Shiksha Mandal's G.S.COLLEGE OF COMMERCE & ECONOMICS Amravati Road, Civil Lines, Nagpur-440 001

A Hindi Linguistic Minority Institution

ACCREDITED WITH 'A'-GRADE BY NAAC

An Autonomous Institution

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

1. Conferment of Fresh Autonomous Status vide UGC letter No. F. 22-1/2017 dt. 28-12-2017

Notified as Fresh Autonomous College by RTM Nagpur University vide letter No. RTMNU / CDS/2018/325 dt. 3-4-2018

ACADEMIC REGULATIONS GOVERNING THE EXAMINATION LEADING TO DEGREE OF

B. COM. (BACHELOR OF COMMERCE) (Autonomous) From the Session 2018-19

Issued by: Principal, G. S. College of Commerce & Economics, Nagpur

Shiksha Mandal, Wardha's G.S.COLLEGE OF COMMERCE & ECONOMICS, NAGPUR Amravati Road, Civil Lines, Nagpur-440 001 An Autonomous Institution

(Affiliated to RashtrasantTukadoji Maharaj Nagpur University, Nagpur)

GOVERNING BODY

(As per UGC Guidelines for Autonomous Colleges, 2018)

| Sr. No. | Name | Designation | Category |
|---------|-----------------------|---------------------|----------------------------|
| 1. | Shri. Rahul Bajaj | President/Trustee | Management |
| 2 | Shri. Shekhar Bajaj | Trustee | Management |
| 3. | Shri. Sanjay Bhargava | Chairperson/Trustee | Management |
| 4. | Shri. P. D. Khemuka | Member | Management |
| 5. | Shri. Jaydeep Shah | Member | Management |
| 6. | Dr. P. N. Mishra | Member | UGC Nominee |
| 7. | Dr. Vinayak Deshpande | Member | University Nominee |
| 8 | | Member | State Government Nominee |
| 9. | Dr. Apoorva Palkar | Member | Educationist/Industrialist |
| 10 | Mrs. S. S. Kathaley | Member | Teacher |
| 11. | Dr. P. M. Paradkar | Member | Teacher |
| 12. | Dr. N.Y.Khandait | Member | Principal |
| | | (ex-officio) | |

ACADEMIC COUNCIL

(As per UGC Guidelines for Autonomous Colleges, 2018)

| Sr. No. | Name | Designation | Category |
|---------|------------------------------|-------------|--|
| 1. | Dr. N.Y.Khandait | Chairperson | Principal |
| 2. | Dr. R.H. Nagarkar | Member | HOD (Commerce) |
| 3. | Dr. A.B. Patle | Member | HOD (Accountancy & Statistics) |
| 4. | Dr. Mrs. N.D. Dharmadhikari | Member | HOD |
| | | | (Business Administration and Management) |
| 5. | Dr. Mrs. S.D Morey | Member | HOD (Economics) |
| 6. | Prof. P.J. Yadao | Member | HOD (Information Technology) |
| 7. | Prof. Mrs. S.S. Kathaley | Member | HOD (Languages) |
| 8. | Prof. Ms. M.V. Purohit | Member | Faculty (Commerce) |
| 9. | Prof. Sushma Gawande | Member | Faculty (Information Technology) |
| 10. | Dr. Mrs. D.V. Chavan | Member | Faculty (Languages) |
| 11. | Dr. Mrs. Ashwini Purohit | Member | Faculty (Management) |
| 12. | Shri. Hemant Singhal | Member | Expert (Industry) |
| 13. | Shri. Ranjit Dani | Member | Expert (Commerce) |
| 14. | Shri. Ashutosh Dharmadhikari | Member | Expert (Law) |
| 15. | Dr. A. G. Pawade | Member | Expert (Education) |
| 16. | Dr. Anant Deshmukh | Member | University Nominee |
| 17. | Dr. K. C. Deshmukh | Member | University Nominee |
| 18. | Dr. Pramod Sharma | Member | University Nominee |
| 19. | Dr. V.N. Thangan | Member/ | Faculty Member nominated by Principal |
| | | Secretary | |

BOARDS OF STUDIES (As per UGC Guidelines for Autonomous Colleges, 2018)

| | COMMERCE | | | ACCOUNTANCY & STATI | ISTICS |
|----------|---|--------------------------------------|----------|---|--------------------------------------|
| Sr. No. | Name | Designation | Sr. No. | Name | Designation |
| 1 | Dr. R. H. Nagarkar | Chairman | 1 | Dr. A. B.Patle | Chairman |
| 2. | Dr. Y. H. Kedar | Faculty | 2. | Dr. B. M. Chachane | Faculty |
| 3. | Dr. Mrs. R. T. Sahu | Faculty | 3. | Prof. Ms. M. V. Purohit | Faculty |
| 4. | Prof. Ms. N.Z. Hirani | Faculty | 4. | Dr. V. N. Thangan | Faculty |
| 5. | Prof. A. S. Jain | Faculty | 5. | Dr. M. R. Pande | Faculty |
| 6. | Prof. Ms. P.S. Shrivastava | Faculty | 6. | Dr. Dinesh Nichit Dean, Faculty of | Subject Expert (Other University) |
| | | | | Commerce, SGAU, Amaravati | |
| 7. | Dr. Vijay Kumar Bhangadiya | Subject Expert | 7. | Dr. Jayant Kale | Subject Expert |
| | Principal, SKLC, Amaravati | (Other University) | | SLRK Toshnival College, Akola | (Other University) |
| 8. | Dr. Prakash Tayade | Subject Expert | 8. | Dr.DilipGotmare, Principal, | Expert nominated |
| | Shivaji Arts | (Other University) | | PD College, Nagpur | by VC |
| | & Commerce College, Amaravati | | | | |
| 9. | Dr. S. R. Jichkar | Expert | 9. | Shri. CA Julfesh Shah | Expert (Industry) |
| | DNC, Nagpur | nominated by VC | | Chartered Accountant, | |
| 10. | Shri. Devesh Pendharkar | Expert (Industry) | 10 | Dr. CA Tejinder Singh Rawal | PG Alumnus |
| | Director, Vicco Labs, Nagpur | | | Chartered Accountant | |
| 11 | Shri.Raunak Shah | PG Alumnus | | | |
| BU | SINESS ADMINISTRATION & N | MANAGEMENT | | BUSINESS ECONOMI | <u>cs</u> |
| Sr. No. | | Designation | Sr. No. | Name | Designation |
| 1. | Dr. N. D.Dharmadhikari | Chairman | 1. | Dr. S. D. Morey | Chairman |
| 2. | Dr. Mrs. A. A. Purohit | Faculty | 2. | Prof. Ms. R. J. Arora | Faculty |
| 2. 3. | Dr. Ms. A. Dadhe | Faculty | 3. | Dr. Ms. V.D. Nagdive | Faculty |
| 3. 4. | Dr. S.S. Shrivastava | Faculty | 3. 4. | Dr. Ms. V.D. Naguive Dr.Afsar Sheikh | Faculty |
| 4. 5. | | | 4. 5. | | |
| | Dr. S. Zakerya | Faculty | | Dr. Mrs. S.S. Gadekar | Faculty |
| 6. | Dr. Santosh Sadar DBM, SGAU Amaravati | Subject Expert (Other University) | 6. | Dr. Anil Raut Shivaji Arts & Commerce College, Akola | Subject Expert (Other University) |
| 7. | Dr. Pravin Deshmukh RD Deshmukh College, Badnera | Subject Expert (Other University) | 7. | Dr. Prafulla Gudadhe Amolakchand College, Yeotmal | Subject Expert (Other University) |
| 8. | Dr. Anant Deshmukh DBM, RTM, Nagpur University | Expert nominated by VC | 8 | Dr. Aparna Samudra PGTD (Economics) RTM Nagpur University | Expert nominated by VC |
| 9. | Shri. Shrikant Rikhe | Expert (Industry) | 9 | Shri. Manish Bansal | Expert (Industry) |
| | Sunil HiTech Ltd. Nagpur | | | Nagpur Carbon (P)Ltd. | |
| 10. | Ms. Vijaya Motwani | PG Alumnus | 10 | Ms. Mahima Bhatnagar | PG Alumnus |
| | LANGUAGES | | | INFORMATION TECHNO | LOGY |
| Sr. No. | Name | Designation | Sr. No. | Name | Designation |
| 1. | Prof. Mrs. S. S. Kathaley | Chairman | 1. | Prof. Pravin. J. Yadao | Chairman |
| 2. | Dr. Mrs D. V. Chavan | Faculty | 2. | Prof. Rahul Tiwari | Faculty |
| 3. | Dr. Ms. P.S. Murarkar | Faculty | 3. | Prof. Mrs. Sushma Gawande | Faculty |
| 4. | Dr. Mrs N. H. Kalyani | Faculty | 4. | Prof. Ms. PritiRangari | Faculty |
| | | - | 5. | Prof. Ms. Prajakta Deshpande | Faculty |
| 5. | Dr. V. R. Vishwarupe Amolakchand, Yeotmal | Subject Expert (Other University) | 6. | Dr. S. B. Kishore HOD, IT, SP College, Chandrapur | Subject Expert (Other University) |
| 6. | Dr. T. D. Rai SKLC, Amaravati | Subject Expert (Other University) | 7. | Dr. K. D. Kalaskar HOD, IT, Dr Ambedkar College, Chandrapur | Subject Expert (Other University) |
| 7. | Dr. Sandhya Nair Principal, RS Mundle Dharampeth College,Nagpur | Expert nominated by VC | 8. | Dr. UA Lanjewar VMV College, Nagpur | Expert nominated by VC |

