

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

A Hindi Linguistic Minority Institution

ACCREDITED WITH 'A' GRADE BY NAAC

An Autonomous Institution

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

1. Conferment of Fresh Autonomous Status vide UGC letter No. F. 22-1/2017 dated 28-12-2017
2. Notified as Fresh Autonomous College by RTM Nagpur University vide letter No. RTMNU / CDS/2018/325 dated. 03-04-2018
3. G. S. College of Commerce & Economics, Nagpur has adopted the GR No. एनईपी-२०२२/प्र.क्र.०९/विशि-३ शिकाना, dated 20-04-2023 issued by Government of Maharashtra

ACADEMIC REGULATIONS (AS PER NEP-2020) GOVERNING THE EXAMINATION LEADING TO DEGREE OF

B.COM. (F & A)
(BACHELOR OF COMMERCE MAJOR IN FINANCE & ACCOUNTANCY)
(Three/Four Year Honours/ Honours with Research UG Degree Programme as per NEP)
(Autonomous)

From the Session 2023-24

PROGRAMME CODE: GSN-UG-04-BCFA

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 Colleges)

| Sr. No. | Name | Designation | Category |
|---------|-----------------------------|---------------------|----------------------------|
| 1 | Shri. Shekhar Bajaj | President/Trustee | Management |
| 2 | Shri. Sanjay Bhargava | Chairman/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 Colleges)

| 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 | Dr. Mrs. D.V. Chavan | Member | HOD (Language) |
| 8 | Dr. Ms. N. Z. Hirani | Member | Faculty (Commerce) |
| 9 | Prof. Preeti Nandurkar | 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 |

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

| 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. Neha Mundhada | Faculty |
| 6 | Prof. Ms. P. S. Shrivastava | Faculty | 6 | Prof. Narayani Puranik | Faculty |
| 7 | Dr. Vijay Kumar Bhangadia, Principal, SKLC, Amaravati | Subject Expert (Other University) | 7 | Dr. R. P. Ingole, Principal, SPC, Chandrapur | Subject Expert (Other University) |
| 8 | Dr. J. D. Gupta SKLC, Amaravati | Subject Expert (Other University) | 8 | Dr. F. Y. Niranjane, Janta College, Chandrapur | Subject Expert, (Other University) |
| 9 | Dr. S. R. Jichkar, DNC, Nagpur | Expert nominated by VC | 9 | Dr. Pramod Fating Principal, YGACC, Nagpur | Expert nominated by VC |
| 10 | Shri. Devesh Pendharkar, Director, Vicco Labs, Nagpur | Expert (Industry) | 10 | Shri. CA Julfesh Shah Chartered Accountant | Expert (Industry) |
| 11 | Shri. Raunak Shah | PG Alumnus | 11 | Dr. CA Tejinder Singh Rawal Chartered Accountant | 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. Mrs. D. V. Chavan | Chairman | 1 | Prof. Pravin J. Yadao | Chairman |
| 2 | Dr. Ms. P. S. Murarkar | Faculty | 2 | Prof. Rahul Tiwari | Faculty |
| 3 | Dr. N. H. Kalyani | Faculty | 3 | Prof. Mrs. Sushma Gawande | Faculty |
| 4 | Dr. V. R. Vishwarupe, Amolakchand College, Yavatmal | Subject Expert, (Other University) | 4 | Prof. Mrs. Preeti Nandurkar | Faculty |
| 5 | Dr. T. D. Rai SKLC, Amaravati | Subject Expert (Other University) | 5 | Prof. Mrs. Prajakta Deshpande | Faculty |
| 6 | Dr. Manjushri Sardeshpande, R S Mundle, Dharampeth Arts & Commerce College, Nagpur | Expert nominated by VC | 6 | Prof. Haresh Naringe | Faculty |
| | | | 7 | Dr. Mohiuddin N. Quadri NS College, Bhadrawati | Subject Expert (Other University) |
| | | | 8 | Dr. M. L. Jivtode, Janta College, Chandrapur | Subject Expert (Other University) |
| | | | 9 | Prof. Amol Bodkhe, Shivaji Science College, Nagpur | Expert nominated by VC |

Shiksha Mandal'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
B.COM. (F & A)
(BACHELOR OF COMMERCE MAJOR IN FINANCE & ACCOUNTANCY)
(Three/Four Year Honours/ Honours with Research UG Degree Programme as per NEP)
(Autonomous)

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 the 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 (UGC);

AND

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

AND

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

AND

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

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, the Boards of Studies of G. S. College of Commerce & Economics, Nagpur vide its application dated 30-09-2018 applied to the Rashtrasant Tukadoji Maharaj, Nagpur University for permission to start the new programme 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 dated 20-10-2018 considered and approved the introduction of a new degree programme of B.Com. (F & A) from the session 2019-2020 and also the outline and summery of syllabus of B.Com. (F & A);

AND

WHEREAS, the Governing Body of G S College of Commerce & Economics, Nagpur it its meeting dated 30-10-2018 considered and approved the commencement of B.Com. (F & A) from the session 2019-2020 as per the recommendation of academic council subject to necessary approvals from the concerned authority and approval to the detail syllabus of this programme by the academic council;

AND

WHEREAS, the Governing Body of G S College of Commerce & Economics, Nagpur it its meeting dated 30-10-2018 considered and approved the summery of the propos 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 adopted the CHOICE BASED CREDIT SYSTEM (CBCS) also drafted academic regulations, instructional and evaluation arrangements, methods and procedures for the above programme in its meeting dated 05-04-2019 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. 08-04-2019 approved the syllabus, academic regulations, instructional and evaluation arrangements, methods and procedures for the course 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. 25-04-2019 approved the syllabus, academic regulations, instructional and evaluation arrangements, methods and procedures for the course 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;

AND

WHEREAS, the University Grants Commission (UGC), issued guidelines for the curriculum and Credit Framework for Undergraduate Programmes under National Education Policy 2020 dated December 7, 2022.

AND

WHEREAS, Maharashtra State Government Resolution to transfer 3 year undergraduate degree programme into 4 years, keeping the uniform credit structure, using modern teaching learning methodology and personalized education format for overall development of students dated on December, 6, 2022.

AND

WHEREAS, revised guidelines of Maharashtra State Government on credit structure for implementing the National Education Policy 2020 dated on April, 20, 2023.

AND

WHEREAS, the Academic Regulations of the programme of Bachelor of Commerce (F & A) Major in Finance & Accountancy (Three/Four Year Honours/ Honours with Research UG Degree Programme as per NEP) were subsequently as prepared and approved by the Boards of Studies dated 23-05-2023 and also approved by the Academic Council in its meeting dated 26-05-2023.

AND

WHEREAS, the Academic Regulations of the programme of Bachelor of Commerce (F & A) Major in Finance & Accountancy (Three/Four Year Honours/ Honours with Research UG Degree Programme as per NEP) were subsequently approved by the Governing Body in its meeting dated 30-05-2023.

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 (F & A) MAJOR IN FINANCE & ACCOUNTANCY (Three/Four Year Honours/ Honours with Research UG Degree Programme as per NEP)** 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 **BACHELOR OF COMMERCE (F & A) MAJOR IN FINANCE & ACCOUNTANCY (Three/Four Year Honours/ Honours with Research UG Degree Programme as per NEP)** from the session 2023-2024.

Dr. S. S. Kathaley
Offg. Principal

Shiksha Mandal, Wardha's
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ACADEMIC REGULATIONS
GOVERNING THE EXAMINATION LEADING TO DEGREE OF
B.COM. (F & A)
(BACHELOR OF COMMERCE MAJOR IN FINANCE & ACCOUNTANCY)
(Three/Four Year Honours/ Honours with Research UG Degree Programme as per NEP)
(Autonomous)

1. TITLE OF THE PROGRAMME: BACHELOR OF COMMERCE (F & A) MAJOR IN FINANCE & ACCOUNTANCY) (Three/Four Year Honours/ Honours with Research UG Degree Programme as per NEP)
2. PROGRAMME CODE: GSN-UG-04-BCFA
3. DURATION OF THE PROGRAMME: A FOUR YEAR/ EIGHT SEMESTER FULL TIME UG DEGREE.
4. PATTERN OF THE PROGRAMME: CREDIT BASED MULTIPLE ENTRY AND MULTIPLE EXIT OPTION AS PER NEP.
5. MEDIUM: ENGLISH
6. TIME SCHEDULE:
 - An academic year is divided into TWO TERMS.
 - Term I shall have odd Semesters I, III, V & VII, whereas Term II shall have even Semesters II, IV, VI & VIII.
 - As per UGC Regulations, 2018 the college is divided its teaching, admission and examination days as under:
 - In each semester, courses are offered in 15 teaching and learning weeks (90 teaching days) per semester.
 - 1 week is to be given to the students for preparation of examination it is considered as preparation leave for the students per semester.
 - 4 to 6 weeks are to be utilized for conduct of examinations and evaluation purposes per Semester.
 - 2 weeks are to be utilized for admission.
 - Each week shall have 40 working hours spread over 6 days a week, consisting of lectures, tutorials, practical, 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 separately in forms of notification every year.
7. ELIGIBILITY TO THE COURSE
 - Subject to compliance with the provisions of the Government/ UGC / RTM University directions and of other ordinances in force from time to time, an applicant for admission to this course shall have passed the XII Standard Examination of the Maharashtra State Board of Secondary and

