

**Sant Gadge Baba Amravati University, Amravati FACULTY :**  
**Scheme of Teaching, Learning, Examination & Evaluation leading to Two Years PG Degree Master of Commerce ( 2023 - 2024 )**  
**(Two Years- Four Semesters Master's Degree Programme- NEPv23 with Exit and Entry Option**  
**M.Com First Year Semester- I**

S. N.	Subject	Type of Course	Subject Code	Teaching & Learning Scheme							Duration Of Exam Hours	Examination & Evaluation Scheme								
				Teaching Period Per Week				Credits				Maximum Marks					Minimum Passing			
				L	T	P	Total	L/T	Practical	Total		Theory		Practical		Total Marks	Marks Internal	Marks External	Grade	
												Theory Internal	Theory +MCQ External	Internal	External					
1	Research Methodology and IPR	Th-Major	M.com NEP-11	4			4	4		4	3	30	70			100	12	28	P	
2	DSC-I. Managerial Economics	Th-Major	M.com NEP-12	5			5	5		5	3	30	70			100	12	28	P	
3	DSC-II. Advance Cost Accounting	Th-Major	M.com NEP-13	5			5	5		5	3	30	70			100	12	28	P	
4	DSC-III. Service Marketig	Th-Major	M.com NEP-14	4			4	4		4	3	30	70			100	12	28	P	
<b>Any One of the Following (DSE)</b>																				
5	DSE-I. 1) Banking & Insurance Services / MOOC	Th-Major Elective	M.com NEP-15 A	4			4	4		4	3	30	70			100	12	28	P	
6	DSE-I. 2) Accounting for material Labour / MOOC	Th-Major Elective	M.com NEP-15 B	4			4	4		4	3	30	70			100	12	28	P	
7	DSE-I. 3) Brand Management/ MOOC	Th-Major Elective	M.com NEP-15 C	4			4	4		4	3	30	70			100	12	28	P	
8	DSE-I. 1) Indirect Tax Law / MOOC	Th-Major Elective	M.com NEP-15 D	4			4	4		4	3	30	70			100	12	28	P	

9	# On Job Training, Internship/ Apprenticeship; Field projects <b>Related to Major @ during vacations cumulatively</b>	<b>Related to DSC</b>		<b>120 Hours cumulatively during vacations of Semester I and Semester II</b>					4*									<b>P*</b>
10	<b>Co-curricular Courses: Health and wellness, Yoga Education, Sports and Fitness, Cultural Activities, NSS/NCC, Fine/Applied/Visual/Performing Arts During Semester I, II, III and IV</b>	Generic <b>Optional</b>		<b>90 Hours Cumulatively From Sem I to Sem IV</b>														
	<b>TOTAL</b>			22			22	22		22						<b>500</b>		

L: Lecture, T: Tutorial, P: Practical/Practicum

Pre-requisite Course mandatory if applicable: **Prq**, Theory : **Th**, Practical/Practicum: **Pr**, Faculty Specific Core: **FSC**, Discipline Specific Core: **DSC**, Discipline Specific Elective: **DSE**, Laboratory: **Lab**, **OJT**: On Job Training; Internship/ Apprenticeship; Field projects: **FP**; **RM**: Research

Methodology; Research Project: **RP**, **Co-curricular Courses: CC**

**Note :** # On Job Training, Internship/ Apprenticeship; Field projects **Related to Major (During vacations of Semester I and Semester II) for duration of 120 hours mandatory to all the students, to be completed during vacations of Semester I and/or II. This will carry 4 Credits for learning of 120 hours. Its credits and grades will be reflected in Semester II credit grade report.**

Note: **Co-curricular Courses:** In addition to the above, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / Short term course, Scientific Surveys, Societal Surveys, Field Visits, Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.). These can be completed cumulatively during **Semester I, II, III and IV. Its credits and grades will be reflected in semester IV credit grade report.**



				Exit Option with a PG Diploma with 4 Credits On-the-job training/internship in the respective Major subject															
				• Student has to earn Total minimum 4 Credits cumulatively during Vacations of Semester I and Semester II from internship in order to exit after First Year with PG Diploma (42-44 Credits) after Three Year UG Degree															
	TOTAL			16	4	2	22			18+4*							400		

