

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. (F & A)**

**[BACHELOR OF COMMERCE (FINANCE & ACCOUNTANCY)]**

**(AUTONOMOUS)**

**(Revised from 2022-23)**

**PROGRAMME CODE: GSN-UG-05-BFA**

**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	Member	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	Designation	Category
1	Dr. Mrs. S. S. Kathaley	Chairperson	Offg. Principal
2	Dr. Ranjana Sahu	Member	HOD (Commerce)
3	Dr. Mrs. S. D. Morey	Member	HOD (Economics)
4	Dr. V. N. Thangan	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, Principal, SKLC, Amaravati	Subject Expert (Other University)	8.	Shri. CA Julfesh Shah Chartered Accountant	Expert (Industry)
9.	Dr. J. D. Gupta SKLC, Amaravati	Subject Expert (Other University)	9.	Dr. CA Tejinder Singh Rawal Chartered Accountant	PG Alumnus
10.	Dr. S. R. Jichkar, DNC, Nagpur	Expert nominated by VC			
11.	Shri. Devesh Pendharkar Director, Vicco Labs, Nagpur	Expert (Industry)			
12.	Shri. Raunak Shah	PG Alumnus			
BUSINESS ADMINISTRATION & MANAGEMENT			BUSINESS ECONOMICS		
Sr. No.	Name	Designation	Sr. No.	Name	Designation
1.	Dr. Sonali Gadekar	Chairman	1.	Dr. S. D. Morey	Chairman
2.	Dr. Archana Dadhe	Faculty	2.	Dr. V. D. Nagdive	Faculty
3.	Dr. Aniruddha Akarte	Faculty	3.	Dr. R. J. Arora	Faculty
4.	Prof. Kamlesh Thote	Faculty	4.	Dr. Afsar Sheikh	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 DBM, SGBAU, Amaravati	Subject Expert (Other University)	6.	Dr. Prafulla Gudadhe, Amolakchand College, Yavatmal	Subject Expert (Other University)
7.	Dr. Pravin Deshmukh RD Deshmukh College, Badnera	Subject Expert (Other University)	7.	Dr. Samit Mahure, PGTD (Economics), RTMNU	Expert 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 Sunil HiTech Ltd. Nagpur	Expert (Industry)	9.	Ms. Piyusha Telang	PG Alumnus
10.	Ms. Vijaya Motwani	PG Alumnus			
LANGUAGES			INFORMATION TECHNOLOGY		
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 SKLC, Amaravati	Subject Expert (Other University)	6.	Dr. Mohiuddin N. Quadri NS College, Bhadrawati	Subject Expert (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)
			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 (FINANCE & ACCOUNTANCY)**  
**[B.COM. (F&A)]**  
**[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. (Finance & Accountancy)[ hereafter called B.Com. (F & A)];

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.(F & A) from the session 2019-20 and also the outline and summary of the syllabus of B.Com. (F & A) 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. (F & A) from the session 2019-20 as per the recommendation of the 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. (F & A) 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. (F & A) 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. (F & A) 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. (F & A) 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. (F & A) 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. (F & A) 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. (F & A) 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 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. (F & A);

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. (F & A) from the session 2019-20;

AND

WHEREAS, the final and complete syllabus of B.Com. (F & A) and all the academic regulations, instructional and evaluation arrangements, methods and procedures for the programme of B. Com. (F & A) 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. (F & A) 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. (F & A) 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 (FINANCE & ACCOUNTANCY) under the Faculty of Commerce and Management of Rashttrasant 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.(Finance & Accountancy) from the session 2022-23.

