



SAVITRIBAI PHULE PUNE UNIVERSITY

Revised Syllabus of Master of Commerce (M.Com.) Semester Pattern with Credit System with effect from June 2019

The M. Com. Syllabus for regular students is being revised from the academic year 2019-20. The course structure is as below:-

1. Objectives :

- To equip and train Post Graduate students to accept the challenges of business world by providing opportunities for study and analysis of advanced commercial and business methods and processes.
- To develop independent logical thinking and facilitate personality development.
- To equip the students to seek suitable careers in management and entrepreneurship.
- To acquaint students with significance of research in business.
- To impart skills regarding methods of data collection and their interpretations.
- To develop communication and analytical skills among students.

2. Duration :

The M.Com. Course will be of Two Years duration consisting of two part. I.e. Part I and Part II. Each part is having Two Semesters.

Thus, the M.Com. Course is of Four Semesters. For each Semester, there will be Four Papers of 100 marks each. M.Com. Degree will be of 1600 marks in aggregate.

3. Duration and Structure of Programme:

The M.Com (Semester pattern with Credit System) degree Programme shall be of 2 years' duration divided into two parts, Part I and Part II, and 4 semesters.

4. Eligibility :

The student who has passed any Bachelors degree of this University or any other recognized University shall be held eligible to be admitted to M.Com. Course.

5. Course Structure:

The M.Com. degree course will be of two year duration consisting of four semesters and of minimum 64 credits as below:

Sr. No.	Semester	Total Credits
1	Semester I	16
2	Semester II	16
3	Semester III	16
4	Semester IV	16
	Grand Total	64

Four extra credits for project work at 4th Semester (This will include credits for fieldwork, data presentation and report writing)

In each Semester, there will be four papers of 100 marks each out of which **40 marks will be for Internal Assessment** (attendance, home assignments, class tests, long term papers, classroom presentation and **60 marks for University Examination**. Thus M.Com. degree examination, four Semesters shall be of 1600 marks.

In addition to the above, students are required to secure following ten credits. These credits are compulsory in nature.

Semester	Human Rights	Introduction to cyber security / information security	Skill development	Total Credits
I	1 credit	1 credit	--	2 credits
II	1 credit	1 credit	--	2 credits
III	--	1 credit	2 credits	3 credits
IV	--	1 credit	2 credits	3 credits
Total Credits	2 credits	4 credits	4 credits	10 credits

- Syllabus and other details regarding 'Human Rights' has been displayed on the home page of the university website.
- Syllabus and other details regarding '**Introduction to cyber security / information security**' has been displayed on the 'syllabi' page of the university website.

6. **The Scheme of Papers:** The following will be the Scheme of papers:

The List of Courses

Semester I

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester I	Core Compulsory	101	Management Accounting	04	04	03	40	60	100	
		102	Strategic Management	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		Group A (Advanced Accounting & Taxation)								
		103	Advanced Accounting	04	04	03	40	60	100	
		104	Income Tax	04	04	03	40	60	100	
		Group B (Commercial Laws & Practices)								
		105	Information system and E-Commerce Practices	04	04	03	40	60	100	
		106	Intellectual Property Laws	04	04	03	40	60	100	
		Group C (Advanced Cost Accounting & Cost system)								
		107	Advanced Cost Accounting	04	04	03	40	60	100	
		108	Costing Technique Examination s and Responsibility Accounting	04	04	03	40	60	100	
		Group D (Co-operation & Rural Development)								
		109	Co-operative Movement in India	04	04	03	40	60	100	
		110	Rural Development	04	04	03	40	60	100	
		Group E (Business Practices & Environment)								
		111	Organized Traders and Markets	04	04	03	40	60	100	
		112	Business Environment and Policy	04	04	03	40	60	100	
Group F (Business Administration)										
113	Production and Operation Management	04	04	03	40	60	100			
114	Financial Management	04	04	03	40	60	100			
Group G (Advanced Banking & Finance)										
115	Legal Framework of Banking	04	04	03	40	60	100			
116	Central Banking	04	04	03	40	60	100			
Group H (Advanced Marketing)										
117	Marketing Techniques	04	04	03	40	60	100			
118	Consumer Behaviour	04	04	03	40	60	100			

Semester II

Semester	Subject Types	Course Code	Title of the Paper	Hrs/Week	Credit	Exam. Hours	Maximum Marks			
							Internal	Univ.	Total	
Semester II	Core Compulsory	201	Financial Analysis and Control/ Principals of Financial Accounting	04	04	03	40	60	100	
		202	A. Industrial Economics B. Business Statistics	04	04	03	40	60	100	
	Core Elective/ Optional Subjects/ Special Subjects	<i>To choose any one Group of the following</i>								
		Group A (Advanced Accounting & Taxation)								
		203	Specialized Areas in Accounting	04	04	03	40	60	100	
		204	Business Tax Assessment & Planning	04	04	03	40	60	100	
		Group B (Commercial Laws & Practices)								
		205	E- Security & Cyber Laws	04	04	03	40	60	100	
		206	Laws Regulating to Copyrights & Design	04	04	03	40	60	100	
		Group C (Advanced Cost Accounting & Cost system)								
		207	Application Cost Accounting	04	04	03	40	60	100	
		208	Cost Control & Cost System	04	04	03	40	60	100	
		Group D (Co-operation & Rural Development)								
		209	International Co-operative Movement	04	04	03	40	60	100	
		210	Management of Co-operative Business	04	04	03	40	60	100	
		Group E (Business Practices & Environment)								
		211	Modern Business Practices	04	04	03	40	60	100	
		212	Business Environment Analysis	04	04	03	40	60	100	
		Group F (Business Administration)								
		213	Business Ethics & Professional Value	04	04	03	40	60	100	
		214	Elements of Knowledge Management	04	04	03	40	60	100	
		Group G (Advanced Banking & Finance)								
		215	Banking Law & Practices	04	04	03	40	60	100	
		216	Monetary Policy	04	04	03	40	60	100	
		Group H (Advanced Marketing)								
		217	Customer Relationship Management & Retailing	04	04	03	40	60	100	
		218	Services Marketing	04	04	03	40	60	100	