Recipient of the International Award for Institutional Excellence from Commonwealth of Learning twice
'Swachh Campus Ranking 2019' awarded by Ministry of Human Resource Development, New Delhi

ज्ञानगंगा घरोघरी

Yashwantrao Chavan Maharashtra Open University

Nashik - 422 222

(NAAC Accredited 'A' Grade)

School of Commerce and Management

Master of Commerce (M.Com.) [M17] : Prospectus Only for Second Year

2025-26

Master of Commerce (M.Com.) [M17]: Prospectus

Index

1. About School **04**

2. About Programme **04**

Features of the Programme
Duration
Medium
Programme Structure

3. Evaluation Procedure **09**

4. Admission Procedure **14**

Eligibility
Programme Fees

5. Registration Procedure **15**

6. Regional Centres **16**

7. Instructions/Contacts **17**

विद्यापीठ गीत



एक प्रतिज्ञा असे आमुची ज्ञानाची साधना ।
चिरंतन ज्ञानाची साधना
ज्ञान हेच संजीवन सार्‌या जगताच्या जीवना ॥ धृ ॥
ज्योत जागवू सुजाणतेची सकलांच्या अंतरी ।
तीच निवारील पटल तमाचे प्रभात सूर्यापरी ।
ज्ञानच देउळ, ज्ञानच दैवत, प्रगतीच्या पूजना ॥ 1॥
नव्या युगाचा नव्या जगाचा ज्ञान धर्म आहे ।
त्यातच अमुच्या उजळ उद्याचे आश्‌वासन राहे ।
मुक्त करिल तो परंपरेच्या बंदिघरातुन मना ॥ 2 ॥
हाच मंत्र नेईल आम्हाला दिव्य भविष्याकडे ।
न्यायनीतीचे पाऊल जेथे भेदाशी ना अडे ।
जे जे मंगल पावन त्याची जेथे आराधना ॥
कुसुमाग्रज

Production

Shri. Vilas Badhan
I/c Head, Print Production Centre, YCMOU, Nashik - 422 222

© 2025, Yashwantrao Chavan Maharashtra Open University

- **First Publication** : June 2025
- **Publisher** : Shri. Dilip Bharad
  Registrar, Yashwantrao Chavan Maharashtra Open University, Nashik

1. About School

The School of Commerce and Management is one of the eight schools of studies located at the head quarter of the university. Through its quality policy it aims to enhance and sustain excellence of its educational programmes. The school offers various programmes by which student can update their knowledge, ability and managerial skills while working in his /her profession. All the programmes offered by the school have become extremely popular and are among the best in Distance Learning Programme methods.

The school envisages to:

1. Develop degree, postgraduate and research level programmes for creating professional manpower required by the current competitive world.

2. Ensure relevance of programmes by updating course regularly.

3. Relate and offer all the courses to the development needs of individuals, institutions and the state.

4. Provide innovative, flexible and open systems of education by using the distance teaching methodology and by applying modern communication technologies.

5. Help practicing managers to become more effective decision makers in their fields by updating their knowledge and managerial skills.

6. Establish linkages with educational industries to share experience and knowledge.

Keeping with the trend of providing quality higher education the Yashwantrao Chavan Maharashtra Open University has started M.Com. (English medium) Programme through the School of Commerce & Management.

2. About Programme

Features of the Programme

1. The course is developed for the students willing to improve their professional and management expertise.
2. The students would work in the actual work situations to complete the programme. This academic programme is designed for both non-working and working students with time management and determination, the student can easily complete this programme while continuing his/her job, profession or other education.
3. Well-Qualified counsellors at study centre will solve student's difficulties, during the counselling sessions.
4. Generally the study centre is situated nearer to student's place for his/her convenience. Activities at the study centres are organized specially on holidays.
5. Students will be continuously assessed throughout the year and will have to submit assignments as per schedule given by study centre.
6. The university will conduct the end examination at the end of each Semester.

7. Soft copy (PDF format) of study material is available on official website of the university (http://ycmou.digitaluniversity.ac). Students should use it.

Duration

(a) Minimum duration of the programme is 2 academic years including the project work and maximum duration is 5 years.

(b) If a student is unable to complete the programme or other requirements within 5 years he/she shall have to re-register as a new student. Such a student however shall be eligible to course(s) exemption. Thus student would not be required to study the courses, which have been completed earlier.

Medium

The medium of instruction used in study materials, question papers and other mode of communication is English.

However, as per the convenience of the counsellor and students, counselling and discussion could be held in any other language(s), mostly in regional languages. The medium of examination will be English and Marathi.

