

SHIVAJI UNIVERSITY, KOLHAPUR
CENTRE FOR DISTANCE EDUCATION

Vision:

Developing human resource required for the Knowledge Society.

Mission:

Disseminate and facilitate Higher Education to marginalized and deprived masses.

Goals:

1. To Provide educational opportunities:
2. To more number of distance learners from any age group.
3. To different sections of the society, who are for some reason unable to pursue education and bring them into the main stream.
4. To the class of the society who has remained deprived because of domestic responsibilities and social restrictions.
5. To the working class who choose to study at their own place and pace.
6. To all sections of the society irrespective of caste, religion, gender, area of origin, social and financial status etc.
7. At affordable fee.
8. To offer courses of study along with Self Instructional Material, contact sessions, counseling facilities, library and internet facilities through designated Study Centers.
9. As per National Educational Policies requirement we need to increase Gross Enrollment Ratio.

• **M.Com.Programme**

Programme Educational Objectives:

Program Educational Objectives (PEOs) The Post graduate (M.Com.) will

1. PO1 – Identify the business management skills and inculcate the ability to apply these skills.
2. PO2- Develop students who intent to take up start up or grow existing business.
3. PO3 - Demonstrate a global economic outlook with ability to identify the global business

4. PO4 –Demonstrate the skills of analysing the data and facilitate solution to managerial problems.
5. PO5 - Identify the contemporary business problems, exploring the opportunities, designing business solutions and demonstrate ethical standards in organizational decision making.
6. PO6 - Develop a research aptitude among the students to understand and overcome various business and social issues
7. PO7 - Collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the uses of diverse skill of team members in the related context.
8. PO8–Application of knowledge of accounting, costing and taxation to analyse and solve business problems.

Program Specific Outcomes of

After Completing Masters in Commerce (M.Com.) Students are able to:

1. PSO1 – Programme facilitates the theoretical as well as practical knowledge about the different aspects of the business perspectives which prepare them to work in various entities
2. PSO2 – Attain the expert knowledge in various domain areas like management, economics, accounting, costing and taxation
3. PSO3 – Provide ability to work in various industries like manufacturing, service, retail, banking and finance etc.
4. PSO4. – Programme intends to make the students able to set up own business ventures and promote entrepreneurship.

Course out line/Structure/

Shivaji University Distance Education offers Master of Commerce course. It is two years post graduate course and candidates seeking admission into this course must have Bachelors' degree from recognized university.

1. Eligibility Criteria:

Any person who has pass Bachelor of Commerce (B. Com.) degree of this University or of any other University recognized by this University as equivalent.

2. Medium of instructions:

M.Com. Programme is available in English medium only.

3. Fee Structure:

Sr. No.	Course Name	Exam	Registration	Study Centre	Application	Prospectus	SIM	E Suvidha	Dhwaj Nidhi	Total
1.	M. Com.-I	1210	1690	845	20	20	1405	50	10	5250
2.	M. Com.-II	1210	1690	845	20	20	1405	50	10	5250

1) Additional fee for eligibility is to be paid at the time of first registration.

Within Maharashtra	Outside Maharashtra	Foreign students
Rs. 50/-	Rs.100/-	Rs. 500/-

2) In case of any change in fees, revised fees will be charged at the time of admission in June/July. This will be notified on website.

3) Additional fees for failed subject/s for repeater students

4. General Rules for M. Com. Programme:

1. Implementation of semester system: The semester system shall be implemented for: M.Com. Part-I Semester-I and Semester- II from Academic year 2020-21 and M.Com. Part-II Semester-III & Semester-IV from Academic year 2021-22.

2. Pattern of semester system: There shall be 80:20 patterns for the purpose of semester examinations.

3. Scheme of Internal Assessment: There shall be continuous internal assessment for M.Com. Programme. Internal Examination will be compulsory for all students. There will be separate passing head for internal examination of each paper.

The scheme for internal assessment will be as mentioned below: The Question paper in each semester (for each paper) shall be of 100 marks wherein 80:20 pattern will be accepted. For this purpose following will be the pattern for 'internal assessment scheme i) M.Com. Part - I and II there will be Practical for 10 marks and Seminar for 10 marks for each semester (The 80:20 pattern will be applicable to Distance education students. However, for internal work there will be Home assignment of 20 marks for each paper of all semesters).

The division of marks for Paper VI of each Special group will be as 60 marks for project work and 40 marks for Viva-voce. The evaluation of 100 marks will be done at the time of viva-voce. However, this division will not be applicable to the

students on distance mode. The students on distance mode shall have to appear for a separate paper prescribed by the authorities.