Shiksha Mandal's G.S.COLLEGE OF COMMERCE & ECONOMICS, NAGPUR Amravati Road, Civil Lines, Nagpur-440 001

An Autonomous Institution

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

ACADEMIC REGULATIONS GOVERNING THE EXAMINATION LEADING TO DEGREE OF BACHELOR OF COMMERCE

WHEREAS, Maharashtra University Act: 1994 came into force with effect from July 22, 1994, and the Maharashtra Public Universities Act: 2016 came into force from March 1, 2017;

AND

WHEREAS, the Sub-Section (1) of Section 89 of the aforesaid Maharashtra University Act: 1994 provided for and the Sub-Section (1) of Section 122 of the Maharashtra Public Universities Act: 2016 provides that a University Department or Institution, Affiliated College or Recognized Institution may apply to the University for grant of autonomous status. The Management Council on the recommendation of the Academic Council may confer the autonomous status;

Whereas, the University Grants Commission (UGC), under its XII Plan has issued guidelines for conferring autonomous status to the colleges in the country subject to their fulfilling various eligibility conditions for improving quality of higher education and to initiate the Academic reforms;

AND

AND

WHEREAS, the Rashtrasant Tukadoji Maharaj Nagpur University had earlier issued Direction No. 4 of 1999 regarding conferment of autonomous status for College/University Department/University Institution which stood repealed by Direction No. 3 of 2016 regarding NORMS AND PROCEDURES FOR GRANT OF AUTONOMY TO UNIVERSITY DEPARTMENTS OR INSTITUTIONS, AFFILIATED COLLEGES AND RECOGNISED INSTITUTIONS;

AND

WHEREAS, G. S. College of Commerce & Economics, Nagpur, permanently affiliated to the Rashtrasant Tukadoji Maharaj Nagpur University applied to the University for No Objection Certificate and for forwarding its application for Autonomy to the University Grants Commission (UGC);

AND

WHEREAS, the University Grants Commission (UGC) constituted an Expert Committee to visit G. S. College of Commerce & Economics, Nagpur for conferment of fresh autonomous status;

AND

WHEREAS, the University Grants Commission (UGC), on the basis of the report of the Expert Committee and on recommendation of its Standing Committee, has conferred upon G. S. College of Commerce & Economics, Nagpur a fresh autonomous status vide its letter F. 22-1/2017 dt. 28-12-2017;

AND

WHEREAS, the Rashtrasant Tukadoji Maharaj Nagpur University has notified G. S. College of Commerce & Economics, Nagpur as a "FRESH AUTONOMOUS COLLEGE" vide its letter No. RTMNU / CDS/2018/325 dt. 3-4-2018 w.e.f. 2018-19;

WHEREAS, G. S. College of Commerce & Economics, Nagpur duly constituted its Governing Body, Academic Council, Boards of Studies and other statutory committees as stipulated in the University Grants Commission (Conferment of Autonomous Status Upon Colleges and Measures for Maintenance of Standards in Autonomous Colleges) Regulations, 2018;

WHEREAS, the Boards of Studies of G. S. College of Commerce & Economics, Nagpur redesigned its existing courses to be conducted under Autonomy as per the pattern prescribed by the University Grants Commission (UGC) in its various Guidelines from time to time;

WHEREAS, the Boards of Studies of G. S. College of Commerce & Economics, Nagpur adopted the CHOICE BASED CREDIT SYSTEM (CBCS), and while designing the syllabus of B.Com.(Bachelor of Commerce), also drafted the academic regulations, instructional and evaluation arrangements, methods and procedures for the above course in its meeting dt. 23-5-2018;

WHEREAS, the Academic Council of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 23-5-2018 approved the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of B.Com.(Bachelor of Commerce) as proposed by the Boards of Studies of G. S. College of Commerce & Economics, Nagpur;

WHEREAS, the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 23-5-2018 approved the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of B.Com.(Bachelor of Commerce) as proposed by the Boards of Studies and as approved by the Academic Council of G. S. College of Commerce & Economics, Nagpur;

WHEREAS, the complete syllabus of B.Com.(Bachelor of Commerce) and all the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of B.Com.(Bachelor of Commerce) as proposed by the Boards of Studies and as approved by the Academic Council and the Governing Body of G. S. College of Commerce & Economics, Nagpur, have been accepted by the RashtrasantTukadoji Maharaj Nagpur University:

AND

WHEREAS, the programme of B.Com.(Bachelor of Commerce) is to be started from the session of 2018-19 under Autonomy Scheme and is to be offered to all First Semester students of B.Com.(Bachelor of Commerce) from the session 2018-19;

NOW

THEREFORE, I, Principal of G. S. College of Commerce & Economics, Nagpur, on behalf of the Governing Body of G. S. College of Commerce & Economics, Nagpur, hereby release the following Academic Regulations. These Academic Regulations shall be called "ACADEMIC REGULATIONS GOVERNING THE EXAMINATION LEADING TO DEGREE OF BACHELOR OF COMMERCE (CHOICE BASED CREDIT SYSTEM) under Faculty of Commerce of RashtrasantTukadoji Maharaj Nagpur University.

These Academic Regulations shall come into force with immediate effect and shall apply to all students to be admitted to the First Semester of B.Com.(Bachelor of Commerce)from the session 2018-19.

AND

AND

AND

AND

AND

ACADEMIC REGULATIONS GOVERNING THE EXAMINATION LEADING TO DEGREE OF BACHELOR OF COMMERCE (CHOICE BASED CREDIT SYSTEM)

- 1. TITLE OF THE PROGRAMME:B.COM.(BACHELOR OF COMMERCE)
- 2. DURATION OF THE PROGRAMME: ATHREE YEAR/ SIX SEMESTER FULL TIME UG DEGREE
- 3. PATTERN OF THE PROGRAMME: CHOICE BASED CREDIT SYSTEM (CBCS)

4. TIME SCHEDULE:

- An academic year is divided into TWO TERMS.
- Term I shall have odd Semesters I, III & V, whereas Term II shall have even Semesters II, IV& VI.
- In each semester, courses are offered in 16-18 teaching weeks (minimum of 90 teaching days).
- 4 weeks are to be utilized for conduct of examinations and evaluation purposes.
- Each week shall have 40 working hours spread over 6 days a week, consisting of lectures, tutorials, practicals, assignments, seminars, project work, library work, co-curricular activities, field visits, counseling/guiding sessions, value addition courses, extra-curricular activities including Sports, NSS, NCC, Adult & Continuing Education and Extension activities etc.
- The detailed Academic Calendar will be published in the College Prospectus every year.