Programme Structure

The M.Com. (Semester Pattern with credit system) degree shall be of 2 years duration divided into two parts, Part I and Part II and total 4 semesters. (At each part there will be 8 courses of 32 credits (400 Marks). The M.Com. Degree examination Part I & II in aggregate shall be of 64 credits (1600 Marks).

Further students have to opt for choice based generic electives in Semester II and Semester IV. All the generic electives will be considered as Audit courses only.

(a) The programme consists of 16 courses (including the project work) which are covered in four Semesters in TWO academic years.

(b) The minimum attendance of 50% per semester is compulsory for the counselling sessions.

Course Structure for M.Com (M17)

■ **Second Year M.Com**
Semester III

Compulsory Courses

Code	*Course Description*	*Credit*	*Marks*
COM 331	Strategic Management - I	4	100
COM 332	Strategic Management - II	4	100

Select same Special Group as selected in Semester - I & II

Special Group A: Accounting Group

Code	*Course Description*	*Credit*	*Marks*
ACG 301	Direct Taxes	4	100
ACG 302	Indirect Taxes	4	100

Special Group B: Business Entrepreneurship

Code	Course Description	Credit	Marks
BEG 301	Business Entrepreneurship - V	4	100
BEG 302	Business Entrepreneurship - VI	4	100

Special Group C: Cost Accounting Group

Code	*Course Description*	*Credit*	*Marks*
CAG 301	Cost and Management Audit - I	4	100
CAG 302	Cost and Management Audit - II	4	100

Special Group D: Banking and Finance Group

Code	*Course Description*	*Credit*	*Marks*
BFG 301	Banking Laws and Operations - I	4	100
BFG 302	Banking Laws and Operations - II	4	100

Semester IV
Compulsory Courses

Code	*Course Description*	*Credit*	*Marks*
COM 431	Corporate Finance and Laws - I	4	100
COM 432	Corporate Finance and Laws - II	4	100
COM 433	Research Methodology - I	4	100
COM 434	Research Methodology - II External Theory Paper - 50 Marks Internal Evaluation - 50 Marks (1) Writing a Research Paper or review article - 10 marks (2) Case Study - Aspects and Examples - 10 marks (3) Project work should be related to area of specialization paper - 20 marks (4) Viva-voce - 10 marks (Based on Project Work)	4	100

Generic Electives : Audit Courses (Any one)

Code	*Course Description*	*Credit*	*Marks*
GEN 203	Value Education	4	100
GEN 401	Yoga	4	100

Note: Self learning material for Audit Courses will be available on University Website in Soft copy (PDF format) only. Printed books of Audit courses will not be made available to the students.

* The four-specialisation groups are available for the students. The student has to choose only one of these special groups.

Students should study the above information carefully and choose their specialisation group.

Note : Students will not be allowed to change special group under any circumstances.

3. Evaluation Procedure

Evaluation

The pattern of evaluation used for the M.Com. Programme will consist of the following components.

For each theory course of 100 marks, there will be 80 marks for University Assessment (End Examination [EE]) and 20 marks reserved for Continuous Assessment (Home Assignments [CA])

Student will have to obtain minimum 40 marks to pass in each course.

The marks obtained by the student in Continuous Assessment will be shown separately in the Mark Sheet.

(A) Internal Assessment (Continuous Assessment i.e. Home Assignment) : 20 Marks

1. Students should submit ONE home assignment of 20 marks per course, having 4 Questions of 5 marks each. Thus, in each Semester, for 4 courses 4 home assignments will have to be submitted.(Except in case COM 434- Research Methodology II)
2. University will upload the home assignment questions on university website http://ycmou.digitaluniversity.ac Student should download the home assignment questions from the university website.
3. Student must submit legibly hand written home assignments (hard copy) to the Study Centre (For semester I & Semester III before 15th December and for Semester II & Semester IV before 15 March) for assessment.
4. Thus, the student of M.Com. Programme will submit and upload 4 home assignments for 4 courses in each semester (For Semester I & Semester III before 15th December and for Semester II & Semester IV before 15 March)
5. These assignments shall be evaluated for 20 marks by the Counsellors of the concerned courses at the study centre and the list of marks obtained by the students would be submitted to the study centre.

   It will be mandatory for the study centres to submit these course wise marks to the university before the commencement of each semester end examination only in online mode i.e. through study centre login at http://ycmou.digitaluniversity.ac The website link for online submission of marks will be made available on the university website only for 8 days.
6. Student is allowed to submit home assignments in hard copy at the study centre only once in each semester, within the stipulated time period announced by the university and the study centre, on the website or/and other means. Student should follow the university updates and be in touch with the study centres and submit his/her assignments within time.
7. The student who fail to submit home assignments within the stipulated time would not to be allowed to re-submit the same after the commencement of the Semester end examination and he/she would be awarded 'zero' marks/ABSENT, and the same would be displayed in his/her mark sheet

   If the student fails to submit the assignment during that semester, he/she will not be

Allowed to submit assignments thereafter and will have to pass that course by obtaining marks in end examination.