Higher Secondary Education, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

OR

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

OR

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

OR

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

OR

- Any other Equivalent Examination of any State in (10+2) pattern with English and any combination of subjects
- The National Education Policy (NEP) allows for Re-Entry or Lateral Entry at any level, enabling students to return to the program they previously left, whether in the same or a different Higher Education Institution, within three years of their exit. They can then complete the degree program within a maximum period of seven years from the date of admission to the first year of the undergraduate (UG) program.
- Re-entry at different levels for lateral entrants in academic programs will be determined based on the earned and valid credits deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions (RHEI), as well as proficiency test records.
- Lateral entry into the program of study, whether it is for UG Diploma, three-year UG Degree, four-year Bachelor's Degree with Honors, or Honours with Research, will be granted based on the validation of prior learning outcomes achieved. However, admission is subject to availability and the intake capacity of the respective program.
- To be eligible for admission to the fourth year of four-year Honors with Research Degree Programs, applicants must meet the UGC guidelines and have a minimum CGPA of 7.5 or a minimum of 75% in their three-year degree program.
- An applicant for the examination pursuing the regular course of study leading to the Bachelor Degree in Commerce (F&A) shall not be permitted to join any other course in RTM Nagpur University or any other University simultaneously.
- No person shall be admitted to this programme, if he has already passed the same programme.

8. MULTIPLE ENTRY AND MULTIPLE EXIT OPTIONS AS PER NEP 2020:

- The credit framework for the three/four year undergraduate program with multiple entry and multiple exit options aligns with the NEP's vision of flexibility, choice, and lifelong learning. This framework empowers students to chart their academic journey based on their aspirations, interests, and progress. It promotes interdisciplinary learning, credit transferability, and provides recognition at various stages of education.
- Credit Based System: The proposed undergraduate program adopts a credit based system wherein credits are assigned to each course or module. The credit framework allows students to accumulate credits based on their successful completion of courses.
- Multiple Entry and Exit Points:
 - a). Entry Points: Students can join the undergraduate program at multiple entry points, such as after completing secondary education (12th grade) or after completing a diploma or vocational program. (Detailed mentioned in para 7 of the regulation)
 - b). Exit Points:
 - i.) First Year Exit 1 of Level 4.5:

A Certificate in COMMERCE (F & A) Major in Finance & Accountancy will be awarded when a student exits at the end of year 1 (Level 4.5) after completing minimum requirement of 40 credits during the first year of the under graduate programme and in additional 04 credits based on core NSQF course/ Internship or Continue with major and minor.

ii.) Second Year Exit 2 of Level 5.0:

At the end of the second year, if students exits, a diploma in COMMERCE (F & A) Major in Finance & Accountancy shall be awarded (Level 5.0). A diploma requires 84 credits and additional 04 credits based on core NSQF course/ Internship or continue with major and minor.

iii.) Third Year Exit 3 of Level 5.5:

On successful completion of three years, BACHELOR OF COMMERCE (F & A) Major in Finance & Accountancy degree shall be awarded (Level 5.5). A degree holder requires 124 credits to be awarded this degree or continue with major and minor.

iv) Fourth Year Exit 4 Level 6.0:

On successful completion of fourth year, a student will be awarded degree BACHELOR OF COMMERCE (F & A) Major in Finance & Accountancy with Honors/ Honors with Research on successful completion of 164 credits.

- A student will be allowed to exit only after the even semester and entering odd semester.

9. ADMISSIONS

- All admissions to the course will be strictly on merit basis as per the policies and procedures laid down by the college/UGC/Maharashtra State Government/University from time to time.
- Being a Linguistic Minority Institution the college reserves 50% seats (for Grant-in-aid programme) and 51% seats (for no-grant programme) for those students who belong to the Hindi speaking communities as listed in the Eight Schedule for Languages in the Constitution of India subject to the condition that these students are domiciled in Maharashtra State. The students will also have to submit an affidavit to this effect on a Rs. 100/- stamp paper at the time of admission.
- B.Com. (F & A) programme is conducted in the college on no-grant basis. Thus 51% seats in a no-grant section 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 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.

10. ACADEMIC BANK OF CREDITS (ABC)

- Students must enroll in the Academic Bank of Credits (ABC), create an ABC ID, and share this ID with the academic institutions/college in which they are enrolled.
- The credits earned by students will be reflected in their ABC account.

11. 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 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/she 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.

- Rules regarding attendance shall be notified by the college from time to time through Directions, if necessary.

12. FEES FOR THE COURSE

- The Tuition Fees and other fees shall be as prescribed by the College from time to time for the programme of B.Com.(F & A).
- The Examination Fees shall be as prescribed by the College from time to time.

13. STRUCTURE OF THE PROGRAMME/COURSES UNDER NEP:

- The syllabus of Bachelor of Commerce (F & A) Major in Finance & Accountancy is designed by the Boards of Studies of the College and approved by the Academic Council and Governing Body of the College as per the UGC Guidelines on CBCS (Choice Based Credit System)/ Inter Disciplinary and UGC Guidelines on Curriculum and Credit Framework for Undergraduate Programme date on 7th December, 2022 & Maharashtra State Government Regulation on NEP dated on 6th December, 2022, 26th December, 2022 and 20th April, 2023.
- Inter disciplinary approach provides to students a cafeteria approach where students can take courses of their own choice, learn at their own pace, undergo additional courses and acquire more than required credits, and adopt an interdisciplinary approach to learning.
- The NEP 2020 curriculum offers the flexibility to move from one discipline of study to another. The opportunity for learners to choose the courses of their interest in all disciplines. The multiple entry and exit options with the award of UG-Certificate/ UG-Diploma/ Three Year Degree upon the number of credits secure. The flexibility for the learners to move from one institution to another to enable them to have multi/or inter-disciplinary learning.
- Students thus get to study the courses which are both mandatory and optional as following:
 - A. Major Core
 - B. Major Electives
 - C. Minor (inter-disciplinary)
 - D. Generic Electives/Open Electives
 - E. Vocational Skill Courses
 - F. Skill Enhancement Courses
 - G. Ability Enhancement Courses
 - H. Indian Knowledge System
 - I. Value Education Courses
 - J. On-the-Job Training
 - K. Field Project
 - L. Community Engagement Programme
 - M. Co-Curricular Courses
- The College will offer Bachelor of Commerce (F & A) Major in Finance & Accountancy
- The College will offer B.Com. (F & A) in following three Minor Options for B.Com. (F & A) Major in Finance & Accountancy:
 - a. Economics
 - b. Computer Science
 - c. Management
- The college will offer Minor and Electives courses only if minimum 25 students opt for the same.
- The details of the Credit Structure, Courses and Course/Subject-wise allocation of teaching hours are given in **Appendix-I, II, & III** respectively.

14. PATTERN OF ASSESSMENT / EXAMINATIONS

- Each Subject/Paper shall be that of 50/100 Marks.
- There will be an Internal Assessment of 15/30 Marks as detailed in Point No. 15 below.
- There will be an External Assessment of 35/70 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.

