#### Shiksha Mandal, Wardha's

## G. S. COLLEGE OF COMMERCE & ECONOMICS

Amravati Road, Civil Lines, Nagpur-440 001

A Hindi Linguistic Minority College

ACCREDITED WITH 'A'-GRADE BY NAAC

# **An Autonomous College**

(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
- 2. 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. (HONOURS)

[BACHELOR OF COMMERCE (HONOURS)]
(AUTONOMOUS)
(REVISED W.E.F. 2022-23)

PROGRAMME CODE: GSN-UG-04-BCH

**Issued by:** 

Principal, G. S. College of Commerce & Economics, Nagpur

## Shiksha Mandal, Wardha's

# G. S. COLLEGE OF COMMERCE & ECONOMICS, NAGPUR (Autonomous)

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

#### **GOVERNING BODY**

(As per UGC Guidelines for Autonomous College, 2018)

Sr. No.	Name	Designation	Category
1	Shri. Shekhar Bajaj	President/Trustee	Management
2	Shri. Sanjay Bhargava	Chairperson/Trustee	Management
3	Shri. Ambika Prasad Tiwari	Member	Management
4	Shri. Jaydeep Shah	Member	Management
5	Shri. Nilesh Sathe	Member	Management
6	Dr. P. N. Mishra	M <mark>e</mark> mber	UGC Nominee
7	Dr. Anant Deshmukh	Member	University Nominee
8	Joint Director, H.E. Nagpur	Member	State Government Nominee
9	Dr. Apoorva Palkar	Member	Educationist/Industrialist
10	Dr. R. H. Nagarkar	Member	Teacher
11	Dr. Mrs. D. V. Chavan	Member	Teacher
12	Dr. Mrs. S. S. Kathaley	Member (ex-officio)	Offg. Principal

## ACADEMIC COUNCIL

(As per UGC Guidelines for Autonomous College, 2018)

Sr. No.	Name	<b>Designation</b>	Category
1	Dr. Mrs. S. <mark>S</mark> . Kathaley	Chairperson	Offg. Principal
2	Dr. Ranjana <mark>Sahu</mark>	Member	HOD (Commerce)
3	Dr. Mrs. S. D. Morey	Member	HOD (Economics)
4	Dr. V. N <mark>. Thangan</mark>	Member	HOD (Accountancy)
5	Dr. Sonali Gadekar	Member	HOD (Business Administration and Management)
6	Prof. P. J. Yadao	Member	HOD (Information Technology)
7	Prof. Mrs. S. S. Kathaley	Member	HOD (Language)
8	Dr. Ms. N. Z. Hirani	Member	Faculty (Commerce)
9	Prof. Preeti Rangari	Member	Faculty (Information Technology)
10	Dr. Neha Kalyani	Member	Faculty (Languages)
11	Dr. Archana Dadhe	Member	Faculty (Management)
12	Shri. Hemant Singhal	Member	Expert (Industry)
13	Shri. CA Julfesh Shah	Member	Expert (Commerce)
14	Shri. Ashutosh Dharmadhikari	Member	Expert (Law)
15	Shri. Gulabrao Thakare	Member	Expert (Education)
16	Dr. Pandurang Dange	Member	University Nominee
17	Dr. Milind Gulhane	Member	University Nominee
18	Dr. Sujit Metre	Member	University Nominee
19	Prof. Akash Jain	Member/ Secretary	Faculty Member Nominated by Principal

## **BOARD OF STUDIES**

(As per UGC Guidelines for Autonomous College, 2018)

	COMMERCE		ACCOUNTANCY & STATISTICS			
Sr. No.	Name	Designation	Sr. No.	Name	Designation	
1.	Dr. Mrs. R. T. Sahu	Chairman	1.	Dr. V. N. Thangan	Chairman	
2.	Dr. R. H. Nagarkar	Faculty	2.	Dr. M. R. Pandey	Faculty	
3.	Dr. Y. H. Kedar	Faculty	3.	Dr. M. V. Purohit	Faculty	
4.	Dr. Ms. N. Z. Hirani	Faculty	4.	Prof. Shaunak Masade	Faculty	
5.	Prof. A. S. Jain	Faculty	5.	Dr. R. P. Ingole Principal, SPC, Chandrapur	Subject Expert (Other University)	
6.	Prof. Ms. P. S. Shrivastava	Faculty	6.	Dr. F. Y. Niranjane Janta College, Chandrapur	Subject Expert (Other University)	
7.	Prof. Sakshi Ahluwalia	Faculty	7.	Dr. Pramod Fating Principal, YGACC, Nagpur	Expert nominated by VC	
8.	Dr. Vijay Kumar Bhangadia,	Subject Expert	8.	Shri. CA Julfesh Shah		
٥.	Principal, SKLC, Amaravati	(Other University)	٥.	Chartered Accountant	Expert (Industry)	
9.	Dr. J. D. Gupta	Subject Expert	9.	Dr. CA Tejinder Singh Rawal	PG Alumnus	
9.	SKLC, Amaravati	(Other University)	3.	Chartered Accountant	rd Alullilus	
10.	Dr. S. R. Jichkar,	Expert				
10.	DNC, Nagpur	nominated by VC				
11.	Shri. Devesh Pendharkar Director, Vicco Labs, Nagpur	Expert (Industry)				
12.	Shri. Raunak Shah 🧶 🥤	PG Alumnus	Po			
	BUSINESS ADMINISTRATION & MAI	NAGEMENT		BUSINESS ECONOMIC	S	
Sr.	Name	Designation	Sr.	Name	Designation	
No.	De Carali Cadalla	-	No.	2.5.2.14		
1.	Dr. Sonali Gadekar	Chairman	1.	Dr. S. D. Morey	Chairman	
2.	Dr. Archana Da <mark>d</mark> he  Dr. Aniruddha Akarte	Faculty	2.	Dr. V. D. Nagdive	Faculty	
3.	Bir / tim dddrid / titar te	Faculty	3. 4.	Dr. R. J. Arora Dr. Afsar Sheikh	Faculty	
4.	Prof. Kamlesh Thote	Faculty	4.		Faculty	
5.	Dr. Pragati Richa Pandey	Faculty	5.	Dr. Jayant M. Kale, SLRT, College of Commerce, Akola	Subject Expert (Other University)	
6.	Dr. D. Y. Chacharkar	Subject Expert	6.	Dr. Prafulla Gudadhe,	Subject Expert	
	DBM, SGBAU, Amaravati	(Other University)		Amolakchand College, Yavatmal	(Other University)	
7.	Dr. Pravin Deshmukh	Subject Expert	7.	Dr. Samit Mahure,	Expert	
	RD Deshmukh College, Badnera	(Other University)		PGTD (Economics), RTMNU	nominated by VC	
8.	Dr. Amishi Arora CIBM, R&D, Nagpur	Expert nominated by VC	8.	Shri. Manish Bansal Nagpur Carbon (P) Ltd.	Expert (Industry)	
9.	Shri. Shirkant Rikhe	Evport (Industry)	9.	Ms. Biyusha Tolang	PG Alumnus	
9.	Sunil HiTech Ltd. Nagpur	Expert (Industry)	9.	Ms. Piyusha Telang	PG Aluminus	
10.	Ms. Vijaya Motwani	PG Alumnus				
	LANGUAGES			INFORMATION TECHNOL	.OGY	
Sr. No.	Name	Designation	Sr. No.	Name	Designation	
1.	Dr. S. S. Kathaley	Chairman	1.	Prof. Pravin J. Yadao	Chairman	
2.	Dr. Mrs. D. V. Chavan	Faculty	2.	Prof. Rahul Tiwari	Faculty	
3.	Dr. Mrs. P. S. Murarkar	Faculty	3.	Prof. Mrs. Sushma Gawande	Faculty	
4.	Dr. N. H. Kalyani	Faculty	4.	Prof. Mrs. Preeti Rangari	Faculty	
5.	Dr. V. R. Vishwarupe Amolakchand College, Yavatmal	Subject Expert (Other University)	5.	Prof. Mrs. Prajakta Deshpande	Faculty	
6.	Dr. T. D. Rai	Subject Expert	6.	Dr. Mohiuddin N. Quadri	Subject Expert	
0.	SKLC, Amaravati	(Other University)	0.	NS College, Bhadrawati	(Other University)	
7.	Dr. Manjushri Sardeshpande R S Mundle, Dharampeth Arts & Commerce College, Nagpur	Expert nominated by VC	7.	Dr. M. L. Jivtode Janta College, Chandrapur	Subject Expert (Other University)	
	0-701		8.	Dr. Amol Bodkhe Shivaji Science College, Nagpur	Expert nominated by VC	

