



Gondwana University, Gadchiroli
DIRECTION NO 36 of 2023

**ADMISSIONS AND EXAMINATION LEADING TO THE DEGREE OF MASTER
OF COMMERCE (AS PER NEP 2020) EXAMINATION UNDER FACULTY OF
COMMERCE AND MANAGEMENT, DIRECTION, 2023.**

Whereas, The Maharashtra Public Universities Act, 2016 (VI of 2017) has come into force from 1st March 2017;

AND

Whereas, Gondwana University (hereinafter "the University") is now being governed by The Maharashtra Public Universities Act, 2016 (VI of 2017) (hereinafter the Act);

AND

Whereas, in the meetings of all Boards of Studies under the Faculty of Commerce and Management it is resolved to restructure all the post graduate programmes of the faculty in tune with National Education Policy 2020, and decided to adopt curriculum as per State Government Higher and Technical Education Department Government resolution No. एनईपी-२०२२/प्रक्र.०९/विशि-३ शिकाना मंत्रालय, मुंबई ४०००३२, दिनांक १६ मे, २०२३ including the change in the nomenclature of the programmes. All the Boards of Studies have submitted the draft scheme of examinations, syllabus and other details of these programmes including On Job Training (OJT)/ Field Project (FP), Research Methodology (RM) and Research Projects (RP) to be introduced in the various Semester of the restructured programmes;

AND

Whereas, the draft scheme of examinations, syllabus and other details of these programmes prepared and approved by the respective Board of Studies of the Faculty of Commerce and Management in its meeting dated 02 May, 2023 on behalf of the Faculty and Academic Council, The Vice Chancellor has accepted the draft submitted by the Board of Studies of the Faculty of Commerce and Management.

AND

Whereas, the different post graduate programs in the Faculty of Commerce and Management (Master of Commerce) are till date governed through different Ordinances and Directions, in order to bring uniformity in the process of admission, ATKT, Scheme of examination, all the board of studies in these subjects have agreed to have a uniform direction/ordinance governing all the Master of Commerce programs in the University

AND

Whereas, as per the National Education Policy 2020 and the gazette of the nomenclature of programmes published by the University Grants Commission in 2014, the nomenclature and scheme of examination and other details of the erstwhile degrees of Master of Commerce in Commerce, Account and Statistics, Business Administration and Management, Business Economics, with the approval of competent authorities of Gondwana University, Gadchiroli.

AND

Whereas, Ordinance is required to be framed for the governance of Admissions and Examinations in any program but it takes time to frame an Ordinance and there is an urgency to bring into effect the changes in the Master of Commerce Programs;

Now, therefore being satisfied with the nature of emergency, I, Dr. Prashant S. Bokare, Vice-Chancellor, Gondwana University, Gadchiroli in exercise of the powers vested in me under Section 12(8) of the Maharashtra Public Universities Act, 2016 do hereby issue the following direction:

1. This direction shall be called "DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF MASTER OF COMMERCE (AS PER NEP 2020) EXAMINATION UNDER THE FACULTY OF COMMERCE & MANAGEMENT, GONDWANA UNIVERSITY, GADCHIROLI".
2. This Direction shall come into force from the academic session 2023-24.
3. **Interpretation Clause:** In this direction, unless the context requires otherwise the words, phrases and abbreviations used shall have the following meaning:
 - a. "Academic Council" means Academic Council of Gondwana University. Gadchiroli
 - b. "ATKT" means Allowed To Keep Term in higher semester.
 - c. "Board of Studies" means Board of Studies for various subjects of Commerce in the faculty of Commerce & Management in the University.
 - d. "CC" means Core Course
 - e. "CA" means College Assessment Evaluation which refers to the Internal Assessment done at college/institute level.
 - f. "Competent Authority" (for admission purpose) means an "Authority" established or assigned the duty to regulate admissions in the course by the Government of Maharashtra or an authority constituted by the University, for this purpose.
 - g. "Credit Point"(G) It is the product of grade point and number of credits for a course.
 - h. "Credit" (C) 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 one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.

- i. **“Course”** means a paper/subject (theory or practical) prescribed for any semester of the programme.
 - j. **“Cumulative Grade Point Average (CGPA)”** It is a measure of overall cumulative Performance of a student over all semesters (four 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.
 - k. **“DSE”** means Discipline Specific Elective Course
 - l. **“Degree”** means the Post Graduate Degree awarded after successful completion of the programme governed by this Direction.
 - m. **“Fees”** means the fees prescribed by the University/Shikshan Shulka Samiti of Government of Maharashtra, for the Post Graduate Programme under this Direction, from time to time.
 - n. **“Grade Letter”** 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.
 - o. **“Grade Point”** It is a numerical weight allotted to each letter grade on a 10-point scale.
 - p. **“Master Programme”** means Master degree programme in Commerce.
 - q. **“MOOC”** means Massive Open Online Course offered by SWAYAM/NPTEL or any other recognized University or Institution or Platform.
 - r. **“SEC”** means Skill Enhancement Course.
 - s. **“Semester Grade Point Average (SGPA)”** It is a 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.
 - t. **“Student”** means student admitted to Master’s degree programme in Science under this direction.
 - u. **“ODL”** means Online Distance Learning
 - v. **“University”** means Gondwana University, Gadchiroli
4. **Details of eligibility for M.Com. Semester– I Examination**

Subject to the compliance with the provisions of the Direction and other Ordinances in force from time to time, the following applicants shall be eligible for the admission to Master of Commerce and Examination thereof.