15. INTERNAL ASSESSMENT

Internal Assessment for all subjects shall be done as per the following scheme (for 30 marks):

| Sr.No | Details | Marks (30) | Marking Scheme | Remarks |
|-------|-------------------------------------|------------|---|--|
| 1. | 2 Unit Tests of 20 marks each | 2*5= 10 | 00-07: Nil 08-10: 01 11-13: 02 14-15:03 16-20: 05 | Students will take 2 unit tests on the specific units of syllabus as per the schedule given by the college/department. |
| 2. | 2 Home assignments of 20 marks each | 2*5= 10 | 00-07: Nil 08-10: 01 11-13: 02 14-15:03 16-20: 05 | 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. | Classroom presentation | 1*5 = 05 | As per valuation of subject teacher | Students will give presentation on the topics/themes as prescribed by the subject teacher as per the schedule given by the college/department. |
| 4. | Attendance | 05 | 00-74: Nil 75-84: 03 85-100: 05 | Principal to condone attendance to meet the minimum attendance criterion of 75% only in exceptional cases where he/she 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. |
| | Total Marks | 30 | | |

Internal Assessment for all subjects shall be done as per the following scheme (for 15 marks):

| Sr.No | Details | Marks (15) | Marking Scheme | Remarks |
|-------|-------------------------------------|------------|---|--|
| 1. | 1 Unit Tests of 20 marks each | 1*5=05 | 00-07: Nil 08-10: 01 11-13: 02 14-15:03 16-20: 05 | Students will take 1 unit tests on the specific units of syllabus as per the schedule given by the college/department. |
| 2. | 1 Home assignments of 20 marks each | 1*5=05 | 00-07: Nil 08-10: 01 11-13: 02 14-15:03 16-20: 05 | Students will submit 1 Home assignments on the topics/themes as prescribed by the subject teacher as per the schedule given by the college/department. |
| 3. | Classroom presentation | 1*2 =02 | As per valuation of subject teacher | Students will give presentation on the topics/themes as prescribed by the subject teacher as per the schedule given by the college/department. |
| 4. | Attendance | 1*3 =03 | 00-74: Nil 75-84: 02 85-100: 03 | Principal to condone attendance to meet the minimum attendance criterion of 75% only in exceptional cases where he/she 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. |
| | Total Marks | 15 | | |

Note: Students will be given opportunity to take unit tests, submit the assignment, give presentation, take a part in group discussion in special schedule given by the teachers 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.

16. PROJECT/FIELD PROJECTS/ON THE JOB TRAINING (OJT)/CEP/PHYSICAL EDUCATION/RESEARCH PROJECT/CO-CURRICULAR COURSES

- **OJT:** Under the supervision of teacher, students will participate in an on-the-job training/internship program relevant to their major subject. The college will assign a group of 20 students to the teacher to monitor the progress of the OJT. The students are required to submit a detailed report, ranging from 40 to 50 pages, to their supervisor or guide. The report should encompass their learning outcomes, experiences, challenges encountered, real-life solutions proposed, and other relevant aspects related to the OJT and the subject teachers will conduct the Viva-voce of the student.
- **FIELD PROJECT:** Every student is required to undertake a field project related to their major subject under the supervision of a teacher. The college will allocate a group of 20 students to the teacher in order to monitor the progress of the field project. The students are required to submit a detailed report, ranging from 20 to 25 pages, to their supervisor or guide. The report should encompass their learning outcomes, experiences, challenges encountered, real-life solutions proposed, and other relevant aspects related to the OJT and the subject teachers will conduct the Viva-voce of the student.
- **CEP:** In order to comprehend socio-economic problems and develop the skills to identify real-life solutions, each student must undertake a project focused on social issues under the guidance of a teacher. The college will assign a group of 20 students to teacher to oversee the progress of the field project. The students are required to submit a detailed report, ranging from 20 to 25 pages, to their supervisor or guide. The report should encompass their learning outcomes, experiences, challenges encountered, real-life solutions proposed, and other relevant aspects related to the OJT and the subject teachers will conduct the Viva-voce of the student.
- **RESEARCH PROJECT:** The student who wishes to opt four year UG Degree Honours with Research is required to undergo rigorous research on the topic related to Major subject under the supervision of Guide/Teacher allotted by the college/department. The college will assign a group of 20 students to teacher to oversee the progress of the research project.

Assessment for OJT/Field Project/CEP/Research Project shall be done as per the following scheme:

| Sr. No. | Details | OJT (100 Marks & 4 Credits) | FP/CEP (50 Marks & 2 Credits) | Research Project (100/200 Marks & 4/8 Credits) |
|---------|------------------------------|--------------------------------|----------------------------------|---|
| 1 | Certificate | 20 | 10 | 20/40 |
| 2 | Report Writing | 50 | 25 | 50/100 |
| 3 | Viva-Voce by subject teacher | 30 | 15 | 30/60 |
| Total | | 100 | 50 | 100/200 |

- **CO-CURRICULAR COURSES:** To enhance physical fitness, such as strength, speed, coordination, endurance, and flexibility, the college mandates a compulsory sports and physical education course for all students in the program. Additionally, students can

participate in other co-curricular activities like NSS/NCC/Cultural based on their personal interests. The department/cell/college will provide specific information about enrolling in these activities through separate circulars when necessary.

Assessment for Sports & Physical education shall be done as per the following scheme:

| Sr. No. | Details | Marks | Marking Scheme |
|---------|--------------------------------|-------|--|
| 1 | Theory/ Workshop | 15 | As per valuation of the teachers |
| 2 | Attendance | 05 | 00- 74 = NIL, 75-84 = 03, 85-100 = 05 |
| 3 | Sport Quiz | 15 | 00- 04 = NIL, 05-10 = 10, 11-15 = 15 |
| 4 | Interclass Sports Competitions | 15 | As per participation of students in various interclass sport competitions conducted by the college/department. |
| Total | | 50 | |

Note: The College will issue separate direction/notification regarding project/field projects/on the job training (OJT)/CEP/physical education/research project/co-curricular courses as when required.

17. EXTERNAL/SEMESTER END ASSESSMENT

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

18. PATTERN OF SEMESTER END EXAMINATION

- Each paper of Semester End Examination for all semesters will be that of 35/70 marks each.
- The questions would be divided into Long Answer Questions (LAQ's) and Short Answer Questions (SAQ's).
- All questions shall be compulsory with internal choice within the questions.
- The duration of Semester End examination shall be of 1:30/3:00 hours
- The Pattern of Question Paper shall be as provided in the APPENDIX-IV

19. PATTERN TO CONDUCT OF ALTERNATE EXAMINATIONS FOR THE STUDENTS OF THE INSTITUTION WHO HAVE MISSED THEIR SEMESTER END EXAMINATION BECAUSE OF PARTICIPATION IN STATE, NATIONAL, INTERNATIONAL COMPETITIONS/ NSS/ NCC/ SPORTS/ CULTURAL ACTIVITIES/ EVENTS/ COMPETITIONS/ ACADEMIC COMPETITIONS/ SHIKSHA MANDAL EVENTS

- The college is committed to provide equal opportunities and acknowledge the achievements of students who have excelled in state, national and international competitions, NSS, NCC, sports, cultural activities, events, and competitions conducted at various levels and have missed their semester end/supplementary examinations because of participation in above mentioned activities.
- Whereas, the alternative examination shall be conducted for such students who participated in State, National and International competitions/ NSS/ NCC/ Sports/ Cultural activities/ events/ competitions/academic competitions conducted by Central, State, University Level, Shiksha Mandal Level during the period of semester end/supplementary examination only.
- Such students are required to notify their course coordinators solely about their participation in such activities endorsed by the college or relevant authorities. Once the legitimate students are identified, the course coordinators must inform to the Principal/Chief Controller of Examination and obtain written permission. Following that, the course coordinators should promptly submit the names in stipulated format of those students to the Controller of Examinations before a week of commencement of examination.
- The examination department will schedule the alternate examination as soon as possible after the main examination. An alternate examination will be held only once per semester.

In case a student fails to inform the course coordinator or to submit the examination application form or does not appear for the examination due to any reason, their eligibility for that particular examination will be automatically forfeited. They will have the opportunity to take the examination in the subsequent session by submitting a fresh examination application form.

- The examination result for such students will be declared accordingly within 45 days.

20. 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 consist of experts from the University (approved faculties / approved CHB's). The panel will comprise both internal and external faculty.
- The moderation of answer books with a distinction grade of more than 75% and less than 40% will be done by a panel of external examiners only, and the marks given by the moderator, whether increased or decreased, shall be final.

21. GRACE MARKS

- Students have the opportunity to receive Grace Marks, with a maximum limit of 10 marks, during their entire UG/PG program. This provision applies if they fail in any subject or up to 3 subjects by a margin of 5 marks even after moderation/revaluation. The purpose of this provision is to promote or declare the semester as **"Pass by Grace"**. It is important to note that students can utilize this facility a maximum of 3 times throughout their entire course of study, with a maximum of 3 subjects allowed for grace marks throughout the duration of the program.
- If a student receives grace marks for clearing/passing three subjects in a semester, they will not be eligible for this facility in subsequent semesters. However, if they receive grace marks for passing the semester end examination/supplementary examination in one subject, they can avail the facility for passing two subjects in other semester(s), as long as the total doesn't exceed the limit of 10 marks.
- The award of grace marks shall not be available for seeking exemption(s) in one or more paper(s)/subject(s). In other words, the option to use grace marks for seeking exemption(s) in one or more paper(s)/subject(s) and declaring a pass solely in a specific subject will not be available. Grace marks will only be applicable for passing the overall semester end/supplementary examination.
- 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 either passing 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).