#### Shiksha Mandal, Wardha's

# G. S. COLLEGE OF COMMERCE & ECONOMICS, NAGPUR (Autonomous)

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

#### **ACADEMIC REGULATIONS**

GOVERNING THE EXAMINATION LEADING TO DEGREE OF **BACHELOR OF COMMERCE (HONOURS)**[B.COM. (HONOURS)]

[Revised from 2022-23]

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;

AND

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 academic reforms;

#### **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;

#### **AND**

WHEREAS, the University Grants Commission, on the basis of the report of its Expert Committee which visited the college on 6/7-10-2017, and on the recommendation of its Standing Committee, 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 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;

#### **AND**

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;

#### **AND**

WHEREAS, G. S. College of Commerce & Economics, Nagpur vide its application dt. 30-9-2018 applied to the Rashtrasant Tukadoji Maharaj Nagpur University for permission to start the new programme of B.Com. (Honours);

#### **AND**

WHEREAS, the Academic Council of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 20-10-2018 considered and approved the introduction of a new degree programme of B. Com. (Honours) from the session 2019-20 and also the outline and summary of the syllabus of B. Com. (Honours) as proposed by the Boards of Studies;

#### AND

WHEREAS, the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 30-10-2018 considered and approved the commencement of B.Com. (Honours) from the session 2019-20 as per the recommendation of Academic Council subject to necessary approvals from the concerned authorities and approval to the detailed syllabus of this programme by the Academic Council;

#### **AND**

WHEREAS, the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 30-10-2018 also considered and approved the summary of the proposed programme of B.Com. (Honours) subject to incorporation of suggestions, if any, made by Experts

#### **AND**

WHEREAS, the Boards of Studies of G. S. College of Commerce & Economics, Nagpur while designing the syllabus of B.Com. (Honours) under CHOICE BASED CREDIT SYSTEM (CBCS), also drafted the academic regulations, instructional and evaluation arrangements, methods and procedures for the above programme in its meeting dt. 5-4-2019 and recommended them to the Academic Council of the college;

#### AND

WHEREAS, the Academic Council of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 8-4-2019 approved the syllabus, academic regulations, instructional and evaluation arrangements, methods and procedures for the programme of B.Com.(Honours) as proposed by the Boards of Studies of G. S. College of Commerce & Economics, Nagpur;

#### **AND**

WHEREAS, the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 25-4-2019 approved the syllabus, academic regulations, instructional and evaluation arrangements, methods and procedures for the programme of B.Com.(Honours) as proposed by the Boards of Studies and as approved by the Academic Council of G. S. College of Commerce & Economics, Nagpur subject to necessary approvals, if necessary, from the Government/University authorities;

#### **AND**

WHEREAS, the Rashtrasant Tukadoji Maharaj Nagpur University vide its letter no. 710/dt. 4-4-2019 recommended to the Government of Maharashtra the conducting of B.Com. (Honours) at G. S. College of Commerce & Economics, Nagpur;

#### **AND**

WHEREAS, the Government of Maharashtra vide its Government Order Manyata/2019/ (131/19)/ Ma. Shi.-4, dt.15-6-2019 gave its permission to G. S. College of Commerce & Economics, Nagpur for conducting the degree programme of B.Com. (Honours) from the session 2019-20 subject to terms and conditions of affiliation by the Rashtrasant Tukadoji Maharaj Nagpur University;

#### AND

WHEREAS, the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 10-10-2019 approved the commencement of the new programme of B.Com. (Honours) w.e.f. 2020-21 session after its first affiliation by the University and approved its fees structure as recommended by the college's Finance Committee and also the faculty and staff positions;

#### AND

WHEREAS, the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 10-10-2019 suggested some modifications in the syllabus and Academic Regulations of the new programme of B.Com. (Honours);

#### **AND**

WHEREAS, the Rashtrasant Tukadoji Maharaj Nagpur University vide its letter no. 920/dt.3-1-2020 granted first affiliation to the programme of B.Com. (Honours) from the session 2019-20;

#### **AND**

WHEREAS, the final and complete syllabus of B.Com. (Honours) and all the academic regulations, instructional and evaluation arrangements, methods and procedures for the programme of B. Com. (Honours) as proposed by the Boards of Studies have been approved by the Academic Council of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 21-8-2020 and subsequently approved by the Governing Body of G. S. College of Commerce & Economics, Nagpur in its meeting dt. 28-8-2020, and have been sent to the Rashtrasant Tukadoji Maharaj Nagpur University for information;

#### **AND**

WHEREAS, the programme of B.Com. (Honours) is to be started from the session of 2020-21 under Autonomy and is to be offered to all First Semester students of B.Com.(Honours) from the session 2020-21;

#### 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 (HONOURS) under the Faculty of Commerce and Management of Rashtrasant Tukadoji 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.(Honours) from the session 2022-23.

Dr. Mrs. S. S. Kathaley Offg. Principal



#### Shiksha Mandal, Wardha's

#### G. S. COLLEGE OF COMMERCE & ECONOMICS, NAGPUR

(Autonomous)

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

#### **ACADEMIC REGULATIONS**

# GOVERNING THE EXAMINATION LEADING TO DEGREE OF BACHELOR OF COMMERCE (HONOURS) [B.COM. (HONOURS)] [Revised from 2022-23]

- 1. TITLE OF THE PROGRAMME: BACHELOR OF COMMERCE (HONOURS) [B.COM.(HONS)]
- 2. PROGRAMME CODE: GSN-UG-04-BCH
- 3. DURATION OF THE PROGRAMME: A THREE YEAR/ SIX SEMESTER FULL TIME UG DEGREE
- 4. PATTERN OF THE PROGRAMME: CHOICE BASED CREDIT SYSTEM (CBCS)
- 5. MEDIUM: ENGLISH
- 6. TIME SCHEDULE
  - The programme of B.Com. (Honours) shall be conducted in THREE Academic Years.
  - Each 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).
  - 4-6 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, practical work, 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.

#### 7. ELIGIBILITY TO THE PROGRAMME

Subject to compliance with the provisions of the Government Regulations/ UGC
Guidelines/Rashtrasant Tukadoji Maharaj University directions and other ordinances in force from
time to time, an applicant for admission to this programme shall have passed the XII Standard
Examination of the Maharashtra State Board of Secondary and Higher Secondary Education with
English and any Modern Indian Language 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.
- Any student pursuing a regular programme of study leading to the degree of Bachelor of Commerce (Honours) shall not be permitted to join any other programme in Rashtrasant Tukadoji Maharaj 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.
- The other eligibility conditions shall be as prescribed by the college from time to time through the related Directions/Rules.

#### 8. ADMISSIONS

- All admissions to this programme 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 programmes) and 51% seats (for no-grant programmes) 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. Students will also have to submit an affidavit to this effect on a Rs. 100/- stamp paper at the time of admission.
- B.Com. (Honours) programme is conducted in the college on no-grant basis. Thus 51% seats of the intake are reserved for Hindi speaking communities domiciled in Maharashtra State.
- 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 and as applicable to the Minority Institutions strictly on merit basis.
- Rules regarding admission procedure/policy etc. shall be notified by the college from time to time through Directions, if necessary.

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#### 9. ATTENDANCE CRITERIA

- It is mandatory for all students to have minimum 75% attendance in order to be eligible to appear in a Semester End Examination. Students with below 75% attendance in any given semester shall not be allowed to fill the examination form or appear in the examination.
- Principal may condone the attendance up to maximum 10% to meet the minimum attendance criterion of 75% only in exceptional cases viz. medical emergencies, deputation of students by college in official programs/activities like NCC/NSS camps, University level Sports or Extra-curricular activities or any other University/College sponsored activities 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.
- The facility of relaxation of attendance up to 65% as above shall be available to students on only THREE occasions i.e. for any three semesters during the entire course of the programme.
- Rules regarding attendance shall be notified by the college from time to time through Directions, if necessary.