Applicants who have passed the Examination (as mentioned in table 1) of Gondwana University, Gadchiroli or any statutory University in India or abroad recognized by University Grants Commission (UGC) or any other relevant apex regulatory authority or body of India an Examination recognized as equivalent thereto, are eligible for admission to the M.Com. Semester – I program for their examination, provided applicant has secured an aggregate of not less than 40% marks at the B.com. Examination.

Table 1: M. Com. Programs

Sr.No	'Major' to be offered	Eligibility for admission to Semester - I	Code
1	Commerce	A candidate should have Completed B.COM./ B.B.A. or any other equivalent Examination of any UGC recognised University	COM
2	Account and Statistics	A candidate should have Completed B.COM. / B.B.A. or any other equivalent Examination of any UGC recognised University	ACS
3	Business Administration and Management	A candidate should have Completed B.COM./ B.B.A. or any other equivalent Examination of any UGC recognised University	BAM
4	Business Economics	A candidate should have Completed B.COM./ B.B.A. or any other equivalent Examination of any UGC recognised University	BEC

NOTES:

- Total intake capacity for the program as approved by the university shall remain the same and be divided amongst the 'Major' programs allowed for M. Com.
- The COLLEGE may offer a particular 'Major' subject depending on the availability of students and teachers.

The COLLEGE is not expected to force any student to opt for a particular subject where a choice is provided in the scheme of examination.

5. Duration of the Program, student progression path and provisions for Multiple Entry and Exit

a. Duration of the M.Com. Program shall be TWO years with the provision for multiple exit as mentioned here:

- A student can exit the program after successful completion of 1st and 2nd semesters having earned requisite number of credits as mentioned in the scheme of examination. Such a student shall be eligible for the award of 'Post Graduate Diploma in Commerce' with a major by the University.

OR

a student can continue the program in 2nd year in order to become eligible for the award of 'Master of Commerce degree with a major subject by the university.

b. Re-entry or Lateral Entry

- Students, opting for exits at any level, will have the option to re-enter the programme from where they have left off, in the same or in a different higher education institution will be permissible up to 5 years from the date of admission to PG program.

- ii. Re-entry at various levels for lateral entrants in academic programmes shall be based on the earned and valid credits as deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions and proficiency test records.

Table 2: Eligibility for Award of PG Diploma/Degree

Semester Completion	No. of Minimum Credits Required	Additional Credit Requirement	Eligible For
I and II	40	Nil	Post Graduate Diploma in Commerce with Major
III and IV	80	Nil	Master of Commerce Degree with Major

6. Selection of 'Major' Subject

A student admitted to this program is required to select any one of the subjects/programs (Refer Table 1) as 'Major' subject to the availability of a particular subject in a particular college and is required to undergo and successfully complete the 'Core' and 'Elective' courses as mentioned in the scheme of examination of the selected 'Major' subject.

7. Availability of 'Major' and 'Intake Capacity'

All colleges affiliated to the University for offering **Master of Commerce (M. Com.)** Program/s in the Faculty of Commerce and Management shall have their intake as approved by Gondwana University, Gadchiroli. The available Major programs for M.Com. are listed in Table 1 above.

8. All colleges affiliated to the University offering M.Com.. Program are required to put up a list of 'Major' subjects it is offering on the Notice Board as well as on the website of the college to make students aware about the availability of subjects. Moreover, colleges are expected to define and display the 'Standard Operating Procedures' for the college faculty members and students to facilitate the process of selecting 'Major' subjects.
9. In pursuance with the National Education Policy 2020 and a Government Resolution No. NEP-2022/प्र.क्र.09/विशी-3/शिकाना dated 16th May 2023 issued by the Government of Maharashtra, the credit framework for M. Com. Program shall be as decided by respective Board of Studies in the Faculty of Commerce and Management as **Annexure – I.**

10. Teaching and Examination Scheme

Teaching and Examination Schemes for all available 'Major' subjects for Master of Commerce (M.Com.) degree are appended in **Annexure – II**.

11. Evaluation Scheme for OJT/FP/ and RP

A student of M. Com. Semester – II has to compulsorily undergo 'On Job Training'. Similarly, a student of M. Com. Semester – III and IV is required to undertake a 'Research Project'. Scope of these courses and their detailed evaluation scheme is appended in **Annexure – III**.

12. Grade Conversion Table and Computation of SGPA and CGPA

Table 3: Grade Conversion Table (Theory)

SN	Letter Grade	Grade Point Range	Mark Range (%)	Performance
1	O	9.00 - 10.00	90 – 100	Outstanding
2	A+	8.00 - < 9.00	80 - < 90	Excellent
3	A	7.00 - < 8.00	70 - < 80	Very Good
4	B+	6.00 - < 7.00	60 - < 70	Good
5	B	5.50 - < 6.00	55 - < 60	Above Average
6	C	5.00 - < 5.50	50 - < 55	Average
7	P	4.00 - < 5.00	40 - < 50	Pass
8	F	Below 4	Below 40	Fail
9	AB	0	-	Absent

Table 4: Grade Conversion Table (Practical)

SN	Letter Grade	Grade Point Range	Mark Range (%)	Performance
1	O	9.00 - 10.00	90 – 100	Outstanding
2	A+	8.00 - < 9.00	80 - < 90	Excellent
3	A	7.00 - < 8.00	70 - < 80	Very Good
4	B+	6.00 - < 7.00	60 - < 70	Good
5	B	5.50 - < 6.00	55 - < 60	Above Average
6	P	5.00 - < 5.50	50 - < 55	Pass
7	F	Below 5	Below 50	Fail
8	AB	0	-	Absent

Note: -When students take audit courses, they may be given pass (P) or fail (F) grade without any credits.

