



Punyashlok Ahilyadevi Holkar Solapur University, Solapur
 Master of Commerce (M. Com.) Program
 Under the Faculty of Commerce and Management
Regulations
 (To be implemented from academic year 2021-22 onwards)

Sr.no.				
CBCS R. M. Com. 1	The M. Com. Course consists of Four Semesters Part-I & II (Semester I to IV) of 20 papers of 100 marks and the duration of Theory examination will be 3 hours. M. Com. Part-I Semester-I (5 Papers) & Semester-II (5 Papers) M. Com. Part-II Semester-III (5 Papers) & Semester-IV (5 Papers) The pattern of M. Com. Programme includes papers as shown below:			
	Semester	Code	Title of the Paper	Total Credits
	First			
	Subject		Hard Core Compulsory Papers	
	HCT	M.Com.1.1	Management Thoughts, Theories & Organizational Behaviour Paper I	5
	HCT	M.Com.1.2	Managerial Economics Paper I	5
	HCT	M.Com.1.3	E Commerce	5
		DSE	DSE (Discipline Specific Elective) (Any One) Optional	
	DSE	M.Com 1.1	Advanced Accountancy/ Advanced Costing/ Taxation/ Industrial Management Paper I	5
	DSE	M.Com 1.2	Advanced Banking and financial system/ Co-operation and Rural Development/ Insurance/Marketing	5

			g Management/Advanced Statistics Paper I		
			Soft Core (Any one) Optional		
	SCT	M.Com 1.1	Business Correspondence	5	
	SCT	M.Com 1.2	Office Management	5	
			Total	25	
	Second				
	Subject		Hard Core Compulsory Papers		
	HCT	M.Com2.1	Management Thoughts, Theories & Organizational BehaviourPaper II	5	
	HCT	M.Com 2.2	Managerial Economics Paper II	5	
	HCT	M.Com 2.3	Research Methodology	5	
			Soft Core (Any one) Optional		
	SCT	M.Com 2.1	Advanced Accountancy/ Advanced Costing/ Taxation/ Industrial Management Paper II	5	
	SCT	M.Com 2.2	Advanced Banking and Financialsystem/Co-operation and Rural Development /Insurance/ Marketing Management /Advanced Statistics Paper II	5	
			Generic Elective (Any one)		
	OET	2.1	Functional Areas of Management	5	
	OET	2.2	Security Analysis and Portfolio Management	5	
			Total	25	
CBCS R. M. Com. 2	<p>Any person who has taken the degree of the B. Com. (Bachelor of Commerce) of this 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.</p> <p>1. The students qualified B. Com. will be eligible to option for any Discipline Specific Elective (DSE) in M. Com. Programme.</p> <p>2. The students qualified B. B. A. B.C.A will be eligible to take admission for M. Com. with DSE-Business Administration.</p> <p>3. The students qualified B. Voc. (Accountancy) will be eligible to take admission for M. Com. with DSE-Advanced Accountancy.</p>				
CBCS R. M. Com. 3	Subject to the conditions in R. M. Com. 2 a candidate who has				

	<p>passed the examination for the Degree of M. Com. with any one subject from DSEs, will be permitted on submission of a new application and payment of a fresh fee, to appear at subsequent examination in any other DSEs without keeping any additional terms. A candidate who passes in additional DSEs in this manner shall be awarded a certificate to that effect.</p> <p>(Note: The students who have passed the M. Com. Examination under the old programme and desire to appear for the Revised M. Com. Programme under the provisions of R. M. Com.-2 are hereby allowed to appear for the DSEs of the Revised M. Com. Programme)</p>
CBCS R. M. Com. 4	<p>The students shall not be permitted to appear for the M. Com. Examination with 20 papers at one sitting examination. Students shall appear for Part-I & II separately with 5 papers for each Semester of respective parts as per prescribed syllabus of the various subjects.</p> <p>Students shall appear for the respective semesters at the end of the respective terms provided they have kept the necessary terms for the concerned respective part(s).</p> <ol style="list-style-type: none"> 1. A student who has passed in Part-I or Part-II of respective Semesters shall not appear the examination in the same semester again. 2. Passing the M. Com. Examination in parts will not disqualify a student for the award of class. 3. Students passing the Examination by parts will be qualified for the award of prizes, scholarships etc.
CBCS R. M. Com. 5	<ol style="list-style-type: none"> 1. The candidates registered for the M. Com. (on Distance/external Mode) Degree Examination shall be exempted from regular attendance and keeping of terms. 2. The course of studies, the books prescribed or recommended, the standard of passing etc. at the examination for the M. Com. (on Distance Mode) Degree shall be the same as those for the regular students of the M. Com. Degree Examination of the University. <p>N. B.: The students on distance mode will also be permitted to appear at the M. Com. Examination in parts provided, that they will not be allowed to complete the whole examination within a period of less than two years from the date of their passing the B. Com. or B. Com. (Distance/external Mode) They have to register a fresh for each part.</p>

