester is calculated using formula.

$$SPI = \frac{\sum_i C_i g_i}{\sum_i C_i}$$

Where summation is for all the courses registered by a student in that Semester SPI is calculated to two decimal places and rounded off. SPI once calculated shall never be modified. Generally, for the students failed in regular examinations SPI is calculated only after the declaration of re-examination grades.

Cumulative Performance Index (CPI):

An up-to-date assessment of the overall performance of a student from the first semester till completion of the programme is obtained by calculating an index called as Cumulative Performance Index (CPI). The CPI is weighted average of the grade points obtained in all the courses registered by a student since the first semester of the programme.

Besides SPI, CPI is also calculated at the end of every semester up to two decimal places and is rounded off. It is necessary that one course appears only once in calculation of CPI and the denominator in above equation does not exceed the total number of credits registered by him.

GRACE MARKS UNDER DIFFERENT ORDINANCE:

S.O. No. 1:-Grace Marks for Passing in each head of Passing (Theory/Practical/Oral/Sessional/External/Internal).

The Examinee shall be given the benefit of grace marks only for passing in each head of Passing (Theory/Practical/Oral/Sessional/ in External /Internal examination as follows.

Head of Passing	Grace Marks
Upto -50	2
051-100	3
101-150	4

151-200	5
201-250	6
251-300	7
301-350	8
351-400	9
And 401 and above.	10

Provided that the benefit of such gracing marks in different heads of passing shall not exceed 1% of the aggregate marks in that examination.

Provided further that the benefit of gracing of Marks under this Ordinance shall be applicable only if the candidate passes the entire examination of Trimester/Semester.

Provided further that this gracing is concurrent with the rules and guidelines of Professional statutory bodies at the All India level such as AICTE, MCI, Bar Council, CCIM, CCIII, NCTE and UGC etc.

S.O. NO. 2:- GRACE MARKS FOR GETTING HIGHER CLASS

A Candidate who passes in all the subjects and heads of passing in the examination without the benefit of either gracing or condonation rules and whose total number of Marks falls short for securing Second Class/Higher Second Class or First Class by marks not more 1% of the aggregate marks of that examination or up to 10 marks, whichever is less, shall be given the required marks to get the next higher class of grade as the case may be.

Provided that benefits of above mentioned grace marks shall not be given, if the candidate fails to secure necessary passing marks in the aggregate head of passing also, if prescribed in the examination concerned.

Provided further that the benefits of above mentioned grace marks shall be given to the candidate for such examination/s only for which provision of award of class has been prescribed.

Provided further that this gracing is concurrent with the rules and guidelines of Professional statutory bodies at the All India level such as AICTE, MCI, Bar Council, CCIM, CCIII, NCTE and UGC etc.

S.O. NO. 3 CONDONATION

If a candidate fails in more than one head of passing, his/her deficiency of marks in such head of passing may be condoned by not more than 1% at the aggregate marks of the examination. However condonation, whether in one head of passing or aggregate head of passing be restricted to maximum up to 10 marks only.

Condonation of deficiency of marks be shown in the statement of Marks in the form of asterisk and Ordinance number

Provided further that this gracing is concurrent with the rules and guidelines of Professional statutory bodies at the All India level such as AICTE, MCI, Bar Council, CCIM, CCII, NCTE and UGC etc.

BACKLOG:

A candidate will be permitted to proceed to the second, third and fourth Semester even though he/she fails in one or more subjects of the first semester, provided the first semester term is granted.

NATURE OF THEORY QUESTION PAPER

Out Line Theory Question Paper of M.Com Programme (Four Unit Course)

Class:

Subject:

Paper no. :

Time: Three hours

Total Marks: 60

INSTURUCTIONS:

1. Question no. 1 is **COMPULSORY**
2. Attempt any **FOUR** from Q. No.2 to Q. No.7.
3. Figures to right indicate **FULL** marks

- Q.1.: Case study / Problems (Based on Unit I to IV) (12)
- Q.2.: Problems / Brief answer Questions A and B (Based on Unit I) (12)
- Q.3.: Problems / Brief answer Questions A and B (Based on Unit II) (12)
- Q.4.: Problems / Brief answer Questions A and B (Based on Unit III) (12)
- Q.5.: Problems / Brief answer Questions A and B (Based on Unit IV) (12)
- Q.6.: a) Question (Based on Unit I or III) (06)
b) Question (Based on Unit II or IV) (06)
- Q.7.: Write Short Answers (12)
- a) Based on Unit I (3 Marks)
 - b) Based on Unit II (3 Marks)
 - c) Based on Unit III (3 Marks)
 - d) Based on Unit IV (3 Marks)