Computation of SGPA & CGPA:

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

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

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

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.

$$\text{CGPA} = \Sigma(\text{Ci} \times \text{Si}) / \Sigma \text{Ci}$$

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

iv. CGPA to Percentage (%) conversion formula:

$$\text{Percentage (\%)} = (\text{CGPA}) \times 10$$

13. Credit Specifications:

- a. Theory/Tutorial Courses: One hour/credit/week (a minimum of 15 hours of teaching per credit is required in a semester.
- b. Laboratory/Performance Based Courses: A minimum of 30 hours in laboratory or Performance Based activities is required in a semester. Performance based activities include Studio activities, Workshop based activities, internship, Apprenticeship, Field based learning, community engagement learning, etc.
- c. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.

14. Assessment

- The final total assessment of examinees shall be made in terms of Continuous Internal Assessment for 20% component and End Semester Examination (UA) for 80% component for each THEORY course mentioned in the scheme of examination.

- The final total assessment of examinees shall be made in terms of Continuous Internal Assessment (CA) and Semester End Examination (UA) for each PRACTICAL course as mentioned in the scheme of examination.
- 'On Job Training/Internship' being a PRACTICAL course shall be assessed as given in the scheme as per the 'Evaluation Rubrics' mentioned in **Annexure – III**.
- 'Research Project' being a PRACTICAL course shall be assessed as given in the scheme as per the 'Evaluation Rubrics' mentioned in **Annexure – III**.

Table 5: Continuous Internal Assessment

1a	Attendance of the student during a particular semester	05 Marks
1b	An assignment based on curriculum to be assessed by the teacher concerned	05 Marks
1c	Subject wise class test or Performance Based Activities conducted by the teacher concerned. (CA)	10Marks
1	Continuous Internal Evaluation Total marks (CA)	20

- Expected Performance Based Activities shall consist of the following: (a) Group Discussion (b) Seminars (c) Power Point Presentations (d) Elocution (e) Debate (f) Role Play (g) Case Studies (h) Educational Games. The teacher is expected to undertake a minimum of four of the aforesaid activity.
- The CA marks will be communicated to the University at the end of each semester, but before the semester end examinations / as instructed by the university. These marks will be considered for the declaration of the results.
- The record of CA marks, evaluation & results should be maintained for a period of three year by the respective institute/college for verification by the competent authority.

15. Attainment of Course Outcomes

- Continuous Internal Assessment shall be carried out at college/department level in such a way the attainment of prescribed learning outcomes can be measured. The college/department concerned is required to define outcome (4-6) for every course.
- Semester End Examinations are conducted by the university. The question papers for these examinations are required to be set in such a way that the attainment of prescribed learning outcomes can be measured.

16. Standard of Passing

The scope of the subject, percentage of passing in Theory and Project and Internal Assessment will be governed as per following rules:

- (i) In order to pass the Master of Commerce s(M. Com.) 1st, 2nd, 3rd and 4th Semester Examinations, an examinee shall obtain not less than 40% (Letter Grade P) marks in each theory course/paper, taking UA & CA together. Whereas, for practical/performance-based examination an examinee shall obtain not less than 50% (Letter Grade P) marks in each practical, taking UA & CA together. Moreover, a student is required to secure not less than 50% marks in aggregate i.e., taking all courses together in order to become eligible for the award of M. Com. degree.
- (ii) An examinee who is unsuccessful at the examination shall be eligible for admission to the subsequent examinations on payment of a fresh fee prescribed for the examination together with the conditions of the ordinance in force from time to time.
- (iii) The candidates who pass all the semester examinations in the first attempt are eligible for ranks.
- (iv) The results of the candidates who have passed the Semester-IV examination but not passed the lower semester examinations shall be declared as WLS (Withheld for not completed lower semester examinations). Such candidates shall be eligible for the Degree only after successful completion of all the lower semester examinations.
- (v) The successful examinees at the M.Com. semester IV examination shall be awarded division based on CGPA as follows:

Table 6: CGPA Vs Division

CGPA	Division
7.5 and above	1 st division with distinction
6 to 7.49	1 st division
5 to 5.99	2 nd division

- (vi) Provisions of **Ordinance No. 3 of 2007 of Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur** relating to the award of Grace Marks for passing and examination, securing higher division / class and for securing distinction in subject(s) shall be applicable till the own Direction/Ordinance of Gondwana University, Gadchiroli in this regard will come into force.
- (vii) University guidelines and directions issued from time to time regarding improvement of Results, Reassessment/Revaluation and Incentive Marks shall be applicable to M.Com. programs covered under this direction.

17. Rules for ATKT (Allowed to Keep Term):

An unsuccessful examinee at any semester examination shall be **ALLOWED TO KEEP TERM** as per following conditions:

Table 7: ATKT Rules

Admission to Semester	Eligibility for admission and taking University Examination
Semester – I	Candidate should have passed the qualifying examination as per the relevant Direction governing the course.
Semester – II	Candidate should have completed the term of the I st semester and appeared for at least one University Theory examination paper of Semester- I.
Semester – III	Candidate should have completed the term of the II nd semester, filled the examination form of the same and has obtained exemption in 50 percentage passing heads of the I st and II nd semesters taken together.
Semester – IV	Candidate should have completed the term of the III rd semester and appeared for at least one University Theory examination paper of Semester- III.