Study Centre need to contact at university headquarters Exam Unit-I for more details regarding submission of continuous assessment marks evaluation and submission.

Assignments submission for each course must be completed by the stipulated dates in the same semester of an academic year as communicated by the University. **The university will not give permission for resubmission/late submission of assignment under any circumstances.**

(B) End Examination (EE) - 80 Marks.

Each theory paper will be of 80 marks. For each course, 80 marks are reserved for University Assessment (End Examination)

Under the End Examination (EE) in each semester there will be 4 question papers of 80 marks, for 3 hours duration each. The university will conduct end examination as per the schedule declared in advance.(Except in case COM 434 - Research Methodology II- End Examination will be of 50 marks)

1. In the end examination for 80 marks, there will be 20 questions of 5 marks each, and student may attempt any 16 questions out of those.
2. The student will have to obtain minimum 40 marks to pass in each course.
3. Answers to these 5 marks questions should be written in 75-80 words each

Evaluation Pattern

End Examination	80 marks
Continuous Assessment	20 marks
Total	**100 Marks**

(C) Project, Case Study and Research Paper

In Semester IV, the students are expected to choose a Project, Case Study and Research Paper topic under the guidance of teaching staff of the Study centre. The Project work, Case Study and Research Paper should be related to area of specialized papers. The Project is of 30 marks of which project work carries 20 marks and Viva Voce will carry 10 marks, Case Study carries 10 marks and Research Paper carries 10 marks. (The evaluation of Project Report, Case Study and Research Paper and Viva Voce, will be conducted by the respective study centres).

Components	***Marks***
Project Work	20
Viva Voce	10
Case Study	10
Reseach Paper	10
Total	**50**

(D) Rules of passing

Student will have to obtain minimum 40 marks to pass in each course.

In order to complete any course successfully, a candidate must get a minimum 40 % marks [Cumulative for University Assessment (End Examination) and Continuous Assessment (Home Assignments)]. Students not completing a course/courses successfully will be required to reappear for the concerned end examination and improve their class therein.

Successful completion of the project component requires obtaining a minimum 40 % marks in Project work including viva-voce.

A Student must successfully complete first year, second year including project/ case study component in order to qualify for the award of the M.Com degree.

The final result of the student after considering the performance for all academic years will be declared on the basis of the following:

(A) **Credit Based Semester System (CBSS) :** Under the CBSS, the requirement for awarding a degree or diploma or certificate is precribed in terms of number of credits to be completed by the students.

(B) **Credit Point:** It is the product of grade point and number of credits for a course.

(C) **Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to around 30 hours of learning activities.

(D) **Cumulative Grade Point Average (CGPA) :** It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

(E) **Grade Point:** It is numerical weight allotted to each letter grade on a 10-point scale.

(F) **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+ B, C, P and F. The UGC recommends a 10-point grading system with the following letter grades and points as given below :

Letter - Grade and Description	***Grade Point***
O (Outstanding)	10
A+ (Excellent)	9
A (Very Good)	8
B+ (Good)	7
B (Above Average)	6
C (Average)	5
P (Pass)	4
F (Fail)	0
Ab (Absent)	0

(G) **Semester Grade Point Average (SGPA):** It is measure of performance of work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

(H) **Semester:** Each semester will consist of 15-18 weeks of academic work equivalent to 90 actual teaching days.

(I) **Transcript or Grade Card or Certificate:** Based on the grades earned, a grade certificate is issued to all the registered students after every Semester. The grade certificate will display the course details (code, title, number of credits, grade secured) along with SGPA of the semester and CGPA earned till that semester.

(J) **All the generic electives shall be of Theoretical in nature:** They shall be implemented using online mode of delivery. The examination of such courses shall be conducted using online and on-demand methodology.

(K) In assessing the performance of the students in examinations, the usual approach will be to award marks based on the examinations conducted at various stages (sessional, mid-term, end semester etc.) in a semester. The numeric marks obtained in such examinations shall be converted to appropriate letter grades. In order to avoid the variations, the UGC recommendations shall be followed. The following system to be implemented in awarding the grades and CGPA under the credit based semester system.

