

**RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR**

**Direction No. 21 of 2012**

**DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF  
MASTER OF COMMERCE (CREDIT BASE SEMESTER PATTERN) FACULTY OF  
COMMERCE**

(Issued under section 14(8) of the Maharashtra University Act 1994)

WHEREAS, Maharashtra University act No. xxxv of 1994 has come into force with effect from 22<sup>nd</sup> July 1994 and has been amended from time to time,

AND

WHEREAS, the University Grants Commission, New Delhi vide letter no. D.O. No. F-2/2008/(XI Plan), Dated 31<sup>st</sup> January 2008 regarding new initiatives under the XI Plan-Academic reforms in the University has suggested for improving quality of higher education and to initiate the Academic reform at the earliest.

AND

WHEREAS, faculty of commerce at its meeting held on 14.2.2012 has decided to update the existing syllabus for award of the degree of Master of Commerce commensurate with the curricula existing in the various universities in India and with a view to include the latest trends in the commerce stream as well as to design it to suit to the needs of the industries and corporate houses,

AND

WHEREAS, University Grants Commission, New Delhi has prescribed the Model Curriculum for award of the Postgraduate degree in the Faculty of commerce and directed to implement the same from the academic session 2012-2013,

AND

WHEREAS, Chairman of all the Board of Studies in the Faculty of Commerce in their meeting held on 8.2.2012 prepared the Scheme of Credit Based Semester pattern for conduct of the M.Com. Examination,

AND

WHEREAS, Board of Studies viz. (1) Business Administration and Business Management, (2) Commerce, (3) Accounts and Statistics, (4) Business Economics and (5) Ad-hoc Board in Computer Application in its meetings held on 8.2.2012 respectively updated the existing syllabi and recommended some modifications in the scheme of examination for post graduate courses,

AND

WHEREAS, Dean of Commerce has consented to the changes in the syllabus and the scheme of examination for the award of M.Com Degree,

AND

WHEREAS, Vice-Chancellor, RTM Nagpur University, Nagpur approved the recommendations so made by the Dean, Faculty of Commerce as required under Section 38(a) of the act on

AND

WHEREAS, it is expedient to provide an ordinance for the purpose of prescribing revised scheme of examination,

AND

WHEREAS, ordinance making involve a time consuming process, therefore, I, Dr. V.S. Sapkal, Vice-chancellor, Rashtrasant Tukdoji Maharaj, Nagpur University, Nagpur in exercise of the powers vested under Section 14(8) of the Maharashtra University Act of 1994 do hereby issue the following Direction-

- This direction shall be called “DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF MASTER OF COMMERCE (CREDIT BASED SEMESTER PATTERN) FACULTY OF COMMERCE RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY NAGPUR”.
- The Direction shall come into force with effect from the date of its issuance by Honourable Vice-Chancellor.
- The duration of the course shall be of two academic years consisting of the four semesters with university examination at the end of each semester namely
  - M.Com Semester I Examination
  - M.Com Semester II Examination
  - M.Com Semester III Examination
  - M.Com Semester IV Examination

The examination shall be held at such places and on such dates which are notified by the University.

#### **I. ELIGIBILITY TO THE COURSE**

- The duration of M. Com. Course shall be of Two years consisting Semester-I & II in first year and Semester-III & IV in second year.
- Subject to compliance with the provisions of this direction and of other ordinances in force from time to time, an applicant for admission to this course shall have passed B.Com., B.Com. (Computer Application) or B.B.A. Degree examination of Rashtrasant Tukdoji Maharaj Nagpur University or equivalent of any other recognized University.
- The Examinations for Semesters I, II, III and IV shall be held twice a year at such places and on such dates as notified by the University.
- The fees for examination shall be as prescribed by the Rashtrasant Tukdoji Maharaj Nagpur University from time to time.