18. Absorption of students admitted under previous directions

19. Master of Commerce in Commerce, Account and Statistics, Business Administration and Management, Business Economics, under previous directions/ordinance shall not be absorbed into the scheme of examination under this direction. Hence, the university shall continue to conduct these examinations for THREE years to provide opportunities to failure students of these programs. All failure students after these additional SIX attempts will be required to take admission to 1st year of M. Com. program as per this direction.

20. Provision for Transfer of Credits

The M.Com. program offered under this direction provides enhanced academic flexibility to students in terms of selecting the courses they want to learn. A student can opt for any course from any statutory/recognized University or a MOOC from SWAYAM/NPTEL in lieu of a course mentioned in this scheme of examination as 'Elective' course. The mechanism for transfer of credits earned through these courses to be adhered is mentioned here:

1. Every student is mandatorily required to create an ID on Academic Bank of Credits (ABC) and shall submit her/his ID to the college.
2. Any Course mentioned in this scheme of examination under 'Elective' can be opted out by a student for taking a MOOC from SWAYAM/NPTEL learning platform.
3. A student cannot opt out any of the compulsory (Core) courses.

4. If a student is willing to opt out any 'Elective' course, he/she will have to mention this while submitting the examination form to the University for respective semester.
5. A certificate of completion of such an ODL/Online course shall be submitted by the student to the University through college before end term evaluation.
6. Such a certificate shall mandatorily have the number of credits, duration of the course and grades/marks obtained by the student and shall preferably have a QR code for verification.
7. The college shall submit the grades and marks obtained by the student to the University along with Internal Assessment marks for the concerned examination.
8. If a student has opted for an ODL/Online course in a particular semester and failed to submit the certificate within prescribed time, the student will be marked for 'Absent' for a particular course in that examination. Such a student will be required to fill in the examination form in the consecutive attempt and submit the passing certificate in order to get his/her corrected result.
9. A separate guideline 'Transfer of Credits' issued by the University will be applicable to the students of M. Com. Program from the date of its issuance.

21. Abbreviations Used:

CA: College Assessment UA: University Assessment

OJT: On Job Training (Internship/Apprenticeship), RM: Research Methodology, RP: Research Project


Annexure – I: Credit Structure given by Govt. of Maharashtra as per GR dated 16/05/2023

Annexure – II: Scheme of teaching & examination of all Major programs

Annexure – III: Rubrics and evaluation scheme for performance-based activities i.e., FP/OJT/RP etc.

Date: 08/12/2023.

Place: Gadchiroli


(Dr. Prashant S. Bokare)
Vice-Chancellor

राज्यामध्ये राष्ट्रीय शैक्षणिक धोरण, २०२० च्या अंमलबजावणीच्या अनुषंगाने गठीत करण्यात आलेल्या सुकाणू समितीच्या शिफारशीनुसार एक्झिट पर्याय / एक वर्षाच्या पदव्युत्तर अभ्यासक्रमासह २ वर्षांच्या पदव्युत्तर अभ्यासक्रमासाठी श्रेयांक वितरणासंदर्भातील सुधारित मार्गदर्शक सूचना.

महाराष्ट्र शासन

उच्च व तंत्र शिक्षण विभाग

शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.०९/विशि-३ शिकाना

मंत्रालय, मुंबई ४०० ०३२,

दिनांक: १६ मे, २०२३

- संदर्भ -**
१. शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.१०५/विशि-३, दि.०६.१२.२०२२
 २. शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.०९/विशि-३ शिकाना दिनांक २६.१२.२०२२.
 ३. शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.०९/विशि-३ शिकाना दिनांक २०.०४.२०२३.
 ४. अध्यक्ष, सुकाणू समिती (नवीन शैक्षणिक धोरण, २०२०) यांचे दि.९.०५.२०२३ चे पत्र

प्रस्तावना-

भारताला ज्ञान महासत्ता बनविण्यासाठी, विद्यार्थ्यांमध्ये आवश्यक कौशल्य व ज्ञानप्राप्ती आणि विज्ञान, तंत्रज्ञान, शिक्षण आणि औद्योगिक क्षेत्रामधील मनुष्यबळाची कमतरता दूर करण्यासाठी, भारतातील लोकसंख्येला गुणवत्तापूर्ण शिक्षण, नाविन्यपूर्ण शिक्षण व संशोधनाच्या सुविधा उपलब्ध करून देण्यासाठी, भारत सरकारने नवीन राष्ट्रीय शैक्षणिक धोरण- २०२० लागू केलेले आहे. नवीन शैक्षणिक धोरणामध्ये सर्वांगीण आणि बहुविद्याशाखीय शिक्षण प्रणालीचा अंतर्भाव करण्यात आला असून ज्याचा उद्देश मानवाच्या सर्व क्षमतांचा नैतिक - एकात्मिक पद्धतीने विकास करणे आहे.