<p>CBCS R. M. Com. 6</p>	<p>No candidate shall be admitted to the Examination for the Degree of Master of Commerce (External), unless candidate:</p> <p>a) has passed the B. Com. Or the B. Com. (on distance mode) Examination of this University or of any other Statutory University recognized as equivalent thereto.</p> <p>b) has registered as the student on distance mode for the Examination before the prescribed dates.</p> <p>c) has allowed an interval of at least two academic years between his passing the B.Com. Examination in two parts externally or one part as a regular student and the other part as an external student in the following manner.</p> <p>i) candidate may appear at the M. Com. Part-I Examination as the student on distance mode after an interval of at least one academic year after passing the B. Com. Examination and candidate may appear at the M. Com. Part-II Examination either as the student on distance mode or regular candidate after an interval of at least two academic years after passing the B. Com. Examination.</p> <p>ii) candidate may appear at the M. Com. Part-I Examination as a regular candidate and after passing the Part-I Examination candidate may appear at the M. Com. Part-II examination as the student on distance mode after an interval of at least two academic years from passing the B. Com. Examination</p> <p>Further a candidate who appeared as a regular student and fails in a paper/s at M. Com. Part-I examination can register his name as the student on distance mode for M. Com. Part-II examination and he may give the failing paper/s of M. Com. Part-I along with M. Com. Part-II examination instead of appearing for the remaining paper/s as an ex-student.</p> <p>Note: Candidates interchanging their status from the student on distance mode to regular students and vice-versa while completing their course of studies prescribed for M. Com. Part-I and II will be treated as the candidates on distance mode.</p> <p>It is the primary responsibility of the student concerned to select the subjects and papers for which teaching provision is there as provided for regular students. The students should ascertain from the University Office the papers for which tuition is provided in the University. (CBCS R. M. Com. 1)</p>
<p>CBCS R. M. Com. 7</p>	<p>Scheme for B Plus/Improvement of Class</p> <p>Persons who hold a Pass or Second Class at the M. Com. and who wish to appear for the same examinations in</p>

the same subjects in order to improve their class to secure B+ Class, shall be allowed to do so as per the provisions of the following rules :

1. The concession to re-appear will be available only to :

- a) the holders of the Master's degree of this University,
- b) Teachers in colleges, who are already in service irrespective of the University of which they hold the degree.

(N. B. : In respect of subjects in which duly qualified teachers are not available, the question of granting permission to re-appear at the examinations referred to above in the same subjects will be considered by the University authorities on the merits of each individual case irrespective of the consideration as to whether the post-graduate degree held by the person concerned is of this University or of any other University recognised as equivalent thereto.)

2. Persons holding M. Com. degree of this University in the Pass Class or Second Class and desirous of re-appearing for the same examination for improvement of class shall be given **three** chances to do so within a period of six years from his/her first passing the said examination in the Pass Class or Second Class. **The teacher in Junior College intending to re-appear under these Rules will have three chances to improve his class within a period of six years from the date of his/her appointment.**

3. Where the examination is held in parts, appearance at both the parts shall be counted as one chance. A person may appear for both the parts at one and the same examination or appear for the two parts at two different times.