5. ELIGIBILITY TO THE COURSE

• Subject to compliance with the provisions of the Government/ UGC / RTM University directions and of other ordinances in force from time to time, an applicant for admission to this course shall have passed the XII Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

OR

• XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only;

OR

• HSC (Vocational)/Minimum Competency Vocational Courses (MCVC).

OR

• Any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed

OR

- Any other Equivalent Examination of any State in (10+2) pattern with English and any combination of subjects
- An applicant for the examination pursuing the regular course of study leading to the Bachelor Degree in Commerce shall not be permitted to join any other course in RTM Nagpur University or any other University simultaneously.
- No person shall be admitted to this programme, if he has already passed the same programme or a programme of any other statutory University (which has been recognized as equivalent to this programme.)

6. ADMISSIONS

- All admissions to this course will be strictly on merit basis as per the policies and procedures laid down by the college/UGC/University from time to time.
- Being a Linguistic Minority Institution the college reserves 50% seats (for Grant-in-aid courses) and 51% seats (for no-grant courses) for those students who belong to the Hindi speaking communities as

listed in the Eighth Schedule for Languages in the Constitution of India subject to the condition that these students are domiciled in Maharashtra State. The students will also have to submit an affidavit to this effect on a Rs. 100/- stamp paper at the time of admission.

• The rest of the seats will be filled from among the other candidates belonging to Open/SC/ST/VJNT/OBC-SBC/PWD etc. categories as per the reservation rules stipulated by the Government strictly on merit basis.

7. FEES FOR THE COURSE

- The Tuition Fees and other fees shall be as prescribed by the College and Rashtrasant Tukadoji Maharaj Nagpur University from time to time for the Course of B.Com.
- The Examination Fees shall be as prescribed by the College/ Rashtrasant Tukadoji Maharaj Nagpur University from time to time.

8. STRUCTURE OF THE PROGRAMME/COURSES:

- The syllabus of B.Com. is designed by the Boards of Studies of the College and approved by the Academic Council of the College as per the UGC Guidelines on CBCS (Choice Based Credit System).
- CBCS provides to students a cafeteria approach where students can take courses of their own choice, learn at their own pace, undergo additional courses and acquire more than required credits, and adopt an interdisciplinary approach to learning. The details of the courses are given in Appendix-I.
 - Students thus get to study the courses which are both mandatory and optional as following:
 - A. Core Courses (Compulsory)
 - B. Skill/Foundation Courses (Compulsory/Elective)
 - C. Discipline Specific Electives
 - D. Generic Electives
 - E. Open Electives (Inter-disciplinary)
- The institute will offer Electives only if minimum 20 students opt for the same.

9. PATTERN OF ASSESSMENT / EXAMINATIONS

- Each Subject/Paper shall be that of 100 Marks.
- There will be an Internal Assessment of 20 Marks as detailed in Point No. 10 below.
- There will be an External Assessment of 80 marks through Semester End Examination.
- For consideration of passing marks for all subjects, the criterion would be minimum 40% marks (combined total of both internal and semester end marks) for each subject.
- In addition to academics, students shall also be assessed for their participation and performance in co-& extra-curricular activities as well as their performance in Value-addition courses, and given separate credits which will be considered for grading as illustrated in Point No. 22.

10. INTERNAL ASSESSMENT

Internal Assessment for all subjects shall be done as per the following scheme:

| Sr.No. | Details | Marks | Marking Scheme | Remarks |
|--------|---------------------------|-------|---|---|
| 1. | 2 Unit Tests | 2*3=6 | > 85%: 3; < 85 - 70%: 2; < 70- 50%: 1 | Students will be given opportunity to appear for tests in a special schedule only in case of medical exigencies or if they have been detained by the college for any of its official programmes like NSS, NCC, Sports, ECA participation etc. on production of stipulated documents |
| 2. | 2 Home assignment s | 2*3=6 | 3, 2, 1, Nil as per valuation | Students will submit 2 Home assignments on the topics/themes as prescribed by the subject teacher as per the schedule given by the college/department. |

| 3. | Viva voce | 04 | 4, 3, 2,1, Nil as per performance | To be conducted by a panel of teachers of the section including Subject Teacher before semester end examination. |
|----|------------|----|---|---|
| 4. | Attendance | 04 | >90%: 4; <90-85%: 3; < 85-80%: 2; < 80-75%: 1; <75%: Nil. | Principal to condone attendance up to maximum 10% to meet the minimum attendance criterion of 75% only in exceptional cases where he is convinced that meeting the minimum attendance mark was beyond the control of the student and subject to the condition that the student will make up for attendance in subsequent semester. However, such students will not be eligible for any marks for attendance. Students, with more than 75% attendance but losing some days because of participation in official programmes like NSS, NCC, Sports, ECA etc. will be given proportionate marks. |
| | Total | 20 | | |

11. EXTERNAL/SEMESTER END ASSESSMENT

- There will be Semester End Examinations at the end of all SIX semesters.
- The Semester End Examination will be conducted by the college.
- The examination shall be held at the college premises on such dates as will be notified by the college.

12. PATTERN OF SEMESTER END EXAMINATION

- Each paper of Semester End Examination for all semesters will be that of 80 marks each.
- The questions would be divided into Long Answer Questions (LAQ's), Short Answer Questions (SAQ's) and Very Short Answer Questions (VSAQ's).
- All questions shall be compulsory with internal choice within the questions.
- The duration of Semester End examination shall be of 3 hours

13. PATTERN OF QUESTION PAPER (THEORY/NUMERICAL)

| Time: | 3.00 | Hours | |
|-------|------|-------|--|
|-------|------|-------|--|

Marks: 80

| Ime | : 3.00 Hours | Marks: 80 | | | | | |
|-----|--------------|---------------------------------------|--------------------|--------------|-------|--|--|
| | | THEORY SUBJECTS | NUMERICAL SUBJECTS | | | | |
| Q. | Sub- | Nature | | Unit | Marks | | |
| No. | Question | | | | | | |
| 1. | | LAQ's | LAQ's | | | | |
| | А | Theory | Problem | Unit No. I | 10 | | |
| | OR | | OR | | | | |
| | В | Theory | Problem | Unit No. I | 10 | | |
| 2 | А | Theory | Problem | Unit No. II | 10 | | |
| | OR | | OR | | | | |
| | В | Theory | Problem | Unit No. II | 10 | | |
| 3 | A | Theory | Problem | Unit No. III | 10 | | |
| | OR | | OR | | | | |
| | В | Theory | Problem | Unit No. III | 10 | | |
| 4 | А | Theory | Problem | Unit No. IV | 10 | | |
| | OR | | OR | | | | |
| | В | Theory | Problem | Unit No. IV | 10 | | |
| 5. | | SAQ (Any Two) | SAQ (Any Two) | - | | | |
| | А | Theory | Theory | Unit No. I | 4 | | |
| | В | Theory | Theory | Unit No. I | 4 | | |
| | С | Theory | Theory | Unit No. I | 4 | | |
| 6. | | SAQ (Any Two) | SAQ (Any Two) | | | | |
| | А | Theory | Theory | Unit No. II | 4 | | |
| | В | Theory | Theory | Unit No. II | 4 | | |
| | С | Theory | Theory | Unit No. II | 4 | | |
| 7. | | SAQ (Any Two) | SAQ (Any Two) | | | | |
| | А | Theory | Theory | Unit No. III | 4 | | |
| | В | Theory | Theory | Unit No. III | 4 | | |
| | С | Theory | Theory | Unit No. III | 4 | | |
| | | · · · · · · · · · · · · · · · · · · · | · · · | | | | |

| 8. | | SAQ (Any Two) | SAQ (Any Two) | | |
|----|-------|----------------------|----------------------|-------------|----|
| | А | Theory | Theory | Unit No. IV | 4 |
| | В | Theory | Theory | Unit No. IV | 4 |
| | С | Theory | Theory | Unit No. IV | 4 |
| 9. | | VSAQ/OBJECTIVE (All) | VSAQ/OBJECTIVE (All) | | |
| | А | Theory | Theory | Unit No. I | 2 |
| | В | Theory | Theory | Unit No. II | 2 |
| | С | Theory | Theory | Unit No. II | 2 |
| | D | Theory | Theory | Unit No. IV | 2 |
| | TOTAL | | | | 80 |

14. SCHEME FOR EVALUATION

- The answer books of all semester end examinations will be assessed by a panel of examiners constituted by the college. The panel will comprise both internal and external faculty.
- The moderation of answer books [all distinction grade, all first division answer-books missing distinction with 10% margin, all second division answer-books missing first division with 10% margin, and those failed with 10% margin] will be done by a panel of external examiners only.