दि.२६.०४.२०२२ च्या शासन निर्णयान्वये गठीत करण्यात आलेल्या डॉ. रविंद्र कुलकर्णी, माजी प्र-कुलगुरु, मुंबई विद्यापीठ, मुंबई यांच्या अध्यक्षतेखालील उपसमितीने सादर केलेल्या अहवालाच्या अनुषंगाने अभ्यासक्रम व श्रेयांक आराखड्यासंदर्भातील निर्देश दि.०६.१२.२०२२ च्या शासन निर्णयान्वये जारी करण्यात आले आहेत.

राष्ट्रीय शैक्षणिक धोरण, २०२० ची राज्यातील अंमलबजावणीच्या अनुषंगाने गठीत उपसमित्यांच्या अहवालातील शिफारशींच्या अंमलबजावणीसंदर्भात आढावा घेऊन येणा-या अडचणी निवारणासाठी उपाययोजना सुचविण्यासाठी व मार्गदर्शन करणेसाठी दि. २६.०१२.२०२२ च्या शासन निर्णयान्वये सुकाणू समिती स्थापन करण्यात आली आहे. सुकाणू समितीने अभ्यासक्रम व श्रेयांक आराखड्यासंदर्भात सादर केलेल्या अंतरिम अहवालावर दि. १९ व २० एप्रिल २०२३

रोजी आयोजित करण्यात आलेल्या चर्चासत्रामध्ये साधकबाधक चर्चा होऊन अभ्यासक्रम व श्रेयांक आराखड्याची राज्यामध्ये एकसमान प्रमाणात अंमलबजावणी होण्यासाठी सुधारित सुचना व निर्देश दिनांक २०.०४.२०२३ च्या शासननिर्णयान्वये जारी करण्यात आले आहेत.

शासन निर्णय:-

सदर निर्देश महाराष्ट्र सार्वजनिक विद्यापीठ अधिनियम, २०१६ मधील कलम ५ (८१) मधील तरतूदीनुसार निर्गमित करण्यात येत आहेत.

सदर शासन निर्णय महाराष्ट्र शासनाच्या www.maharashtra.gov.in या संकेतस्थळावर उपलब्ध करण्यात आला असून त्याचा सांकेतांक २०२३०५१६१७२२१९५४०८ असा आहे. हा शासन निर्णय डिजीटल स्वाक्षरीने साक्षांकित करून काढण्यात येत आहे.

[illegible]

उप सचिव, महाराष्ट्र शासन

१. मा. राज्यपाल यांचे प्रधान सचिव, राजभवन, मुंबई,
२. मा. मुख्यमंत्री यांचे प्रधान सचिव, मंत्रालय, मुंबई,
३. मा. उपमुख्यमंत्री यांचे उप सचिव, मंत्रालय, मुंबई,
४. मा. मंत्री, उच्च व तंत्र शिक्षण विभाग, यांचे खाजगी सचिव, मंत्रालय, मुंबई,

५. मा. कुलगुरु, सर्व अकृषि विद्यापीठे, अभिमत विद्यापीठे, स्वयं अर्थसहाय्यित विद्यापीठे व समूह विद्यापीठे.
६. कुलसचिव, सर्व अकृषि विद्यापीठे, अभिमत विद्यापीठे, स्वयं अर्थसहाय्यित विद्यापीठे व समूह विद्यापीठे
७. संचालक, उच्च शिक्षण/ तंत्रशिक्षण/ कला/ ग्रंथालय
८. प्रधान सचिव, उच्च व तंत्र शिक्षण विभाग, यांचे स्वीय सहाय्यक, मंत्रालय, मुंबई,
९. उप सचिव (विशि), उच्च व तंत्र शिक्षण विभाग, यांचे स्वीय सहाय्यक, मंत्रालय, मुंबई,
१०. निवडनस्ती (विशि-३).

शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.०९/विशि-३ शिकाना

शासन निर्णय क्रमांक: एनईपी-२०२२/प्र.क्र.०९/विशि-३ शिकाना दिनांक १६.०५.२०२३ सोबतचे परिशिष्ट

Structure and Credit Distribution of PG Degree Program

Vide G.R. No. NEP-2022 /CR No. 09/VISHI-3 /शिकाना dated April 20, 2023, the Directive, covering the Credit distribution structure for Four Year UG Honours/ Honours with Research Degree Programme with Multiple Entry and Exit options, was issued. In continuation of Section 8 of this GR- 'Design of PG / Master's Programmes', the illustrative Table depicting the Credit Distribution for Two Year PG Programme with one Exit Option/ One Year PG Programme is as given below:

Illustrative Credit distribution structure for Two Years/ One Year PG (M.A./M.Sc./M.Com.) and Ph. D. Programme

B.A. (Hons.) in English and Ph. D. Programme									
Year (2 Yr PG)	Level	Sem. (2 Yr)	Major		RM	OJT /FP	RP	Cum. Cr.	Degree
			Mandatory	Electives					
I	6.0	Sem I	12-14 (2*4 +2*2 or 3*4+2)	4	4	-		20-22	PG Diploma (after 3 Yr Degree)
		Sem II	12-14 (2*4 +2*2 or 3*4+2)	4		4		20-22	
		Cum. Cr. For PG Diploma	24-28	8	4	4	-	40-44	
Exit option: PG Diploma (40-44 Credits) after Three Year UG Degree									
II	6.5	Sem III	12-14 (2*4 +2*2 or 3*4+2)	4			4	20-22	PG Degree After 3- Yr UG Or PG Degree after 4- Yr UG
		Sem IV	10-12 (2*4 +2 or 3*4)	4			6	20-22	
		Cum. Cr. for 1 Yr PG Degree	22-26	8			10	40-44	
Cum. Cr. for 2 Yr PG Degree		46-54	16	4	4	10	80-88		
2 Years-4 Sem. PG Degree (80-88 credits) after Three Year UG Degree or 1 Year-2 Sem PG Degree (40-44 credits) after Four Year UG Degree									
	8.0		Course Work Min. 12 (3*4)		Training in Teaching/ Education/ Pedagogy: 4		16 + Ph. D. Work	Ph.D. in Subject	
Abbreviations: Yr.: Year; Sem.: Semester; OJT: On Job Training; Internship/									
Field projects; RM: Research Methodology									