L: Lecture, T: Tutorial, P: Practical/Practicum

Pre-requisite Course mandatory if applicable: **Prq**, Theory : **Th**, Practical/Practicum: **Pr**, Faculty Specific Core: **FSC**, Discipline Specific Core: **DSC**, Discipline Specific Elective: **DSE**, Laboratory: **Lab**, **OJT**: On Job Training: Internship/ Apprenticeship; Field projects: **FP**; **RM**: Research Methodology; Research Project: **RP**, **Co-curricular Courses**: **CC**

**Note :** # On Job Training, Internship/ Apprenticeship; Field projects **Related to Major (During vacations of Semester I and Semester II) for duration of 120 hours mandatory to all the students, to be completed during vacations of Semester I and/or II.**

**This will carry 4 Credits for learning of 120 hours. Its credits and grades will be reflected in Semester II credit grade report.**

Note: **Co-curricular Courses**: In addition to the above, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / Short term course, Scientific Surveys, Societal Surveys, Field Visits, Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.). These can be completed cumulatively during **Semester I, II, III and IV. Its credits and grades will be reflected in semester IV credit grade report.**

**Sant Gadge Baba Amravati University Amravati FACULTY :**  
**Scheme of Teaching, Learning, Examination & Evaluation leading to Two Years PG Degree Master of -----( ) following Three Years UG Programme wef 2023-24**  
**(Two Years- Four Semesters Master's Degree Programme- NEPv23 with Exit and Entry Option**  
**M. --- (-----) Second Year Semester- III**

S. N.	Subject	Type of Course	Subject Code	Teaching & Learning Scheme							Duration Of Exam Hours	Examination & Evaluation Scheme						
				Teaching Period Per Week				Credits				Maximum Marks			Total Marks	Minimum Marks		
				L	T	P	Total	L/T	Practical	Total		Theory		Practical				
							Theory Internal	Theory+ MCQ External	Internal	External		Marks Internal						
1	Contemporary Applied Technological Advancements in Research relevant/supportive to Major DSC-I.3	Th-Major		4			4	4		4	3	30	70			100	12	
2	DSC-II.3	Th-Major		4			4	4		4	3	30	70			100	12	
2	DSC-III.3	Th-Major		3			3	3		3	3	30	70			100	12	
3	DSE-III /MOOC	Th-Major Elective		3			3	3		3	3	30	70			100	12	
																	Minimum Marks	
4	DSC-I.3 Lab/Pr	Pr-Major				2	2		1	1	3			25	25	50	2	
5	DSC-II.3 Lab	Pr-Major				2	2		1	1	3			25	25	50	2	
5	DSC-III.3 Lab	Pr-Major				2	2		1	1	3			25	25	50	2	
6	DSE-III Lab /MOOC Lab	Pr-Major Elective				2	2		1	1	3			25	25	50	2	
7	Research Project Phase-I	Major			2	4	6	2	2	4				50	--	50	2	
8	Co-curricular Courses: Health and wellness, Yoga Education, Sports and Fitness, Cultural Activities, NSS/NCC, Fine/Applied/Visual/Performing Arts During Semester I, II, III and IV	Generic Optional		90 Hours Cumulatively From Sem I to Sem IV														
	<b>TOTAL</b>									<b>22</b>						<b>500</b>		

L: Lecture, T: Tutorial, P: Practical/Practicum

Pre-requisite Course mandatory if applicable: Prq, Theory : Th, Practical/Practicum: Pr, Faculty Specific Core: FSC, Discipline Specific Core: DSC, Discipline Specific Elective: DSE, Laboratory: Lab, OJT: On Job Training; Internship/ Apprenticeship; Field projects: FP  
**Courses: CC**

Note: **Co-curricular Courses:** In addition to the above, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.). These can be completed cummulative and be reflected in semester IV credit grade report.