#### 10. FEES FOR THE PROGRAMME

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

• Students shall have to bear the expenditure for Industrial/Field Visits, if any, on actual basis.

#### 11. STRUCTURE OF THE PROGRAMME/COURSES

- The syllabus of B.Com. (Honours) is designed by the college's Boards of Studies as per the UGC Guidelines on CBCS (Choice Based Credit System) and approved by the college's Academic Council.
- 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.
- Students get to study the courses which are both mandatory and optional as following:
  - A. Core Courses (Compulsory)
  - B. Skill/Foundation Courses (Compulsory)
  - C. Discipline Specific Electives
  - D. Generic Electives
  - E. Open Electives (Inter-disciplinary)
  - F. Internships/Live Projects/Case Studies (Compulsory) and Project Report on the basis of Internship/Live projects
- The college will offer Electives only if minimum 20 students opt for the same.
- In addition to the above, students can also earn extra credits through Value-addition Courses and UGC's 'Swayam' /Massive Online Open Courses (MOOC).
- The details of the Programme Outcomes/Course Outcomes, Courses and Course/Subject-wise allocation of teaching hours are given in **Appendix-I**, **II**, & **III** respectively.

#### 12. INTERNSHIPS/ LIVE PROJECTS/CASE STUDIES/INDUSTRIAL VISITS

- In addition to the regular courses, students of B.Com. (Honours) shall also have to undergo a mandatory Summer Internship of six weeks duration at an industrial, business or service organization or places designated by the college in batches at the end of Second Semester (Batch-I) and Fourth Semester (Batch-II).
- In the event of students not being able to do internships for whatever reasons, they shall have to carry out live project work for a period of six weeks involving data research and field work as assigned by their Guide in lieu of internships.
- Further, in the event of students not being able to do either internships or live projects for whatever reasons, they shall be required to do case studies involving data research and field work for a period of six weeks as assigned by their Guide in lieu of internships/live projects.
- Students shall have to submit a Project Report based on their Internship or Live Projects /Case Study during the Sixth Semester. Students shall be awarded 4 credits for Internship Project Report/ Live Project Report/ Case Study Report.
- Internships or Live Projects or Case Studies are intended to offer direct corporate experiences to students in order to instill in them professional acumen and analytical skills. It is a mandatory component of the B.Com. (Honours) programme.
- The condition of successfully completing the B.Com. (Honours) programme shall not be deemed to have been satisfied unless a student undergoes Summer Internship of six weeks' duration in organizations as approved by the Principal/ Head of the Department, or carries out Live Projects as assigned to him by his designated Guide, or completes his Case Study and submits his Project Report /Case Study under the supervision of his designated Guide/Head. The student shall have to produce Internship Completion Certificate from the concerned organization and also submit his Project/Case

- Study with certification of his Guide/Head of the Department that he has completed his Project/Case Study as per the instructions of his Guide/Head.
- For Project Work/Case Study, a batch of Maximum TWENTY students will be allotted to a designated Guide by the college.
- The Internship Project Work/ Live Project Report/Case Study shall be assessed for 100 Marks distributed between project Work/Case Study (50 Marks) and viva-voce including presentation (50 Marks).
- The viva-voce/presentation shall be conducted at the end of the Sixth Semester by an External Examiner [30 Marks (10 Marks for presentation and 20 Marks for viva-voce) and an Internal Examiner (Guide/Head) [20 Marks (10 Marks for presentation and 10 Marks for viva-Voce].
- Credits of Internship /Project Work/Case Study shall be shown in the Sixth Semester Mark Sheet.
- In the event of students not being able to do internships/live projects/case studies as per the given schedules for whatever reasons, they shall have to still complete their internships/projects/case studies during the course of their studies and submit their reports to the college in any case before the Sixth Semester. The final result of students failing to submit their projects would not be declared until their projects are received and evaluated by the college. The waiting period for such submission would be up to the next Examination of the Sixth Semester. No extension of time shall be given for submission of Project Report after this extended period and the student would be declared as Failed.
- INDUSTRIAL VISITS: Intended to be an integral part of the B.Com. (Honours) syllabus, Industrial Visits shall, however, remain suspended until further notice in view of the COVID-19 situation. Industrial Visits shall be introduced once they become feasible and a project thereupon shall have 2 additional credits taking the number of credits of the B.Com. (Honours) programme to 150.

#### 13. 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. 14 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 50% 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 shall be given separate credits which will be considered for grading as illustrated in Point No. 25.

#### 14. 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	16-20: 03	Students will be given opportunity to appear for tests in a
	of 20 marks		13-15: 02	special schedule only in case of medical exigencies or if
	each		10-12: 01	they have been detained by the college for any of its
			< 10:Nil	official programmes like NSS, NCC, Sports, ECA
				participation etc. on production of stipulated documents
2.	2 Home	2*3=6	16-20: 03	Students will submit 2 Home assignments on the
	assignments		13-15: 02	topics/themes as prescribed by the subject teacher as per
	of 20 marks		10-12: 01	the schedule given by the college/department.
	each		< 10:NIL	
3.	Performance	04	70-80:04	All students will mandatorily appear in the
	in Prelims		60-69:03	Preliminary/Test Examination before the Semester End
	(Out of 80)		55-59:02	Examination.

4.	Attendance	04	50-54:01 <50: NIL >90%: 4;	Principal to condone attendance up to maximum 10% to
	7 Mendance		<90-85%: 3; <85-80%: 2; <80-75%: 1; <75%: Nil.	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		

#### 15. EXTERNAL/SEMESTER END ASSESSMENT

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

#### 16. 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 generally divided into Long Answer Questions (LAQ's), Short Answer Questions (SAQ's) and Very Short Answer Questions (VSAQ's) as per the exigencies of syllabus.
- All questions shall be compulsory with internal choices within the questions.
- The duration of Semester End examination shall be that of 3 hours.
- The patterns of question papers for all theory/numerical/language subjects shall be as detailed in **Appendix-IV**.

#### 17. 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 (>75%), all first division answer-books missing distinction with 5% margin (< 75%-70%), all second division answer-books missing first division with 5% margin (< 60%-55%), and those failed with 5% margin (<50%-45%)] will be done by a panel of external examiners only.
- Only in the event of there being a variation of 5% or more marks between the marks given by the examiner and the moderator, the marks originally given by the examiner shall be changed and the marks given by the moderator, whether increased or decreased, shall be final.

#### 18. GRACE MARKS

• Students shall be entitled to Grace Marks to the tune of maximum 10 marks for entire duration of B.Com. (Honours) programme 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 shall be promoted/declared pass with grace. This facility shall be available to students only 3 times during the entire 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 shall 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.
- 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 moderation or revaluation provided he has not availed the benefit of grace marks earlier for passing in any subject. Such grace marks can be awarded in maximum TWO papers/subjects during the entire course of studies.
- However, such grace marks shall not be considered for the purpose of ranking or awards. Ranking or awards shall be finalized only on the basis of actual marks (i.e. without grace marks).

#### 19. CREDIT SYSTEM OF EVALUATION

- The B. Com. (Honours) programme shall consist of 37 courses/papers.
- Each Compulsory/Core/Discipline-Specific/Generic/Open Elective/Skill Foundation Course/Subject/Paper and shall have 4 credit points. Each Credit is equivalent to ONE teaching hour.
- There shall be 4 credits for 6-week internships/live projects/case studies (Compulsory) and a Project Work/Case Study based on internships/live projects. The marks/credits for the same shall be shown in the Mark Sheet of Sixth Semester.
- In all thus there shall be 148 credits.
- After the Covid-19 situation normalizes, Industrial visits shall be introduced and a project thereupon shall have 2 additional credits taking the number of credits of the B.Com. (Honours) programme to 150.
- In addition, students can earn additional 4 credits for participation and performance in Value-addition courses (2 credits) as well as participation and performance in co- & extra-curricular activities (2 credits). These additional credits shall be added in the Mark Sheet of Sixth Semester.
- Students can also earn additional 4 credits by successfully completing UGC's on-line 'Swayam'/MOOC Course. The final grade would be inclusive of these additional credits of Value-addition courses (VAC), co- & extra-curricular activities (ECA) and the 'Swayam'/MOOC Course.