- Applicant for the examination pursuing a regular course of study leading to the Master Degree in Commerce shall not be permitted to join any other course in this University or any other University simultaneously.
- **ATKT Rules** for Admission for the M.Com. Course (Semester end examination and internal assessment being separate passing head). An unsuccessful examinee at the any semester examination shall be **ALLOWED TO KEEP TERM in accordance to the following table:**

Admission to Semester	Candidate should have passed in all the subjects of the following examinations of R.T.M. Nagpur University	Candidate should have passed at least two third of the passing heads of following examinations
I Semester	As provided in Para 5 of the direction.	-----
II Semester	-----	-----
III Semester	-----	Semester I and II taken together i.e. 10 heads
IV Semester	-----	Semester I , II and III taken together i.e. 16 heads

## **II. CREDIT SYSTEM OF EVALUATION**

- The M.COM. programme shall consist of **Fifteen** Papers or Subjects in old terminology and a project in any of area related to commerce as opted by the student.

**Subjects offered, contact hours, credits attached and allocation of marks shall be as follows:**

## APPENDIX-I

Scheme of teaching and examination under credit based semester pattern for M.Com

Course.

### Semester-I

Course Code		Internal / University Examination	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total	
C11	Advanced Financial Accounting	Uni.	60	80	20	100	4
C12	Indian Financial System	Uni.	60	80	20	100	4
C13	Managerial Economics	Uni.	60	80	20	100	4
C14	Marketing Management	Uni.	60	80	20	100	4
	<b>Total</b>		<b>240</b>	<b>320</b>	<b>80</b>	<b>400</b>	<b>16</b>

### Semester-II

Course Code		Internal / University Examination	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total	
C21	Research Methodology	Uni.	60	80	20	100	4
C22	Advanced Cost Accounting	Uni.	60	80	20	100	4
C23	Co-operation and Rural Development	Uni.	60	80	20	100	4
C24	Human Resource Management	Uni.	60	80	20	100	4
	<b>Total</b>		<b>240</b>	<b>320</b>	<b>80</b>	<b>400</b>	<b>16</b>

### Semester-III

Course Code		Internal / University Examination	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total	
C31	Advanced Management Accounting	Uni.	60	80	20	100	4
C32	Tax Procedures & Practice	Uni.	60	80	20	100	4
C33	Computer Application in Commerce	Uni.	60	80	20	100	4
C34	Service Sector Management	Uni.	60	80	20	100	4
	<b>Total</b>		<b>240</b>	<b>320</b>	<b>80</b>	<b>400</b>	<b>16</b>

### Semester-IV

Course Code		Instruction Hours	Marks			Credits
			Semester End Exam.	Internal Assessment	Total	
C41	Statistical Techniques	60	80	20	100	4
C42	International Business Environment	60	80	20	100	4
C43	Entrepreneurship Development	60	80	20	100	4
C44	Project	60	100	-	100	4
	<b>Total</b>	<b>240</b>	<b>340</b>	<b>60</b>	<b>400</b>	<b>16</b>

**Summary of the Total Marks and Credits**

Sr. No.		Instruction Hours	Marks			Credits
			Semester End Exam.	Internal Assessment	Total	
1	Semester – I	240	320	80	400	16
2	Semester – II	240	320	80	400	16
3	Semester – III	240	320	80	400	16
4	Semester – IV	240	340	60	400	16
<b>Total</b>		<b>960</b>	<b>1300</b>	<b>300</b>	<b>1600</b>	<b>64</b>

- The Semester End written examination of all subjects shall be conducted by the University.
- The performance of the learners will be evaluated in two components, One component will be the continuous assessment by the College/ Department (**Internal assessment**) carrying 20% marks and the second component will be the **Semester wise end Examination** carrying 80% marks. The allocation of marks for the Internal Assessment and Semester end Examination for all subjects except Project will be as shown below:

1a	Two periodical class tests	08 marks
1b	An assignment/ Viva/ Group Discussion/ Seminar based on curriculum to be assessed by the teacher concerned	08 marks
1c	Overall conduct as a responsible learner	04 marks
<b>1</b>	<b>Internal assessment Total marks</b>	<b>20</b>
<b>2</b>	<b>Semester wise End Examination marks</b>	<b>80</b>
<b>Total marks per subject</b>		<b>100</b>

**M.COM. Examination Semester -I**

Subject	Paper	Maximum Marks	Minimum Passing Marks
<b>1. Advanced Financial Accounting</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>2. Indian Financial System</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>3. Managerial Economics</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>4. Marketing Management</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40

**M.COM. Examination Semester -II**

Subject	Paper	Maximum Marks	Minimum Passing Marks
<b>1. Research Methodology</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>2. Advanced Cost Accounting</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>3. Co-operation and Rural Development</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>4. Human Resource Management</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40



**M.COM. Examination Semester -III**

Subject	Paper	Maximum Marks	Minimum Passing Marks
<b>1. Advanced Management Accounting</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>2. Tax Procedures &amp; Practice</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>3. Computer Application in Commerce</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>4. Service Sector Management</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40

#### M.COM. Examination Semester -IV

Subject	Paper	Maximum Marks	Minimum Passing Marks
<b>1. Statistical Techniques</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>2. International Business Environment</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>3. Entrepreneurship Development</b>	University Paper	80	32
	Internal Assessment	20	08
	Total	100	40
<b>4. Project</b>	Project work (Evaluation by External Examiner)	50	20
	Project work (Evaluation by Internal Examiner)	50	20
	Total	100	40

- Marks for internal assessment awarded on the basis of tests, assignment etc as determined by the teacher in the respective subject and moderated by the Head of the University Department/ Principal and shall be communicated to the University before the commencement of the Semester End examinations.
- An unsuccessful/absent examinee at any Internal Examination shall be eligible for re-examination on payment of a fresh Examination fee prescribed by the University.
- Project Work will be compulsory for each student appearing at the semester- IV (M.Com.) Examination.

Project shall carry 100 marks as follows:

	Marks
Project work	50
Viva-voce	50
<b>TOTAL</b>	<b>100</b>

- For Project work a batch of **TWENTY** students per guide /supervisor has to be allotted by the respective College/ University Department.
- A copy of Project work (Printed) shall be submitted to College/ University Department. Fifteen Days prior to the date of commencement of Semester-IV Examination, which will be retained by the college/Department for internal evaluation purpose.
- A Candidate shall submit with his/her project work, a certificate from the Guide to the effect that the candidate has satisfactorily completed the Project work and that the Project work is the result of the candidate's own work.
- Candidate shall submit his declaration that the Project is the result of his own research work and the same has not been previously submitted to any examination of this University or any other University. The Project shall be liable to be rejected and /or cancelled if found otherwise.
- The Project work shall be evaluated through seminar and Viva-voce at the College/ Department by one internal examiner appointed by the Principal/Head of the Department and one external examiner appointed by University.

<b>Project shall carry 100 marks</b>	<b>Marks</b>	
	<b>Maximum</b>	<b>Minimum Passing Marks</b>
Project work (Evaluation by External Examiner)	50	20
Project work (Evaluation by Internal Examiner)	50	20
<b>Total</b>	<b>100</b>	<b>40</b>

## APPENDIX-II

### I. GENERAL RULES AND REGULATIONS

The scope of the subject, percentage of passing in theory and project will be governed as per following rules:

- In order to pass at the Semester I, II, III & IV examinations an examinee shall obtain not less than 40% marks in each head of passing of every paper, that is to say 32 marks out of 80 in semester end examination and 08 marks out of 20 in internal evaluation except in project of IV Semester. The examinee shall have to obtain minimum 40 marks out of 100 in evaluation of project and 50% (200 out of 400 Marks) aggregate in each Semester wise End Examination.
- The results of successful candidates at the end of semester-IV shall be classified on the basis of aggregate marks obtained in all the four semesters.
- The candidates who pass all the semester examinations in the first attempt are eligible for ranks .
- The results of the candidates who have passed the Semester-IV examination but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for the Degree only after successful completion of all the lower semester examinations.
- Percentage of marks for declaring class:  
Distinction- 75%( and above.  
First Class- 60% and above but less than 75%.  
Second Class- 50% and above but less than 60%.
- An unsuccessful examinee at the any semester wise end examination shall be eligible for re-examination on payment of a fresh Examination fee prescribed by the University.

### II.TEACHING NORMS FOR THEORY PAPERS AND PROJECT:

- .For all Theory Papers there shall be **FOUR Periods Per week per Subject of One Hour duration** each. Each Theory Paper must cover minimum 60 Clock Hours of Teaching and 240 Clock Hours per Semester for all the 4 Papers. One Credit subject of Theory will be of 1 Clock Hour per week of 25 marks running for 15 weeks and 4 Credit Course of Theory will be of 4 Clock Hours per week of 100 Marks running for 15 weeks.
- For Project work/Research work a batch of Maximum 20 students per guide /supervisor has to be allotted by the College/ University Department. FOUR periods per week of one hour duration shall be the work load allotted for project guidance for 20 students.
- The Project guide /supervisor must possess M.Phil. or Ph.D. degree of Faculty of Commerce or should be a Full time approved Teacher
- No person shall be admitted to this Programme, if he has already passed the same Programme or an Programme of any other statutory University (which has been recognized as equivalent to this programme.)
- A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years.
- Examinee successful at the Semester I, II, III and IV examinations shall, on payment of the prescribed fee, receive a Degree in the prescribed form signed by the Vice-Chancellor.
- Qualification of Teacher shall be as per U.G.C. and State Government norms.

## APPENDIX-III

### Rashtrasant Tukdoji Maharaj Nagpur University

#### I. SYLLABUS FOR M.COM.EXAMINATION

##### Semester –I

Advanced Financial Accounting
Indian Financial System
Managerial Economics
Marketing Management

##### Semester –II

Research Methodology
Advanced Cost Accounting
Co-operation and Rural Development
Human Resource Management

##### Semester –III

Advanced Management Accounting
Tax Procedures & Practice
Computer Application in Commerce
Service Sector Management

##### Semester –IV

Statistical Techniques
International Business Environment
Entrepreneurship Development
Project

## II. CONVERSION OF MARKS TO GRADES AND CALCULATIONS OF GPA (GRADE POINT AVERAGE) AND CGPA (CUMULATIVE GRADE POINT AVERAGE) :

In the Credit and Grade Point System, the assessment of individual Subjects in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grades by some mechanism wherein the overall performance of the Learners can be reflected after considering the Credit Points for any given course. However, the overall evaluation shall be designated in terms of Grade. There are some abbreviations used here that need understanding of each and every parameter involved in grade computation and the evaluation mechanism. The abbreviations and formulae used are as follows:-

### Abbreviations and Formulae Used

G : Grade

GP : Grade Points

C : Credits

CP : Credit Points

CG : Credits X Grades (Product of credits & Grades)

$SGPA = \frac{\sum CG}{\sum C}$ : Sum of Product of Credits & Grades points /  $\sum C$ : Sum of Credits points

SGPA : Semester Grade Point Average shall be calculated for individual semesters. (It is also designated as GPA)

CGPA : Cumulative Grade Point Average shall be calculated for the entire Programme by considering all the semesters taken together.

While calculating the CG the value of Grade Point 1 shall be consider Zero (0) in case of learners who failed in the concerned course/s i.e. obtained the marks below 40.

After calculating the SGPA for an individual semester and the CGPA for entire programme, the value can be matched with the grade in the Grade Point table as per the Five (05) Points Grading System and expressed as a single designated GRADE such as O,A,B,C,F.