15. GRACE MARKS

- Students will be entitled to Grace Marks to the tune of maximum 10 marks or 1% of the total aggregate marks for the examination, whichever is less, in case he fails in any subject or maximum 3 subjects by a margin of up to 5 marks even after moderation/revaluation and he will be promoted/declared pass with grace. This facility will be available to students only 3 times during the course of their studies for maximum 3 subjects during the entire duration of the course.
- If a student gets grace marks for 3 subjects in any semester he will not be eligible for this facility in other semesters. However, if he gets grace marks for ONE subject in a semester, he can avail the facility for TWO subjects in other semester/s provided he does not exceed the limit of 10 marks or 1% of the total aggregate marks for the examination, whichever is less.
- The examinee passing with grace marks as above shall not be eligible to be placed in the merit list and also shall not be eligible for any medals, prizes or any other awards pertaining to that examination.
- The examinee shall be eligible for maximum 3 grace marks if his score in a paper/subject falls short by not more than 3 marks for getting distinction in a paper/subject even after revaluation or moderation provided he has not availed the benefit of grace marks earlier for either passing any subject. Such grace marks can be awarded in maximum TWO papers/subjects during the entire course of studies. However, such students will not be eligible for any ranks or awards on the basis of their Division or Grade.
- Similarly, any student who misses his First or Distinction Division in overall final marks by ½% even after moderation/revaluation will be awarded grace marks and will be declared as pass with First/ Distinction Division by Grace provided he has not availed the benefit of grace marks earlier for either passing any subject or securing distinction in any subject/paper during course of his studies. However, such students will not be eligible for any ranks/awards on the basis of their Division or Grade.

16. CREDIT SYSTEM OF EVALUATION

- The B. Com. programme will consist of 36 courses/papers.
- Each Compulsory/Core/Discipline-Specific/Generic Elective/Skill/Foundation Subject/Paper will have 4 credit points.
- Each Credit is equivalent to ONE teaching hour.
- There will be additional 4 credits to be added in the mark/grade sheet of VIth Semester for student's participation and performance in Value-addition courses (2 credits) as well as his participation and performance in co- & extra-curricular activities (2 credits).
- The final grade would be inclusive of these additional credits for ECA and VACs.

17. CREDITS AND GRADES

- In the Credit and Grade Point System, assessment of individual subjects in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grades by a mechanism wherein the overall performance of learners can be reflected after considering the Credit Points for any given course and the overall evaluation shall be designated in terms of a Grade.
- **CREDIT**: Each Course/subject/paper has been give separate credits. A credit is 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 /field work per week.

Each semester, thus, has a definite number of credits depending on the number of courses/subjects/papers and the credits given to them.

- **CREDIT POINT**: Credit Point is the product of Grade Point and number of Credits for a course.
- **GRADE POINT:** Grade Point is a numerical weight allotted to each Letter Grade on a 10 point scale as adopted by the college as under:

| Sr. No. | Marks | Description | Grade Letter | Grade Points |
|---------|------------|---------------|--------------|--------------|
| 1 | 85 & above | Outstanding | 0 | 10 |
| 2 | 75-84 | Excellent | A+ | 09 |
| 3 | 60-74 | Very Good | А | 08 |
| 4 | 55-59 | Good | B+ | 07 |
| 5 | 50-54 | Above Average | В | 06 |
| 6 | 45-49 | Average | С | 05 |
| 7 | 40-44 | Pass | Р | 04 |
| 8 | 00-39 | Fail | F | 0 |
| 9 | | Absent | Ab | 0 |

18. CALCULATION OF SGPA

SGPA (Semester Grade Point Average): The performance of a student in each course/ subject/ paper in each semester is measured through SGPA which is a ratio of total credit points secured by a student in various courses in the semester and total course credits taken during the semester. SGPA shall be calculated for each semester as per the formula of SGPA (Si): $\sum (Ci \times Gi) / \sum Ci$ [Ci= no. of credits for the i th course and Gi is the grade point scored by student in the i *th* course.]

| mustration of SOLA | | | | | | | | |
|--------------------|--------------|-------|--------------|-------------|-------------|--|--|--|
| Course/Subject | Credit | Marks | Grade Letter | Grade Point | Grade Marks | | | |
| 1 | 4 | 87 | 0 | 10 | 4*10=40 | | | |
| 2 | 4 | 78 | A+ | 9 | 4*9=36 | | | |
| 3 | 4 | 68 | А | 8 | 4*8=32 | | | |
| 4 | 4 | 57 | B+ | 7 | 4*7=28 | | | |
| 5 | 4 | 54 | В | 6 | 4*6=24 | | | |
| 6 | 4 | 47 | С | 5 | 4*5=20 | | | |
| | 24 | | | | 180 | | | |
| SGPA | 180/24 = 7.5 | | | | | | | |

Illustration of SGPA

19. ADDITIONAL CREDITS

In addition to the regular courses and credits thereof, the college also offers to its students under CBCS pattern an opportunity to earn extra credits and an improved grade through Value-addition Courses (VAC) and the Extra-curricular Activity (ECA). ECA and VAC have been given 2 credits (50 marks) each i.e. together they have 4 credits (100 marks).

E.g.: Suppose a student scores 25 marks in ECA and 40 marks in VAC, his total would be 65 marks. His Grade letter would be A with 8 grade points.

Thus, his Grade marks would be 32 [4 (credits) \times 8 (grade points for grade letter A)].

These Grade marks will be added to the Cumulative Grade Score of all SIX Semesters and considered while calculating the Grade as explained in the illustration later.

20. CREDIT SCHEME FOR VAC (VALUE-ADDITION COURSES)

| | 220DE | | 2 2 0 B B | | | |
|---|--------------------|---|---------------------|--|--|--|
| TIE-UP/ACCREDITED COURSES | SCORE | COURSES DESIGNED AND | SCORE | | | |
| (Conducted in College only) | (ONLY AFTER | CONDUCTED BY COLLEGE | (For A, B, C | | | |
| (MAX TWO COURSES IN UG & PG | SUCCESSFUL | (MAX THREE COURSES) | GRADES) | | | |
| RESPECTIVELY) | COMPLETION) | | | | | |
| Bajaj Finserv's CPBFI | 50 | English Proficiency Course | 20/15/10 | | | |
| ICAI's CAT | 50 | Certificate in Business | 20/15/10 | | | |
| | | Communication | | | | |
| CA-F/IPCC | 25/50 | Hindi Communication Skills | 20/15/10 | | | |
| CA-F/Executive | 25/50 | Basic Computer Skills | 20/15/10 | | | |
| Cambridge English's BEC | 25/50 | GS-SUN INTERNSHIPS (ONLY | 50 | | | |
| (2 Levels) | | AFTER SUCCESSFUL | | | | |
| | | COMPLETION) | | | | |
| TCS' BPS | 25 | FOR UG & PG | 20 | | | |
| | | Competitive Examinations Training | (COMPLETED) | | | |
| | | | 30 (QUALIFIED) | | | |
| NSE's NCFM | 25 | FOR PG ONLY | 20 | | | |
| | | NET/SET Guidance Programme | (COMPLETED) | | | |
| | | | 30 (QUALIFIED) | | | |
| NISM COURSES (Each) | 25 | | | | | |
| Tally Education's TALLY | 25 | | | | | |
| Any other | | Any other | | | | |
| NB: Students can claim maximum 5 | 0 marks (2Credits |) for any 2 Courses (from Tie-up pool) | and 3 courses from | | | |
| (college pool) over a period of 3 (UC | G) or 2 (PG) years | respectively. They can also opt for a c | combination of both | | | |
| pools for maximum 3 courses. Credi | | | | | | |
| pools for maximum 5 courses. Creatis will be added in 1 mark blankbrick of add bleet. | | | | | | |