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



Shiksha Mandal, Wardha's  
**G. S. COLLEGE OF COMMERCE & ECONOMICS, NAGPUR**  
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## **ACADEMIC REGULATIONS**

GOVERNING THE EXAMINATION LEADING TO DEGREE OF  
**BACHELOR OF COMMERCE (FINANCE & ACCOUNTANCY)**  
**[B.COM. (F & A)]**

1. TITLE OF THE PROGRAMME: BACHELOR OF COMMERCE (FINANCE & ACCOUNTANCY) [B.COM. (F & A)]
2. PROGRAMME CODE: GSN-UG-05-BFA
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. (F & A) 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 (Finance & Accountancy), i.e. B.Com (F & A), 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. (F & A) 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.

## 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. (F & A) 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 on actual basis.

## 11. STRUCTURE OF THE PROGRAMME/COURSES

- The syllabus of B.Com. (F & A) 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)
- 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. 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. **13** 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 shall be given separate credits which will be considered for grading as illustrated in Point No. **24**.

## 13. 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 of 20 marks each	2*3= 6	16-20: 03 12-15: 02 08-11: 01 < 08:Nil	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 assignments of 20 marks each	2*3=6	16-20: 03 12-15: 02 08-11: 01 < 08:NIL	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.	Performance	04	70-80:04	All students will mandatorily appear in the

	in Prelims (Out of 80)		60-69:03 50-59:02 40-49:01 <40: NIL	Preliminary/Test Examination before the 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		

#### 14. 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.

#### 15. 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**.

#### 16. 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 (<40%-35%)] 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.

#### 17. GRACE MARKS

- Students shall be entitled to Grace Marks to the tune of maximum 10 marks for entire duration of B.Com. (F & A) 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).

#### 18. CREDIT SYSTEM OF EVALUATION

- The B.Com. (F & A) programme shall consist of 36 courses/papers.
- Each Compulsory/Core/Discipline-Specific/Generic/Open elective/Skill Foundation Course/ Paper and shall have 4 credit points. Each Credit is equivalent to ONE teaching hour.
- In all thus there shall be 144 credits.
- 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.

#### 19. 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	O	10
2	75-84	Excellent	A+	09
3	60-74	Very Good	A	08
4	55-59	Good	B+	07
5	50-54	Above Average	B	06
6	45-49	Average	C	05

7	40-44	Pass	P	04
8	00-39	Fail	F	0
9		Absent	Ab	0

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

## 20. 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):  $\sum (C_i \times G_i) / \sum C_i$   
 [C<sub>i</sub>= no. of credits for the i<sup>th</sup> course and G<sub>i</sub> is the grade point scored by student in the i<sup>th</sup> course.]

### Illustration of SGPA

Course/Subject	Credit	Marks	Grade Letter	Grade Point	Credit Points
1	4	87	O	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	C	5	4*5=20
	24				180
SGPA	180/24 = 7.5				

## 21. 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) × 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) × 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) × 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.

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

TIE-UP/ACCREDITED COURSES (Conducted in College only) (MAX TWO COURSES IN UG & PG RESPECTIVELY)	SCORE (ONLY AFTER SUCCESSFUL COMPLETION)	COURSES DESIGNED AND CONDUCTED BY COLLEGE (MAX THREE COURSES)	SCORE (For A, B, C GRADES)
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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 (ONLY AFTER SUCCESSFUL COMPLETION)	50
CA-F/Executive	25/50		
Cambridge English's BEC (2 Levels)	25/50		
TCS' BPS	25	FOR UG & PG Competitive Examinations Training	20 (COMPLETED) 30 (QUALIFIED)
NSE's NCFM	25	FOR PG ONLY NET/SET Guidance Programme	20 (COMPLETED) 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.

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

ACTIVITY/ LEVEL (Only Official Events)	NCC	NSS	Swachha Bharat Internship	ACEE	SPORTS	CULTURAL	CO-CURRICULAR
	ANY ONE OF THE ABOVE (2 Credits)				ANY TWO OR ALL THREE OF THE ABOVE (2 Credits)		
College	10	10	15-day Summer Internship in city/adopted village = 50 Marks = (2 Credits)	10 + 10 (Project)	10	10	10
Inter-College				10	(5 for Participation + 5/3/2 for First, Second & Third Positions)		
University	10	10		10	10	10	10
State/Zone	10	10		10	(5 for Selection/Participation + 5/3/2 for First, Second & Third Positions)		
National	20	20		10	20	20	20
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 - national	25 (10 for Selection/Participation + 15/10/5 for First, Second & Third Positions) to be added to the total marks earned by a student in any 3 of the above activities during the course of his entire UG or PG studies subject to the total score not exceeding 50 marks.						
Total	50	50	50	50	50	50	50
NB:	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.						