22. CREDIT SYSTEM OF EVALUATION

- The B.Com. (F & A) programme will consist of 164 credits
- Each Major course, Minor course and on-the-job training will have 4 credits (except semester ii where minor course will have 2 credits) where as other courses like Generic Electives/Open Electives/ Vocation Skill/ Skill Enhancement/ Ability Enhancement/ Indian Knowledge System/ Value Educations Field Projects/ Community Engagement and Co-curricular will have 2 credits.

- Each Credit is equivalent to ONE teaching hour for theory and TWO teaching hours for practical.

23. CREDITS AND GRADES

- In the Credit and Grade Point System, assessment of individual subjects in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grades by a mechanism wherein the overall performance of learners can be reflected after considering the Credit Points for any given course and the overall evaluation shall be designated in terms of a Grade.
- CREDIT:** Each Course/subject/paper has been give separate credits. A credit is a unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical /field work per week.
Each semester, thus, has a definite number of credits depending on the number of courses/subjects/papers and the credits given to them.
- GRADE POINT:** Grade Point is a numerical weight allotted to each Letter Grade on a 10 point scale as adopted by the college as under:

Table for 4/2 Credits Points:

| Sr. No. | Marks | | Description | Grade Letter | Grade Points |
|---------|---------------|---------------|---------------|--------------|--------------|
| | For 4 Credits | For 2 Credits | | | |
| 1 | 90-100 | 45-50 | Outstanding | O | 10 |
| 2 | 80-89 | 40-44 | Excellent | A+ | 09 |
| 3 | 70-79 | 35-39 | Very Good | A | 08 |
| 4 | 60-69 | 30-34 | Good | B+ | 07 |
| 5 | 50-59 | 25-29 | Above Average | B | 06 |
| 6 | 45-49 | 23-25 | Average | C | 05 |
| 7 | 40-44 | 20-22 | Pass | P | 04 |
| 8 | 00-39 | 00-19 | Fail | F | 00 |
| 9 | | | Absent | Ab | 00 |

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

24. 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 (S_i): $\sum (C_i \times G_i) / \sum C_i$
[C_i = no. of credits for the i th course and G_i 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 | 92 | O | 10 | 4*10=40 |
| 2 | 2 | 42 | A+ | 9 | 2*9=18 |
| 3 | 2 | 37 | A | 8 | 2*8=16 |
| 4 | 2 | 32 | B+ | 7 | 2*7=14 |
| 5 | 2 | 27 | B | 6 | 2*6=12 |
| 6 | 2 | 24 | C | 5 | 2*5=10 |
| 7 | 2 | 23 | C | 5 | 2*5=10 |

| | | | | | |
|------|--------------|----|----|---|--------|
| 8 | 2 | 33 | B+ | 7 | 2*7=14 |
| 9 | 2 | 38 | A | 8 | 2*8=16 |
| | 20 | | | | 150 |
| SGPA | 150/20 = 7.5 | | | | |

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.

$CGPA = \sum (C_i \times S_i) / \sum C_i$ [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 | SEM VII | SEM VIII | Total Credits |
|---------|-------------------|---------|---------|---------|--------|---------|---------|----------|---------------|
| Credits | 20 | 20 | 22 | 22 | 20 | 20 | 20 | 20 | 164 |
| SGPA | 7.5 | 7.6 | 7.8 | 8.2 | 8.1 | 8.14 | 8.1 | 8.1 | |
| | 20 *7.5 | 20 *7.6 | 22*7.8 | 22*8.2 | 20*8.1 | 20*8.14 | 20*8.1 | 20*8.1 | |
| | 150 + | 152 + | 171.6 + | 180.4 + | 162 + | 162.8 + | 162 + | 162 = | 1302.8 |
| CGPA | 1302.8/164 = 7.94 | | | | | | | | |

26. 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).

27. DECLARATION OF RESULTS

- The results of all Semester End examinations will be declared within 45 days after the conclusion of examination and will be notified on the college notice boards and website.
- The results of successful candidates at every exit level (Sem-II, IV, VI and VIII) shall be classified on the basis of aggregate marks obtained at exit level.
- An unsuccessful examinee at a Semester End examination shall be eligible for re-examination on payment of a fresh Examination Fee prescribed by the College and will appear for re-examination in the next Examination Schedule of the said semester examination either in Summer or Winter.

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

28. 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 |
| Semester IV | Of Semester III | |
| Semester V | Of Semester IV | All Subjects of Semester I & II clear and 50% of Semester III & IV subjects taken together |
| Semester VI | Of Semester V | |
| Semester VII | Of Semester VI | All Subjects of Semester I, II, III, & IV clear and 50% of Semester V & VI subjects taken together |
| Semester VIII | Of Semester VII | |

Note:

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

29. REVALUATION

- The reassessment process is carefully crafted to ensure a just and impartial evaluation carried out by independent/external examiners who were not part of the initial assessment. Students are provided with the opportunity to request a reassessment if they have any concerns regarding the assessment of their answer-books.
- Students can apply for revaluation of their answer-books after paying the prescribed fees and following due procedure.
- The students should fill the revaluation form and they can request to receive true/Xerox copies of their evaluated answer-books within a reasonable timeframe. Students are advised to review the assessed answer-books with their subject teacher. If the teacher deems reassessment necessary after evaluating the answer-book(s), the students may apply for a recheck or challenge the valuation of the respective answer paper(s) within the allotted timeframe.
- The revaluation of answer-books shall be done by a panel of external experts only.
- 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 with same syllabus. If the student has exhausted all four attempts and failed and still wishes to appear in the examination, they will have the chance to take the examination in subsequent semester end examinations, with four more attempts available, either with a new syllabus or the syllabus in place at that time.

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. The student can apply separately for availing this option in the prescribed format. It shall be applicable only to the external/semester end examination and not to the marks awarded in Internal Assessment which shall not be altered in any case. Once the candidate opts for Rejection of Results Scheme, his option shall be irrevocable.
- The candidate who fails in one or more subjects of a semester may be permitted to reject the result of the whole examination of that semester. Rejection of result subject-wise shall not be permitted. A candidate who rejects the result shall appear in the examination of that semester in the subsequent examination.
- Rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.
- Application for rejection along with payment of prescribed fee shall be submitted to the Controller of Examination of the College along with the original statement of marks within 30 days from the date of publication of the result.
- A candidate who rejects the result of a given semester 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 RESULTS

- A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- The reappearance shall be permitted only once in each semester.
- The reappearance for the examination of any semester shall be permitted during the subsequent examination of that semester.
- Application for reappearance along with payment of prescribed fees shall be submitted to the College along with the original statement of marks within 30 days from the declaration of results.
- If a candidate passes in all subjects in the reappearance, higher of the two aggregate marks secured by the candidate shall be awarded to the candidate for that semester. In case the candidate fails in reappearance, he shall retain his first appearance result.
- A candidate who appears for improvement of results shall be eligible for 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 Mark sheet of Sem-II (Certificate), Sem-IV (Diploma) and Sem-VI (Degree) and Sem-VIII with Degree of Honours/ Honours with Research shall include stipulated Credits / Credit Points.
- The Mark sheet of Sem-II (Certificate), Sem-IV (Diploma) and Sem-VI (Degree) and Sem-VIII with Degree of Honours/ Honours with Research 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 Certificate/Diploma/Degree shall be issued at the end of successful completion of duration of the programme as per the NEP 2020 guidelines. The degrees 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/Course 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 and students absorb as per the New Education Policy 2020 and Maharashtra Government GR received on dated 06-12-2022, 26-12-2022 and 20-04-2023.
- Other students already enrolled in B.Com. (F & A) programme of RTM Nagpur University or any other University or any other autonomous college can also join this course from Semester III, V and VII stages 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 major and minor courses 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, any other university or any other autonomous college earlier and their final results in this course will be declared only after they clear these subject/s in maximum four attempts in four consecutive examinations.