4. The result will be declared only after a person appears for both the parts. However, if a person appears for the two parts at two different times, the marks obtained in the first part will be made known to him.

5. If a person appears for the first part and fails, or obtains less than the required marks, he will either have to appear for the second part and obtain the necessary marks for the improvement of the class in the whole examination or declare that he has lost one chance. In one chance, one can appear for one part only once.

6. A candidate intending to re-appear at the M. Com. Examinations under these rules shall be allowed to do so without keeping fresh terms.

7. A candidate intending to re-appear at the M. Com.,

	<p>Examination under these rules may appear for the Part-I Examination or Part-I, II examination in October and/or April .</p> <p>8. A candidate intending to re-appear for the M. Com. Examination of this University under these rules shall be governed by the rules and regulations relating to the courses and syllabi which may be prescribed by the University authorities in the case of regular students of the M. Com.class of this University from time to time. It is entirely the responsibility of the candidate to ascertain that the papers he chooses are a part of a syllabus in force and are actually taught for the said examination.</p> <p>9. a) The result of the candidate appearing for M. Com. Examination under these rules will be declared only if he passes the whole examination in a class higher than the class he possesses. The marks obtained by the candidate whose class is not improved will be made known to him on request and on the payment of prescribed fees. So also the statement of marks for his Part-I examination will be issued on payment of prescribed fees.</p> <p>b) A candidate offering 20 papers at a time will not be allowed to claim the credit of any one part for any of the future chances.</p> <p>c) The answer books of the candidates appearing under this scheme can be verified.</p> <p>10. A candidate re-appearing for the M.Com.examination under these rules and obtaining B+ class shall not be eligible to appear again for the same examination in the same subject or subject for securing a class higher than the B+.</p> <p>11. A candidate passing M.Com post-graduate examination mentioned above under these rules shall not be eligible to receive any prizes, scholarships etc. instituted by the University and he/she shall also not be entitled to a merit certificate from the University.</p> <p>12. If a candidate is unable to get a higher class under this scheme, his/her previous performance in the corresponding examination shall hold good.</p> <p>13. A candidate who improves his class under this scheme shall have to surrender his 'Pass Class Degree Certificate to the Shivaji University'. In the absence of this the Degree under the 'Improvement of Class Scheme' will not be conferred on him.</p>
CBCS R. M. Com. 8	STANDARD OF PASSING A) 1. In order to pass in a paper/head, a candidate shall have

to secure 40% of marks in each paper/head at the University examination. He shall be declared to have passed the examination in Pass Class if he passes in all the 20 papers.

2. In order to secure a Second Class a candidate shall have to secure at least 50% or more marks.
3. In order to secure a First Class, a candidate shall have to secure at least 60% or more marks.
4. In order to secure a First Class with Distinction, a candidate shall have to secure at least 70% or more marks.
5. The class will be awarded on the aggregate total of all the 20 papers of Part-I & II at the University examination.

B.) A candidate who has passed in any of the paper/head of passing shall not be allowed to appear again for that paper/head.

A) i) Credit system implementation: as per the University norms

Credit Grade Points: (10 point scale)

Marks	Grade	Grade Point
80-100	O Outstanding	10
70-79	A+: Excellent	9
60-69	A: Very Good	8
55-59	B+: Good	7
50-54	B: Above Average	6
45-49	C: Average	5
40-44	P: Pass	4
0-39	F: Fail	0
-----	Ab: Absent	0

ii) Final Grade

Grade Point Average	Grade
09.00 – 10.00	O
08.50 – 08.99	A+
07.50 – 08.49	A
06.50 – 07.49	B+
05.50 – 06.49	B
04.25 – 05.49	C
04.00 – 04.24	P
00.00 – 03.99	F

Remark: B+ is equivalent to 55% marks and B is equivalent

	<p>to 50% marks.</p> <p>B) A candidate who has passed in any of the paper/head of passing shall not be allowed to appear again for that paper/head.</p> <p>N. B.: A student will be allowed to keep term for M.Com. Part-II if he/she passes in all paper of Part I or fails in Part I in any of or all the heads of passing (Semester-I & Semester-II) taken together.</p>