4. Duration of semester examination for each paper: The duration of semester examination for each paper of 80 marks shall be of three hours.

Equivalence of papers and chances for the students in pre-revised pattern (i.e. annual pattern) - Two additional chances shall be provided for the repeater students of the annual pattern. After this the concerned students will have to appear as per the equivalent paper given under revised pattern.

5. Standard of passing:

The Standard of passing shall be 40% where the student will have to score 32 marks out of 80 and 8 Marks out of 20 in each paper. There will be a separate head of passing in Theory i.e. (University examination) and Internal Examination. N.B.:- A student will be allowed to keep term for M. Com. Part-II if he/she passes in all papers of Part I or fails in Part I in any of or all the heads of passing (semester I & Semester II) taken together.

6. Result: The result of each semester shall be declared as Pass or fail.

7. Revised Rules- These rules will be gradually implemented with effect from the academic year 2019-20 for M.Com. Programme. However, the existing (i.e. pre-revised) ordinance and rules shall remain in force for the students of pre-revised pattern during the transition period.

8. Course Structure - M. Com. Part-I (Sem.-I & II):

Subject offered as per Syllabus, which is available at university website <http://www.unishivaji.ac.in/syllabusnew/Faculty-of-Commerce-and-Management/>

80 : 20 with CBCS

M.Com. Part - I/ Semester- I

Paper No.	Course Code	Subject	Weekly Lectures	Internal Marks	University Exam	Total
1	CC-A1	Business Management	4	20	80	100
2	CC- B1	Managerial Economics Paper-I	4	20	80	100
3	DSE-A-I	Advanced Accountancy Paper I	4	20	80	100
4	DSE-A-II	Advanced Accountancy Paper II	4	20	80	100
5	DSE-B-I	Advanced Costing Paper I	4	20	80	100
6	DSE-B-II	Advanced Costing Paper II	4	20	80	100

7	DSE-C-I	Taxation Paper-I	4	20	80	100
8	DSE-C-II	Taxation Paper-II	4	20	80	100
9	DSE-D-I	Advanced Banking & Financial System Paper-I	4	20	80	100
10	DSE-D-II	Advanced Banking & Financial System Paper-II	4	20	80	100
11	DSE-E-I	Business Administration Paper-I	4	20	80	100
12	DSE-E-II	Business Administration Paper-II	4	20	80	100
13	DSE-H-I	Cooperation and Rural Development Paper-I	4	20	80	100
14	DSE-H-II	Cooperation and Rural Development Paper-II	4	20	80	100

M.Com. Part - I/ Semester- II

Paper No.	Course Code	Subject	Weekly Lectures	Internal Marks	University Exam	Total
1	CC -A2	Organisational Behaviour Paper II	4	20	80	100
2	CC- B2	Managerial Economics Paper-II	4	20	80	100
3	DSE-A-III	Advanced Accountancy Paper III	4	20	80	100
4	DSE-A-IV	Advanced Accountancy Paper IV	4	20	80	100
5	DSE-B-III	Advanced Costing Paper III	4	20	80	100
6	DSE-B-IV	Advanced Costing Paper IV	4	20	80	100
7	DSE-C-III	Taxation Paper-III	4	20	80	100
8	DSE-C-IV	Taxation Paper-IV	4	20	80	100
9	DSE-D-III	Advanced Banking & Financial System Paper-III	4	20	80	100
10	DSE-D-IV	Advanced Banking & Financial System Paper-IV	4	20	80	100
11	DSE-E-III	Business Administration Paper-III	4	20	80	100
12	DSE-E-IV	Business Administration Paper-IV	4	20	80	100
13	DSE-H-III	Cooperation and Rural Development Paper-III	4	20	80	100
14	DSE-H-IV	Cooperation and Rural Development Paper-IV	4	20	80	100

M.Com. Part - II/ Semester- III [Implemented for the Academic year 2021-22]

Paper No.	Course Code	Subject	Weekly Lectures	Internal Marks	University Exam	Total
1	CC-C1	Management Accounting Paper-I	4	20	80	100
2	CC-CD1	Business Finance Paper-I	4	20	80	100
3	DSE-A-V	Advanced Accountancy Paper-V (Taxation)	4	20	80	100
4	DSE-A-VI	Research Methodology Paper-VI (Project Work and Viva-Voce)	4	20	80	100
5	DSE-B-V	Advanced Costing Paper-V (Cost Accounting Record and Cost Audit)	4	20	80	100
6	DSE-B-VI	Research Methodology Paper-VI (Project Work and Viva-Voce)	4	20	80	100
7	DSE-C-V	Taxation Paper V (Income Tax: Computation of Total Income and Tax Liability)	4	20	80	100
8	DSE-C-VI	Taxation VI (Project Work and Viva-Voce)	4	20	80	100
9	DSE-D-V	Advanced Banking and Financial System Paper - V (Central Banking in India)	4	20	80	100
10	DSE-D-VI	Advanced Banking and Financial System Paper VI (Central Banking in India) (Project Work and Viva-Voce)	4	20	80	100
11	DSE-E-V	Business Administration V (Corporate	4	20	80	100