**Sant Gadge Baba Amravati University, Amravati FACULTY :**

**Scheme of Teaching, Learning, Examination & Evaluation leading to Two Years PG Degree Master of -----( ) following Three Years UG Programme wef 2023**

**(Two Years- Four Semesters Master's Degree Programme- NEPv23 with Exit and Entry Option**

num Passing	
Marks External	Grade
28	P
28	P
28	P
28	P
Passing	
25	P
25	P
25	P
25	P
25	P

; **RM:** Research Methodology; Research Project: **RP, Co-curricular**

hort term course, Scientific Surveys, Societal Surveys, Field Visits,  
ultatively during **Semester I, II, III and IV. Its credits and grades will**

**2023-24**



M. --- (-----) Second Year Semester- IV [Level 6.5]

S. N.	Subject	Type of Course	Subject Code	Teaching & Learning Scheme							Duration Of Exam Hours	Examination & Evaluation Scheme						
				Teaching Period Per Week				Credits				Maximum Marks				Total Marks	Minimum Marks	
				L	T	P	Total	L/T	Practical	Total		Theory		Practical				
												Theory Internal	Theory+ MCQ External	Internal	External			
1	DSC-I.4	Th-Major		4			4	4		4	3	30	70		100	12		
2	DSC-II.4	Th-Major		4			4	4		4	3	30	70		100	12		
3	DSC- III.4	Th-Major		3			3	3		3	3	30	70		100	12		
4	DSE-IV /MOOC	Th-Major Elective		3			3	3		3	3	30	70		100	12		
																Minimum Marks		
5	DSC-I.4 Laboratory	Pr-Major				2	2		1	1	3			25	25	50	2	
6	DSC-II.4 Laboratory	Pr-Major				2	2		1	1	3			25	25	50	2	
7	DSC-III.4 Laboratory	Pr-Major				2	2		1	1	3			25	25	50	2	
8	DSE-IV Laboratory/MOOC Lab	Pr-Major Elective				2	2		1	1	3			25	25	50	2	
9	Research Project Phase-II	Major			2	8	10	2	4	6	3			75	75	150	7	
10	Co-curricular Courses: Health and wellness, Yoga Education, Sports and Fitness, Cultural Activities, NSS/NCC, Fine/Applied/Visual/Performing Arts During Semester I, II, III and IV	Generic Optional		90 Hours Cumulatively From Sem I to Sem IV														
	<b>TOTAL</b>									24						600		

L: Lecture, T: Tutorial, P: Practical/Practicum

Pre-requisite Course mandatory if applicable: **Prq**, Theory : **Th**, Practical/Practicum: **Pr**, Faculty Specific Core: **FSC**, Discipline Specific Core: **DSC**, Discipline Specific Elective: **DSE**, Laboratory: **Lab**, **OJT**: On Job Training: Internship/ Apprenticeship; Field projects: **FP**  
**Courses: CC**

Note: **Co-curricular Courses**: In addition to the above, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / S Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.). These can be completed cum **be reflected in semester IV credit grade report.**

num Passing	
<b>Marks External</b>	<b>Grade</b>
28	P
28	P
28	P
28	P
Passing	
25	P
25	P
25	P
25	P
75	P

; **RM:** Research Methodology; Research Project: **RP, Co-curricular**

hort term course, Scientific Surveys, Societal Surveys, Field Visits,  
ultatively during **Semester I, II, III and IV. Its credits and grades will**

**Table: Comprehensive Credits distribution amongst the type of Courses over Two Year Faculty -----Major ]**

Sr. No.	Type of Course	
<b>1</b>	<b>MAJOR</b>	
	<b>i. DSC</b>	<b>56</b>
	<b>ii. DSE</b>	<b>16</b>
	<b>TOTAL</b>	
<b>2</b>	<b>Research Methodology and IPR (FSC/DSC: Major)</b>	<b>04</b>
<b>2</b>	<b>On Job Training, Internship/ Apprenticeship; Field projects Related to Major</b>	<b>04</b>
<b>3</b>	<b>Research Project</b>	<b>10</b>
	<b>OPTIONAL</b>	
<b>4</b>	<b>Co-Curricular Courses (offline and/or online as applicable):</b> Co-curricular Courses: Health and wellness, Yoga Education, Sports and Fitness, Cultural Activities, NSS/NCC, Fine/Applied/Visual/Performing Arts, CC also include but not limited to Academic activities like paper presentations in conferences, Aavishkar, start-ups, Hackathon, Quiz competitions, Article published, Participation in Summer school/ Winter School / Short term course, Scientific Surveys, Societal Surveys, Field Visits, Study tours, Industrial Visits, online/offline Courses on Yoga (Yoga for IQ development, Yoga for Ego development, Yoga for Anger Management, Yoga for Eyesight Improvement, Yoga for Physical Stamina, Yoga for Stress Management, etc.).	
	<b>TOTAL</b>	
	<b>TOTAL</b>	

