

Two Year Master of Commerce (M. Com.) Degree Examination

Scheme of Examination for Two Year Master of Commerce (M.Com.) Program from Academic Session 2023-24

Preamble:

The Academic Council of Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur has adopted the Government Resolution No. NEP-2022/प्र.क्र.09/विशी-3/शिकाना dated 16th May 2023 issued by the Government of Maharashtra in its meeting held on 5th June 2023 in view of implementation of National Education Policy, 2020. The teaching and examination scheme for Master of Commerce (M. Com.) program has been prepared by the 'Task Force' constituted for the purpose by Hon'ble Vice-Chancellor, Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur and is approved by all Boards of Studies under the Faculty of Commerce and Management in a meeting scheduled on 4th July 2023.

1. Details of eligibility for M.Com. semester 1 examination

- A) For the M.Com. 1st Semester, the examinee shall have Passed the B. Com or B. Com with Computer Applications or BBA degree examination of Rashtrasant Tukadoji Maharaj Nagpur University or any other equivalent degree of any other recognized university;
- B) The course leading to the Master Degree in Commerce being full time regular course in nature, the students enrolled for this course shall not be permitted to join any other course in this University or any other University simultaneously.

2. Duration of the Program, student progression path and provisions for Multiple Entry and Exit

- a. Duration of the M. Com. Program shall be TWO years with the provision for multiple exit as mentioned here:

- a. A student can exit the program after successful completion of 1st and 2nd semesters having earned requisite number of credits as mentioned in the scheme of examination. Such a student shall be eligible for the award of 'Post Graduate Diploma in Commerce' with a major by the University.

OR

a student can continue the program in 2nd year in order to become eligible for the award of 'Master of Commerce' degree with a major subject by the university.

b. Re-entry or Lateral Entry

- a. Students, opting for exits at any level, will have the option to re-enter the programme from where they have left off, in the same or in a different higher education institution within three years of exit and complete the degree programme within the stipulated maximum period of SEVEN years from the date of admission to first year.
- b. Re-entry at various levels for lateral entrants in academic programmes shall be based on the earned and valid credits as deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions and proficiency test records.
- c. Lateral entry into the programme of study leading to the UG Diploma / Three Year UG Degree / Four Year Bachelor's Degree with Honours/Research will be based on the validation of prior learning outcomes achieved and subject to availability seats based on intake capacity.

Eligibility for Award of Certificate/Diploma/Degree/Honours or Research Degree

Semester Completion	No. of Minimum Credits Required	Additional Credit Requirement	Eligible For
I and II	40	Nil	Post Graduate Diploma in Commerce with Major
III and IV	82	Nil	Master of Commerce Degree with Major

3. Selection of 'Major' Subject

A student admitted to this program is required to select any one of the following subjects as 'Major' subject to the availability of a particular subject in a particular college and is required to undergo and successfully complete the 'Core' and 'Elective' courses as mentioned in the scheme of examination of the selected 'Major' subject.

4. Availability of 'Major' and 'Intake Capacity'

All colleges affiliated to the University for offering **Master of Commerce (M. Com.)** Program/s in the Faculty of Commerce and Management shall adhere to the following:

Affiliated Program	Sanctioned Intake	'Major' to be offered
M. Com.	As approved by the University	<ul style="list-style-type: none"> Accounting and Taxation Business Studies Industrial Relations Computer Management
<p>NOTES:</p> <ul style="list-style-type: none"> Total intake capacity for the program as approved by the university shall remain the same and be divided amongst the 'Major' subjects allowed for M. Com. program. The COLLEGE may offer a particular 'Major' subject depending on the availability of students and teachers. The COLLEGE is not expected to force any student to opt for a particular subject where a choice is provided in the scheme of examination. 		

5. All colleges affiliated to the University offering B. Com. Program are required to put up a list of 'Major' and 'Minor' subjects it is offering on the Notice Board as well as on the website of the college to make students aware about the availability of subjects. Moreover, colleges are expected to define and display the 'Standard Operating Procedures' for the college staff members and students to facilitate the process of selecting 'Major' and 'Minor' subjects.

6. In pursuance with the National Education Policy 2020 and a Government Resolution No. NEP-2022/प्र.क्र.09/विशी-3/शिकाना dated 16th May 2023 issued by the Government of Maharashtra, the credit framework for B. Com. Program shall be as mentioned in **Annexure – I**.

7. M. Com. Program Outcomes

- Apply knowledge of theories and procedures related to accountancy, economics, management, and other allied areas to solve problems of business organizations.
- Foster Analytical and Critical thinking abilities for data-based decision making
- Ability to develop Value Based Leadership ability
- Ability to understand, analyze and communicate global, economic, legal, and ethical areas of business
- Ability to lead themselves and others in the achievement of organizational goals, contributing effectively to a team environment.