21. CREDIT SCHEME FOR ECA (Extra- & Co-curricular Activities)

| | | | Swachha | | | | | |
|--------------------|-----------|-----------|----------------------|-----------|---------------------------|-----------------------|---------------------------|--|
| ACTIVITY/ LEVEL | NCC | NSS | Bharat Internship | ACEE | SPORTS | CULTURAL | CO-CURRICULAR | |
| (Only Official | ANY | NE OF T | HE ABOVE | | ANY TWO | OR ALL THREE OF | THE ABOVE | |
| Events) | (2 Cred | | | | (2 Credits) | OKTILL HINLL OF | THE ABOVE | |
| College | 10 | 10 | 15-day | 10 + | 10 | 10 | 10 | |
| _ | | | Summer | 10 | (5 for Par | ticipation + $5/3/2$ | for First, Second & | |
| | | | Internship in | (Project) | Third Posit | | · · · , · · · · · · · · · | |
| Inter-College | | | city/adopted | | 10 | 10 | 10 | |
| | | | village = | | (5 for Par | ticipation + $5/3/2$ | for First, Second & | |
| | | | – 50 Marks | | Third Posit | Third Positions) | | |
| University | 10 | 10 | | 10 | 10 | 10 | 10 | |
| State/Zone | 10 | 10 | (2 Credits) | 10 | (5 for Se | lection/Participation | n + 5/3/2 for First, | |
| | | | (2 creans) | | Second & Third Positions) | | | |
| National | 20 | 20 | | 10 | 20 | 20 | 20 | |
| | | | ' Cadet/Volunte | | (10 for Se | election/Participatio | on + $10/5/3$ for First, | |
| | | | BEST' Unit Cate | | Second & ' | Third Positions) | | |
| | | | y a student in | | | | | |
| | | | is entire UG or | | | | | |
| | | | eeding 50 marks | | | | | |
| | | | - | | | | ns) to be added to the | |
| | | | | | | ies during the cour | se of his entire UG or | |
| | | | the total score i | | | T | | |
| Total 50 | | 50 | 50 | 50 | 50 | 50 | 50 | |
| | | | | | | | period of 3 (UG) or 2 | |
| (P | G) years. | Credits w | vill be added in I | FINAL SEM | IESTER Gra | deSheet. | | |

22. CALCULATION OF CGPA

CGPA (Cumulative Grade Point Average): It is a measure of overall cumulative performance of a student over all semesters. The CGPA is a ratio of total credit points secured by a student in all semesters and the sum of the total credits of all courses in all the semesters.

CGPA shall be calculated for the entire programme on the basis of SGPA of all semesters and the additional credits for ECA & VAC to be added in VIth Semester with the following formula:

CGPA = \sum (Ci × Si)/ \sum Ci [Si= SGPA for the ith semester and Ci is the total no. of credits in that semester.]

| | SEM I | SEM II | SEM III | SEM IV | SEM V | SEM VI | Total | ECA/ |
|---------|-------------------------------|--------|---------|----------------------------|---------|----------|---------|------|
| | | | | | | | Credits | VAC |
| Credits | 24 | 24 | 24 | 24 | 24 | 24 | 144 | 4 |
| SGPA | 7.5 | 7.6 | 7.8 | 8.2 | 8.1 | 8.14 | | 8 |
| CGPA | 24*7.5 | 24*7.6 | 24*7.8 | 24*8.2 | 24*8.1 | 24*8.14 | | 4*8 |
| | 180 + | 182.4+ | 187.2 + | 196.8 + | 194.4 + | 195.36 = | 1136.16 | 32 |
| | 1136.16/144 | | | 1136.16 + 32= 1168.16/144 | | | | |
| | CGPA (Without ECA/VAC) = 7.89 | | | CGPA (With ECA/VAC) = 8.11 | | | | |

Illustration of CGPA

23. FINAL AWARD OF DIVISION

After the award of final Grade on the basis of CGPA, the students will be declared as passed with the following Divisions:

| CGPA | Grade | Division |
|-----------|-------|---------------|
| 9.0-10 | 0 | Outstanding |
| 8.0 - 8.9 | A+ | Distinction |
| 7.0-7.9 | А | First |
| 6.0 - 6.9 | B+ | Higher Second |
| 5.0- 5.9 | В | Second |
| 4.0- 4.9 | С | Pass |
| 00 - 3.9 | F | Fail |

While calculating the Cumulative Grade score, the value of Grade Point shall be considered Zero (00) in case of students who failed in the concerned course/s i.e. obtained the marks below 40. After calculating the SGPA for an individual semester and the CGPA for entire programme, the value can be matched with the grade in the Grade Point table as per the Seven (07) Points Grading System and expressed as a single designated GRADE such as O, A+, A, B+, B, C, F (Fail).

24. DECLARATION OF RESULTS

- The results of all semester end examinations will be declared within a month after the conclusion of examination and will be notified on the college notice boards and website.
- The results of successful candidates at the end of semester-VI shall be classified on the basis of aggregate marks obtained in all the SIX semesters
- An unsuccessful examinee at a semester end examination shall be eligible for re-examination on payment of a fresh Examination Fee prescribed by the College and will appear for re-examination in the next Examination Schedule of the said semester examination either in Summer or Winter.

- The results of the candidates who have passed the Semester-VI examination but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for the Degree only after successful completion of all the lower semester examinations.
- Only those candidates who pass all the semester examinations in the First Attempt will be eligible for ranks/awards etc. to be announced by the college.

25. ATKT RULES

Unsuccessful Students shall be 'Allowed To Keep Term' in accordance with the following rules:

| Admission to | Candidate should have | Candidate should have passed at least 50% of subjects of the |
|--------------|-----------------------------|--|
| Semester | filled the examination form | following examinations |
| Semester II | Of Semester I | |
| Semester III | Of Semester II | 50% of all Semester I & II subjects taken together ; i.e. 6 subjects |
| Semester IV | Of Semester III | |
| Semester V | Of Semester IV | All 12 Subjects of Semester I & II clear and 50% of Semester III |
| | | & IV subjects taken together (i.e. 6 subjects) = 18 subjects |
| Semester VI | Of Semester V | |

Note:

- For consideration of passing marks for all subjects, the criterion would be minimum 40% marks (combined total of both internal and semester end marks) for each subject.
- Total marks (Internal + Semester End Examination) obtained by the student shall be converted into Grades as illustrated earlier.

26. REVALUATION

- Students can apply for revaluation of their answer-books after paying the prescribed fees and following due procedure.
- The revaluation of answer-books will be done by a panel of external experts.
- Marks awarded by the panel of experts/examiners after revaluation, whether increased or decreased, will be taken as final marks.

27. MAXIMUM ATTEMPTS

A candidate who fails in any of the semester examinations may be permitted to take the examination again at subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years i.e. 4 more attempts.

28. REJECTION OF RESULT

- The candidate shall have an option of being NOT DECLARED SUCCESSFUL in any of the semester end examinations if he/she fails to secure minimum 60% marks in aggregate in that semester. This option can be opted only through prescribed format forming a part of Examination Application Form for semester end examination. It shall be applicable only to the external/semester end examination and not to the marks awarded in Internal Assessment which shall not be altered in any case. Once the candidate opts for Rejection of Results Scheme, his option shall be irrevocable.
- The candidate who fails in one or more subjects of a semester may be permitted to reject the result of the whole examination of that semester. Rejection of result subject-wise shall not be permitted. A candidate who rejects the result shall appear in the examination of that semester in the subsequent examination.

- Rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.
- Application for rejection along with payment of prescribed fee shall be submitted to the Controller of Examination of the College along with the original statement of marks within 30 days from the date of publication of the result.
- A candidate who rejects the result of a given semester will not be eligible for admission to the next semester.
- A candidate who has exercised the rejection option will be eligible for division only and not considered for any ranking.