#### 20. CREDITS AND GRADES

- In the Credit and Grade Point System, assessment of individual subjects in the concerned examinations shall 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 given 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.
- **GRADE POINT:** Grade Point is a numerical weight allotted to each Letter Grade on a point scale as adopted by the college as under:

Sr. No.	Marks	Description	Grade Letter	Grade Points
1	85 & above	Outstanding	О	10
2	75-84	Excellent	A+	09
3	65-74	Good	A	08
4	60-64	Above Average	B+	07
5	55-59	Average	В	06
6	50-54	Pass	P	05
7	49 and below	Fail	F	00
8		Absent	Ab	0

CREDIT POINT: Credit Point is the product of Grade Point and number of Credits for a course.

#### 21. 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 × 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.]

#### Illustration of SGPA

Course/Subject	Credit	Marks	Grade Letter	Grade Point	Credit Points
1	4	87	0	10	4*10=40
2	4	78	A+	9	4*9=36
3	4	68	A	8	4*8=32
4	4	62	B+/	7	4*7=28
5	4	57	B	6	4*6=24
6	4	50	COL	5	4*5=20
	24	नाव	पिर '		180
SGPA		V	180/24	1 = 7.5	

#### 22. 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 Extra-curricular Activity (ECA). VAC and ECA 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 Credit Points would be 32 [4 (credits)  $\times$  8 (grade points for grade letter A)].

Suppose a student only opts for ECA and scores 25 marks out of 50 then his marks would be converted to 50 (out of 100) and his Grade letter would be C with 5 grade points.

Thus his Credit Points would be 10 [2 (credits)  $\times$  5 (grade points for grade letter C)]

Similarly, if a student successfully completes a MOOC under the UGC's 'Swayam' scheme, and scores 60 marks, his Grade letter would be B+ with 7 grade points.

Thus, his Credit Points would be 28 [4(credits)  $\times$  7 (grade points for grade letter B+)].

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

#### 23. CREDIT SCHEME FOR VAC (VALUE-ADDITION COURSES)

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 &	SUCCESSFUL	(MAX THREE COURSES)	GRADES)		
PG RESPECTIVELY)	COMPLETION)				
Bajaj Finserv's CPBFI	50	English Proficiency Course	20/15/10		
ICAI's CAT	50	Hindi Communication Skills	20/15/10		
RUSA's GST Accountant	50	Basic Computer Skills	20/15/10		
CA-F/IPCC	25/50	GS-SUN INTERNSHIPS	50		
CA-F/Executive	25/50	(ONLY AFTER SUCCESSFUL			
Cambridge English's BEC	25/50	COMPLETION)			
(2 Levels)					
TCS' BPS	25	FOR UG & PG	20 (COMPLETED)		
		Competitive Examinations Training	30 (QUALIFIED)		
NSE's NCFM	25	FOR PG ONLY	20 (COMPLETED)		
		NET/SET Guidance Programme	30 (QUALIFIED)		
NISM COURSES (Each)	25				
Tally Education's TALLY	25				
Any other	25/50	Any other			

NB: Students can claim maximum 50 marks (2Credits) for any 2 Courses (from Tie-up pool) and 3 courses from (college pool) over a period of 3 (UG) or 2 (PG) years respectively. They can also opt for a combination of both pools for maximum 3 courses. Credits will be added in FINAL SEMESTER Grade Sheet.

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

ACTIVITY/	/ NC	C NSS	Swachha Bharat	ACEE	SPORTS	CULTURAL	CO-CURRICULAR		
LEVEL			Internship	5 28 /3	司				
(Only Office	cial AN	Y ONE O	F THE ABOVE		ANY TWO	OR ALL THREE	OF THE ABOVE		
Events)	(20	Credits)	TELLA	E A	(2 Credits)				
College	10	10	15-day	10 +	10	10	10		
			Summer Internship in	10 (Project)	(5 for Part Positions)	ticipation + $5/3/2$	for First, Second & Third		
Inter-College	e		city/adopted		10	10	10		
			village =		(5 for Part Positions)	(5 for Participation + 5/3/2 for First, Second & Third Positions)			
University	10	10	50 Marks	10	10	10	10		
State/Zone	10	10	= (2 Credits)	10	(5 for Selection Third Position 1)	+ 5/3/2 for First, Second &			
National	20	20		10	20	20	20		
and 5 Marks marks earne course of hi	NB: 10 Marks for the 'BEST' Cadet/Volunteer/Student Category and 5 Marks for the 'BEST' Unit Category to be added to total marks earned by a student in the above activities during the course of his entire UG or PG studies subject to the total score not exceeding 50 marks)  (10 for Selection/Participation + 10/5/3 for First, Second & Third Positions)								
Inter -	25 (10 fo	r Selection	/Participation + 15/	10/5 for First,	Second & T	Third Positions) to b	be added to the total marks		
national	earned by	a student	in any 3 of the above	e activities du	ring the cours	se of his entire UG	or PG studies subject to the		
	total score	e not excee	ding 50 marks.						
Total	50	50 50 50 50 50							
	Students can claim maximum 50 marks (2 Credits) for any 3 activities over a period of 3 (UG) or 2 (PG) years. Credits will be added in FINAL SEMESTER GradeSheet.								

#### 25. 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 Sixth 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.]

#### **Illustration of CGPA**

	SEM I	SEM II	SEM III	SEM IV	SEM V	SEM VI	Total Credits	ECA/VAC	Swayam/ MOOC
Credits	24	24	24	24	24	28	148	4	4
SGPA	7.5	7.6	7.8	8.2	8.1	8.14		8 (GP)	7(GP)
CGPA	24*7.5	24*7.6	24*7.8	24*8.2	24*8.1	28*8.14		4*8	4*7
	180 +	182.4+	187.2 +	196.8 +	194.4 +	227.92 =	1168.72	32	28
	1168.72/148 = 7.89			1168.72 + 32= 1200.72/148			1168.72 + 32+ 28= 1228.72/148		
	CGPA (Without ECA/VAC/ MOOC) = 7.89			CGPA (With ECA/VAC) = 8.11			CGPA (With ECA/VAC/MOOC) = 8.30		

#### 26. FINAL AWARD OF DIVISION

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

CGPA	Grade	Division
9.0-10	0 /8/4	Outstanding
8.0 - 8.9	A+	Distinction
7.0- 7.9	A	First First
6.0 – 6.9	B+	Second
5.0- 5.9	В	Pass
00 – 4.9	F	Fail

While calculating the Cumulative Grade score, the value of Grade Point shall be considered Zero (00) in case of students who fail in the concerned course/s i.e. obtain the marks below 50. After calculating SGPA for an individual semester and CGPA for entire programme, the value can be matched with the grade in the Grade Point table as per the Grading System and expressed as a single designated GRADE such as O, A+, A, B+, B, F (Fail).

#### 27. DECLARATION OF RESULT

- The results of all Semester End examinations shall be declared within 45 days after the conclusion of examination and notified on the college notice boards and website.
- The result of successful candidates at the end of Sixth Semester shall be classified on the basis of aggregate marks obtained in all the SIX semesters and the Grade obtained.
- 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 result of the candidates who have passed the Sixth Semester examination but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for Degree only after successful completion of all the lower semester examinations.

• Only those candidates who pass all the semester examinations in First Attempt shall be eligible for ranks/awards etc. to be announced by the college.

#### 28. 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	Should have successfully completed the Internship schedules

#### Note:

- For consideration of passing marks for all subjects, the criterion shall be minimum **50%** 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.

#### 29. REVALUATION

- Students can apply for revaluation of their answer-books after paying the prescribed fees and following due procedure.
- Revaluation of answer-books shall be done by a panel of external experts.
- If there is a variation of more than 5% to 10 % of marks between the original marks and the marks after reassessment the marks after reassessment (R1) shall be granted.
- In case there is a variation of more than 10% to 20% of marks between the original marks and the marks after the reassessment (R1) the paper shall be subjected to another reassessment (R2).
- In case there is a variation of more than 10% to 20% of marks between the marks after the first reassessment (R1) and marks after the second reassessment (R2) the paper shall be subjected to third reassessment (R3).
- Marks awarded after the third reassessment (R3), whether increased or decreased, shall be taken as final marks.