37. REVISION OF COURSES

- The college is offering a number of courses as per the following classification/Verticals as per National Education Policy 2020:
 - Major Core
 - Major Electives
 - Minor (inter-disciplinary)
 - Generic Electives/Open Electives
 - Vocational Skill Courses
 - Skill Enhancement Courses
 - Ability Enhancement Courses
 - Indian Knowledge System

- Value Education Courses
- On-the-Job Training
- Field Project
- Community Engagement Programme
- Co-Curricular Courses
- 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. They have also been communicated to the RTM Nagpur University to which the college is affiliated.
- Further, existing courses will be modified or the new courses would be introduced or new major will be offer 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

CREDIT STRUCTURE FOR B.COM. (F & A) (MAJOR IN FINANCE & ACCOUNTANCY) (AS PER THE NATIONAL EDUCATION POLICY 2020)

| Level | SEM | Major | | Minor | GE/OE | VSC | SEC | AEC | IKS | VEC | OJT | FP | CEP | CC | RP | Total |
|---------------------------|------|-------|-----------|--------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| | | Core | Electives | | | | | | | | | | | | | |
| 4.5 | I | 4 | --- | --- | 2+2 | 2 | 2 | 2 | 2 | 2 | --- | --- | --- | 2 | --- | 20 |
| | II | 4 | --- | 2 | 2+2 | 2 | 2 | 2 | --- | 2 | --- | --- | --- | 2 | --- | 20 |
| 5.0 | III | 4+4 | --- | 4 | 2 | 2 | --- | 2 | --- | --- | --- | 2 | --- | 2 | --- | 22 |
| | IV | 4+4 | --- | 4 | 2 | --- | 2 | 2 | --- | --- | --- | --- | 2 | 2 | --- | 22 |
| 5.5 | V | 4+4 | 4 | 4 | --- | 2 | --- | --- | --- | --- | --- | 2 | --- | --- | --- | 20 |
| | VI | 4+4 | 4 | 4 | --- | --- | --- | --- | --- | --- | 4 | --- | --- | --- | --- | 20 |
| 6.0 Honours | VII | 4+4+4 | 4 | 4 (RM) | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 20 |
| | VIII | 4+4+4 | 4 | --- | --- | --- | --- | --- | --- | --- | 4 | --- | --- | --- | --- | 20 |
| 6.0 Honours with Research | VII | 4+4 | 4 | 4 (RM) | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 4 | 20 |
| | VIII | 4+4 | 4 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | 8 | 20 |
| Total | | 64 | 16 | 22 | 12 | 08 | 06 | 08 | 02 | 04 | 08 | 04 | 02 | 08 | 12 | 164 |

APPENDIX-II

SCHEME OF TEACHING AND EXAMINATION FOR B.COM. (F & A) MAJOR IN FINANCE & ACCOUNTANCY (UNDER CHOICE BASED CREDIT SYSTEM AS PER NEP) PROGRAMME CODE: GSN-UG-04-BCFA

Semester-I

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|-------------|-------------|------------------------|----------------------------------|-------------|-------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 1.1 | Major Core | Fundamentals of Finance | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 (Any One) | BCFA 1.2.1 | Generic/Open Electives | Company Law - I | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 1.2.2 | | Entrepreneurship Development | | | | | | |
| 3 (Any One) | BCFA 1.3.1 | Generic/Open Electives | Business Organization and System | 30 | 35 | 15 | 50 | 20 | 2 |

| | | | | | | | | | |
|----------------|--------------------------|-----------------------------|---|-----|------------------------------------|-----|-----|-----|----|
| | BCFA 1.3.2 | | Business Environment | | | | | | |
| 4 | BCFA 1.4 | Vocational Skill Courses | Computer Application in Business (Th+Pra) | 45 | 35 | 15 | 50 | 20 | 2 |
| 5 (Any One) | BCFA 1.5.1 | Skill Enhancement Courses | Basics of Communication Skills | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 1.5.2 | | Management Skills | | | | | | |
| 6 (Any One) | BCFA 1.6.1 BCFA 1.6.2 | Ability Enhancement Courses | Hindi Marathi | 30 | 35 | 15 | 50 | 20 | 2 |
| 7 | BCFA 1.7 | Indian Knowledge System | Ancient Indian Education System | 30 | 35 | 15 | 50 | 20 | 2 |
| 8 | BCFA 1.8 | Value Education Courses | Environment and Sustainable Development | 30 | 35 | 15 | 50 | 20 | 2 |
| 9 | BCFA 1.9 | Co-Curricular Courses | Physical Education-I (Pra) | 60 | 50 (Valuation as per Point no. 16) | | 50 | 20 | 2 |
| | Total | | | 345 | 350 | 150 | 500 | 200 | 20 |

Semester-II

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|----------------|-------------|-----------------------------|---------------------------------------|-------------|------------------------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 2.1 | Major Core | Fundamentals of Financial Accounting | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 (Any One) | BCFA 2.2.1 | Minor | Basics of Economics | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 2.2.2 | | Computer Hardware and Networking | | | | | | |
| | BCFA 2.2.3 | | Thoughts of Management | | | | | | |
| 3 (Any One) | BCFA 2.3.1 | Generic/Open Electives | Company Law - II | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 2.3.2 | | Industrial Law | | | | | | |
| 4 (Any One) | BCFA 2.4.1 | Generic/Open Electives | Business Law | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 2.4.2 | | Business ethics and Corporate Culture | | | | | | |
| 5 | BCFA 2.5 | Vocational Skill Courses | Basics of Tally Prime (Th+Pra) | 45 | 35 | 15 | 50 | 20 | 2 |
| 6 (Any One) | BCFA 2.6.1 | Skill Enhancement Courses | Correspondence Skills | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 2.6.2 | | Public Administration | | | | | | |
| 7 | BCFA 2.7 | Ability Enhancement Courses | English-Better India Better world | 30 | 35 | 15 | 50 | 20 | 2 |
| 8 | BCFA 2.8 | Value Education Courses | Value Education | 30 | 35 | 15 | 50 | 20 | 2 |
| 9 | BCFA 2.9 | Co-Curricular Courses | Physical Education-II (Pra) | 60 | 50 (Valuation as per Point no. 16) | | 50 | 20 | 2 |
| | Total | | | 345 | 350 | 150 | 500 | 200 | 20 |

Semester-III

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|----------------|-------------|-----------------------------|---|-------------|------------------------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 3.1 | Major Core | Financial Law | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 | BCFA 3.2 | | Financial Accounting- I | 60 | 70 | 30 | 100 | 40 | 4 |
| 3 (Any One) | BCFA 3.3.1 | Minor | Business Economics | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 3.3.2 | | MS-Office | | | | | | |
| | BCFA 3.3.3 | | Marketing Management | | | | | | |
| 4 (Any One) | BCFA 3.4.1 | Generic/Open Electives | Direct Tax | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 3.4.2 | | International Trade and Business Administration | | | | | | |
| 5 | BCFA 3.5 | Vocational Skill Courses | Digital Marketing | 30 | 35 | 15 | 50 | 20 | 2 |
| 6 (Any One) | BCFA 3.6.1 | Ability Enhancement Courses | Hindi | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 3.6.2 | | Marathi | | | | | | |
| 7 | BCFA 3.7 | Field Project | Field Project | 60 | 50 (Valuation as per Point no. 16) | | 50 | 20 | 2 |
| 8 | BCFA 3.8 | Co-curricular Courses | Physical Education-III (Pra) | 60 | 50 (Valuation as per Point no. 16) | | 50 | 20 | 2 |
| | Total | | | 390 | 385 | 165 | 550 | 220 | 22 |

Semester-IV

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|----------------|-------------|-----------------------------|-----------------------------------|-------------|------------------------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 4.1 | Major Core | Financial Services | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 | BCFA 4.2 | | Financial Accounting- II | 60 | 70 | 30 | 100 | 40 | 4 |
| 3 (Any One) | BCFA 4.3.1 | Minor | Monetary Economics | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 4.3.2 | | Computer Fundamentals | | | | | | |
| | BCFA 4.3.3 | | Human Resources Management | | | | | | |
| 4 (Any One) | BCFA 4.4.1 | Generic/Open Electives | Indirect Tax | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 4.4.2 | | ESG Investing in India | | | | | | |
| 5 (Any one) | BCFA 4.5.1 | Skill Enhancement Courses | Advanced Business Writings Skills | 30 | 35 | 15 | 50 | 20 | 2 |
| | BCFA 4.5.2 | | Soft Skills | | | | | | |
| 6 | BCFA 4.6 | Ability Enhancement Courses | English-Turning point | 30 | 35 | 15 | 50 | 20 | 2 |
| 7 | BCFA 4.7 | Community Engagement | Community Engagement Programme | 60 | 50 (Valuation as per Point no. 16) | | 50 | 20 | 2 |
| 8 | BCFA 4.8 | Co-curricular Courses | Physical Education-IV (Pra) | 60 | 50 (Valuation as per Point no. 16) | | 50 | 20 | 2 |
| Total | | | | 390 | 385 | 165 | 550 | 220 | 22 |