29. IMPROVEMENT OF RESULTS

- A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- The reappearance shall be permitted only once in each semester.
- The reappearance for the examination of any semester shall be permitted during the subsequent examination of that semester.
- Application for reappearance along with payment of prescribed fees shall be submitted to the College along with the original statement of marks within 30 days from the declaration of results.
- If a candidate passes in all subjects in the reappearance, higher of the two aggregate marks secured by the candidate shall be awarded to the candidate for that semester. In case the candidate fails in reappearance, he shall retain his first appearance result.
- A candidate who appears for improvement of results shall be eligible for division but not for ranking.
- Internal assessment marks shall remain the same and they are not included in the improvement of result scheme.

30. AWARD OF MARK LIST/S

- All mark lists for all semesters will be awarded by the college at the end of each semester.
- The mark list will reflect both the actual marks and the grade points of each subject along with the total marks and final designated GRADE such as O, A+, A, B, C, F (Fail).
- The mark list will specifically mark all the pass/exempted/pass with grace and fail subjects.
- The final semester mark list will include credits/grade marks for ECA and VAC.

31. AWARD OF DEGREE

- Students will receive Degree from the RTM Nagpur University on payment of the prescribed fee.
- The Degree will be issued at the end of successful completion of the course i.e. after passing all semester end examinations. It will be signed by the Hon'ble Vice-Chancellor and will have the college's name on it.

32. ABSORPTION SCHEME

- Only fresh candidates will be eligible for admission to this course from 2018-19.
- Other students already enrolled in B.Com. course of RTM Nagpur University or any other University can also join this course from Semester III stage subject to the conditions of medium and vacancies provided they have studied and passed in their previous semesters in RTM Nagpur University or any other university with the same subjects as prescribed in this course. Alternatively, such students will have to take examination in those subjects which they have not studied in earlier semesters in RTM Nagpur University or any other university earlier and their final results in this course will be declared only after they clear these subject/s in maximum four attempts in four consecutive examinations.

33. REVISION OF COURSES

- The college is offering a number of courses as per the following classification:
 - A. The Language Courses (Compulsory)
 - B. Core Courses (Compulsory)
 - C. Skill/Foundation Courses (Compulsory)
 - D. Elective Courses
 - a. Discipline Specific Electives
 - b. Generic Electives
 - c. Open Electives
- The above courses as listed in **Appendix I** have been designed by the college's Boards of Studies and approved by the college's Academic Council and Governing Body.
- Further, existing courses will be modified or the new courses would be introduced as per the requirements of students and other stakeholders from time to time.
- All the courses designed by the college would have the approval of RTM Nagpur University, State Government and the UGC.

APPENDIX-I

SCHEME OF TEACHING AND EXAMINATION FOR B.COM (UNDER CHOICE BASED CREDIT SYSTEM)

| Semeste | | | | | | | |
|---------|--------------------------------|--------------------------|-------|----------|------------|------------|---------|
| Sr. | Course Code | Subjects | Total | Marks | | | Credits |
| No. | | | | Semester | Internal | Total | |
| | | | | End Exam | Assessment | Marks | |
| 1 | BCL 1.E | English Language Skills | 60 | 80 | 20 | 100 | 4 |
| 2 | BCL 1.SE Supplementary English | | 60 | 80 | 20 | 100 | 4 |
| | BCL 1.H | Hindi | | | | | |
| | BCL 1.M | Marathi | | | | | |
| 3 | BCC 1.1 | Financial Accounting – I | 60 | 80 | 20 | 100 | 4 |
| 4 | BCC 1.2 | Principles of Business | 60 | 80 | 20 | 100 | 4 |
| | | Management | | | | | |
| 5 | BCC 1.3 | Business Economics | 60 | 80 | 20 | 100 | 4 |
| 6 | BCSFC 1.4 | Business Mathematics and | 60 | 80 | 20 | 100 | 4 |
| | | Statistics | | | | | |
| | T . (. 1 | | 200 | 490 | 120 | COO | 24 |
| | Total | | 360 | 480 | 120 | 600 | 24 |

Semester-II

| Sr. | Course | Subjects | Total | Marks | | | Credits |
|-----|-----------|-----------------------------|-------|----------|------------|-------|---------|
| No. | Code | | Hours | Semester | Internal | Total | |
| | | | | End Exam | Assessment | Marks | |
| 1 | BCL 2.E | English Language Skills | 60 | 80 | 20 | 100 | 4 |
| 2 | BCL 2.SE | Supplementary English | 60 | 80 | 20 | 100 | 4 |
| | BCL 2.H | Hindi | | | | | |
| | BCL 2.M | Marathi | | | | | |
| 3 | BCC 2.1 | Financial Accounting – II | 60 | 80 | 20 | 100 | 4 |
| 4 | BCC 2.2 | Business Environment | 60 | 80 | 20 | 100 | 4 |
| 5 | BCC 2.3 | Monetary Economics | 60 | 80 | 20 | 100 | 4 |
| 6 | BCSFC 2.4 | Business Ethics & Corporate | 60 | 80 | 20 | 100 | 4 |
| | | Culture | | | | | |
| | Total | | 360 | | 480 | 120 | 24 |

Semester-III

| Sr. | Course | Subjects | Total | Marks | | | Credits |
|-----|-----------|---------------------------|-------|----------|------------|-------|---------|
| No. | Code | | Hours | Semester | Internal | Total | |
| | | | | End Exam | Assessment | Marks | |
| 1 | BCL 3.E | English Language Skills | 60 | 80 | 20 | 100 | 4 |
| 2 | BCL 3.SE | Supplementary English | 60 | 80 | 20 | 100 | 4 |
| | BCL 3.H | Hindi | | | | | |
| | BCL 3.M | Marathi | | | | | |
| 3 | BCC 3.1 | Cost Accounting | 60 | 80 | 20 | 100 | 4 |
| 4 | BCC 3.2 | Company Law & Secretarial | 60 | 80 | 20 | 100 | 4 |
| | | Practice | | | | | |
| 5 | BCC 3.3 | Indian Economy | 60 | 80 | 20 | 100 | 4 |
| 6 | BCSFC 3.4 | Computer Application in | 60 | 80 | 20 | 100 | 4 |
| | | Business | | | | | |
| | Total | | 360 | | 480 | 120 | 24 |

Semester-IV

| Sr. | Course | Subjects | Total | Marks | Marks | | Credits |
|-----|----------|-------------------------|-------|----------|------------|-------|---------|
| No. | Code | | Hours | Semester | Internal | Total | |
| | | | | End Exam | Assessment | Marks | |
| 1 | BCL 4.E | English Language Skills | 60 | 80 | 20 | 100 | 4 |
| 2 | BCL 4.SE | Supplementary English | 60 | 80 | 20 | 100 | 4 |
| | BCL 4.H | Hindi | | | | | |
| | BCL 4.M | Marathi | | | | | |
| 3 | BCC 4.1 | Management Accounting | 60 | 80 | 20 | 100 | 4 |

| 4 | BCC 4.2 | Business Laws | 60 | 80 | 20 | 100 | 4 |
|---|-----------|------------------------------|-----|----|-----|-----|----|
| 5 | BCC 4.3 | Entrepreneurship Development | 60 | 80 | 20 | 100 | 4 |
| 6 | BCSFC 4.4 | Environmental Studies | 60 | 80 | 20 | 100 | 4 |
| | Total | | 360 | | 480 | 120 | 24 |