Marks	Grade	Grade Points
75-100	O (Outstanding)	10
65-74	A (Very Good)	09
55-64	B (Good)	08
50-54	C (Average)	07
0-49	F (Fail)	0 Failed

### Note: -

- Consider Grade Points equal to Zero for (C x G) calculations of failed Learner/s in the concerned course/s.
- The learner has to secure at least 40% (08 out of 20 Marks) of marks in internal evaluation of individual course.

- The learner has to secure at least 40% (32 out of 80 Marks) of marks in individual course and 50% (200 out of 400 Marks) aggregate in Semester wise End Examination.
- If the learner fails to score 200 out of 400 marks in aggregate then the subjects in which he/she has scored 50 or more marks shall be exempt. He/she shall have to appear for all subjects in whom he/she has failed to score 50 or more marks. In such case his/her internal evaluation marks out of 20 shall be retained and he/she shall have to appear for Semester End examination of 80 marks and shall have to score-
  - More than 40% marks in each of the subjects in which he/she has failed to score 50 or marks.

AND

- He /she shall have to score a total of 200 marks out of 400 in aggregate after adding up of the marks scored in exempted subject/subjects.
- An examinee who has failed at the internal examination only; shall have to apply afresh for reassessment in the Department / College in the subject/subjects/project work in which he/she has failed on payment of internal examination fees as prescribed by the University from time to time. Such students shall be reassessed in the next semester. The Principal /Head of the Department shall send new internal marks to the university and these new internal marks shall be taken into consideration for computing his/her results at the examination.
- Total marks (Internal + Semester End Examination) obtained by the student shall be converted into Grades and Five Point Grade points as above.

**The illustration for the conversion of marks into grades in a course and semester  
Illustrations of Calculation:- Pass**

Subjects	Max. Marks Semester End Exam	Min. Marks Semester End Exam	Max. Marks Internal	Min. Marks Internal	Total Maximum Marks	Marks Obtained Semester End Exam	Marks Obtained Internal	Total Marks Obtained	Grade (G)	Grade points (GP)	Credit of the Course (C)	(Credit) X (Grade points) (C X GP)	SGPA = $\Sigma CG / \Sigma C$
C-11	80	32	20	08	100	40	20	60	B	8	4	32	<b>SGPA</b> =136/16 =8.5 <b>Grade A</b> <b>RESULT</b> =PASS
C-12	80	32	20	08	100	33	17	50	C	7	4	28	
C-13	80	32	20	08	100	60	15	75	O	10	4	40	
C-14	80	32	20	08	100	52	18	70	A	9	4	36	
<b>Total</b>	<b>320</b>	<b>128</b>	<b>80</b>	<b>32</b>	<b>400</b>	<b>185</b>	<b>70</b>	<b>255</b>	<b>--</b>	<b>34</b>	<b>16</b>	<b>136</b>	

**Illustrations of Calculation:- Fail**

Subjects	Max. Marks Semester End Exam	Min. Marks Semester End Exam	Max. Marks Internal	Min. Marks Internal	Total Maximum Marks	Marks Obtained Semester End Exam	Marks Obtained Internal	Total Marks Obtained	Grade (G)	Grade points (GP)	Credit of the Course (C)	(Credit) X (Grade points) (C X GP)	SGPA = $\Sigma CG / \Sigma C$
C-31	80	32	20	08	100	28	12	40	F	0	4	00	<b>SGPA</b> =72/16 =4.5 <b>Grade F</b> <b>RESULT</b> =FAIL
C-32	80	32	20	08	100	31	10	41	F	0	4	00	
C-33	80	32	20	08	100	40	20	60	B	8	4	32	
C-34	80	32	20	08	100	60	15	75	O	10	4	40	
<b>Total</b>	<b>320</b>	<b>128</b>	<b>80</b>	<b>32</b>	<b>400</b>	<b>159</b>	<b>57</b>	<b>216</b>	<b>--</b>	<b>18</b>	<b>16</b>	<b>72</b>	