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M.Com Program Course Structure
Revised Structure of M.Com
(With Effect from 2021-22)
M.Com - I Year

M.Com-I Semester – I								
Nature of choice	Subjects Code	Subjects	Credits	LTP	Contact Hours	Int. Marks	Ext. Marks	Total Marks
Core Courses (CC)	CC-101	Business Management	4	3:1:0	60	40	60	100
	CC-102	Managerial Economics	4	3:1:0	60	40	60	100
Discipline Specific Elective (DSE) Specialization (Any Two)	DSE-101-A	Advanced Accountancy Paper-I	4	3:0:1	60	40	60	100
	DSE-101-B	Advanced Accountancy Paper-II (Auditing)	4	3:0:1	60	40	60	100
	DSE-101-C	Business Analysis & Valuation	4	3:0:1	60	40	60	100
Total			16	NA	240	160	240	400

M.Com-I Semester – II								
Nature of choice	Subjects Code	Subjects	Credits	LTP	Contact Hours	Int. Marks	Ext. Marks	Total Marks
Core Courses (CC)	CC-201	Organizational Behaviour	4	3:1:0	60	40	60	100
	CC-202	Research Methodology For Business	4	3:0:1	60	40	60	100
Discipline Specific Elective (DSE) Specialization (Any Two)	DSE-201-A	Advanced Accountancy Paper-III	4	3:0:1	60	40	60	100
	DSE-201-B	Business Finance Paper-IV	4	3:0:1	60	40	60	100
	DSE-201-C	Personal Financial Planning	4	3:0:1	60	40	60	100
Total			16		240	160	240	400

**Revised Structure of M.Com
(With Effect from 2021-22)
M.Com - II Year**

M.Com-II Semester – III								
Nature of choice	Subjects Code	Subjects	Credits	LTP	Contact Hours	Int. Marks	Ext. Marks	Total Marks
Core Courses (CC)	CC-301	Management Accounting	4	3:0:1	60	40	60	100
	CC-302	International Business	4	3:0:1	60	40	60	100
	CC-303	Project Work and Viva-Voce	4	0:0:4	50 Days	40	60	100
Discipline Specific Elective (DSE) Specialization (Any Two)	DSE-301-A	Advanced Accountancy Paper-V (Costing)	4	3:0:1	60	40	60	100
	DSE-301-B	Financial Data Analysis using Excel Paper-VI	4	3:0:1	60	40	60	100
	DSE-301-C	Financial Reporting	4	3:0:1	60	40	60	100
Total			20		240	200	300	500

M.Com-II Semester – IV								
Nature of choice	Subjects Code	Subjects	Credits	LTP	Contact Hours	Int. Marks	Ext. Marks	Total Marks
Core Courses	CC-401	Management Control System	4	3:0:1	60	40	60	100
	CC-402	Financial Management	4	3:0:1	60	40	60	100
Discipline Specific Elective (DSE) Specialization (Any Two)	DSE-401-A	Advanced Accountancy Paper-VII (Taxation)	4	3:1:0	60	40	60	100
	DSE-401-B	Advanced Accountancy Paper-VIII (Contemporary Issues in Accounting)	4	3:1:0	60	40	60	100
	DSE-401-C	Corporate Tax Structure and Planning	4	3:1:0	60	40	60	100
Total			16		240	160	240	400

Value Added Certificate Courses (Non-Credit Courses)

1. Certified Recognized Employed Tally Certification (Semester-I, II, III & IV)

- a. Tally Essential Course Level-I
- b. Tally Essential Course Level-II
- c. TDS Using Tally

Note- The students should choose One Certificate Course from the above list.

2. MOOC Course (Semester-II & III)

The students will complete any one online MOOC Course. The list of recognized MOOC course for M.Com students will be given by the department at the start of semester.

3. Certificate Course on Seeking Perfection for Stress Free Life (Semester-IV)

Semesters	Core Credits	DSE	Total	Contact Hours	Total Marks
I	2 x 4 = 08	2 x 4 = 08	16	240	400
II	2 x 4 = 08	2 x 4 = 08	16	240	400
III	3 x 4 = 12	2 x 4 = 08	20	240	500
IV	2 x 4 = 08	2 x 4 = 08	16	240	400
Total Marks	400	400			1700
Total Credits	36	32	68		
Percentage	36.00	32.00	68		

Note: Average Contact hours per semester are 240 hours.

Summary:

Particulars	No. of Papers
Core Courses	09
Discipline Specific Electives	08
Total	17 Papers