#### 30. 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.

#### 31. 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 Result 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 college's Controller of Examination along with the original statement of marks within 30 days from the date of declaration of result.
- A candidate who rejects the result of a given semester shall not be eligible for admission to the next semester.
- A candidate who has exercised the rejection option shall be eligible for grade/division only and not considered for any ranking.

#### 32. IMPROVEMENT OF RESULT

- 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 result.
- 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 result shall be eligible for grade/division but not for ranking.
- Internal assessment marks shall remain the same and they are not included in the improvement of result scheme.

#### 33. AWARD OF MARK SHEET/S

- All Mark Sheets for all semesters shall be awarded by the college at the end of each semester.
- Each Semester End Mark Sheet shall reflect both the actual marks and the Credits of each subject along with the Grade Letter designated for the marks obtained and SGPA.
- The Mark Sheet shall specifically mark all the pass/exempted/pass with grace and fail subjects.
- The Final Semester Mark Sheet shall include Credits / Credit Points for Internship as well as additional Credits / Credit Points for ECA and VAC and Swayam/MOOC Courses.
- The Final Semester Mark Sheet shall include total marks, CGPA and final designated GRADE such as O, A+, A, B+, B, F (Fail).

#### 34. AWARD OF DEGREE

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

#### 35. GRIEVANCE REDRESSAL MECHANISM

- There shall be a Grievance Redressal Committee for all grievances related to examinations and assessment.
- The Committee shall be headed by the Controller of Examinations and shall have as members all HOD's/Programme Coordinators.
- In case of any dispute, the Chief Controller, Examinations/Principal shall decide the matter and his decision shall be final.

#### **36. ABSORPTION SCHEME**

- Only fresh candidates will be eligible for admission to this programme from 2020-21.
- Other students already enrolled in B.Com. (Honours) or a B.Com. programme of RTM Nagpur University or any other University can also join this programme 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 programme. 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 result in this programme will be declared only after they clear these subject/s in maximum four attempts in four consecutive examinations.

#### 37. REVISION OF COURSES

• The college is offering a number of courses as per the following classification:

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- A. The Language Courses (Compulsory)
- B. Core Courses (Compulsory)
- C. Skill/Foundation Courses (Compulsory)
- D. Internships/Live Projects/Case Studies (Compulsory) and Project Report on the basis of Internship/Live projects (Compulsory)
- E. Elective Courses
  - a. Discipline Specific Electives
  - b. Generic Electives
  - c. Open Electives
- The above courses as listed in **Appendix-II** 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 are deemed to have the approval of RTM Nagpur University,
   State Government and the UGC.

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#### **APPENDIX-I**

## PROGRAMME/COURSE OUTCOMES

## **BACHELOR OF COMMERCE [HONOURS]**

[B.COM.(HONS)]

PROGRAMME CODE: GSN-UG-04-BCH

	BACHELOR OF COMMERCE (HONOURS) [B.COM.(HONS)]
Α.	PROGRAMME OUTCOMES
	After completing three years of B.Com. (Honours) programme, students are expected to
PO-1	Gain fundamental as well as advance knowledge of all the key and broad concepts in the Faculty of Commerce in general and the main domains like Advanced Accountancy, Statistics, Business Law, Corporate Law and Secretarial Practice, Business Management and Administration, Economics, Marketing Management, Human Resource Management, Information Technology in Commerce and Business Communication in particular through various core and elective courses.
PO-2	Gain advanced knowledge with international component in key area of finance in addition to the knowledge of financial laws.
PO-3	Gain hands-on experience of corporate world through mandatory internship programme in corporate offices and Industry/Industrial visits and a project work thereupon.
PO-4	Get initiated and trained in business research methodology at UG level itself to identify, research, and solve business problems and arrive at business solutions through live projects and case studies.
PO-5	Acquire and develop basic and advance skills like communication, problem-solving, decision-making etc. required of a Commerce Graduate in order to develop himself as a professional in different fields of Commerce & Industry through internships and live projects and develop their employability skills through skill foundation courses including value-addition courses.
PO-6	Be equipped with analytical, logical and managerial skills along with technical aspects to resolve real world issues and inculcate entrepreneurial skills so as to provide themselves with self-employment opportunities through start-up and new venture management.
PO-7	Be capable of self-employment by virtue of a course in entrepreneurship development and simulate the knowledge and their ideas in real world situations through internships and project.
PO-8	Be able to develop ability so as to identify business problems by using quantitative methods to isolate its components, analyze the issues, set appropriate criteria for decision making, and draw appropriate conclusions and implications for proposed solutions.
PO-9	Be competent with an extra edge to serve in various industries and sectors especially banking and insurance sectors, finance companies, logistical services etc. in various positions viz. managers, marketing personnel, accounts manager, tax consultants, stock agents etc.
PO-10	Have a solid foundation to build a larger corpus of knowledge through higher studies including post-graduation and research not only in the field of Commerce Faculty but also in other areas owing to the inter-disciplinary approach and study of Open and Generic Electives.
PO-11	Have strong curricular and extra-curricular back-ground owing to higher difficulty level and higher passing marks, additional credit frame-work etc. to withstand the challenges of competitive job market and be a natural choice for prospective employers.

В.	PROGRAMME-SPECIF	IC OUTCOMES						
	After completing three year	rs of B.Com. (Honours) programme, students would						
PSO-1	Have proficiency in the basic and advance knowledge of core Commerce subjects of Accountancy, Business Finance, Business Environment, Business Economics, Business Management, Business Laws, Financial Laws, Taxation, Indian Financial Systems, Strategic Management etc.							
PSO-2	•	ssiness research acumen so as to carry out research in order to solve as problems and find out effective solutions						
PSO-3	Have proficiency in various Discipline-specific, Generic Electives of their choices and interests.  Have specialized knowledge of various branches of accounting viz Financial Accounting							
PSO-4	-	ge of various branches of accounting viz. Financial Accounting, Cost Accounting, Corporate Accounting etc., International Finance, vernance.						
PSO-5	Security Analysis and Portf	ge of Financial Laws, Business Finance and Financial Management, folio Management, Organizational Behaviour and currently emerging Brand Management, E-commerce etc.						
PSO-6	Have proficiency in both D Laws.	pirect and Indirect Taxes with special emphasis on GST and Customs						
PSO-7	Laws, Constitution of Inc	an Economics, Econometrics, Intellectual Property Rights, Cyber lia, Public Administration etc. through open electives leading to gh an interdisciplinary approach.						
PSO-8	Be capable of providing	effective solutions to various business problems with the help of internships and active participation in live business projects.						
PSO-9		Application and data analytical skills in business decision- making.						
PSO-10	Be acquainted with busines	s ethics and corporate culture and corporate governance.						
PSO-11	7.0	rate culture through mandatory internships and be adept in finding s through project work on the basis of internships/industrial visits or						
C.	COURSE OUTCOMES	नागपुर						
	Course	Outcomes						
1.	English Language Skills	Students will able to develop competence and proficiency in English through study of relevant and motivating prose texts, Business Communication and Correspondence skills, Grammar skills and Vocabulary.						
2.	Fundamental of Accounting Standards	Student will be able to understand accounting standards, national and international accounting authorities and procedure for adoption of international financial reporting standards and working knowledge of Accounting Standards						
3.	Financial Accounting	Students will be able to understand the fundamentals of Accounting and the process of preparation of accounts as per the need of business organization.						
4.	Economics	Students will be able to relate the concepts and theories of economics with the real world and its practical application in business.						
5.	Principles of Business Management	Students will be able to understand the concepts related to Business and demonstrate the roles, skills and functions of management.						
6.	Business Mathematics and Statistics	Students will be able to get detailed understanding of various aspects of data collection and tabulation, learn application of						