### Illustration for calculating CGPA

		Maximum Semester End Exam.	Obtained at Semester End Exam.	Maximum Internal Assessment	Obtained at Internal Assessment	Total	Obtained Total	SGPA	Total Credit Points	SGPA X Total Credit Points	CGPA
1	Semester – I	320	185	80	70	400	255	9.12	16	146	<b>CGPA= 596/64= 9.3125 GRADE=O</b>
2	Semester – II	320	233	80	60	400	293	9.5	16	152	
3	Semester – III	320	185	80	70	400	255	9.12	16	146	
4	Semester – IV	320	233	80	60	400	293	9.5	16	152	
<b>Total</b>		1280	836	320	260	1600	1096	--	64	596	

#### Note :

According to traditional method the percentage would be =  $(1096/1600) \times 100 = 68.5$ , and according to CGPA calculation Grade is O which is equivalent to 75-100 percent.

Provision of Direction No.44 of 2001 governing the award of grace marks for passing an examination, securing higher Grades shall apply to the examination

### III. REJECTION OF RESULT:

- The candidate shall have an option of being NOT DECLARED SUCCESSFUL in either of the semester end examination if he/she fails to secure minimum 55% aggregate marks in that semester. This option can be opted only through prescribed format forming a part of Examination application form for semester end examination. It shall be applicable only to 80 marks Semester end examination and the internal evaluation marks out of 20 shall not be changed/alterd in any case. If the candidate opts for this option then it shall be irrevocable.
- The candidate who fails in one or more subjects of a semester may be permitted to reject the result of the whole examination of that semester. Rejection of result subject-wise shall not be permitted. A candidate who rejects the results shall appear in the examination of that semester in the subsequent examination.
- Rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.
- Application for rejection along with payment of the prescribed fee shall be submitted to the University through the college along with the original statement of marks within 30 days from the date of publication of the result.
- The candidate who rejects the result is eligible for only class and not for ranking.

#### **IV. IMPROVEMENT OF RESULT::**

- The candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- The reappearance shall be permitted only once in each semester.
- The reappearance for the examination of any semester is permitted during the subsequent examination of that semester.
- Application for reappearance along with payment of prescribed fee shall be submitted to the University through the college along with the original statement of marks within 30 days from the date of publication of the result.
- The candidate passes in all the subjects in the reappearance, higher of the two aggregate marks secured by the candidate shall be awarded to the candidate for that semester. In case the candidate fails in the reappearance, candidate shall retain the first appearance result.
- A candidate who has appeared for improvement is eligible for class only and not for ranking.
- Internal assessment marks shall be shown separately in the marks card. A candidate who has rejected the result or who, having failed, takes the examination again or who has appeared for improvement shall retain the internal assessment marks already obtained.

#### **V. GUIDELINES FOR SETTING QUESTION PAPERS:**

- .The question paper should be set in such a manner so as to cover the complete syllabus as prescribed by the University.
- .The numerical questions in any of the subjects shall be set in ENGLISH only and the candidate shall have to answer such questions in ENGLISH only. The candidate may answer non-numerical questions in ENGLISH, MARATHI or HINDI.
- The duration of the Semester wise End Examination shall be 3.00 Hours per course.
- The Question paper for all subjects of all semesters except Project of semester IV shall comprise of 5 Questions of 16 marks each.
- There shall be internal choice given in each Question. For example Question No. 1 shall be set on Unit no. 1 and there shall be an internal choice of either to solve Question No. 1 (A) OR (B). In this manner there shall be 5 questions set for each paper on 5 Units covering the complete syllabus of that subject.
- The Questions may be set as Long answer questions of 16 marks or Short answer questions of either 8 or 4 marks. For example : Question no.1-(A) of 20 marks or (B) i ,ii, iii, iv) of 4 marks each or i,ii) of 8 marks each.
- The internal evaluation of all subjects shall be done at College/ Department by the respective subject teacher.