		Governance and Business Ethics)				
12	DSE-E-VI	Business Administration VI (Project Work and Viva-Voce)	4	20	80	100
13	DSE-H-V	Co-operation & Rural Development Paper-V	4	20	80	100
14	DSE-H-VI	Co-operation & Rural Development Paper-VI	4	20	80	100

M.Com. Part - II/ Semester- IV

Paper No.	Course Code	Subject	Weekly Lectures	Internal Marks	University Exam	Total
1	CC-C2	Management Accounting Paper-II (Management Control System)	4	20	80	100
2	CC-CD2	Business Finance Paper-II	4	20	80	100
3	DSE-A-VII	Advanced Accountancy Paper-VII (Costing)	4	20	80	100
4	DSE-A-VIII	Advanced Accountancy VIII (Contemporary Issues in Accounting)	4	20	80	100
5	DSE-A-VII	Advanced Costing Paper-VII (Cost Analysis and Decision Making)	4	20	80	100
6	DSE-A-VIII	Advanced Costing Paper VIII (Contemporary Issues in Cost Accounting)	4	20	80	100
8	DSE-A-VII	Taxation Paper VII (GST Paper I)	4	20	80	100
9	DSE-A-VIII	Taxation Paper VIII (GST Paper II)	4	20	80	100
10	DSE-A-VII	Advanced Banking and Financial System Paper VII (Electronic Banking Services)	4	20	80	100
11	DSE-A-VIII	Advanced Banking and Financial System Paper VIII (Recent Trends in Indian Banking)	4	20	80	100
12	DSE-A-VII	Business Administration (Functional Areas of Management : Recent Trends)	4	20	80	100
13	DSE-A-VIII	Business Administration (Strategic Management)	4	20	80	100
14	DSE-A-VII	Cooperation and Rural Development- (Rural Management)	4	20	80	100
15	DSE-A-VIII	Cooperation and Rural Development Paper VIII	4	20	80	100

9. Self-Instructional Material (SIM):

9.1 Self-Instructional Material (SIM) are available for M. Com. Part-I Sem. I & II for following Subjects only

Course Code	Subject Name	English Medium
Compulsory Papers		
CC-A1	Business Management	✓
CC- A2	Organisational Behaviour	✓
CC- B1	Managerial Economics	✓
CC- B2	International Business	✓
Optional Papers		
Group-A : Advanced Accountancy		

DSE-A-I	Advanced Accountancy Paper-I	✓
DSE-A-II	Advanced Accountancy Paper-II (Auditing)	✓
DSE-A-III	Advanced Accountancy Paper-III	✓
DSE-A-IV	Advanced Accountancy Paper-IV (Research Methodology) [All optional Paper]	✓

Note:-

1. Study Material (SIM) of Optional Paper is not available except DSE A: Advanced Accountancy, Students may choose **Group – DSE - A** as their optional paper.
2. If Students choose another optional paper instead of DSE A: Advanced Accountancy, Students will be charged all SIM's fees as per university rules, which is not refundable.

9.2 Self-Instructional Material (SIM) is available for M. Com. Part-II Sem. III &IV for following Subjects only

Sr. No.	Subject Name	English Medium
Compulsory Papers		
1	Management Accounting Paper-I	✓
	Management Accounting Paper-II (Management Control System)	✓
2	Business Finance Paper-I	✓
	Business Finance Paper-II	✓
Optional Papers		
Group-A : Advanced Accountancy		
3	Advanced Accountancy Paper-V	✓
	Advanced Accountancy Paper-VI (Booklet for Project Work and Viva-Voce) [All Optional Paper]	✓
4	Advanced Accountancy Paper-VII	✓
	Advanced Accountancy Paper-VIII	✓

Important Note:-

1. Study Material (SIM) of Optional Paper Group A: Advanced Accountancy is available only, other optional papers' study material is not available. Students may choose **Group - DSE - A** as their optional paper.
2. If Students choose another optional paper instead of DSE A: Advanced Accountancy, Students will be charged all SIM's fees as per university rules, which is not refundable.
3. M. Com. Part-II Semester-III having Project Work and Viva-Voce. It is noted that the, project report can be prepared on any compulsory or respective optional subject based on fieldwork.