		measures of central tendency and get acquainted with the practical
		application of index number and to understand practical
		applications of business mathematics
7.	Business Environment	Students will be aware of business and business environment and
7.	Dusiness Environment	
	In the Einen statement	develop the skills for analysis of business environment.
8.	Indian Financial System	Students will be able to understand the concept of money markets,
		capital markets and various instruments of money and capital
		markets, the instruments of global capital markets, financial
		markets and the meaning and working of derivative market in India.
9.	<b>Business Ethics and</b>	Students will be able to understand the concept of ethics in business
	Corporate Culture	and their importance and to develop acceptable attitudes and
		viewpoints with respect to business ethics and social responsibility.
10.	Cost Accounting	Students will be able to understand the fundamentals of Cost
		Accounting and the process of preparation of cost accounts and
		statement to arrive at cost of product as well as to know the amount
		of profit.
11.	Company Law and	Students will be able to understand the process of formation and
	Secretarial Practice	incorporation of company in India; the framework of Memorandum
		of Association and Article of Association and Prospectus. Also
		learn about the concept of Share Capital, Shareholders, Members,
		Role of a Managing Director and meetings of companies.
12	Indian Economic	Students will be able to understand the overview of Indian
	Planning	Economy, the role of Agriculture in Indian Economy and the role
		and contribution of Industries in development of Indian Economy.
13.	Human Resource	Students would be able to build understanding about aspects of
	Management	managing Human Resources in an organization.
		EARXIST
14.	Marketing Management	Students will be able to demonstrate effective understanding of
		relevant functional areas of marketing management and its
		application.
15.	Computer Application	Students will be able to use of MS Word, MS Power point and MS
	in Business	Excel Software in business, computerized accounting with the Tally
		accounting software, E-filing procedures of Direct Taxes and E-
		compliances of Indirect Taxes.
16.	Management	Students will be able to understand the fundamentals of
	Accounting	Management Accounting and practical knowledge about the
		various tools of management accounting for taking managerial
		decisions.
17.	<b>Business Law</b>	Students will be able to demonstrate an understanding of Legal
		Environment of Business in Indian scenario, apply basic legal
		knowledge to business transactions and communicate effectively
		using standard business and legal terminology.
18.	Entrepreneurship	Students will be able to understand historical evolution of
	Development	entrepreneurship, various entrepreneurship trends, procedures of
		opportunity scouting and idea generation, the concept, need,
		problems of Rural entrepreneurship and measures to develop the
		same.
19.	Business Finance	Students will be able to understand various types of financing,
19.	Dusiness Finance	brudents will be able to understand various types of illianting,

		analyzing capital budgeting projects and make investment
		decisions, concepts of working capital management and Mutual
		Funds.
20.	Strategic Management	Students will be able to understand and explore various
20.	Strategie Wanagement	perspectives and concepts in the field of Strategic Management and
		develop skills for applying these concepts to find solutions to
		business problems.
22.	Environmental Studies	Students will be able to understand the concept of Ecosystems and
	Environmental Statics	Environment, the concept of biodiversity and its conservation and
		environmental pollution.
23.	Corporate Accounting	Students will be able to understand the process of preparation of
-0.	corporate recounting	various companies' accounts and accounts as per the need of
		company.
24.	Direct Taxes	Students would be able to understand the provisions of Income Tax
		Act 1961 as amended from time to time, procedure to compute total
		income under the heads of income, the various deductions to be
		made from gross total income of an Individual Assessee and to
		compute Taxable Income and Tax Liability of an Individual
		Assessee as per the provisions of Income Tax Act, 1961
25.	Financial Market,	Students will be able to understand operation of Financial Markets,
	Institution and Services	Role of SEBI and Functioning of Financial Institutions in India.
26.	Financial Management	Students will be able to develop the ability to take decisions and
	7-	plan, execute and control financial strategies towards attainment of
	T E	organizational goals.
27.	Security Analysis and	Students will be able to understand risk and return analysis, share
	Portfolio Management	valuation and portfolio management through application of Various
	(3	Models.
28.	Organization Behaviour	Students will be able to understand personality and attitudes effects
		of stress and concept of organizational development.
29.	E-Commerce	Students will be able to understand concepts of E-Commerce & E-
		Business, basic requirements of E-Commerce and use of digital
		payment systems.
30.	Production	Students would be able to understand the dynamics of Production
24	Management  Indian Banking and	Management in an organization.
31.	Indian Banking and	Students will be able to understand the principles of borrowing and
32.	Insurance System  Public Finance and	lending, Internet banking and concepts of insurance.  Students will be able to have conceptual clarity of public
52.	Taxation Thance and	expenditure and revenue theories. They will be able to apply the
	Taxation	principle of optimal taxation in analysing various tax policies.
		Demonstrate administrative, political, and economic constraints to
		public finance reforms and develop budgeting and performance
		evaluation systems for public sector institutions.
33.	Econometrics	Students would be able to develop clarity on application of
		statistical techniques to analyses and solve economic issues.
		Students would build an attitude towards the applicability of
		statistical techniques to various economic issues to evolve with a
		concrete solution.

34.	Start-up and New	Students will be able to get an overview of competences needed to
	Venture Management	become an entrepreneur. This will also develop spirit of
		entrepreneurship among the students.
35.	International Finance	Students will be able to understand the overview of international
		financial environment and international financial transactions,
		foreign exchange market and its participants and international
		monetary standards: Gold standards, overview of trading in foreign
		Exchange.
36.	Auditing and Corporate	Students will be able to understand mechanisms of Corporate
30.	Governance	Governance, role of Board of Directors in Corporate Governance
	Governance	and corporate Governance in Indian context.
27	Indirect Taxes	
37.	indirect Taxes	Students will be able to understand concept of Indirect Taxes and
		GST, laws of Customs and Foreign Trade Policy
38.	Business Research	Students will be able to learn about fundamentals of conducting a
	Methodology	good research and to learn how to write and present a good
	70	Research Report and Research Project.
39.	Financial Laws	Students will be able to understand various provisions of laws
		related to financial and money market instruments.
40.	<b>Brand Management</b>	Students will able to understand basics of brand management, key
		brand related terminology and important framework and principles
	^	of branding.
41.	GST and Custom	Students will be able to understand the concept of charge and levy
	7*	of Goods and Service Tax, the concept of supply and computation
		of tax liability of Goods and Service Tax and the concepts of
		custom duty, import and export of goods
42.	Service Sector	Students will be able to understand the various concepts in the field
	Management	of service sector management related to services like Banking,
	~	Finance, Insurance, Hospitality, Health care, etc. and the ability to
		develop the skills for applying these concepts for better
		management.
43.	Gandhian Economics	Students would be acquainted with the understanding about the
		various aspects of socio-economic principles of Gandhian ideology
		related to Economics and the implications of Gandhian Economics
		with respect to Indian Economy.
44.	Introduction to Public	Students will be able to understand functioning of Public
	Administration	Administrative Authorities, Concept of Democratic Governance
		and functioning of Parliament.
45.	Intellectual Property	Students will be able to understand the concept of Intellectual
	Rights	Property Rights, functioning of Patents and concepts of Copyright
	0	and Trademarks
46.	Cyber Laws	Students will be able to demonstrate a critical understanding of the
	-5.00 2200110	Cyber Laws with respect to Indian Information Technology Act
		2008.
40.	Internship/ Live	Students will gain valuable work experience during internships/
<del></del> 0.	Project/ Case Studies	Industry based live projects. This will pave way for self-
	1 Tojech Case Studies	empowerment through skill building and hands-on-training
		culminating in a scholarly Research Project/Case Study.

#### **APPENDIX-II**

# SCHEME OF TEACHING AND EXAMINATION FOR B.COM. (HONOURS)

(UNDER CHOICE BASED CREDIT SYSTEM)

#### PROGRAMME CODE: GSN-UG-04-BCH

#### Semester-I

Sr.	Course Code	Subjects	Total	Marks			Credits
No.			Hours	Semester	Internal	Total	1
				End Exam	Assessment	Marks	
1	BCHL1.E	English Language Skills	60	80	20	100	4
2	BCHC 1.1	Fundamentals of Accounting Standards	60	80	20	100	4
3	BCHC 1.2	Financial Accounting I	60	80	20	100	4
4	BCHC 1.3	Business Economics	60	80	20	100	4
5	BCHC 1.4	Principles of Business Management	60	80	20	100	4
6	BCHSFC 1.0	Business Mathematics and Statistics	60	80	20	100	4
	Total	ARW.	360	480	120	600	24

#### **Semester-II**

Sr.	Course Code	Subjects	Total	Marks			Credits
No.		一品层	Hours	Semester	Internal	Total	
		THE KIES	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	End Exam	Assessment	Marks	
1	BCHL 2.E	English Language Skills	60	80	20	100	4
2	BCHC 2.1	Financial Accounting II	60	80	20	100	4
3	BCHC 2.2	Business Environment	60	80	20	100	4
4	BCHC 2.3	Monetary Economics	60	80	20	100	4
5	BCHC 2.4	Indian Financial System	60	80	20	100	4
6	BCHSFC 2.0	Business Ethics &	60	80	20	100	4
		Corporate Culture					
	Total		360	480	120	600	24