Abbreviations: Yr.: Year; Sem.: Semester; OJT: On Job Training; Internship/ Apprenticeship; FP: Field projects; RM: Research Methodology; Research Project: RP; Cumulative Credits: Cum. Cr.

- (a) With effect from Academic Year 2023-24, Two years Master's Degree Program will be revamped as per the Illustrative Credit Distribution given in the above Table.
- (b) Credits offered per Semester will be a Minimum of 20 and a Maximum of 22. While minimum credits are mandatory as per National Credit Framework, the Universities can evolve the mechanism for providing Semester/ Levelwise credit attainment flexibility within the broad framework.
- (c) Under the One-year PG Diploma program, and two-year master's Degree program, the students must complete on-the-job training/internship of 04 credits during summer break, after completion of the second semester of the first year in the respective Major Subject.
- (d) The 4 Credits Research Methodology Component is mandatory in the First Year.
- (e) Since the Master's Programme is based on DSC Specialisation, the PG curricular framework will not include Minor Subject. Electives selected in the PG program may be Relevant to OR Supportive of the Major Subject chosen. The Statutory authorities of the University or Autonomous College can take a decision in this regard.
- (f) The students will have to undertake a research project of 4 credits in Semester III and a research project of 6 credits in Semester IV in the second year of the two-year master's degree program. This is also applicable to the students admitted to one year PG program after completion of four year UG Program.
- (g) Colleges already having permission and recognition for the PG degree programme along with UG degree programme in the same Major shall be automatically allowed to continue PG degree programme in the same Major without undergoing any additional procedures. Similarly, the colleges with approved PG programme and Ph.D. Research Centre in the same Major shall be automatically allowed to continue PG and Ph. D. Degree programme without undergoing any additional procedures.
- (h) The exit option at the end of one year of the Master's degree program will commence from AY 2024-25. Students who have joined a two-year Master's degree program may opt for exit at the end of the first year and earn a PG Diploma.
- (i) The PG Diploma may be awarded to a student provided they have earned the requisite credits in one year including on-the-job training of 04 credits during summer break, after completion of the second semester of the first year in the respective Major Subject.

- (j) The one-year Master's Degree Program will begin with effect from Academic Year 2027-28.
 - (k) Re-entry to complete the PG degree, after taking the exit option, will be permissible up to 05 years from the date of admission to the PG program.
 - (l) With regards to the Eligibility criteria and Procedure for admission to the Ph.D. Programme, Duration of the Ph.D. Programme, Eligibility and Allocation of Research Supervisor, Course Work (Credit requirements, number, duration, syllabus, minimum standards for completion), Research Advisory Committee and its Functions, Academic, research, administrative, and infrastructure requirements to be fulfilled by Colleges for getting recognition for offering Ph.D. Programme, Award of Ph. D. Degree etc, the Universities and Autonomous Colleges must comply UGC (Minimum Standards and Procedure for Award of Ph.D. Degree) Regulations, 2022, dated Nov. 7, 2022.
 - (m) The University and Autonomous College must adopt this GR within 10 days after its issue.
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GONDWANA UNIVERSITY, GADCHIROLI
FACULTY OF COMMERCE
Two Years Regular Post-Graduate Program: Master of Commerce (M. Com.) Semester I
Course and Examination Scheme 2023-2024

Area	Subject Code	Subjects	Teaching Scheme				Examination Scheme				
			Weekly Hours			No. of Credits	Duration of Paper (Hours)	Theory		Total	Min Passing Marks
			L	T	Total Hours			Max. Marks	Max. Marks Internal Assessment		
Major : Mandatory Course	01 MCOM 101	1. Advanced Financial Accounting	05		05	04	03	ESE 80	IE 20	100	40
	01 MCOM 102	2. Indian Financial System	04		04	04	03	80	20	100	40
	01 MCOM 103	3. Advanced Managerial Economics	04		04	04	03	80	20	100	40
Electives	01 MCOM 104	1. Advanced Marketing Management	04		04	04	03	80	20	100	40
	01 MCOM 105	2. Industrial Economics	04		04	04	03	80	20	100	40
	01 MCOM 106	3. Introduction of Banking	04		04	04	03	80	20	100	40
	01 MCOM 107	4. Rural Entrepreneurship	04		04	04	03	80	20	100	40
	01 MCOM 108	5. Basics of Insurance	04		04	04	03	80	20	100	40
	01 MCOM 109	6. E-Commerce	04		04	04	03	80	20	100	40
	01 MCOM 110	7. Operations Research	04		04	04	03	80	20	100	40
	01 MCOM 111	8. Business Ethics and Corporate Governance	04		04	04	03	80	20	100	40
	01 MCOM 112	9. Rural and Agriculture Economics	04		04	04	03	80	20	100	40
	01 MCOM 113	10. Recent Trends in Commerce	04		04	04	03	80	20	100	40
	01 MCOM 114	11. Monetary Economic of Central Bank	04		04	04	03	80	20	100	40
Research Methodology	01 MCOM 115	Research Methodology	04		04	04	03	80	20	100	40

