



Yashwantrao Chavan Maharashtra Open University  
Dnyangangotri near Gangapur Dam, Nashik, Pin Code-422222, Maharashtra(India)

## **Programme Structure Scheme**

**For**

**Post Graduate,  
2 Year(s) Master Degree Program in**

**School of Commerce & Management**

**Master of Commerce(M117 - Master of Commerce (M.Com))**  
(Credits System)

**(2023 Pattern - NEP-Open and Distance Learning)**  
Programme Code: M117

### Publisher's Note

This Yashwantrao Chavan Maharashtra Open University has great Pleasure in publishing this programme structure for Post Graduate programme for 2 Year(s) Master Degree Program as "Master of Commerce" (2023 Pattern - NEP - Open and Distance Learning) under the School of "School of Commerce & Management".

On behalf of the University, I thank experts and authorities of the University for the interest taken and the whole hearted co-operation extended by them in bringing out this publication.

Date: 8/3/2023 2:57:21 PM

Yashwantrao Chavan Maharashtra Open  
University, Dnyangangotri near Gangapur Dam,  
Nashik, Pin Code-422222, Maharashtra(India)

Registrar

**Programme Objective(s)**

1. "1. To improve professional and commercial expertise of the learners.
2. To educate and train learners to a skilled level of expertise in the field of Commerce.
3. To develop human resources useful in the field of Commerce.
4. To help learners to inculcate Indian ethos values.
5. To meet the demand of commerce professionals at various Industries and Service Sectors."

: Programme Outcome :

- "1. To enable learners enhance their commerce specific domain Knowledge.
2. To develop understanding of learners about all core areas like Advance Accountancy, Banking and Finance, Business Entrepreneurship and Business Management.
3. To acquaint learners with recent trends in contemporary areas of Commerce.
4. To acquaint and enhance learners ability of critical thinking and problem solving.
5. To develop and enhance learners interpersonal skills, communication skills and innovative thinking."

**The Master of Commerce Consists of following 2 programme part(s):**

Sr.No.	Programme Part Name	Programme Part Abbreviation	Examination Pattern
1	Year-1	Year-1	Semester
2	Year-2	Year-2	Semester

**The Master of Commerce is available in following medium of instruction/s:**

1. English

**Programme Part: Year-1** Separate Passing Head: No, Min: 0, Max: 1100, Total Credits: 44.00

**Term: Semester I** Separate Passing Head: No, Min Courses: 6, Max Courses: 6, Min:0,Max:550, Total Credits: 22.00

**The courses for Year-1 - Semester I are classified into following groups:**

**1.Main Mandatory** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 200)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Mandatory** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM531 Management Accounting-I

**2.Research Methodology** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM599 Research Methodology

**2.Specialization Group** (Min Subgroups: 1, Max SubGroups: 1,

Separate Passing Head: No, Max. Marks: 350)

Select minimum 1 SubGroup(s)

Select maximum 1 SubGroup(s)

SubGroups:

**1.Advanced Accountancy** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 350)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Advanced Accountancy)** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM533 Business Economics- I

COM535 Strategic Management – I

**2.Major Mandatory (Advanced Accountancy)** (Min Courses: 3, Max Courses: 3,

Separate Passing Head: No, Max. Marks: 250)

Select minimum 3 course(s)

Select maximum 3 course(s)

Courses:

AAG501 Advanced Accounting and Auditing - I

AAG503 Advanced Cost Accounting - I

COM537 Basics of Business Entrepreneurship – I

**2.Banking and Finance** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 350)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Banking and Finance)** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM533 Business Economics- I

COM541 Management Information System

**2.Major Mandatory (Banking and Finance)** (Min Courses: 3, Max Courses: 3,  
Separate Passing Head: No, Max. Marks: 250)

Select minimum 3 course(s)

Select maximum 3 course(s)

Courses:

COM539 Securities Analysis & Portfolio Management - I

BFG501 Financial Markets & Institutions in India - I

BFG503 Money, Central Banking in India & International Financial Institutions-I

**3.Business Entrepreneurship** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 350)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Business Entrepreneurship)** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM533 Business Economics- I

BMG502 Marketing Management

**2.Major Mandatory (Business Entrepreneurship)** (Min Courses: 3, Max Courses: 3,

Separate Passing Head: No, Max. Marks: 250)

Select minimum 3 course(s)

Select maximum 3 course(s)

Courses:

COM543 Financial and Investment Skills

BEG501 Business Entrepreneurship – I

BEG503 Business Environment

**4.Business Management** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 350)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Business Management)** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM541 Management Information System

COM544 Economics for Managers

**2.Major Mandatory (Business Management)** (Min Courses: 3, Max Courses: 3,

Separate Passing Head: No, Max. Marks: 250)

Select minimum 3 course(s)

Select maximum 3 course(s)

Courses:

BMG502 Marketing Management

BMG501 Management Processes & Organizational Behavior

COM537 Basics of Business Entrepreneurship – I

**Term: Semester II** Separate Passing Head: No, Min Courses: 6, Max Courses: 6, Min:0,Max:550, Total Credits: 22.00

**The courses for Year-1 - Semester II are classified into following groups:**

<p><b>1.Main Mandatory</b> (Min Subgroups: 2, Max SubGroups: 2, Separate Passing Head: No, Max. Marks: 200) Select minimum 2 SubGroup(s) Select maximum 2 SubGroup(s) SubGroups:</p> <p><b>1.Major Mandatory</b> (Min Courses: 1, Max Courses: 1, Separate Passing Head: No, Max. Marks: 100) Select minimum 1 course(s) Select maximum 1 course(s) Courses: COM532 Management Accounting - II</p> <p><b>2.Research Methodology</b> (Min Courses: 1, Max Courses: 1, Separate Passing Head: No, Max. Marks: 100) Select minimum 1 course(s) Select maximum 1 course(s) Courses: FPJ501 Field Project</p> <p><b>2.Specialization Group</b> (Min Subgroups: 1, Max SubGroups: 1, Separate Passing Head: No, Max. Marks: 350) Select minimum 1 SubGroup(s) Select maximum 1 SubGroup(s) SubGroups:</p> <p><b>1.Advanced Accounting</b> (Min Subgroups: 2, Max SubGroups: 2, Separate Passing Head: No, Max. Marks: 350) Select minimum 2 SubGroup(s) Select maximum 2 SubGroup(s) SubGroups:</p> <p><b>1.Major Elective (Advanced Accounting)</b> (Min Courses: 1, Max Courses: 1, Separate Passing Head: No, Max. Marks: 100) Select minimum 1 course(s) Select maximum 1 course(s) Courses: COM534 Business Economics - II COM536 Strategic Management – II</p> <p><b>2.Major Mandatory (Advanced Accounting)</b> (Min Courses: 3, Max Courses: 3, Separate Passing Head: No, Max. Marks: 250) Select minimum 3 course(s) Select maximum 3 course(s) Courses: AAG502 Advanced Accounting and Auditing - II AAG504 Advanced Cost Accounting - II COM538 Basics of Business Entrepreneurship – II</p> <p><b>2.Banking and Finance</b> (Min Subgroups: 2, Max SubGroups: 2, Separate Passing Head: No, Max. Marks: 350) Select minimum 2 SubGroup(s) Select maximum 2 SubGroup(s) SubGroups:</p> <p><b>1.Major Elective (Banking and Finance)</b> (Min Courses: 1, Max Courses: 1, Separate Passing Head: No, Max. Marks: 100) Select minimum 1 course(s) Select maximum 1 course(s) Courses: COM542 Banking and Bank Finance COM534 Business Economics - II</p>
--

**2.Major Mandatory (Banking and Finance)** (Min Courses: 3, Max Courses: 3,  
Separate Passing Head: No, Max. Marks: 250)  
Select minimum 3 course(s)  
Select maximum 3 course(s)

Courses:

COM540	Securities Analysis & Portfolio Management – II
BFG502	Financial Markets & Institutions in India - II
BFG504	Money, Central Banking in India & International Financial Institutions-II

**3.Business Entrepreneurship** (Min Subgroups: 2, Max SubGroups: 2,  
Separate Passing Head: No, Max. Marks: 350)  
Select minimum 2 SubGroup(s)  
Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Business Entrepreneurship)** (Min Courses: 1, Max Courses: 1,  
Separate Passing Head: No, Max. Marks: 100)  
Select minimum 1 course(s)  
Select maximum 1 course(s)

Courses:

COM534	Business Economics - II
BMG504	Human Resource Management

**2.Major Mandatory (Business Entrepreneurship)** (Min Courses: 3, Max Courses: 3,  
Separate Passing Head: No, Max. Marks: 250)  
Select minimum 3 course(s)  
Select maximum 3 course(s)

Courses:

COM547	E-Business
BEG502	Business Entrepreneurship – II
BEG504	Strategic Management