### 24. 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:



$CGPA = \sum (C_i \times S_i) / \sum C_i$  [ $S_i$ = SGPA for the  $i$ th semester and  $C_i$  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	24	144	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	24*8.14		4*8	4*7
	180 +	182.4 +	187.2 +	196.8 +	194.4 +	195.36 =	1136.16	32	28
	1136.16/144 = 7.89			1136.16 + 32 = 1168.16/144			1136.16 + 32 + 28 = 1206.16/144		
	CGPA (Without ECA/VAC/ MOOC) = 7.89			CGPA (With ECA/VAC) = 8.11			CGPA (With ECA/VAC/MOOC)= 8.37		

#### 25. 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	O	Outstanding
8.0 - 8.9	A+	Distinction
7.0- 7.9	A	First
6.0 – 6.9	B+	Higher Second
5.0- 5.9	B	Second
4.0- 4.9	C	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).

#### 26. 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.

#### 27. ATKT RULES

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

Admission to Semester	Candidate should have filled the examination form	Candidate should have passed at least 50% of subjects of the 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 shall 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.

## 28. 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.

## 29. 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.

## 30. 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.

### 31. 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.

### 32. 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 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).

### 33. 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.

### 34. 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.

### 35. ABSORPTION SCHEME

- Only fresh candidates will be eligible for admission to this programme from 2020-21.
- Other students already enrolled in B.Com. (F&A) 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.

### 36. 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-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.

**APPENDIX-I**  
**PROGRAMME/COURSE OUTCOMES**  
**BACHELOR OF COMMERCE (FINANCE AND ACCOUNTANCY)**  
**[B.COM.(F & A)]**  
**PROGRAMME CODE: GSN-UG-05-BFA**

	<b>BACHELOR OF COMMERCE (FINANCE AND ACCOUNTANCY)</b> <b>[B.COM.(F &amp; A)]</b>
<b>A.</b>	<b>PROGRAMME OUTCOMES</b>
	After completing three years of B.Com. (Finance & Accounts) 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 Finance and Accountancy in addition to Business Laws, Financial Laws, 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 areas of Finance, Taxation, Banking in addition to the knowledge of financial laws.
PO-3	Be able to excel in the domain of finance and accountancy and choose specific domains like Financial Reporting, Business Finance, Auditing, Taxation etc. for their career or for higher studies especially the ICAI's CA course
PO-4	Get specialized accounting knowledge with respect to accountancy for services, Banking/Insurance Company Accounts, and Financial Reporting
PO-5	Get specialized knowledge of finance through various finance-specific courses including Business Finance, Financial Markets and Institutions and Services, Financial Management etc.
PO-6	Get initiated and trained in business research at UG level itself to identify, research, and solve business problems and arrive at business solutions through case studies.
PO-7	Acquire and develop basic and advance skills like communication, problem-solving, decision-making etc. required of a Commerce Graduate in order to develop as professionals in different fields of Commerce & Industry and develop their employability skills through skill foundation courses including value-addition courses.
PO-8	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.
PO-9	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-10	Be capable of self-employment by virtue of course in Entrepreneurship Development and take a step towards being <i>atmanirbhar</i> (self-reliant).
PO-11	Be competent to serve in various industries and sectors especially banking and insurance sectors, finance companies, logistical services etc. in various positions viz. accounts managers, tax consultants, stock agents etc.
PO-12	Be able to develop basic foundation of knowledge for their professional career in the field of finance and accounts such as chartered accountant, forensic accountant etc.
PO-13	Have a solid foundation to build a larger corpus of knowledge through higher studies including post-graduation and research in the field of Finance and Accounts and Taxation.
<b>B.</b>	<b>PROGRAMME-SPECIFIC OUTCOMES</b>
	After completing three years of B.Com. (Finance & Accounts) programme, students would
PSO-1	Have proficiency in the basic and advance knowledge of core commerce subjects of Accountancy, Business Environment, Business Economics, Business Management, Business Laws, Taxation, Indian Financial Systems, Strategic Management etc.
PSO-2	Have proficiency in various Discipline-specific, Generic and Open Electives of their choices and interests.
PSO-3	Have specialized knowledge of various domains in accounting viz. Accounting Standards, Financial Accounting, Management Accounting, Cost Accounting, Corporate Accounting, Accounting Standards, Accounting framework for Banking and Insurance Companies, Financial Reporting Framework etc.
PSO-4	Have specialized knowledge of Financial Laws, Financial Management, Security Analysis and Portfolio Management, Organizational Behaviour, E-commerce etc.