L= Lectures, T=Theory, ESE= End Semester Examination, IE=Internal Evaluation

GONDWANA UNIVERSITY, GADCHIROLI
FACULTY OF COMMERCE
Two Years Regular Post-Graduate Program: Master of Commerce (M. Com.) Semester II
Course and Examination Scheme 2023-2024

Area	Subject Code	Subjects	Teaching Scheme				Examination Scheme				
			Weekly Hours			No. of Credits	Theory				
			L	T	Total Hours		Duration of Paper (Hours)	Max. Marks	Max. Marks Internal Assessment	Total	Min Passing Marks
Major : Mandatory Course	02 MCOM 101	1. Advanced Cost Accounting	05		05	04	03	ESE 80	IE 20	100	40
	02 MCOM 102	2. Co-operation and Rural Development	04		04	04	03	80	20	100	40
	02 MCOM 103	3. Computer Application in Commerce	04		04	04	03	80	20	100	40
Electives	02 MCOM 104	1. Advanced Human Resource Management	04		04	04	03	80	20	100	40
	02 MCOM 105	2. Agriculture Economics	04		04	04	03	80	20	100	40
	02 MCOM 106	3. Rural Marketing	04		04	04	03	80	20	100	40
	02 MCOM 107	4. Rural Finance	04		04	04	03	80	20	100	40
	02 MCOM 108	5. Advanced Banking	04		04	04	03	80	20	100	40
	02 MCOM 109	6. Advanced Insurance	04		04	04	03	80	20	100	40
	02 MCOM 110	7. Cyber Security	04		04	04	03	80	20	100	40
	02 MCOM 111	8. Statistical Analysis Using MS-Excel	04		04	04	03	80	20	100	40
	02 MCOM 112	9. Business Regulatory Framework	04		04	04	03	80	20	100	40
	02 MCOM 113	10. Fundamental of Tourism Management	04		04	04	03	80	20	100	40
	02 MCOM 114	11. Co-operative Housing Society Procedure and Practice	04		04	04	03	80	20	100	40
On Job Training/ Field Project	02 MCOM 115	On Job Training and Training Report (OR) Field Project	04		04	04	--	50 (External)	50 (Internal)	100	40
	02 MCOM 116	(On any Topic of Major/Elective Subjects of Semester I and Semester II)	04		04	04	--	50 (External)	50 (Internal)	100	40

L= Lectures, T=Theory, ESE= End Semester Examination, IE=Internal Evaluation

Annexure-III
DETAILS OF 'ON JOB TRAINING/FIELD PROJECT/INTERNSHIP AND
RESEARCH PROJECT
[A] GUIDELINES FOR 'ON JOB TRAINING/FIELD
PROJECT/INTERNSHIP

1. Learning Outcomes

co1	Student will be able to explain the profile of the institute/company/industry where the OJT/Internship has been carried out. OR Student will be able to describe the need for objective of undertaking the field project.
co2	The student will be able to assess its Strengths, Weaknesses, Opportunities and Challenges (SWOC). OR Student will be able to list the outcomes of the Field Project.
co3	Student will be able determine the challenges and future potential of OJT/Internship. OR Student will be able to describe the profile of respondents / community involved in the 'Field Project'
co4	Student will be able to correlate theoretical classroom learning and its application in practical situations by accomplishing the tasks undertaken during OJT/ Internship/FP
co5	Student will be able to apply various soft skills such as time management, positive attitude, and communication skills, scientific temperament during OJT/ Internship/ FP
co6	Student will be able to suggest improvements in processes / systems based on his experiences during OJT/ Internship/FP.

2. Every student admitted to M.Com. Second Semester is compulsorily required to undergo this course bearing 4 credits.
3. During second semester, all students will have to undergo OJT/Internship/FP of 120 Hours.
4. Each student will be required to submit a detailed report to the Department/College/Institute for the work undertaken during this period **within 7 days of completion of the training** following which the evaluation and assessment for OJT/Internship/FP will be done by the college/institute concerned. The Report submitted must be according to the Learning outcomes and in tune with the rubric for evaluation.
5. College/Institute is required to assign Supervisor/Mentor to students for OJT/Internship/FP who will guide the student in attaining the outcomes of this course.
6. It is desirable to appoint an external examiner from the company/organization where a student has completed his OJT/Internship/FP. However, the Principal/HOD may appoint any other industry professional or subject expert as an external examiner. The remuneration (Rs.200/- per student for internal and external examiner each), TA/DA or Conveyance Allowance to external examiner may be paid by the college/institute which will be reimbursed by the university as per established rules.
7. The Internal Examiner and External Examiner shall jointly evaluate the report submitted by the student and her/his seminar and shall immediately submit the evaluation report in the prescribed format provided along with.
8. The College/Institute shall submit marks obtained by students to the university as per prevalent system within 3 days of evaluation.