**4.Business Management** (Min Subgroups: 2, Max SubGroups: 2,  
Separate Passing Head: No, Max. Marks: 350)  
Select minimum 2 SubGroup(s)  
Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Business Management)** (Min Courses: 1, Max Courses: 1,  
Separate Passing Head: No, Max. Marks: 100)  
Select minimum 1 course(s)  
Select maximum 1 course(s)

Courses:

COM545	Retail Marketing
COM546	Consumer Behavior

**2.Major Mandatory (Business Management)** (Min Courses: 3, Max Courses: 3,  
Separate Passing Head: No, Max. Marks: 250)  
Select minimum 3 course(s)  
Select maximum 3 course(s)

Courses:

COM538	Basics of Business Entrepreneurship – II
BMG503	Business Ethics & Corporate Governance
BMG504	Human Resource Management

**Programme Part: Year-2** Separate Passing Head: No, Min: 0, Max: 1100, Total Credits: 44.00

**Term: Semester III** Separate Passing Head: No, Min Courses: 6, Max Courses: 6, Min:0,Max:550, Total Credits: 22.00

**The courses for Year-2 - Semester III are classified into following groups:**

**1.Main Mandatory** (Min Subgroups: 2, Max SubGroups: 2,  
Separate Passing Head: No, Max. Marks: 200)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Mandatory** (Min Courses: 1, Max Courses: 1,  
Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM603 Corporate Finance and Laws – I

**2.Research Methodology** (Min Courses: 1, Max Courses: 1,  
Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

PRJ601 Research Project

**2.Specialization Group** (Min Subgroups: 1, Max SubGroups: 1,  
Separate Passing Head: No, Max. Marks: 350)

Select minimum 1 SubGroup(s)

Select maximum 1 SubGroup(s)

SubGroups:

**1.Advanced Accountancy** (Min Subgroups: 2, Max SubGroups: 2,  
Separate Passing Head: No, Max. Marks: 350)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Advanced Accountancy)** (Min Courses: 1, Max Courses: 1,  
Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM605 Management Control System

COM606 International Business and International Trade

**2.Major Mandatory (Advanced Accountancy)** (Min Courses: 3, Max Courses: 3,  
Separate Passing Head: No, Max. Marks: 250)

Select minimum 3 course(s)

Select maximum 3 course(s)

Courses:

AAG601 Advanced Accounting and Auditing - III

AAG603 Advanced Cost Accounting - III

COM609 Digital Marketing

**2.Banking and Finance** (Min Subgroups: 2, Max SubGroups: 2,  
Separate Passing Head: No, Max. Marks: 350)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Banking and Finance)** (Min Courses: 1, Max Courses: 1,  
Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM605 Management Control System



COM606 International Business and International Trade

**2.Major Mandatory (Banking and Finance)** (Min Courses: 3, Max Courses: 3,  
Separate Passing Head: No, Max. Marks: 250)

Select minimum 3 course(s)

Select maximum 3 course(s)

Courses:

BFG601 Banking Laws and Operations - I

BFG603 Management of Financial Services

COM609 Digital Marketing

**3.Business Entrepreneurship** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 350)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Business Entrepreneurship)** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM605 Management Control System

BMG602 Production and Operations Management

**2.Major Mandatory (Business Entrepreneurship)** (Min Courses: 3, Max Courses: 3,

Separate Passing Head: No, Max. Marks: 250)

Select minimum 3 course(s)

Select maximum 3 course(s)

Courses:

COM609 Digital Marketing

BEG602 Business Entrepreneurship – IV

BEG601 Business Entrepreneurship – III

**4.Business Management** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 350)

Select minimum 2 SubGroup(s)

Select maximum 2 SubGroup(s)

SubGroups:

**1.Major Elective (Business Management)** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)

Select minimum 1 course(s)

Select maximum 1 course(s)

Courses:

COM606 International Business and International Trade

COM610 Performance and Reward Management

**2.Major Mandatory (Business Management)** (Min Courses: 3, Max Courses: 3,

Separate Passing Head: No, Max. Marks: 250)

Select minimum 3 course(s)

Select maximum 3 course(s)

Courses:

COM609 Digital Marketing

BMG601 Industrial Relations & Labor Legislation

BMG602 Production and Operations Management

**Term: Semester IV** Separate Passing Head: No, Min Courses: 5, Max Courses: 5, Min:0,Max:550, Total Credits: 22.00

**The courses for Year-2 - Semester IV are classified into following groups:**

<p><b>1.Main Mandatory</b> (Min Subgroups: 2, Max SubGroups: 2, Separate Passing Head: No, Max. Marks: 250) Select minimum 2 SubGroup(s) Select maximum 2 SubGroup(s) SubGroups:</p> <p><b>1.Major Mandatory</b> (Min Courses: 1, Max Courses: 1, Separate Passing Head: No, Max. Marks: 100) Select minimum 1 course(s) Select maximum 1 course(s) Courses: COM604 Corporate Finance and Laws – II</p> <p><b>2.Research Methodology</b> (Min Courses: 1, Max Courses: 1, Separate Passing Head: No, Max. Marks: 150) Select minimum 1 course(s) Select maximum 1 course(s) Courses: PRJ602 Research Project</p> <p><b>2.Specialization Group</b> (Min Subgroups: 1, Max SubGroups: 1, Separate Passing Head: No, Max. Marks: 300) Select minimum 1 SubGroup(s) Select maximum 1 SubGroup(s) SubGroups:</p> <p><b>1.Advanced Accountancy</b> (Min Subgroups: 2, Max SubGroups: 2, Separate Passing Head: No, Max. Marks: 300) Select minimum 2 SubGroup(s) Select maximum 2 SubGroup(s) SubGroups:</p> <p><b>1.Major Elective (Advanced Accountancy)</b> (Min Courses: 1, Max Courses: 1, Separate Passing Head: No, Max. Marks: 100) Select minimum 1 course(s) Select maximum 1 course(s) Courses: COM607 Enterprises Resource Planning COM608 International Finance</p> <p><b>2.Major Mandatory (Advanced Accountancy)</b> (Min Courses: 2, Max Courses: 2, Separate Passing Head: No, Max. Marks: 200) Select minimum 2 course(s) Select maximum 2 course(s) Courses: AAG602 Advanced Accounting and Auditing - IV AAG604 Advanced Cost Accounting - IV</p> <p><b>2.Banking and Finance</b> (Min Subgroups: 2, Max SubGroups: 2, Separate Passing Head: No, Max. Marks: 300) Select minimum 2 SubGroup(s) Select maximum 2 SubGroup(s) SubGroups:</p> <p><b>1.Major Elective (Banking and Finance)</b> (Min Courses: 1, Max Courses: 1, Separate Passing Head: No, Max. Marks: 100) Select minimum 1 course(s) Select maximum 1 course(s) Courses: COM607 Enterprises Resource Planning COM608 International Finance</p> <p><b>2.Major Mandatory (Banking and Finance)</b> (Min Courses: 2, Max Courses: 2,</p>
---

Separate Passing Head: No, Max. Marks: 200)  
Select minimum 2 course(s)  
Select maximum 2 course(s)

Courses:

BFG602 Banking Laws and Operations – II  
BFG604 Services Operations Management

**3. Business Entrepreneurship** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 300)  
Select minimum 2 SubGroup(s)  
Select maximum 2 SubGroup(s)

SubGroups:

**1. Major Elective (Business Entrepreneurship)** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)  
Select minimum 1 course(s)  
Select maximum 1 course(s)

Courses:

COM612 Rural Marketing  
COM613 Total Quality Management & Six Sigma

**2. Major Mandatory (Business Entrepreneurship)** (Min Courses: 2, Max Courses: 2,

Separate Passing Head: No, Max. Marks: 200)  
Select minimum 2 course(s)  
Select maximum 2 course(s)

Courses:

BEG603 Business Entrepreneurship – V  
BEG604 Business Entrepreneurship – VI

**4. Business Management** (Min Subgroups: 2, Max SubGroups: 2,

Separate Passing Head: No, Max. Marks: 300)  
Select minimum 2 SubGroup(s)  
Select maximum 2 SubGroup(s)

SubGroups:

**1. Major Elective (Business Management)** (Min Courses: 1, Max Courses: 1,

Separate Passing Head: No, Max. Marks: 100)  
Select minimum 1 course(s)  
Select maximum 1 course(s)

Courses:

COM612 Rural Marketing  
COM611 Industrial Marketing

**2. Major Mandatory (Business Management)** (Min Courses: 2, Max Courses: 2,

Separate Passing Head: No, Max. Marks: 200)  
Select minimum 2 course(s)  
Select maximum 2 course(s)

Courses:

BMG603 Quantitative Techniques in Management  
BMG604 Management of Training and Development