(L) **Grading:**

(i) The examinees shall be evaluated for internal assessment and end examination as per the evaluation pattern for the respective courses. The numerical marks in the aggregate shall be converted to the appropriate Letter grade and Grade point on prorate basis, i.e. using scaling down 100 marks to 10 Grade point scale. Thus, a person who has scored 46 marks out of maximum 100 marks in the aggregate shall get C (Average) Grade securing 5 points.

(ii) A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

(iii) For non-Credit Courses 'Satisfactory' or 'unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/ CGPA.

(iv) The Universities can decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.

■ Computation of SGPA and CGPA

The following procedure to compute the Semester Grade Point Average (SGPA) and
Cumulative Grade Point Average (CGPA) shall be followed:

(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.

$$SGPA\ (Si) = \Sigma(Ci \times Gi)/\Sigma Ci$$

Where Ci is the number of credits of the ith course and Gi is the grade point scored by the student in the ith 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.

CGPA = Σ (Ci x Si)/ΣCi

Where Si is the SGPA of the ith semester and Ci 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.

■ Illustration of Computation of SGPA and CGPA and Format for Transcripts

(i) Computation of SGPA and CGPA

Illustration for SGPA

Course	*Credit Letter*	*Grade Point*	*Grade (Credit x Grade)*	*Credit Point*
Course 1	3	A	8	3 x 8 = 24
Course 2	4	B+	7	4 x 7 = 28
Course 3	3	B	6	3 x 6 = 18
Course 4	3	O	10	3 x 10 = 30
Course 5	3	C	5	3 x 5 = 15
Course 6	4	B	6	4 x 6 = 24
	20			139

Thus, SGPA = 139/20 = 6.95

Illustration for CGPA

Semester I	*Semester II*	*Semester III*
Credit : 20	Credit : 22	Credit : 25
SGPA : 6.9	SGPA : 7.8	SGPA : 5.6

Semester IV	*Semester V*	*Semester VI*
Credit : 26	Credit : 26	Credit : 25
SGPA : 6.0	SGPA : 6.3	SGPA : 8.0

Thus, CGPA = 20 x 6.9 + 22 x 7.8 + 25 x 5.6 + 26 x 6.0 + 26 x 6.3 + 25 x 8.0 = 6.73

(ii) **Transcript (Format):** Based on the above recommendations on letter grades, grade points and SGPA and CGPA, the HEIs may issue the transcript for each semester and a consolidated transcript indicating the performance in all semesters.

Important Point: Students not completing successfully one or more courses at the first year level, may be given admission to the second year.

■ **Award of Degree**

After successful completion of all courses at all years, the degree may be awarded, in person or absentia, during next convocation.

4. Admission Procedure

Eligibility

Admission to the M.com programme is open to all citizens of India who satisfy the following conditions:

(1) Bachelor's Degree in Commerce (B.Com) **OR** Bachelor of Business Administration (BBA) **OR** Bachelor of Management Studies (BMS) **OR** Bachelor of Business Management (BBM).

(2) In case a candidate has completed a course from a statutory board or University, which has, content similar to that offered in the courses in the programme, he/she might appeal to the Director of School of Commerce for getting exemption to a course through a written application supported by necessary documents (syllabi of the courses completed by him/ her). The decision of the Director of the School will be final and binding on the student in this respect.

Programme Fee

M.Com. Second Year

Programme fees: The Total M.Com, S.Y. fee is Rs. 8538 /- (Eight Thousand F iv e H u n d re d Thirty eight rupees only) the details are as follows.

A) Mandatory fees

Sr. No.	Particulars	Amount
1.	Registration fees	200
2.	Prospectus fee	50
3.	E-Suvidha / e-services fee	70
4.	Chancellor's office Event fees	38
5.	Sports fees	50
6.	DSW fees	50
7.	Disaster Management fees	10
8.	Library Fee	10
9.	NSS fees	10
10.	Sanvad fees	10
11.	Student Insurance fees	20
12.	Graduation/Convocation fees	450
13.	Alumni fees	10
	Total	978

B) Second Year Fees

Tuition fees

a) University Share	Rs. 3100
b) Study Center Share	Rs. 2000
Total Tuition Fee (a+b)	**Rs. 5100**
Exam Fees	Rs. 2460
Mandatory Fee	Rs. 978
Total S.Y.Fee	**Rs. 8538 / -**

Fee payment Process

Important Note: The total fee of M.Com. S.Y. is Rs. 8538 /-only and should be paid online as per prescribed process by the University to the university account.

Please note that if the number of students at a particular Learner Support Centre is less than 20 students, then the registered students of such Learner Support Centers will be transferred to the nearest study centre.

Regular students do not need to fill any separate Examination Form and fees for final exam.