A-1] EVALUTION REPORT OF OJT/INTERNSHIP/FP

M.Com. (Major Subject) Examination,_____

Name of Student: _____

OJT/SLP Title: _____

Roll No. _____

Max. Marks: 100

CRITERION	Parameters	Score
Continuous Internal Evaluation	Regularity, punctuality, sincerity, scientific temperament and feedback from the Organization where OJT/Internship/FP has been carried out	____ out of 50
Organization Profile	Basic information about the organization where the OJT/Internship/FP/ has been carried out	____ out of 10
SWOC analysis	SWOC analysis, key challenges & opportunities, Goals and objectives of the OJT/Internship/FP	____ out of 10
Application of theoretical knowledge and Conclusions	Details of the work done, experiments carried out, new techniques learnt, hands on training gained etc. Specific Conclusions based on empirical evidences. Recommendations based on practical feasibility	____ out of 10
Report on OJT/Internship/FP	One copy of spiral bound report duly signed by the Mentor and HOD to be submitted to the College/Institute/Department	____ out of 10
Presentation	A power point presentation based on work carried out and viva voce by external examiner.	____ out of 10
Total Marks Scored out of 100		
Name and Signature of Internal Examiner		Name and Signature of External Examiner

[B] GUIDELINES FOR RESEARCH PROJECT

1. Learning Outcomes:

On completion of the research project, the learner will be able to-	
co1	Formulate a research problem statement under a given state of conditions
co2	Carry out Review of Literature in the context of defined research problem and identify research gap
co3	Develop Constructs, design data collection instruments and collect data using appropriate sampling technique and/ or experiments
co4	Analyses data to arrive at meaningful findings and conclusions using appropriate statistical tools with reference to defined research problem
co5	Write a project report explaining research problems, hypotheses (if any), data collection, analysis of data, findings, conclusions, and future scope
co6	Defend the research design, methods, and findings in the Open Defence Examination

Note:- This table gives generic Cos. Cos may vary with reference to the requirement of a program (course)

2. The research project is a compulsory course carrying 10 credits (3rd Semester-4 Credits and 4th Semester-6 Credit) to become eligible for award of degree of Master of Commerce under this scheme of examination.

3. College/Institute is required to assign Supervisor to students for Research Project who will guide the students in attaining the outcomes of this course. One such supervisor can supervise maximum 20 students in a session.

4. A supervisor shall be a full-time teacher working with the college/institute concerned. However, in case of non- availability of adequate number of full-time teachers, an ad-hoc or CHB teacher can be appointed as a supervisor. In certain cases, an industry professional or subject expert can also be appointed as a supervisor by the Principal of college/HOD of the Department. Supervisors shall not claim any additional remuneration/honorarium for guiding students.

5. Guidelines for Research Project:

a. Objective:- Every student will be assigned a project in 3rd and 4th Semesters and it will be pursued by him/her under the supervision of an internal supervisor. The objective of the Project Work is to help the student develop his/her ability to apply multidisciplinary concepts, tools and techniques to solve organizational and/or to evolve new/innovative theoretical frame work.

b. Types of Project: The Project may take any one of the following forms (not limited to these):

1. Research project
2. Review project
3. Field study

c. Submission of the Research Project Report: Every Student shall submit a Hard Copy of the Research Project Report duly sign by the student and supervisor to the college/institute. Following documents are required to be submitted with the Research Project Report:

i. A certificate from the Supervisor to the effect that the candidate has satisfactorily completed the Project work for not less than one session and that the Project work is the result of the candidates own work and is of sufficiently high standard to warrant its presentation for examination

ii. A declaration by the candidate that the Project is the result of his/ her own research work and the same has not been previously submitted to any examination of this University or any other University. The Project shall be liable to be rejected and / or cancelled of found otherwise.

iii. A certificate obtained through anti-plagiarism software stating that the original content of the project work report is more than 70% must be attached at the beginning of the candidate has not copied/plagiarized the contents of project report and that the supervisor has ensured the originality & authenticity of data/contents incorporated in the project report.

d. General Format of the Report: The project report should preferably be written in the following format (The format may vary depending on the nature of research topic):

i. Introduction

ii. Literature survey

iii. Aim and objective(s)

iv. Materials and Method (Experimental)

v. Results and Discussion

vi. Conclusion

vii. Future scope

viii. References/Bibliography

6. The College / Institute shall schedule the project presentation by the students during semester end examination. The presentation shall be evaluated by the supervisor/mentor assigned to a student (as an internal examiner) and an external examiner appointed by the college/institute.

7. The External Examiner for evaluation of Research Project Report shall be appointed by the University through its established rules and procedures. The remuneration (Rs. 200 per student for Internal and External Examiners), TA/DA or Conveyance Allowance to external examiner may be paid by the college/institute which will be reimbursed by the university as per established rules.

8. The Internal Examiner and External Examiner shall jointly evaluation the report submitted by the student and her/his seminar and shall immediately submit the evaluation report in the prescribed format provided along with.

9. The College / Institute shall submit marks obtained by students to the university as per prevalent system within 3 days of evaluation.

Semester-Master of Commerce (M.Com.) (OBE-NEP) Summer-20
EVALUATION REPORT OF PROJECT REPORT & VIVA VOCE OF 100 MARKS/200
MARKS

Roll No.	Name of Student	Evaluation parameters (Sem-3/Sem-4)						Total Marks Obtained (Sem-3:100 marks/Sem-4:200 marks)
		Continuous Internal Evaluation (50/100)	Introduction and Literature survey (10/20)	Aim and objective (s) (5/10)	Materials and Method (10/20)	Results and Discussion (15/30)	Presentation and viva voce (10/20)	

Name & Signature of External Examiner

Name & Signature of Internal Examiner