## APPENDIX IV

### I. SUBJECTS FOR M.Com. EXAMINATION

#### Semester –I

Advanced Financial Accounting
Indian Financial System
Managerial Economics
Marketing Management

#### Semester –II

Research Methodology
Advanced Cost Accounting
Co-operation and Rural Development
Human Resource Management

#### Semester –III

Advanced Management Accounting
Tax Procedures & Practice
Computer Application in Commerce
Service Sector Management

#### Semester –IV

Statistical Techniques
International Business Environment
Entrepreneurship Development
Project

## II.ABSORPTION SCHEME

<b><u>Sr. No.</u></b>	<b><u>SUBJECT OF OLD COURSE</u></b>	<b><u>ALTERNATIVE SUBJECT OF NEW COURSE</u></b>
1.	MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR	HUMAN RESOURCE MANAGEMENT
2	ADVANCED FINANCIAL ACCOUNTING	ADVANCED FINANCIAL ACCOUNTING
3.	MANAGERIAL ECONOMICS	MANAGERIAL ECONOMICS
4.	BUSINESS TAX AND TAX PLANNING	TAX PROCEDURE AND PRACTICE
5.	E-COMMERCE	COMPUTER APPLICATION IN COMMERCE
6.	MARKETING MANAGEMEN	MARKETING MANAGEMENT
7.	INDUSTRIAL ECONOMICS	MANAGERIAL ECONOMICS
8.	AGRICULTURE ECONOMICS AND CO-OPERATION	CO-OPERATION AND RURAL DEVELOPMENT
9.	PUBLIC FINANCE	MANAGERIAL ECONOMICS
10.	ADVANCED COST ACCOUNTING	ADVANCED COST ACCOUNTING
11.	FINANCIAL INSTITUTIONS AND MARKETS	INDIAN FINANCIAL SYSTEM
12	SECURITIES ANALYSIS AND PORTFOLIO MANAGEMENT	INDIAN FINANCIAL SYSTEM
13.	ADVERTISING AND SALES MANAGEMENT	MARKETING MANAGEMENT AND MARKETING RESEARCH
14.	INTERNATIONAL MARKETING	INTERNATIONAL BUSINESS ENVIRONMENT
15.	INTERNATIONAL BUSINESS ENVIRONMENT AND MARKETING	INTERNATIONAL BUSINESS ENVIRONMENT
16.	FOREIGN TRADE POLICY, PROCEDURE	INTERNATIONAL BUSINESS ENVIRONMENT AND DOCUMENTATION
17.	BUSINESS ENVIRONMENT DOMESTIC AND INTERNATIONAL	INTERNATIONAL BUSINESS ENVIRONMENT
18.	BANKING AND INSURANCE LAW AND PRACTICE	SERVICE SECTOR MANAGEMENT
19.	ADVANCED MANAGEMENT ACCOUNTING	ADVANCED MANAGEMENT ACCOUNTING
20.	COMPUTER APPLICATION IN	COMPUTER APPLICATION IN COMMERCE

	BUSINESS	
21.	FINANCIAL MANAGEMENT	ADVANCED MANAGEMENT ACCOUNTING
22.	STATISTICAL ANALYSIS	STATISTICAL TECHNIQUES
23.	APPLIED OPERATIONS RESEARCH	STATISTICAL TECHNIQUES
24.	DISSERTATION	PROJECT
25.	ECONOMICS OF LABOUR	MANAGERIAL ECONOMICS
26.	ADVANCED BANKING	SERVICE SECTOR MANAGEMENT

The students of old course shall be given 05 attempts to pass their examination with old course starting from implementation of New Course.

Nagpur:  
Dated : 1.6.2012.

Sd/--  
( Dr. V.S. Sapkal )  
Vice-Chancellor