PSO-5	Have proficiency in Direct and Indirect Taxes with special emphasis on International Taxation.	
PSO-6	Have exposure to Public Finance and Taxation, Corporate Tax Planning and Administration, Banking and Insurance Company Accounts and Services Accounts.	
PSO-7	Have advanced knowledge about practical aspects of International Banking and International Taxation as well as International Finance.	
PSO-8	Be able to apply Computer Application and data analytical skills in business decisions making	
PSO-9	Be acquainted with business ethics and corporate culture and corporate governance.	
<b>C.</b>	<b>COURSE OUTCOMES</b>	
	<b>Course</b>	<b>Outcomes</b>
<b>1.</b>	<b>English Language Skills</b>	Students will be able to develop proficiency and competence in English through the study of relevant and motivating prose texts, Business Communication and Correspondence skills, Grammar skills and Vocabulary.
<b>2.</b>	<b>Fundamental of Accounting Standards</b>	Students 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
<b>3.</b>	<b>Financial Accounting</b>	Students will be able to understand the fundamentals of Accounting and the process of preparation of accounts as per the need of business organization.
<b>4.</b>	<b>Economics</b>	Students will be able to relate the concepts and theories of economics with the real world and its practical application in business.
<b>5.</b>	<b>Principles of Business Management</b>	Students will be able to understand the concepts related to Business and demonstrate the roles, skills and functions of management.
<b>6.</b>	<b>Business Mathematics and Statistics</b>	Students will be able to get detailed understanding of various aspects of data collection and tabulation, learn application of measures of central tendency. To get acquainted with the practical application of index number and to understand practical applications of business mathematics
<b>7.</b>	<b>Business Environment</b>	Students will be aware of the business and business environment and develop the skills for analysis of business environment.
<b>8.</b>	<b>Indian Financial System</b>	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.
<b>9.</b>	<b>Business Ethics and Corporate Culture</b>	Students will be able to understand the concept of ethics in business and their importance and to develop acceptable attitudes and viewpoints with respect to business ethics and social responsibility.
<b>10.</b>	<b>Cost Accounting</b>	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.	<b>Company Law and Secretarial Practice</b>	Students will be able to understand the process of formation and 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.	<b>Human Resource Management</b>	Students would be able to develop understanding about the Aspects of managing Human Resources in an organization.
13.	<b>Marketing Management</b>	Students will be able to demonstrate effective understanding of relevant functional areas of marketing management and its application.
14.	<b>Computer Application in Business</b>	Students will be able to use of MS Word, MS Power point and MS Excel Software in business, computerized accounting with the Tally accounting software, E-filing procedures of Direct Taxes and E-compliances of Indirect Taxes.
15.	<b>Management Accounting</b>	Students will be able to understand the fundamentals of Management Accounting and practical knowledge about the various tools of management accounting for taking managerial decisions.
16.	<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.
17.	<b>Business Finance</b>	Students will be able to understand various types of financing, analyzing the capital budgeting projects and make investment decisions, the concepts of working capital management and Mutual Funds.
18.	<b>Strategic Management</b>	Students will be able to understand and explore various perspectives and concepts in the field of Strategic Management and develop skills for applying these concepts to the solution of business problems.
19.	<b>Environmental Studies</b>	Students will be able to understand the concept of Ecosystems and Environment, the concept of biodiversity and its conservation and environmental pollution.
20.	<b>Corporate Accounting</b>	Students will be able to understand the process of preparation of various companies' accounts and accounts as per the need of company.
21.	<b>Direct Taxes</b>	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
22.	<b>Financial Market, Institution and Services</b>	Students will be able to understand operation of Financial Markets, Role of SEBI and Functioning of Financial Institutions in India