Semester-V

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|----------------|-------------|--------------------------|---------------------------------------|-------------|------------------------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 5.1 | Major Core | Business Finance | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 | BCFA 5.2 | | Cost Accounting | 60 | 70 | 30 | 100 | 40 | 4 |
| 3 (Any One) | BCFA 5.3.1 | Major Electives | Fundamentals of Accounting Standards | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 5.3.2 | | Accounting for Banking and Insurance | | | | | | |
| 4 (Any One) | BCFA 5.4.1 | Minors | Indian Economy | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 5.4.2 | | DBMS & MIS | | | | | | |
| | BCFA 5.4.3 | | Logistics and Supply chain Management | | | | | | |
| 5 | BCFA 5.5 | Vocational Skill Courses | Tourism Management | 30 | 35 | 15 | 50 | 20 | 2 |
| 6 | BCFA 5.6 | Field Project | Field Project | 60 | 50 (Valuation as per Point no. 16) | | 50 | 20 | 2 |
| Total | | | | 330 | 350 | 150 | 500 | 200 | 20 |

Semester-VI

| Semester VI | | | | | | | | | |
|----------------|-------------|---------------------|--|-------------|-------------------------------------|---------------------|-------------|-----------------------|---------|
| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 6.1 | Major Core | Financial Management | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 | BCFA 6.2 | | Management Accounting | 60 | 70 | 30 | 100 | 40 | 4 |
| 3 (Any One) | BCFA 6.3.1 | Major Electives | Financial Market Operations | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 6.3.2 | | Financial Investment and Wealth Management | | | | | | |
| 4 (Any One) | BCFA 6.4.1 | Minors | International Business Environment | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 6.4.2 | | System Analysis and Design | | | | | | |
| | BCFA 6.4.3 | | Service Sector Management | | | | | | |
| 5 | BCFA 6.5 | On the Job Training | On the Job Training | 120 | 100 (Valuation as per Point no. 16) | | 100 | 40 | 4 |
| | | Total | | 360 | 350 | 150 | 500 | 200 | 20 |

Semester-VII (Honours)

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|---------|-------------|-----------------|------------------------|-------------|-------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 7.1 | Major Core | Statistics in Business | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 | BCFA 7.2 | | International Finance | 60 | 70 | 30 | 100 | 40 | 4 |
| 3 | BCFA 7.3 | | Financial Planning | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 7.4.1 | Major Electives | Auditing | 60 | 70 | 30 | 100 | 40 | 4 |

| | | | | | | | | | |
|----------------|------------|-------|------------------------------|-----|-----|-----|-----|-----|----|
| 4 (Any One) | BCFA 7.4.2 | | Financial Statement Analysis | | | | | | |
| 5 | BCFA 7.5 | Minor | Research Methodology | 60 | 70 | 30 | 100 | 40 | 4 |
| Total | | | | 300 | 350 | 150 | 500 | 200 | 20 |

Semester-VIII (Honours)

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|----------------|-------------|---------------------|-------------------------|-------------|-------------------------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 8.1 | Major Core | Advanced Statistics | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 | BCFA 8.2 | | Corporate Accounting | 60 | 70 | 30 | 100 | 40 | 4 |
| 3 | BCFA 8.3 | | Indian Financial System | 60 | 70 | 30 | 100 | 40 | 4 |
| 4 (Any One) | BCFA 8.4.1 | Major Electives | Public Finance | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 8.4.2 | | Corporate Finance | | | | | | |
| 5 | BCFA 8.5 | On the Job Training | On the job Training | 120 | 100 (Valuation as per Point no. 16) | | 100 | 40 | 4 |
| Total | | | | 360 | 350 | 150 | 500 | 200 | 20 |

Semester-VII (Honours with Research)

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|----------------|-------------|------------------|------------------------------|-------------|-------------------------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 7.1 | Major Core | Statistics in Business | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 | BCFA 7.2 | | International Finance | 60 | 70 | 30 | 100 | 40 | 4 |
| 3 (Any One) | BCFA 7.4.1 | Major Electives | Auditing | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 7.4.2 | | Financial Statement Analysis | | | | | | |
| 4 | BCFA 7.5 | Minor | Research Methodology | 60 | 70 | 30 | 100 | 40 | 4 |
| 5 | BCFA 7.6 | Research Project | Research Project | 120 | 100 (Valuation as per Point no. 16) | | 100 | 40 | 4 |
| Total | | | | 360 | 350 | 150 | 500 | 200 | 20 |

Semester-VIII (Honours with Research)

| Sr. No. | Course Code | Verticals | Subjects | Total Hours | Marks | | | Minimum Passing Marks | Credits |
|----------------|-------------|------------------|-------------------------|-------------|-------------------------------------|---------------------|-------------|-----------------------|---------|
| | | | | | Semester End Exam | Internal Assessment | Total Marks | | |
| 1 | BCFA 8.1 | Major Core | Advanced Statistics | 60 | 70 | 30 | 100 | 40 | 4 |
| 2 | BCFA 8.3 | | Indian Financial System | 60 | 70 | 30 | 100 | 40 | 4 |
| 3 (Any One) | BCFA 8.4.1 | Major Electives | Public Finance | 60 | 70 | 30 | 100 | 40 | 4 |
| | BCFA 8.4.2 | | Corporate Finance | | | | | | |
| 4 | BCFA 8.5 | Research Project | Research Project | 240 | 200 (Valuation as per Point no. 16) | | 200 | 80 | 8 |
| Total | | | | 420 | 350 | 150 | 500 | 200 | 20 |

SEMESTER-WISE SUMMARY/CLASSIFICATION OF COURSES
For B.Com. (F & A) Major in Finance & Accountancy

| Verticals | SEM I | | SEM II | | SEM III | | SEM IV | | SEM V | | SEM VI | | SEM VII Honours | | SEM VIII Honours | | SEM VII Honours with Research | | SEM VIII Honours with Research | |
|----------------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|------|-----------|--------|-----------------|--------|------------------|--------|-------------------------------|--------|--------------------------------|--------|
| | Level 4.5 | | Level 4.5 | | Level 5.0 | | Level 5.0 | | Level 5.5 | | Level 5.5 | | Level 6.0 | | Level 6.0 | | Level 6.0 | | Level 6.0 | |
| | Sub. | Credit | Sub. | Credit | Sub. | Credit | Sub. | Credit | Sub. | Sub. | Sub. | Credit | Sub. | Credit | Sub. | Credit | Sub. | Credit | Sub. | Credit |
| Major Core | 1 | 4 | 1 | 4 | 2 | 8 | 2 | 8 | 2 | 8 | 2 | 8 | 3 | 12 | 3 | 12 | 2 | 8 | 2 | 8 |
| Major Elective | | | | | | | | | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 |
| Minor | | | 1 | 2 | 1 | 4 | 1 | 4 | 1 | 4 | 1 | 4 | | | | | | | | |
| RM | | | | | | | | | | | | | 1 | 4 | | | 1 | 4 | | |
| GE/OE | 2 | 4 | 2 | 4 | 1 | 2 | 1 | 2 | | | | | | | | | | | | |
| VSC | 1 | 2 | 1 | 2 | 1 | 2 | | | 1 | 2 | | | | | | | | | | |
| SEC | 1 | 2 | 1 | 2 | | | 1 | 2 | | | | | | | | | | | | |
| AEC | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | | | | | | | | | | | | |
| IKS | 1 | 2 | | | | | | | | | | | | | | | | | | |
| VEC | 1 | 2 | 1 | 2 | | | | | | | | | | | | | | | | |
| OJT | | | | | 1 | 2 | | | | | | | | | | | | | | |
| FP | | | | | | | | | 1 | 2 | 1 | 4 | | | 1 | 4 | | | | |
| CEP | | | | | | | 1 | 2 | | | | | | | | | | | | |
| CC | 1 | 2 | 1 | 2 | 1 | 2 | 1 | 2 | | | | | | | | | | | | |
| RP | | | | | | | | | | | | | | | | | 1 | 4 | 1 | 8 |
| Total | 9 | 20 | 9 | 20 | 8 | 22 | 8 | 22 | 6 | 20 | 5 | 20 | 5 | 20 | 5 | 20 | 5 | 20 | 4 | 20 |

SUMMARY OF THE TOTAL HOURS AND MARKS

| Sr.No. | | Instruction Hours | Total Marks | Credits |
|--------|---|-------------------|-------------|------------|
| 1 | Semester – I | 345 | 500 | 20 |
| 2 | Semester – II | 345 | 500 | 20 |
| 3 | Semester – III | 390 | 550 | 22 |
| 4 | Semester – IV | 390 | 550 | 22 |
| 5 | Semester – V | 330 | 500 | 20 |
| 6 | Semester – VI | 360 | 500 | 20 |
| 7 | Semester – VII (Honours) | 300 | 500 | 20 |
| 8 | Semester – VIII (Honours) | 360 | 500 | 20 |
| | Total | 2820 | 4100 | 164 |
| 7 | Semester – VII (Honours with Research) | 360 | 500 | 20 |
| 8 | Semester – VIII (Honours with Research) | 420 | 500 | 20 |

Note: The above summary may change as per the directions/notifications received from the competent authorities.