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8. Research Methodology Course:

'Research Methodology' is a compulsory course and the curriculum and evaluation pattern is common for all 'Major Subject' (Annexure – IV)

9. Evaluation Scheme for OJT/FP/CEP and RP

A student of M. Com. Semester – II has to compulsorily undergo 'On Job Training' during a summer break after second semester. A 'Field Project' or 'Community Engagement Project' of same duration shall be considered as equivalent to OJT.

Similarly, a student of M. Com. Semester – III and IV is required to undertake a 'Research Project'.

Scope of these courses and their detailed evaluation scheme is appended in Annexure – III.

10. Teaching and Examination Scheme

Teaching and Examination Schemes for all available 'Major' subjects for Master of Commerce (M. Com.) degree are appended in Annexure – II.

11. Grade Conversion Table and Computation of SGPA and CGPA

Grade Conversion Table (Theory)

SN	Letter Grade	Grade Point	Mark Range	Performance
1	O	9.00 - 10.00	90 – 100	Outstanding
2	A+	8.00 - < 9.00	80 - < 90	Excellent
3	A	7.00 - < 8.00	70 - < 80	Very Good
4	B+	6.00 - < 7.00	60 - < 70	Good
5	B	5.50 - < 6.00	55 - < 60	Above Average
6	C	5.00 - < 5.50	50 - < 55	Average
7	P	4.00 - < 5.00	40 - < 50	Pass
8	F	Below 4	Below 40	Fail
9	AB	0	-	Absent

Grade Conversion Table (Practical)

SN	Letter Grade	Grade Point	Mark Range	Performance
1	O	9.00 - 10.00	90 – 100	Outstanding
2	A+	8.00 - < 9.00	80 - < 90	Excellent
3	A	7.00 - < 8.00	70 - < 80	Very Good
4	B+	6.00 - < 7.00	60 - < 70	Good
5	B	5.50 - < 6.00	55 - < 60	Above Average
6	P	5.00 - < 5.50	50 - < 55	Pass
7	F	Below 5	Below 50	Fail
8	AB	0	-	Absent

Computation of SGPA & CGPA:

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e

$$\text{SGPA (Si)} = \Sigma(C_i \times G_i) / \Sigma C_i$$

where C_i is the number of credits of the i th course and G_i is the grade point scored by the student in the i th course.

ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \Sigma(C_i \times S_i) / \Sigma C_i$$

where S_i is the SGPA of the i th semester and C_i is the total number of credits in that semester.

iii. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

iv. **CGPA to Percentage (%) conversion formula:**

$$\text{Percentage (\%)} = (\text{CGPA}) * 10$$

12. Credit Specifications:

- Theory/Tutorial Courses: One hour/credit/week (a minimum of 15 hours of teaching per credit is required in a semester.
- Laboratory/Performance Based Courses: A minimum of 30 hours in laboratory or Performance Based activities is required in a semester. Performance based activities include Studio activities, Workshop based activities, internship, Apprenticeship, Field based learning, community engagement learning, etc.
- Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.

13. Assessment

- The final total assessment of examinees shall made in terms of Continuous Internal Assessment (CIE) for 20% component and Session End Examination (SEE) for 80% component for each THEORY course mentioned in the scheme of examination.
- 'On Job Training/SIP' being a PRACTICAL course shall be assessed at college/department level as per the 'Evaluation Rubrics' mentioned in **Annexure – III**.
- 'Research Project' being a PRACTICAL course shall be assessed at college/department level as per the 'Evaluation Rubrics' mentioned in **Annexure – III**.
- Expected Performance Based Activities shall consist of the following: (a) Group Discussion (b) Seminars (c) Power Point Presentations (d) Elocution (e) Debate (f) Role Play (g) Case Studies (h) Educational Games. The teacher is expected to undertake a minimum of four of the aforesaid activity.

Continuous Internal Assessment

1a	Attendance of the student during a particular semester	05 Marks
1b	An assignment based on curriculum to be assessed by the teacher concerned	05 Marks
1c	Subject wise class test or Performance Based Activities conducted by the teacher concerned	10 Marks
1	Continuous Internal Evaluation Total marks	20

- The CIE marks will be communicated to the University at the end of each semester, but before the semester end examinations / as instructed by the university. These marks will be considered for the declaration of the results.
- The record of CIE marks, evaluation & results should be maintained for a period of one year by the respective institute/college for verification by the competent authority.

14. Attainment of Course Outcomes

- Continuous Internal Assessment shall be carried out at college/department level in such a way the attainment of prescribed learning outcomes can be measured. The college/department concerned is required to define evaluation rubrics for 'Performance Based Activities' conducted for CIE.
- Semester End Examinations are conducted by the university. The question papers for these examinations are required to be set in such a way that the attainment of prescribed learning outcomes can be measured.