23.	<b>Financial Management</b>	Students will be able to develop the ability to take decisions and plan, execute and control financial strategies towards attainment of organizational goals.
24.	<b>Security Analysis and Portfolio Management</b>	Students will be able to understand risk and return analysis, share valuation and portfolio Management through application of Various Models.
25.	<b>Organization Behaviour</b>	Students will be able to understand personality and attitudes effects of stress and concept of organizational development.
26.	<b>E-Commerce</b>	Students will be able to understand concepts of E-Commerce & E-Business, basic requirements of E-Commerce and Use of digital payment systems.
27.	<b>Entrepreneurship Development</b>	Students will be able to understand historical evolution of entrepreneurship, various entrepreneurship trends, procedures of opportunity scouting and idea generation, the concept, need, problems of Rural entrepreneurship and measures to develop the same.
28.	<b>Banking and Insurance Company Accounts</b>	Students will be able to understand the banking operations and its accounting functions. They will also understand the details about the insurance functions and its procedure of accounting.
29.	<b>Accounting for Services</b>	Students will be able to understand the accounting procedure for various services.
30.	<b>Project Appraisal and Finance</b>	Students will be able to understand project appraisal and evaluation techniques and Project Planning, Project Control and Implementation.
31.	<b>Financial Reporting</b>	Students will be able to understand the Accounting and Reporting Framework for corporate restructuring, share based payments. They will also understand financial reporting for financial institutions and also concepts of valuation of assets.
32.	<b>International Finance</b>	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.
33.	<b>Auditing and Corporate Governance</b>	Student will be able to understand mechanisms of Corporate Governance, role of Board of Directors in Corporate Governance and corporate Governance in Indian context.
34.	<b>Indirect Taxes</b>	Student will be able to understand concept of Indirect Taxes and GST, laws of Customs and Foreign Trade Policy
35.	<b>Financial Laws</b>	Students will be able to understand various provisions of laws related to financial and money market instruments.
36.	<b>Public Finance and Taxation</b>	Student will have conceptual clarity of public expenditure and revenue theories and apply the principle of optimal taxation in analysing various governments' tax policies. Demonstrate administrative, political, and economic constraints to public finance reforms.
37.	<b>Corporate Tax Planning and Administration</b>	Students would be able to understand provisions of direct taxes including rules pertaining there to and applications of tax planning provisions to different business situations in relation to

		companies.
38.	<b>International Taxation</b>	Students will be able to understand the need of incorporation of transfer pricing provisions in the Income Tax Act, 1961 and the meaning and significance of arm's length principle and the practical difficulties in application of arm's length principle.
39.	<b>International Banking</b>	Students will be able to understand the basic concept of International Banking and Financial Institutions and expose various types of risk faced by international banks and acquire the necessary knowledge of international banking operations and international payment arrangements
40.	<b>Gandhian Economics</b>	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.
41.	<b>Introduction to Public Administration</b>	Students will be able to understand functioning of Public Administrative Authorities, Concept of Democratic Governance and functioning of Parliament.
42.	<b>Intellectual Property Rights</b>	Student will be able to understand the concept of Intellectual Property Rights, functioning of Patents and concepts of Copyright and Trademarks
43.	<b>Cyber Laws</b>	Students will be able to demonstrate a critical understanding of the Cyber Laws with respect to Indian Information Technology Act 2008.