APPENDIX- III

(WORKLOAD)

SCHEME OF TEACHING AND EXAMINATION FOR B.COM. (F & A) MAJOR IN FINANCE & ACCOUNTANCY

(UNDER CHOICE BASED CREDIT SYSTEM AS PER NEP)

PROGRAMME CODE: GSN-UG-04-BCFA

Odd Semesters (June to October)

| SEMESTER I | | | | SEMESTER III | | | |
|------------|------------|---------------------|-------------------|--------------|------------|---------------|-------------------|
| S.N. | Verticals | Course | Hours of Teaching | S.N. | Verticals | Course | Hours of Teaching |
| 1 | Major Core | Fundamental Finance | 04 | 1 | Major Core | Financial Law | 04 |

| | | | | | | | |
|---|---|---|----|---|---|---|----|
| 2 | Generic/Open Electives | Company Law – I | 02 | 2 | | Financial Accounting- I | 04 |
| | | Entrepreneurship Development | | 3 | Minor | Business Economics | 04 |
| 3 | Generic/Open Electives | Business Organization and System | 02 | | | MS- Office | |
| | | Business Environment | | | | Marketing Management | |
| 4 | Vocational Skill Courses | Computer Application in Business | 04 | 4 | Generic/ Open Electives | Direct Tax | 02 |
| 5 | Skill Enhancement Courses | Basics of Communication Skills | 02 | | | International Trade and Business Administration | |
| | | Management Skills | | 5 | Vocational Skill Courses | Digital Marketing | 04 |
| 6 | Ability Enhancement Courses | Hindi Marathi | 02 | 6 | Ability Enhancement Courses | Hindi Marathi | 02 |
| 7 | Indian Knowledge System | Ancient Indian Education System | 02 | 7 | Field Project | Field Project (2 Credits*6 Batches) | 12 |
| 8 | Value Education Courses | Environment and Sustainable Development | 02 | 8 | Co-curricular Courses | Physical Education-III | 04 |
| 9 | Co-Curricular Courses | Physical Education-I | 04 | | | | |
| | Total | | 24 | | Total | | 36 |
| | Commerce (Sr. No. 1 to 4 and 8) = 14 Language (Sr. No. 5 to 7) = 06 Physical Education (Sr. No. 9) = 04 | | | | Commerce (Sr. No. 1 to 5 and 7) = 30 Language (Sr. No. 6) = 02 Physical Education (Sr. No. 8) = 04 | | |

| SEMESTER V | | | | SEMESTER VII | | | |
|------------|----------------|---------------------------------------|-------------------|--------------|----------------|------------------------------|-------------------|
| S.N. | Verticals | Course | Hours of Teaching | S.N. | Verticals | Course | Hours of Teaching |
| 1 | Major Core | Business Finance | 04 | 1 | Major Core | Statistics in Business | 04 |
| 2 | | Cost Accounting | 04 | 2 | | International Finance | 04 |
| 3 | Major Elective | Fundamentals of Accounting Standards | 04 | 3 | | Financial Planning | 04 |
| | | Accounts for Banking and Insurance | | 4 | Major Elective | Auditing | 04 |
| 4 | Minor | Indian Economy | 04 | 5 | | Financial Statement Analysis | |
| | | DBMS & MIS | | 6 | Minor | Research Methodology | 04 |
| | | Logistics and Supply Chain Management | | | | | |

| | | | | | | | |
|---|--------------------------------|-------------------------------------|----|--|--------------------------------|--|----|
| 5 | Vocational Skill Courses | Tourism Management | 04 | | | | |
| 6 | Field Project | Field Project (2 Credits*6 Batches) | 12 | | | | |
| | Total | | 32 | | Total | | 20 |
| | Commerce (Sr. No. 1 to 6) = 32 | | | | Commerce (Sr. No. 1 to 6) = 20 | | |

Even Semesters (December to April)

| SEMESTER II | | | | SEMESTER IV | | | |
|-------------|-----------------------------|---------------------------------------|-------------------|-------------|--------------------------------|--|-------------------|
| S.N. | Verticals | Course | Hours of Teaching | S.N. | Verticals | Course | Hours of Teaching |
| 1 | Major Core | Fundamentals of Financial Accounting | 04 | 1 | Major Core | Financial Services | 04 |
| 2 | Minor | Basics of Economics | 02 | 2 | | Financial Accounting- II | 04 |
| | | Computer hardware and Networking | | 3 | Minor | Monetary Economics | 04 |
| | | Thoughts of management | | | | Computer Fundamentals | |
| 3 | Generic/Open Electives | Company Law - II | 02 | | | Human Resource Management | |
| | | Industrial Law | | 4 | Generic/Open Electives | Indirect Tax | 02 |
| 4 | Generic/Open Electives | Business Law | 02 | | | ESG Investing in India | |
| | | Business Ethics and Corporate Culture | | 5 | Skill Enhancement Courses | Advanced Business Writing Skills | 02 |
| 5 | Vocational Skill Courses | Basics of Tally Prime | 04 | | | Soft Skills | |
| 6 | Skill Enhancement Courses | Correspondence Skills | 02 | 6 | Ability Enhancement Courses | English Turning Point | 02 |
| | | Public Administration | | 7 | Community Engagement Programme | Community Engagement Programme (2 Credits*6 Batches) | 12 |
| 7 | Ability Enhancement Courses | English-Better India Better World | 02 | 8 | Co-curricular Courses | Physical Education-IV | 04 |
| 8 | Value Education Courses | Value Education-II | 02 | | | | |
| 9 | Co-Curricular Courses | Physical Education | 04 | | | | |
| | Total | | 24 | | Total | | 34 |

| | | | |
|---|--|---|--|
| Commerce (Sr. No. 1 to 5 and 8) = 16 Language (Sr. No. 6 to 7) = 04 Physical Education (Sr. No. 9) = 04 | | Commerce (Sr. No. 1 to 4) = 26 Language (Sr. No. 5 to 6) = 04 Physical Education (Sr. No. 8) = 04 | |
|---|--|---|--|

| SEMESTER VI | | | | SEMESTER VIII | | | |
|-------------|--------------------------------|--|-------------------|---------------|--------------------------------|---|-------------------|
| S.N. | Verticals | Course | Hours of Teaching | S.N. | Verticals | Course | Hours of Teaching |
| 1 | Major Core | Financial Management | 04 | 1 | Major Core | Advanced Statistics | 04 |
| 2 | | Management Accounting | 04 | 2 | | Corporate Accounting | 04 |
| 3 | Major Elective | Financial Market Operations | 04 | 3 | | Indian Financial System | 04 |
| | | Financial Investment and Wealth Management | | 4 | Major Elective | Public Finance | 04 |
| 4 | Minor | International Business Environment | 04 | | | Corporate Finance | |
| | | System Analysis and Design | | 5 | On the Job Training | On the Job Training (4 Credits*6 Batches) | 24 |
| | | Service Sector Management | | | | | |
| 5 | On the Job Training | On the Job Training (4 Credits*6 Batches) | 24 | | | | |
| | Total | | 40 | | Total | | 40 |
| | Commerce (Sr. No. 1 to 5) = 40 | | | | Commerce (Sr. No. 1 to 6) = 40 | | |

TOTAL SUBJECT-WISE WORKLOAD in HOURS

- English: Odd - 00 and Even - 04
- Marathi/Hindi: Odd – 04 and Even -00
- IKS: Odd – 02 and Even - 00
- SEC: Odd – 02 and Even - 04
- Physical Education: Odd – 08 and Even - 08
- Commerce:
 - Three Years: Odd – 76 and Even – 82
 - Four Years: Odd – 96 and Even – 122

SUMMARY OF WORKLOAD in HOURS (ODD SEMESTER)

| Semester | Commerce | Language | | | | Physical Education | Total |
|-------------|----------|----------|---------------|-----|-----|--------------------|-------|
| | | English | Hindi/Marathi | IKS | SEC | | |
| I | 14 | 00 | 02 | 02 | 02 | 04 | 24 |
| III | 30 | 00 | 02 | 00 | 00 | 04 | 36 |
| V | 32 | 00 | 00 | 00 | 00 | 00 | 32 |
| Total | 76 | 00 | 04 | 02 | 02 | 08 | 92 |
| VII | 20 | 00 | 00 | 00 | 00 | 00 | 20 |
| Grand Total | 96 | 00 | 04 | 02 | 02 | 08 | 112 |

SUMMARY OF WORKLOAD in HOURS (EVEN SEMESTER)

| Semester | Commerce | Language | | | | Physical | Total |
|--------------------|------------|-----------|---------------|-----------|-----------|-----------|------------|
| | | English | Hindi/Marathi | IKS | SEC | Education | |
| II | 16 | 02 | 00 | 00 | 02 | 04 | 24 |
| IV | 26 | 02 | 00 | 00 | 02 | 04 | 34 |
| VI | 40 | 00 | 00 | 00 | 00 | 00 | 40 |
| Total | 82 | 04 | 00 | 00 | 04 | 08 | 98 |
| VIII | 40 | 00 | 00 | 00 | 00 | 00 | 40 |
| Grand Total | 122 | 04 | 00 | 00 | 04 | 08 | 138 |

Note: The above summary may change as per the directions/notifications received from the competent authorities.