**rs (Four Semesters) PG Programme and**

<b>Total Credits Offered</b>	<b>Teaching &amp; Learning Scheme</b>
	<b>56</b>
	<b>16</b>
<b>72</b>	<b>72</b>
<b>04</b>	<b>04</b>
<b>04 for 120 Hours OJT/FP cum.</b>	<b>02 (Minimum 60 Hours OJT/FP is mandatory)</b>
<b>10</b>	<b>10</b>
<b>Limited to Maximum 03 only (For 90 Hours of CC cumulatively)</b>	<b>00</b>
<b>93</b>	<b>88</b>

**! Minimum Credits to be earned for PG Degree [Master in**

**Table A: Comprehensive Credit Distribution for CC**

S. N.	Activities (offline/online as applicable)	Credits at Levels						Letter Grade
		College	University	State	Zone if exist	National	International if exist	
1	Health and wellness, Yoga* Competitions *If a Course (online/offline) on Yoga is completed for 60 Hours, 2 credits will be awarded to the student (1 Credit = 30 Hours)	1	2	3	4	5	6	P (Pass)
2	Unnat Bharat Abhiyan [UBA]	1	2	3	4	5	6	P (Pass)
3	Sports and fitness activities (see separate <b>Table B</b> )	1	1 / 2	2 / 3	3 / 4	4 / 5	5 / 6	P (Pass)
4	Cultural activities, Fine/Applied/Visual/Performing Arts	1	2	3	4	5	6	P (Pass)
5	N.S.S. activities Camps	1	2	3	4	5	6	P (Pass)
6	Academic activities like Research Paper/Article/Poster presentations, Aavishkar, start-up, Hackathon, Quiz competitions, other curricular, co-curricular activities, students exchange programme etc. Research Paper/Article published	1 --	2 1	3 2	4 -	5 4	6 6	P (Pass) P (Pass)
7	Participation in Summer school/ Winter School / Short term course (not less than 30 hours 1 or 2 weeks duration) (not less than 60 hours 2 or 3 weeks duration) Scientific Surveys, Societal Surveys Field Visits, Study tours, Industrial Visits,	2 Credits 4 Credits 2 Credits 1 Credit						P (Pass) P (Pass) P (Pass) P (Pass)
8	NCC Activities	As given in <b>Table C</b>						



**Table B: Credit Distribution for Sports and Fitness**

Sr. No.	Particulars of Sports Status ( Individual/ Team )	Credits	Letter Grade
1	College Level Participation	1	P (Pass)
2	University Level Participation	1	P (Pass)
3	University Level Rank 1, 2, 3	2	P (Pass)
4	State Level Participation	2	P (Pass)
5	State Level Rank 1, 2, 3	3	P (Pass)
6	Zonal Level Participation	3	P (Pass)
7	Zonal Level Rank 1, 2, 3	4	P (Pass)
8	National Level Participation	4	P (Pass)
9	National Level Rank 1, 2, 3	5	P (Pass)
10	International Level Participation	5	P (Pass)
11	International Level 1,2,3	6	P (Pass)

**Table C: Credit Distribution for NCC activities**

Sr. No.	Particulars of NCC Activities	Credits	Letter Grade
1	Participation in NCC activities	1	P (Pass)
2	'B' Certificate obtained	2	P (Pass)
3	'C' Certificate obtained	3	P (Pass)
4	State Level Participation	4	P (Pass)
5	National level Participation	5	P (Pass)
6	International Level Participation	6	P (Pass)