15. Standard of Passing

The scope of the subject, percentage of passing in Theory and Project and Internal Assessment will be governed as per following rules:

- In order to pass the Master of Commerce (MB.Com.) 1st, 2nd, 3rd and 4th Semester Examinations, an examinee shall obtain not less than 40 % (Grade 4) marks in each theory course/paper, taking CIE & SEE together. Whereas, for practical/performance-based examination an examinee shall obtain not less than 50 % (Grade 5) marks in each practical, taking CIE & SEE together. Moreover, a student is required to secure not less than 50% marks in aggregate i.e. taking all courses together in order to become eligible for the award of M. Com. degree.
- An examinee who is unsuccessful at the examination shall be eligible for admission to the subsequent examinations on payment of a fresh fee prescribed for the examination together with the conditions of the ordinance in force from time to time.

16. Rules for ATKT (Allowed to Keep the Term):

An unsuccessful examinee at any semester examination shall be **ALLOWED TO KEEP TERM** as per following conditions:

Admission to Semester	Eligibility for admission and taking University Examination
Semester – I	Candidate should have passed the qualifying examination as per the relevant Direction governing the course.
Semester – II	Candidate should have completed the term of the Ist semester and filled examination form.
Semester – III	Candidate should have completed the term of the II nd semester, filled the examination form of the same and has obtained exemption in 2/3 rd passing heads of the Ist and II nd semesters taken together.

Semester – IV	Candidate should have completed the term of the IIIrd semester and filled the examination form of the same.
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17. Abbreviations Used:

CIE: Continuous Internal Evaluation

SEE: Semester End Examination

OJT: On Job Training (Internship/Apprenticeship), RM: Research Methodology, RP: Research Project

18. Provision for Transfer of Credits

The M.Com. program offered under this direction provides enhanced academic flexibility to students in terms of selecting the courses they want to learn. A student can opt for any course from any statutory/recognized University or a MOOC from SWAYAM/NPTEL in lieu of a course mentioned in this scheme of examination as 'Elective' course. The mechanism for transfer of credits earned through these courses to be adhered is mentioned here:

1. Every student is mandatorily required to create an ID on Academic Bank of Credits (ABC) and shall submit her/his ID to the college.
2. Any Course mentioned in this scheme of examination under 'Elective' can be opted out by a student for taking a MOOC from SWAYAM/NPTEL learning platform.
3. A student cannot opt out any 'Core' course.
4. If a student is willing to opt out any 'Elective' course, he/she will have to mention this while submitting the examination form to the University for respective semester.
5. A certificate of completion of such an ODL/Online course shall be submitted by the student to the University through college before end term evaluation.
6. Such a certificate shall mandatorily have the number of credits, duration of the course and grades/marks obtained by the student and shall preferably have a QR code for verification.
7. The college shall submit the grades and marks obtained by the student to the University along with Internal Assessment marks for the concerned examination.
8. If a student has opted for an ODL/Online course in a particular semester and failed to submit the certificate within prescribed time, the student will be marked for 'Absent' for a particular course in that examination. Such a student will be required to fill in the examination form in the consecutive attempt and submit the passing certificate in order to get his/her corrected result.
9. A separate guideline 'Transfer of Credits' issued by the University will be applicable to the students of M. Com. Program from the date of its issuance.

NOTE: This scheme of teaching and examination for Two Year Master of Commerce (M. Com.) Program shall be effective from the academic session 2023-24 and a comprehensive direction for other regulations in this connection shall be soon issued by the University.

Annexure - I

RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

CREDIT FRAMEWORK FOR 2 YEAR MASTER OF COMMERCE (M. COM.) DEGREE PROGRAM

Level	Semester	Major Subject		RM	OJT, RP	Cum. Cr/Sem	Degree / Cum. Cr.
		Mandatory	Electives				
6.0	I	3 Courses – 4 Cr.	1 Course – 4 Cr.	1 Course – 4 Cr.		20	PG Diploma with Major – 40 Cr.
	II	3 Courses – 4 Cr.	1 Course – 4 Cr.	--	OJT – 4 Cr.	20	
	Cum. Cr.	24	8	4	4	40	
Exit Option for Post Graduate Diploma after Three Year Degree (40 Credits)							
6.5	III	3 Courses – 4 Cr.	1 Course – 4 Cr.	--	RP – 4 Cr.	20	Post Graduate Degree – 82 Cr.
	IV	3 Courses – 4 Cr.	1 Course – 4 Cr.	--	RP – 6 Cr.	22	
	Cum. Cr.	24	8	-	10	42	
Total Cum. Cr.		48	16	4	14	82	

Abbreviations:

- RM – Research Methodology
- OJT – On Job Training / Summer Internship Program
- RP – Research Project