## APPENDIX-II

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

**PROGRAMME CODE: GSN-UG-05-BFA**

#### Semester-I

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	BFAL1.E	English Language Skills	60	80	20	100	4
2	BFAC 1.1	Fundamentals of Accounting Standards	60	80	20	100	4
3	BFAC 1.2	Financial Accounting- I	60	80	20	100	4
4	BFAC 1.3	Business Economics	60	80	20	100	4
5	BFAC 1.4	Principles of Business Management	60	80	20	100	4
6	BFASFC 1.0	Business Mathematics and Statistics	60	80	20	100	4
	Total		360	480	120	600	24

**Semester-II**

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	BFAL 2.E	English Language Skills	60	80	20	100	4
2	BFAC 2.1	Financial Accounting- II	60	80	20	100	4
3	BFAC 2.2	Business Environment	60	80	20	100	4
4	BFAC 2.3	Monetary Economics	60	80	20	100	4
5	BFAC 2.4	Indian Financial System	60	80	20	100	4
6	BFASFC 2.0	Business Ethics and Corporate Culture	60	80	20	100	4
	Total		360	480	120	600	24

**Semester-III**

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	BFAC 3.1	Cost Accounting	60	80	20	100	4
2	BFAC 3.2	Company Law & Secretarial Practice	60	80	20	100	4
3	BFAC 3.3	Financial Accounting- III	60	80	20	100	4
4	BFAC 3.4	Human Resource Management	60	80	20	100	4
5	BFAC 3.5	Marketing Management	60	80	20	100	4
6	BFASFC 3.0	Computer Application in Business	60	80	20	100	4
	Total		360	480	120	600	24

**Semester-IV**

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	BFAC 4.1	Management Accounting	60	80	20	100	4
2	BFAC 4.2	Business Laws	60	80	20	100	4
3	BFAC 4.3	Financial Accounting- IV	60	80	20	100	4
4	BFAC 4.4	Business Finance	60	80	20	100	4
5	BFAC 4.5	Strategic Management	60	80	20	100	4
6	BFASFC 4.0	Environmental Studies	60	80	20	100	4
	Total		360	480	120	600	24

**Semester-V**

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester	Internal	Total	

				End Exam	Assessment	Marks	
1	BFAC 5.1	Corporate Accounting	60	80	20	100	4
2	BFAC 5.2	Direct Taxes	60	80	20	100	4
3	BFAC 5.3	Financial Markets, Institutions & Services	60	80	20	100	4
4	BFAC 5.4	Financial Management	60	80	20	100	4
5	BFADE 5.51	Security Analysis & Portfolio Management	60	80	20	100	4
	BFADE 5.52	Organizational Behaviour					
	BFADE 5.53	E-Commerce					
	BFADE 5.54	Entrepreneurship Development					
6	BFAGE 5.61	Banking & Insurance Company Accounts	60	80	20	100	4
	BFAGE 5.62	Accounting for Services					
	BFAGE 5.63	Project Appraisal & Finance					
	BFAGE 5.64	Financial Reporting					
	Total		360	480	120	600	24