Semester-V

| Sr. | Course | Subjects | Total | Marks | | | Credits |
|-----------|----------|---|-------|----------|------------|-------|---------|
| No. | Code | | Hours | Semester | Internal | Total | |
| | | | | End Exam | Assessment | Marks | |
| 1 | BCC 5.1 | Corporate Accounting | 60 | 80 | 20 | 100 | 4 |
| 2 | BCC 5.2 | Indian Financial System | 60 | 80 | 20 | 100 | 4 |
| 3 | BCC 5.3 | Human Resource Management | 60 | 80 | 20 | 100 | 4 |
| 4 | BCC 5.4 | Direct Taxes | 60 | 80 | 20 | 100 | 4 |
| 5 (ANY | BCDE 5.1 | Indian Banking & Insurance Systems | 60 | 80 | 20 | 100 | 4 |
| ONE) | BCDE 5.2 | Organizational Behaviour | | | | | |
| | BCDE 5.3 | Security Analysis & Portfolio Management | | | | | |
| | BCDE 5.4 | Production Management | | | | | |
| 6 (ANY | BCGE 5.1 | Quantitative Aptitude and Logical Reasoning | 60 | 80 | 20 | 100 | 4 |
| ONE) | BCGE 5.2 | Econometrics | | | | | |
| | BCGE 5.3 | E-Governance | | | | | |
| | BCGE 5.4 | Introduction to Travel & Tourism | | | | | |
| | Total | | 360 | 480 | 120 | 600 | 24 |

Semester-VI

| Sr. No. | Course | Subjects | Total | Marks | | | Credits |
|--------------|----------|---|-------|----------|------------|-------|---------|
| | Code | | Hours | Semester | Internal | Total | |
| | | | | End Exam | Assessment | Marks | |
| 1 | BCC 6.1 | Auditing and Corporate Governance | 60 | 80 | 20 | 100 | 4 |
| 2 | BCC 6.2 | Financial Management | 60 | 80 | 20 | 100 | 4 |
| 3 | BCC 6.3 | Marketing Management | 60 | 80 | 20 | 100 | 4 |
| 4 | BCC 6.4 | Indirect Taxes | 60 | 80 | 20 | 100 | 4 |
| 5 (ANY | BCDE 6.1 | Project Appraisal & Finance | 60 | 80 | 20 | 100 | 4 |
| ONE) | BCDE 6.2 | Industrial & Labour Laws | | | | | |
| | BCDE 6.3 | Retail Management | | | | | |
| | BCDE 6.4 | Logistics and Supply Chain Management | | | | | |
| 6 | BCOE 6.1 | Gandhian Economics | 60 | 80 | 20 | 100 | 4 |
| (ANY ONE) | BCOE 6.2 | Introduction to Public Administration | | | | | |
| | BCOE 6.3 | Intellectual Property Rights | | | | | |
| | BCOE 6.4 | Constitution of India and Human Rights | | | | | |
| | Total | | 360 | | 480 | 120 | 24 |

SUMMARY/CLASSIFICATION OF COURSES

| | Sem I | Sem II | Sem III | Sem IV | Sem V | Sem VI |
|---------------------|-------|--------|---------|--------|-------------|------------|
| Language Courses | 2 | 2 | 2 | 2 | | |
| (Compulsory) | | | | | | |
| Core Courses | 3 | 3 | 3 | 3 | 4 | 4 |
| (Compulsory) | | | | | | |
| Skill/Foundation | 1 | 1 | 1 | 1 | | |
| Courses | | | | | | |
| (Compulsory) | | | | | | |
| Discipline Specific | | | | | 4 (Any One) | 4(Any One) |
| Electives | | | | | | |
| Generic Electives | | | | | 4(Any One) | |
| Open Electives | | | | | | 4(Any One) |

SUMMARY OF THE TOTAL MARKS

| Sr.N | | Instruction | Total Marks | Credits |
|-------|----------------|-------------|-------------|--------------------|
| 0. | | Hours | | |
| 1 | Semester – I | 360 | 600 | 24 |
| 2 | Semester – II | 360 | 600 | 24 |
| 3 | Semester – III | 360 | 600 | 24 |
| 4 | Semester – IV | 360 | 600 | 24 |
| 5 | Semester – V | 360 | 600 | 24 |
| 6 | Semester - VI | 360 | 600 | 24 + 4 (ECA + VAC) |
| Total | • | 2160 | 3600 | 144 + 4 (ECA +VAC) |

| r. No. | Subject | Examination Scheme | Maximum Marks | Minimum Passing Marks |
|---------|--------------------------------------|--------------------------|------------------|-----------------------|
| Core (O | Compulsory) | | | |
| | | Semester End Examination | 80 | |
| 1 | Financial Accounting - I | Internal Assessment | 20 | 40 |
| | | Total | 100 | - |
| | | Semester End Examination | 80 | |
| 2 | Principles of Business Management | Internal Assessment | 20 | 40 |
| | | Total | 100 | |
| | | Semester End Examination | 80 | |
| 3 | Business Economics | Internal Assessment | 20 | 40 |
| | | Total | 100 | - |
| kill/F | oundation | | 1 | 1 |
| | | Semester End Examination | 80 | |
| 4 | Business Mathematics and Statistics | Internal Assessment | 20 | 40 |
| | Buibles | Total | 100 | - |
| angua | ages | | ł | 1 |
| | | Semester End Examination | 80 | |
| 5 | English Language Skills | Internal Assessment | 20 | 40 |
| | | Total | 100 | |
| | Supplementary English | Semester End Examination | 80 | |
| 6 | Hindi | Internal Assessment | 20 | 40 |
| | Marathi | Total | 100 | |
| | ŗ | Fotal | 600 | 240 |

| | | B.Com. Examination Semeste | e <u>r - II</u> | | |
|---------|----------------------------------|------------------------------------|------------------|-----------------------|--|
| Sr. No. | Subject | Examination Scheme | Maximum Marks | Minimum Passing Marks | |
| Core (C | Compulsory) | 1 | | 1 | |
| | | Semester End Examination | 80 | | |
| 1 | Financial Accounting - II | Internal Assessment | 20 | 40 | |
| | | Total | 100 | | |
| | | Semester End Examination | 80 | | |
| 2 | Business Environment | Internal Assessment | 20 | 40 | |
| | | Total | 100 | - | |
| | | Semester End Examination | 80 | | |
| 3 | Monetary Economics | Internal Assessment | 20 | 40 | |
| | | Total | 100 | - | |
| kill/F | oundation | | | | |
| | | Semester End Examination | 80 | | |
| 4 | Business Ethics and Corporate | Internal Assessment | 20 | - | |
| - | Culture | Total | 100 | - 40 | |
| angua | | 100 | 100 | | |
| angua | | Semester End Examination | 80 | | |
| 5 | English Language Skills | | | 40 | |
| 5 | | Internal Assessment | 20 | | |
| | | Total | 100 | | |
| | Supplementary English | Semester End Examination | 80 | - | |
| 6 | Hindi | Internal Assessment | 20 | 40 | |
| | Marathi | Total | 100 | | |
| | Tota | l | 600 | 240 | |
| | | B.Com. Examination Semester | <u>r - III</u> | | |
| r. No. | Subject | Examination Scheme | Maximum Marks | Minimum Passing Marks | |
| Core (O | Compulsory) | | | | |
| | | Semester End Examination | 80 | | |
| 1 | Cost Accounting | Internal Assessment | 20 | 40 | |
| | | Total | 100 | - | |
| | | Semester End Examination | 80 | | |
| 2 | Company Law & Secretarial | Internal Assessment | 20 | 40 | |
| | Practices | Total | 100 | - | |
| | | Semester End Examination | 80 | | |
| | | Internal Assessment | 20 | | |
| 3 | Indian Economy | Total | 100 | 40 | |
| | | Internal Assessment | 20 | | |
| | | Total | 100 | | |
| kill/F | oundation | | | | |
| | Computer Application in Business | Semester End Examination | 80 | | |
| | | 1 | | - | |
| Ļ | | Internal Assessment | 20 | 40 | |