(1) Please do not pay any additional fee to the Learner Support Centre. University will not be responsible for the excess payment of fees other than mentioned above. It is non- refundable, if admission is cancelled due to certain reasons.

(2) A Learner Support Centre having enrollment less than twenty may be discontinued. Enrolled students of that Learner Support Centre will be shifted to nearby Study Centre.

(3) **Change in Name**: Students are required to attach attested copy of Gazzatte of Maharashtra Govt. (In case change in Name). The name can be changed in 1st year only.

5. Repeater Examination Form & Fees

If a learner is absent/fails in any of the courses they can appear for the examination in the next examination in the event schedule by filling up the repeater examination form and requisite fees prescribed by the university from time to time. The present fee is as follows.

Sr. No.	Particulars	Per Paper Fees
1.	Certificate / Diploma / Degree (excluding Professional & Technical)	Rs. 180/- per paper
2.	Post Graduate and All Degree program including Professional and Technical Program Written Exam	Rs. 200/- per paper
3.	Practical / Viva Voce	
	Practical / Studio Work / Term work	Rs. 220/-
	Project / Viva Voce	Rs. 330/-

4.	Marksheet Fee	Rs. 100/-
5.	Late Fees	Rs. 100/-
6.	Super Late Fees	Rs. 500/-

Note:-The above mentioned fees may change as per the University Policy.

6. Registration Procedure

This programme is offered through online admission process. Students should follow online process of admission as specified by the university.

On successful completion of registration process, the students should collect the online receipt and submit it to study centre for confirmation of admission.

7. Regional Centres

01. Amravati
V.M.V. to Walgaon Road, Post V.M.V.,
Amravati 444 604
☎ : (Fax) 0721-2531444
☎ : (Off.) 0721-2531445/2531210

02. Aurangabad
Survey No. 41, East of the Militery boy's Hostel, Nandanvan Colony, Chhavani,
Aurangabad 431 002
☎ : (Off) 0240-2371066, 2371077
☎ : (Fax) 0240-2371088

03. Mumbai
C/o Jagannath Shankarsheth Municipal School Building, Nana Chowk,
Grant Road Mumbai 400 007
☎ : (Off) 022-23874186/23874177
☎ : (Fax) 022-23813256

04. Nagpur
Rao Bahadur D. Laxminarayan Bungalow
Law College Campus
Ravinagar Chowk, Nagpur 440 001
☎ : (Off) 0712-2553724/25
☎ : (Fax) 0712-2553725

05. Nashik
Old Municipal Corp. Bldg.
New Pandit Colony
Nashik 422 002
☎ : (Off) 0253-2317063
☎ : (Fax) 0253-2576756

06. Pune
C/o Shahir Annabhau Sathe Prashala Gruha, Sadashiv Peth, Kumthekar Marg
Pune 411 030
☎ : (FAX) 020-24491107
☎ : (Off) 020-24457914

07. Kolhapur
Near Shivaji University Post Office,
Vidyanagar, Kolhapur 416 004
☎ : (Off) 0231-2607022
☎ : (Fax) 0231-2607023

08. Nanded
Swami Ramanand Teerth
Marathwada University Campus
Nanakwadi Kaman, Zari Road
Nanded 421 606
☎ : (Off) 02462-229940/283038
☎ : (Fax) 02462-229950
Mob. No. : 9422247296

University Address

Yashwantrao Chavan Maharashtra Open University
Dnyangangotri, Govardhan
Nashik - 422 222

University Phone Numbers :
(0253) 2231714, 2231715, 2230227, 2230459, 2230025

University Fax
(091) (0253) 2231716

E-mail
dir_com@ycmou.digitaluniversity.ac

8. Instructions/Contacts

Sr. No.	*Type of Query*	*Whom to Contact?*
1	Admission Related Matter	Concerned Regional Centre
2	Student Matters	Director of Student Services Division, YCMOU, Nashik Ph : (0253) 2231478
3	Examination Related Matters	Controller of Examination or D. R. Examination Unit-1, YCMOU, Nashik Ph : (0253) 2230716
4.	Academic Matters	Director of School of Commerce & Mgt. YCMOU, Nashik Ph : (0253) 2231477
5	Difficulties in any course, at the study centre	Counsellor, at the study centre
6	Other general difficulties & planning of academic activities, at the study centre	Programme Coordinator, at the study centre
7	Serious Difficulties, at the study centre	Study Centre Head, at the study centre

Note :

(1) Student is requested to contact only concerned person to whom the query is related.

(2) Your Study Centre will not necessarily be your exam centre.

(3) Do not bring mobile phones in the examination hall.