#### Semester-VI

Sr. No.	Course Code	Subjects	Total Hours	Marks			Credits
				Semester End Exam	Internal Assessment	Total Marks	
1	BFAC 6.1	International Finance	60	80	20	100	4
2	BFAC 6.2	Auditing & Corporate Governance	60	80	20	100	4
3	BFAC 6.3	Indirect Taxes	60	80	20	100	4
4	BFAC 6.4	Financial Laws	60	80	20	100	4
5	BFADE 6.51	Public Finance & Taxation	60	80	20	100	4
	BFADE 6.52	Corporate Tax Planning & Administration					
	BFADE 6.53	International Taxation					
	BFADE 6.54	International Banking					
6	BFAOE 6.61	Gandhian Economics	60	80	20	100	4
	BFAOE 6.62	Introduction to Public Administration					
	BFAOE 6.63	Intellectual Property Rights					
	BFAOE 6.64	Cyber Laws					
	Total		360	480	120	600	24
			2160	2880	720	3600	144

### SUMMARY/CLASSIFICATION OF COURSES

	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total
Language Courses (Compulsory)	1	1	-	-	-	-	02
Core Courses (Compulsory)	4	4	5	5	4	4	26
Skill/Foundation Courses (Compulsory)	1	1	1	1	-	-	04
Discipline Specific Electives					4 (Any One)	4(Any One)	08
Generic Electives					4(Any One)		04
Open Electives						4(Any One)	04

### 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	600	24 + 4 (ECA +VAC)
Total		2160	3600	144 + 4 (ECA +VAC) +4 (MOOC)



B.Com. (F&A) Examination Semester – I				
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	Fundamentals of Accounting Standards	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Financial Accounting- I	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Business Economics	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Principles of Business Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Languages				
5	English Language Skills	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Skill/Foundation				
6	Business Mathematics and Statistics	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Total		600	240	
B.Com. (F&A) Examination Semester – II				
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	Financial Accounting- II	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Business Environment	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Monetary Economics	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Indian Financial System	Semester End Examination	80	40
		Internal Assessment	20	

		Total	100	
Languages				
5	English Language Skills	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Skill/Foundation				
6	Business Ethics and Corporate Culture	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Total			600	240
B.Com. (F&A) Examination Semester – III				
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	Cost Accounting	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Company Law & Secretarial Practice	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Financial Accounting- III	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Human Resource Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
5	Marketing Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Skill/Foundation				
6	Computer Application in Business	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Total			600	240
B.Com. (F&A) Examination Semester – IV				
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	Management Accounting	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	

2	Business Laws	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Financial Accounting- IV	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Business Finance	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
5	Strategic Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	

#### Skill/Foundation

6	Environmental Studies	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Total			600	240

#### B.Com. (F&A) Examination Semester – V

Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
<b>Core (Compulsory)</b>				
1	Corporate Accounting	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Direct Taxes	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Financial Markets, Institutions & Services	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Financial Management	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	

#### Discipline-Specific Electives (Any One)

5	Security Analysis & Portfolio Management	Semester End Examination	80	40
	Organizational Behaviour	Internal Assessment	20	
	E-Commerce	Total	100	
	Entrepreneurship Development			

#### Generic Electives (Any One)

6	Banking & Insurance Company Accounts	Semester End Examination	80	40
	Accounting for Services	Internal Assessment	20	
	Project Appraisal & Finance	Total	100	
	Financial Reporting			
Total			600	240
B.Com. (F&A) Examination Semester – VI				
Sr. No.	Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks
Core (Compulsory)				
1	International Finance	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
2	Auditing & Corporate Governance	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
3	Indirect Taxes	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
4	Financial Laws	Semester End Examination	80	40
		Internal Assessment	20	
		Total	100	
Discipline Specific Electives (Any One)				
5	Public Finance & Taxation	Semester End Examination	80	40
	Corporate Tax Planning & Administration			
	International Taxation	Internal Assessment	20	
	International Banking	Total	100	
Open Electives (Any One)				
6	Gandhian Economics	Semester End Examination	80	40
	Introduction to Public Administration			
	Intellectual Property Rights	Internal Assessment	20	
	Cyber Laws	Total	100	
TOTAL			600	240

### APPENDIX- III

#### (WORKLOAD)

Odd Semesters (July to November)