| Langua | ages | | | | | |
|---------|------------------------------|------------------------------------|------------------|-----------------------|--|--|
| | | Semester End Examination | 80 | | | |
| 5 | English Language Skills | Internal Assessment | 20 | 40 | | |
| | | Total | 100 | 1 | | |
| | Supplementary English | Semester End Examination | 80 | | | |
| 6 | Hindi | Internal Assessment | 20 | 40 | | |
| | Marathi | Total | 100 | | | |
| | То | tal | 600 | 240 | | |
| | | B.Com. Examination Semester | <u>r - IV</u> | | | |
| Sr. No. | Subject | Examination Scheme Maxim | | Minimum Passing Marks | | |
| Core (C | Compulsory) | | | 1 | | |
| | | Semester End Examination | 80 | | | |
| 1 | Management Accounting | Internal Assessment | 20 | 40 | | |
| | | Total | 100 | | | |
| | | Semester End Examination | 80 | | | |
| 2 | Business Laws | Internal Assessment | 20 | 40 | | |
| | | Total | 100 | | | |
| | | Semester End Examination | 80 | | | |
| 3 | Entrepreneurship Development | Internal Assessment | 40 | | | |
| | | Total | 100 | 1 | | |
| Skill/I | Foundation | - | | | | |
| | | Semester End Examination | 80 | | | |
| | | Internal Assessment | 20 | | | |
| 4 | Environmental Studies | Total | tal 100 | | | |
| | | | | | | |
| Langua | ages | | | | | |
| | | Semester End Examination | 80 | | | |
| 5 | English Language Skills | Internal Assessment | 20 | 40 | | |
| | | Total | 100 | | | |
| | Supplementary English | Semester End Examination | 80 | | | |
| 6 | Hindi | Internal Assessment | 20 | 40 | | |
| | Marathi | Total | 100 | | | |
| | То | tal | 600 | 240 | | |
| | | B.Com. Examination Semeste | <u>er - V</u> | | | |
| Sr. No. | Subject | Examination Scheme | Maximum Marks | Minimum Passing Marks | | |
| Core (C | Compulsory) | 1 | 1 | 1 | | |
| | | Semester End Examination | 80 | | | |
| 1 | Corporate Accounting | Internal Assessment 20 | | 40 | | |
| | | Total | 100 | | | |

| | | Semester End Examination | 80 | | |
|---------------------|---|------------------------------------|------------------|-----------------------|--|
| 2 | Indian Financial System | Internal Assessment | 20 | 40 | |
| | | Total | 100 | | |
| | | Semester End Examination | 80 | | |
| 3 | Human Resource Management | Internal Assessment | 20 | 40 | |
| | | Total | 100 | | |
| | | Semester End Examination | 80 | | |
| 4 | Direct Taxes | Internal Assessment | 20 | 40 | |
| | | Total | 100 | - | |
| Discipl | ine-Specific Electives (Any One) | | | 1 | |
| - | Indian Banking and Insurance | Semester End Examination | 80 | | |
| | System | | | - | |
| | Organisational Behaviour | Internal Assessment | 20 | | |
| 5 | Security Analysis & Portfolio Management | | | 40 | |
| | Production Management | - Total | 100 | | |
| Generi | c Electives (Any One) | | | | |
| | Quantitative Aptitude and Logical Reasoning | Semester End Examination | 80 | | |
| 6 | Econometrics | Internal Assessment | 20 | 40 | |
| 0 | E-Governance | T () | | - 40 | |
| | Introduction to Travel and Tourism | Total | 100 | | |
| | Tota | 1 | 600 | 240 | |
| | | B.Com. Examination Semester | <u>- VI</u> | 1 | |
| Sr. No. | . Subject | Examination Scheme | Maximum Marks | Minimum Passing Marks | |
| Core (O | Compulsory) | | - | | |
| | | Semester End Examination | 80 | | |
| 1 | Auditing and Corporate Governance | Internal Assessment | 20 | 40 | |
| | | Total | 100 | | |
| | | Semester End Examination | 80 | | |
| 2 | Financial Management | Internal Assessment | 20 | 40 | |
| | | Total | 100 | | |
| | Markating Managamant | Semester End Examination | 80 | | |
| 3 | Marketing Management | Internal Assessment | 20 | 40 | |
| | | Total | 100 | 1 | |
| | | Semester End Examination | 80 | | |
| 4 | Indirect Taxes | Internal Assessment | 20 | 40 | |
| N <i>i</i> - | | Total | 100 | | |
| Discipl | ine-Specific Electives (Any One) | | | 1 | |
| 5 | Project Appraisal & Finance | Semester End Examination | 80 | 40 | |
| | Industrial and Labour Laws | Internal Assessment | 20 | | |
| | | | | - | |

| | Retail Management | | | | | | |
|------|---|--------------------------|-----|----|--|--|--|
| | Logistics and Supply Chain Management | Total | 100 | | | | |
| Open | Open Electives (Any One) | | | | | | |
| | Gandhian Economics | Semester End Examination | 80 | | | | |
| | Introduction to Public Administration | Internal Assessment | 20 | 40 | | | |
| 6 | Intellectual Property Rights | Total | 100 | | | | |
| | Constitution of India and Human Rights | Total | 100 | | | | |
| | Total 600 240 | | | | | | |

APPENDIX- II (WORKLOAD) Odd Semesters (July to November)

| | B.Com. Semester | – I | B | .Com. Semester - I | II | | B.Com. Semester – V | | |
|-----------|--|---|-----------|--|-------------------|--------|--|-------------------|--|
| S. No. | Subjects | No. of Periods | S. No. | Subjects | No. of Periods | S. No. | Subjects | No. of Periods | |
| Core | Core Group Core Group Core Group | | | | | | | | |
| 1. | Financial Accounting - I | 5 | 1. | Cost Accounting | 5 | 1. | Corporate Accounting | 5 | |
| 2. | Principles of Business Management | 5 | 2. | Company Law & Secretarial Practice | 5 | 2. | Indian Financial System | 5 | |
| 3. | Business Economics | 5 | 3. | Indian Economy | 5 | 3. | Human Resource Management | 5 | |
| 4. | Business Mathematics & Statistics | 5 | 4. | Computer Application in Business | 5 | 4. | Direct Taxes | 5 | |
| Lang | guages | ages 5. Discipline Specific Electives (Any One) | | 5 | | | | | |
| 5 | English Language Skills | 5 | 5 | English Language Skills | 5 | | Indian Banking & Insurance System Organizational Behaviour Security Analysis & Portfolio Management Production Management | | |
| 6 | Supplementary English Hindi Marathi | 5 | 6 | Supplementary English Hindi Marathi | 5 | 6. | Generic Electives (Any One) Quantitative Aptitude and logical Reasoning Econometrics | 5 | |
| | waraun | | | Walaun | | | E-Governance | | |
| | | | | | | | Introduction to Travel & Tourism | | |
| | Total Periods | 30 | Т | otal Periods | 30 | | Total Periods | 30 | |

Even Semesters (December to April)

| | B.Com. Semester | – II | B | B.Com. Semester – I | V | | | |
|-----------|--|-------------------|-----------|--|-------------------|--------|---|-------------------|
| S. No. | Subjects | No. of Periods | S. No. | Subjects | No. of Periods | S. No. | Subjects | No. of Periods |
| Core | Group | | Core Gr | oup | | Core G | | |
| 1. | Financial Accounting – II | 5 | 1. | Management Accounting | 5 | 1. | Auditing and Corporate Governance | 5 |
| 2. | Business Environment | 5 | 2. | Business Laws | 5 | 2. | Financial Management | 5 |
| 3. | Monetary Economics | 5 | 3. | Entrepreneurship Development | 5 | 3. | Marketing Management | 5 |
| 4. | Business Ethics and Corporate Culture | 5 | 4. | Environmental Studies | 5 | 4. | Indirect Taxes | 5 |
| Lang | guages | | | | | 5. | Discipline Specific Electives (Any One) | 5 |
| 5 | English Language Skills | 5 | 5 | English Language Skills | 5 | | Project Appraisal & Finance Industrial and Labour Laws Retail Management Logistics & Supply Chain Management | |
| 6 | Supplementary English Hindi Marathi | 5 | 6 | Supplementary English Hindi Marathi | 5 | 6. | Open Electives (Any One) Gandhian Economics Introduction to Public Administration Intellectual Property Rights Constitution of Human Rights | 5 |
| | Total Periods | 30 | Т | otal Periods | 30 | | Total Periods | 30 |

TOTAL SUBJECT-WISE WORKLOAD

- English: 10
 Supplementary English:10/Marathi: 10/Hindi: 10
 Commerce: 70

Dr. N. Y. Khandait Principal