#### Semester-III

Sr.	Course Code	Subjects	Total	Marks			Credits
No.			Hours	Semester	Internal	Total	
				End Exam	Assessment	Marks	
1	BCHC 3.1	Cost Accounting	60	80	20	100	4
2	BCHC 3.2	Company Law & Secretarial	60	80	20	100	4
		Practice					
3	BCHC 3.3	Indian Economic Planning	60	80	20	100	4
4	BCHC 3.4	Human Resource	60	80	20	100	4
		Management					
5	BCHC 3.5	Marketing Management	60	80	20	100	4
6	BCHSFC3.0	Computer Application in	60	80	20	100	4

Ī		Business					
Ī							
	Total		360	480	120	600	24

#### Semester-IV

Sr.	Course Code	Subjects	Total	Marks			Credits
No.			Hours	Semester	Internal	Total	
				End Exam	Assessment	Marks	
1	BCHC 4.1	Management Accounting	60	80	20	100	4
2	BCHC 4.2	Business Laws	60	80	20	100	4
3	BCHC 4.3	Entrepreneurship	60	80	20	100	4
		Development					
4	BCHC 4.4	Business Finance	60	80	20	100	4
5	BCHC 4.5	Strategic Management	60	80	20	100	4
6	BCHSFC4.0	Environmental Studies	60	80	20	100	4
	Total		360	480	120	600	24

#### Semester-V

Sr.	Course Code	Subjects	Total	Marks			Credits
No.		A	Hours	Semester	Internal	Total	
		(Fig.	SHEL O	End Exam	Assessment	Marks	
1	BCHC 5.1	Corporate Accounting	60	80	20	100	4
2	BCHC 5.2	Direct Taxes	60	80	20	100	4
3	BCHC 5.3	Financial Markets, Institutions & Services	60	80	20	100	4
4	BCHC 5.4	Financial Management	60	80	20	100	4
5	BCHDE 5.51	Security Analysis & Portfolio Management	60	80	20	100	4
	BCHDE 5.52	Organizational Behaviour	भातेन	1			
	BCHDE 5.53	E-Commerce					
	BCHDE 5.54	Production Management					
6	BCHGE 5.61	Indian Banking & Insurance System	60	80	20	100	4
	BCHGE 5.62	Public Finance & Taxation					
	BCHGE 5.63	Econometrics					
	BCHGE 5.64	Start –up & New Venture Management					
		•	360				
	Total			480	120	600	24

#### Semester-VI

Sr.	Course Code	Subjects	Total	Marks			Credits
No.			Hours	Semester	Internal	Total	
				End Exam	Assessment	Marks	
1	BCHC 6.1	International Finance	60	80	20	100	4
2	BCHC 6.2	Auditing & Corporate Governance	60	80	20	100	4
3	BCHC 6.3	Indirect Taxes	60	80	20	100	4

4	BCHC 6.4	Business Research Methodology	60	80	20	100	4
5	BCHDE 6.51	Financial Laws	60	80	20	100	4
	BCHDE 6.52	Brand Management	60	80	20	100	4
	BCHDE 6.53	GST & Customs	60	80	20	100	4
	BCHDE 6.54	Service Sector Management					
6	BCHOE 6.61	Gandhian Economics	60	80	20	100	4
	BCHOE 6.62	Introduction to Public Administration					
	BCHOE 6.63	Intellectual Property Rights	1				
	BCHOE 6.64	Cyber Laws	1				
7	BCHPR 6.7	PROJECT WORK ON INTERNSHIP/LIVE PROJECT WORK/ CASE STUDY	6 weeks	Project/ Case Study: 50	External: 30 Internal: 20	100	4
		•	360				
	Total			530	170	700	28
			2160	2930	770	3700	148

			CONT	अर्थ व			
	SU	JMMAR	Y/CLASS	SIFICATION	ON OF COU	RSES	
	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total
Language Courses (Compulsory)	1	1	TEN SELECTION OF THE PERSON OF	2003	動力と	-	02
Core Courses (Compulsory)	4	4	5	5	4	4	26
Skill/Foundation Courses (Compulsory)	1	1		मामुर	3	-	04
Discipline Specific Electives					4 (Any One)	4(Any One)	08
Generic Electives					4(Any One)		04
Open Electives						4(Any One)	04
Project						1	01

### SUMMARY OF THE TOTAL MARKS

Sr.No.		Instruction Hours	Total Marks	Credits
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	700	28 + 4 (ECA +VAC)
Total		2160	3700	148 + 4 (ECA +VAC) +4 (MOOC)

S. No.	Subject	<b>Examination Scheme</b>	Maximum Marks	Minimum Passing Marks	
Core (Compuls			1,24,222	11	
core (Compuis	Fundamentals of	Semester End Examination	80		
1	Accounting Standards	Internal Assessment	20	50	
1				50	
		Total	100		
	Financial Accounting I	Semester End Examination	80		
2		Internal Assessment	20	50	
		Total	100		
		Semester End Examination	80		
3	Business Economics	Internal Assessment	20	50	
		Total	100		
		Semester End Examination	80		
4	Principles of Business	Internal Assessment	20	50	
	Management	Total	100		
anguages	I				
		Semester End Examination	80		
5	English Language Skills	Internal Assessment	20	50	
-		Total	100		
kill/Foundatio	on .	# 10	A L		
IIII, I Ouildui	, <u></u>	Semester End Examination	80		
6	Business Mathematics and	Internal Assessment	20	50	
	Statistics	Total	100		
	Total	नागपूर '	600	300	
		VMD			
	B.Com.	(Honours) Examination Ser	<u>nester – II</u>		
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks	
Core (Compuls	sory)				
	Financial Accounting II	Semester End Examination	80		
1		Internal Assessment	20	50	
		Total	100		
	Business Environment	Semester End Examination	80		
2		Internal Assessment	20	50	
2		Total	100	-	
		Semester End Examination	80		
2	Monotowy Egonomics		20	50	
3	Monetary Economics	Internal Assessment		50	
		Total	100		
	Indian Financial System	Semester End Examination	80		
4		Internal Assessment	20	50	
		Total	100		

Languages					
		Semester End Examination	80		
5	English Language Skills	Internal Assessment	20		
		Total	100	50	
Skill/Foundation	Languages	<u> </u>	<u>I</u>	<u> </u>	
		Semester End Examination	80		
6	Business Ethics and	Internal Assessment	20	50	
	Corporate Culture	Total	100		
	Total		600	300	
	<b>B.Com.</b> (1	Honours) Examination Sen	nester – III	,	
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks	
Core (Compulso	ry)		I		
	Cost Accounting	Semester End Examination	80		
1		Internal Assessment	20	50	
		Total	100		
	Company Law & Secretarial	Semester End Examination	80		
2	Practice	Internal Assessment	20	50	
		Total	100		
	4	Semester End Examination	80		
3	Indian Economic Planning	Internal Assessment	20	50	
		Total	100		
	Human Resource	Semester End Examination	80	50	
4	Management	Internal Assessment	20		
	•	Total	100		
		Semester End Examination	80	50	
5	Marketing Management	Internal Assessment	20		
		Total	100		
Skill/Foundation	1	I	T	T	
	Computer Application in	Semester End Examination	80		
6	Business	Internal Assessment	20	50	
		Total	100		
	Total		600	300	
	<b>B.Com.</b> (2	<b>Honours) Examination Sen</b>	nester – IV		
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks	
Core (Compulso	ry)	,			
	Management Accounting	Semester End Examination	80		
1		Internal Assessment	20	50	
		Total	100	1	
2	Business Laws	Semester End Examination	80	50	
		Internal Assessment	20	] 30	