B.Com. (F&A)Semester – I			B.Com. F&A)Semester – III			B.Com. F&A)Semester – V					
S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of 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.	Financial Accounting- III	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	5						
Skill Foundation Course			Skill Foundation Course			Discipline Specific Electives (Any One)					
5	Business Mathematics and Statistics	5	6	Computer Application in Business	5	5	Security Analysis & Portfolio Management	5			
Languages						Organizational Behaviour					
6	English Language Skills	5				E-Commerce					
						Entrepreneurship Development					
						Generic Electives (Any One)					
									6	Banking & Insurance Company Accounts	5
									Accounting for Services		
									Project Appraisal & Finance		
									Financial Reporting		
Total Periods		30				Total Periods		30	Total Periods		30

### Even Semesters (December to April)

B.Com. F&A)Semester – II			B.Com. (F&A)Semester – IV			B.Com. F&A)Semester – VI		
S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods
Core Group			Core Group			Core Group		
1.	Financial Accounting-II	5	1.	Management Accounting	5	1.	International Finance	5
2.	Business Environment	5	2.	Business Laws	5	2.	Auditing & Corporate Governance	5
3.	Monetary Economics	5	3.	Financial Accounting-IV	5	3.	Indirect Taxes	5
4.	Indian Financial System	5	4.	Business Finance	5	4.	Financial Laws	5
			5	Strategic Management	5			
Skill Foundation Course			Skill Foundation Course			Discipline Specific Electives (Any One)		
5	Business Ethics & Corporate Culture	5	6	Environmental Studies	5	5	Public Finance & Taxation	5
							Corporate Tax Planning & Administration	
							International Taxation	
							International Banking	
Languages						Open Electives (Any One)		
6	English Language Skills	5				6	Gandhian Economics	5
							Introduction to Public Administration	
							Intellectual Property Rights	
							Cyber Laws	
Total Periods		30	Total Periods		30	Total Periods		30

### TOTAL SUBJECT-WISE WORKLOAD

1. English: 5
2. Commerce: 85



**APPENDIX-IV**  
**PATTERN OF QUESTION PAPERS**  
**A. COMMERCE SUBJECTS**  
**(THEORY/NUMERICAL)**

Time: 3.00 Hours

Marks: 80

		THEORY SUBJECTS	NUMERICAL SUBJECTS		
Q. No	Sub-Question	Nature		Unit	Marks
1.		<b>LAQ's</b>	LAQ's		
	A	Theory	Problem	Unit No. I	10
	OR		OR		
	B	Theory	Problem	Unit No. I	10
2	A	Theory	Problem	Unit No. II	10
	OR		OR		
	B	Theory	Problem	Unit No. II	10
3	A	Theory	Problem	Unit No. III	10
	OR		OR		
	B	Theory	Problem	Unit No. III	10
4	A	Theory	Problem	Unit No. IV	10
	OR		OR		
	B	Theory	Problem	Unit No. IV	10
5.		SAQ (Any Two)	SAQ (Any Two)	-	
	A	Theory	Theory	Unit No. I	4
	B	Theory	Theory	Unit No. I	4
	C	Theory	Theory	Unit No. I	4
6.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. II	4
	B	Theory	Theory	Unit No. II	4
	C	Theory	Theory	Unit No. II	4
7.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. III	4
	B	Theory	Theory	Unit No. III	4
	C	Theory	Theory	Unit No. III	4
8.		SAQ (Any Two)	SAQ (Any Two)		
	A	Theory	Theory	Unit No. IV	4
	B	Theory	Theory	Unit No. IV	4
	C	Theory	Theory	Unit No. IV	4
9.		VSAQ/OBJECTIVE (All)	VSAQ/OBJECTIVE (All)		
	A	Theory	Theory	Unit No. I	2
	B	Theory	Theory	Unit No. II	2
	C	Theory	Theory	Unit No. II	2
	D	Theory	Theory	Unit No. IV	2
<b>TOTAL</b>					<b>80</b>

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 (LANGUAGE)**

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

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