APPENDIX-IV

A. PATTERN OF QUESTION PAPER (For Major Core, Major Elective and Minor), Generic Elective, Vocational Skill Courses, Skill Enhancement Courses, IKS, Value Education Courses)

Total Marks: 70

Time 03:00 Hours

| | | THEORY SUBJECTS | NUMERICAL SUBJECTS | | |
|--------------|--------------|-----------------|--------------------|--------------|-----------|
| Q. No. | Sub-Question | Nature | | Unit | Marks |
| 1. | | LAQ | LAQ | - | |
| | A | Theory | Theory | Unit No. I | 12 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. I | 12 |
| 2. | | LAQ | LAQ | | |
| | A | Theory | Theory | Unit No. II | 12 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. II | 12 |
| 3. | | LAQ | LAQ | | |
| | A | Theory | Theory | Unit No. III | 12 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. III | 12 |
| 4. | | LAQ | LAQ | | |
| | A | Theory | Theory | Unit No. IV | 12 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. IV | 12 |
| 5. | | SAQ | SAQ | | |
| | A | Theory | Theory | Unit No. I | 5.5 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. I | 5.5 |
| 6. | | SAQ | SAQ | | |
| | A | Theory | Theory | Unit No. II | 5.5 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. II | 5.5 |
| 7. | | SAQ | SAQ | | |
| | A | Theory | Theory | Unit No. III | 5.5 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. III | 5.5 |
| 8. | | SAQ | SAQ | | |
| | A | Theory | Theory | Unit No. IV | 5.5 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. IV | 5.5 |
| TOTAL | | | | | 70 |

B. PATTERN OF QUESTION PAPER (Generic/Open Elective, Vocational Skill Courses, Skill Enhancement Courses, IKS, Value Education Courses)

Total Marks: 35

Time 01:30 Hours

| | | THEORY SUBJECTS | NUMERICAL SUBJECTS | | |
|--------|--------------|-----------------|--------------------|-------------|-------|
| Q. No. | Sub-Question | Nature | | Unit | Marks |
| 1. | | LAQ | LAQ | - | |
| | A | Theory | Theory | Unit No. I | 12 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. I | 12 |
| 2. | | LAQ | LAQ | | |
| | A | Theory | Theory | Unit No. II | 12 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. II | 12 |
| 3. | | SAQ | SAQ | | |
| | A | Theory | Theory | Unit No. I | 5.5 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. I | 5.5 |
| 4. | | SAQ | SAQ | | |
| | A | Theory | Theory | Unit No. II | 5.5 |
| | OR | | OR | | |
| | B | Theory | Problem | Unit No. II | 5.5 |
| TOTAL | | | | | 35 |

C. PATTERN OF QUESTION PAPER (Ability Enhancement Courses)

ENGLISH /Hindi/Marathi

Total Marks: 35

Time 01:30 Hours

| Total Marks: 55 | | Time 01:30 Hours | | |
|-----------------|--------------|-----------------------|-------------|-------|
| | | THEORY SUBJECTS | | |
| Q. No. | Sub-Question | Nature | Unit | Marks |
| 1. | | LAQ | - | |
| | A | Theory | Unit No. I | 07 |
| | OR | | | |
| | B | Theory | Unit No. I | 07 |
| 2. | | SAQ (Solve any two) | | |
| | A | Theory | Unit No. I | 08 |
| | B | Theory | | |
| | C | Theory | | |
| | D | Theory | | |
| 3. | | LAQ | - | |
| | A | Theory | Unit No. II | 07 |
| | OR | | | |
| | B | Theory | Unit No. II | 07 |
| 4. | | SAQ (Solve any two) | | |
| | A | Theory | Unit No. II | 08 |
| | B | Theory | | |
| | C | Theory | | |
| | D | Theory | | |
| 5. | | VSAQ (Solve any five) | | 05 |
| | A | Theory | Unit No. I | |
| | B | Theory | | |
| | C | Theory | | |
| | D | Theory | | |
| | E | Theory | Unit No. II | |
| | F | Theory | | |
| | G | Theory | | |
| | H | Theory | | |

APPENDIX-V
B.Com. (F & A) Major in Finance & Accountancy
SUBJECT LISTS AND SUBJECT BASKETS

| | Major Core Compulsory |
|-----------------|---|
| Sem-I | 1. Fundamentals of Finance |
| Sem-II | 2. Fundamentals of Financial Accounting |
| Sem-III | 3. Financial Laws |
| | 4. Financial Accounting 1 |
| Sem-IV | 5. Financial Services |
| | 6. Financial Accounting 2 |
| Sem-V | 7. Business Finance |
| | 8. Cost Accounting |
| Sem-VI | 9. Financial Management |
| | 10. Management Accounting |
| Sem-VII | 11. Statistics in Business |
| | 12. International Finance |
| | 13. Financial Planning |
| Sem-VIII | 14. Advanced Statistics |
| | 15. Corporate Accounting |
| | 16. Indian Financial System |

| Minor Subject Baskets | | |
|---------------------------------------|--------------------------------|--|
| Economics | Computer Science | Management |
| 1. Basics of Economics | 1. Comp. Hardware & Networking | 1. Thoughts of Management |
| 2. Business Economics | 2. MS-Office | 2. Marketing Management |
| 3. Monetary Economics | 3. Computer Fundamentals | 3. HRM |
| 4. Indian Economy | 4. DBMS & MIS | 4. Logistics & Supply Chain Management |
| 5. International Business Environment | 5. System Analysis and Design | 5. Service Sector Management |
| Research Methodology | | |

| | Basket of Generic Electives/ Open Electives |
|----------------|--|
| Sem-I | 1. Company Law-I |
| | 2. Entrepreneurship Development |
| | 3. Business Organisations & Systems |
| | 4. Business Environment |
| Sem-II | 5. Company Law-II |
| | 6. Industrial Law |
| | 7. Business Law |
| | 8. Business Ethics & Corporate Culture |
| Sem-III | 9. Direct Tax |
| | 10. International Trade & Business Administration |
| Sem-IV | 11. Indirect Tax |
| | 12. ESG Investing in India |

| Major Core Electives | | | |
|----------------------|------------------|--|---|
| Sem-V | Group 1 Elective | 1. Fundamental of Accounting Standards | 2. Accounting for Banking and Insurance |
| Sem-VI | Group 2 Elective | 1. Financial Market Operations | 2. Financial Investment and Wealth management |
| Sem-VII | Group 3 Elective | 1. Auditing | 2. Financial Statement Analysis |
| Sem-VIII | Group 4 Elective | 1. Public Finance | 2. Corporate Finance |

| Vocational Skill Courses (Major) | |
|----------------------------------|-----------------------------------|
| Sem-I | 1. Computer Hardware & Networking |
| Sem-II | 2. Tally Prime |
| Sem-III | 3. Digital Marketing |
| Sem-V | 4. Tourism Management |

| Basket of Skill Enhancement | |
|-----------------------------|-------------------------------------|
| Sem-I | 1. Basics of Communication Skills |
| | 2. Management Skills |
| Sem-II | 3. Correspondence Skills |
| | 4. Public Administration |
| Sem-IV | 5. Advanced Business Writing Skills |
| | 6. Soft Skills |

| Ability Enhancement Skills | |
|----------------------------|-----------------------|
| Sem-I,II,III,IV | English/Hindi/Marathi |

| Indian Knowledge System (IKS) | |
|-------------------------------|------------------------------------|
| Sem-I | 1. Ancient Indian Education System |
| | 2. Ancient Indian History |

| Value Education Courses | |
|-------------------------|--|
| Sem-I | 1. Environment & Sustainable Development |
| | 2. Value Education |