		T 1	100		
		Total	100		
	Entrepreneurship	Semester End Examination	80		
3	Development	Internal Assessment	20	50	
	•	Total	100		
		Semester End Examination	80	50	
4	Business Finance	Internal Assessment	20		
		Total	100		
	Strategic Management	Semester End Examination	80	50	
5		Internal Assessment	20		
		Total	100		
		Skill/Foundation			
		Semester End Examination	80		
6	Environmental Studies	Internal Assessment	20	50	
		Total	100		
	Total		600	300	
	B.Com.	(Honours) Examination Sen	nester – V		
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks	
Core (Compulso	ry)	E P CO P			
	Corporate Accounting	Semester End Examination	80		
1		Internal Assessment	20	50	
		Total	100		
	Direct Taxes	Semester End Examination	80		
2		Internal Assessment	20	50	
		Total	100		
		Semester End Examination	80		
3	Financial Markets, Institutions & Services	Internal Assessment	20	50	
	institutions & Services	Total	100		
		Semester End Examination	80		
4	Financial Management	Internal Assessment	20	50	
		Total	100		
Discipline-Specif	fic Electives (Any One)				
	Security Analysis & Portfolio Management	Semester End Examination	80		
5	Organizational Behaviour	Internal Assessment	20	50	
	E-Commerce				
	Production Management	- Total	100		
Generic Elective	s (Any One)	I	I	I	

	Indian Banking & Insurance					
	System	Semester End Examination	80			
	Public Finance & Taxation	Internal Assessment	20	70		
6	Econometrics			50		
	Start-up & New Venture	Total	100			
	Management					
	Total		600	300		
	<u>B.Com.</u> (	Honours) Examination Sen	nester – VI			
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks		
Core (Compulso	ory)		I			
	International Finance	Semester End Examination	80			
1		Internal Assessment	20	50		
		Total	100			
	Auditing & Corporate	Semester End Examination	80			
2	Governance	Internal Assessment	20	50		
		Total	100			
		Semester End Examination	80			
3	Indirect Taxes	Internal Assessment	20	50		
		Total	100			
		Semester End Examination	80			
4	Business Research	Internal Assessment	20	50		
	Methodology (	Total	100			
Discipline Specia	fic Electives (Any One)	E ABY 3	1			
	Financial Laws	Semester End Examination	80			
_	Brand Management	Internal Assessment	20			
5	GST & Customs			50		
	Service Sector Management	Total	100			
Open Electives	(Any One)					
_	Gandhian Economics	Semester End Examination	80			
	Introduction to Public	Zimosor Zina Ziminimuton		-		
6	Administration	Internal Assessment	20	50		
	Intellectual Property Rights		100	-		
	Cyber Laws	-Total	100			
PROJECT WO	RK/CASE STUDY			'		
		Project Work	50			
		External Expert	30 (10 presentation 20 viva-voce)	+		
7	Project Work on Internship /Live Project/ Case Study	Internal Expert	20(10 presentation - 10 viva-voce)			
		Total	100	50		
	Total		700	350		

# **APPENDIX- III** (WORKLOAD)

# **Odd Semesters (July to November)**

В	Com. (Hons) Se	emester –	I	B.Co	m. (Hons) Semes	ter – III		B.Com. (Hons) Semester –	V
S.	Subjects	No.	of	S.	Subjects	No. of	S.	Subjects	No. of
No.		Periods		No.		Periods	No.		Periods
Core	Group			Core	Group		Core	Group	
1.	Fundamentals of Accounting Standards	5		1.	Cost Accounting	5	1.	Corporate Accounting	5
2.	Financial Accounting I	5		2.	Company Law & Secretarial Practice	5	2.	Direct Taxes	5
3.	Business Economics	5		3.	Indian Economic Planning	5	3.	Financial Markets, Institutions & Services	5
4.	Principles of Business Management	5		4.	Human Resource Management	5	4.	Financial Management	5
				5	Marketing Management	STILL STATE			
	Foundation Co			Sk	ill Foundation C	ourse	111	ipline Specific Electives (An	<del> </del>
5	Business Mathematics and Statistics	5		6	Computer Application in Business	5	5	Security Analysis & Portfolio Management	5
Lang	guages			4	The Page	1 3 3 A	5	Organizational Behaviour	
6	English Language	5			नागपु	O		E-Commerce Production Management	
	Skills							Generic Electives (Any On	e)
							6	Indian Banking &	5
								Insurance Systems	
								Public Finance &	
								Taxation	
								Econometrics	
								Start-up & New Venture Management	

# **Even Semesters (December to April)**

				·			•		
B.Co	B.Com. (Hons) Semester – II			B.Com. (Hons) Semester – IV			B.Com. (Hons) Semester – VI		
S.	Subjects	No. of	S.	Subjects	No. of	S.	Subjects	No. of	
No.		Periods	No.		Periods	No.		Periods	
Core	Group		Core G	roup		Core	Group		
1.	Financial	5	1.	Management	5	1.	International Finance	5	
	Accounting II			Accounting					

2.	Business	5	2.	Business Laws	5	2.	Auditing & Corporate	5	
	Environment						Governance		
3.	Monetary	5	3.	Entrepreneurship	5	3.	Indirect Taxes	5	
	Economics			Development					
4.	Indian	5	4.	Business Finance	5	4.	Business Research	5	
	Financial						Methodology		
	System		5	Strategic	5				
				Management					
Sk	ill Foundation C	Course	S	kill Foundation Cou	ırse	Disc	Discipline-Specific Electives (Any 5 Financial Laws		
5	Business	5	6	Environmental	5	5	Financial Laws		
	Ethics &			Studies			Brand Management	5	
	Corporate						GST & Customs		
	Culture						Service Sector Management		
							Open Electives (Any One)		
						6	Gandhian Economics	5	
							Introduction to Public		
							Administration		
							Intellectual Property Rights		
					er.		Cyber Laws		
Lang	guages	•		1			PROJECT WORK		
	E 1' . 1.			FE mon	Fax		PROJECT WORK ON		
6	English	~		THE CO.	7/10		INTERNSHIP /LIVE		
	Language	5		18 000	384 6	7	PROJECT /CASE STUDY		
	Skills		in the	15		2			
Т	otal Periods	30	ĵ,	Total Periods	30	= 5	Total Periods	30	

## TOTAL SUBJECT-WISE WORKLOAD

English: 5
 Commerce: 85

# APPENDIX-IV PATTERN OF QUESTION PAPERS

# **A. COMMERCE SUBJECTS** (THEORY/NUMERICAL)

Time: 3.00 Hours Marks: 80

		THEORY SUBJECTS			
			SUBJECTS		
Q. No	Sub- Question	Nature		Unit	Marks
1.		LAQ's	LAQ's		
	A	Theory	Problem	Unit No. I	10
	OR	·	OR		
	В	Theory	Problem	Unit No. I	10
2	A	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	A	Theory	Problem	Unit No. IV	10
	OR	TEGS	OR		
	В	Theory	Problem	Unit No. IV	10
5.		SAQ (Any Two)	SAQ (Any Two)	-	
	A	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)		
	A	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)		
	A	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)		
	A	Theory	Theory	Unit No. IV	4
	В	Theory	Theory	Unit No. IV	4
	С	Theory	Theory	Unit No. IV	4
9.		VSAQ/OBJECTIVE	VSAQ/OBJECTIVE		
		(All)	(All)		
	A	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
T	OTAL		•	•	80

N.B. Question Pattern is subject to change as per the exigencies of the syllabus/Units. Changes, if any, will be notified at the beginning of the session or well in advance before the examination.

# B. PATTERN OF QUESTION PAPER (ENGLISH LANGUAGE SKILLS)

		English	Language Skills						
	(Time: 3 Hours) (Marks: 80)								
Q. No.	Sub	Unit	Nature of Question	Marks					
	Question								
1	A	Unit No. I	LAQ (1 out of 2)	8					
	В	Unit No. I	LAQ (1 out of 2)	8					
2	A	Unit No. 1	SAQ's (4 out of 6)	16					
3	A	Unit No. 1	VSAQ's (4 out of 6)	8					
	В	Unit No. 1	VSAQ's (4 out of 6)	8					
4	A	Unit No. II	LAQ's (1 out of 2)	8					
	В	Unit No. II	SAQ's (2 out of 4)	8					
5	A	Unit No. III	VSAQ's (8 out of 8)	8					
	В	Unit No. IV	VSAQ's (4 out of 6)	4					
	С	Unit No. IV	VSAQ's (4 out of 6)	4					
		Total		80					