



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

“(Established by Government of Central Provinces Education Department by Notification No. 513 dated the 1st of August, 1923 & presently a State University governed by Maharashtra Public Universities Act, 2016 (Mah. Act No. VI of 2017).)”

DIRECTION NO. 39 OF 2023

ADMISSIONS AND EXAMINATIONS LEADING TO THE AWARD OF THE CERTIFICATE, DIPLOMA OR DEGREE OF BACHELOR OF COMMERCE (B.Com.) (OUTCOME BASED) (CHOICE BASED CREDIT SYSTEM), DIRECTION, 2023

Whereas, Maharashtra Public Universities Act 2016(VI of 2017) (hereinafter the Act) has come into force from 1st March, 2017;

AND

Whereas, the University has issued Direction to 27 of 2022 dealing with composition of the four faculties created by the Act, where under the earlier different faculties of the University have been merged into the four new faculties created by the Act, by which the subject of Business Administration has been included in the faculty of Commerce and Management;

AND

WHEREAS Direction No. 17 of 2018 entitled ‘DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF Bachelor of Commerce (B.Com) (CHOICE BASED CREDIT SYSTEM) (FACULTY OF COMMERCE AND MANAGEMENT), was issued by the Vice-Chancellor on 18.9.2018 ;

AND

Whereas, MHRD, New Delhi & UGC issued the guidelines for implementation of NEP 2020 in all universities in UG & PG programs from academic session 2022-23. So it was necessary to restructure the complete scheme of examination incorporating curriculum features as mentioned in NEP 2020;

AND

Whereas, the Faculty of Commerce and Management in its meeting dated 24.6.22 has recommended to restructure the B.Com program so as to meet the expectations of new National Education Policy 2020, the said program is to commence from academic year 2022-23, it was also resolve to empower the Hon'ble Vice Chancellor to accept the scheme once prepared and accepted by the Board of Studies for Commerce, on behalf of the Faculty of Commerce and Management;

AND

Whereas, the Academic Council in its meeting held on 8.7. 2022 vide item No. 24 has considered, accepted the recommendation of Faculty of Commerce and Management whereby authorized the Vice Chancellor to accept the Scheme of Examination and syllabi prepared by the Board of Studies in Commerce for the programme of Bachelor of Commerce in order to give effect to the provisions of National Education Policy 2020;

AND

Whereas, the Board of Studies in its meeting dated 13.7.22 has accepted the detailed scheme of examination and syllabus for the Bachelor of Commerce with the option of award of Certificate and Diploma in between if the student so desires, as per the new National education Policy as prepared by the sub-committee with minor changes, the said programme is to commence from academic year 2022-23;

AND

Whereas, the Vice Chancellor has granted approval to the scheme of examination so prepared and accepted by the Board of Studies on behalf of the Faculty of Commerce and Management and the Academic Council as resolved by the Faculty of Commerce and Management and the Academic Council in their meetings dated 24.6.22 and 8.7.22 respectively;

AND

Whereas, Direction No. 42 of 2022 entitled "ADMISSIONS AND EXAMINATIONS LEADING TO THE AWARD OF THE CERTIFICATE, DIPLOMA OR DEGREE OF BACHELOR OF COMMERCE (B.Com.) (OUTCOME BASED) (CHOICE BASED CREDIT SYSTEM), DIRECTION, 2022," has lapsed by virtue of proviso to subsection (8) of section 12 of the Act as the said Direction could not be converted in to an Ordinance within the prescribed time and since Ordinance making is a time consuming process and there is an urgency to regularized the admissions and examinations of BACHELOR OF COMMERCE (B.Com.) (OUTCOME



BASED)(CHOICE BASED CREDIT SYSTEM) incorporating the provisions of the Direction since lapsed;

Now, therefore, I, Dr. Subhash R. Chaudhari, Vice-Chancellor Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur, in exercise of powers conferred upon me under provision of section 12(8) of the Maharashtra Public Universities Act, 2016, do hereby issue following Directions.

1. This Direction may be called '**ADMISSIONS AND EXAMINATIONS LEADING TO THE AWARD OF THE CERTIFICATE, DIPLOMA OR DEGREE OF BACHELOR OF COMMERCE (B.Com.) (OUTCOME BASED) (CHOICE BASED CREDIT SYSTEM), DIRECTION, 2023.**
2. This Direction shall come into force from the date of its issuance.
3. **INTERPRETATION CLAUSE:** In this Direction, unless the context requires otherwise the words, phrases and abbreviations used shall have following meaning:-
 - a. "AEC" means the Ability Enhancement Course
 - b. "Academic Council" means Academic Council of R.T.M. Nagpur University.
 - c. "ATKT" refers to allowed to keep term in higher semester.
 - d. "Board of Studies" means Board of Studies for various subjects of commerce in the faculty of Commerce and Management in the University.
 - e. "CC" means Core Course
 - f. "CIE" means Continuous Internal Evaluation which refers to the Internal Assessment done at concerned college
 - g. "Competent Authority" (for admission purpose) means an "Authority" established or assigned the duty to regulate admissions in the course by the Government of Maharashtra or an authority constituted by the University, for this purpose.
 - h. "Credit Points" refer to the product of No. of credits multiplied by the Grade Point for a given course/paper.
 - i. "Credit" (C) for a course is dependent on the number of hours of instruction per week in that course, and is obtained by using a multiplier of one (1) for lecture and a multiplier of half (1/2) for practical (laboratory) hours.
 - j. "Course" means a paper/subject (theory or practical) prescribed for any semester of the programme.

- k. **"Cumulative Grade Point Average (CGPA)"** refers to the Cumulative Grade Point Average weighted across all semesters (6 semesters)
 - l. **"DSE"** means Discipline Specific Elective Course
 - m. **"Degree"** means the Under Graduate Degree awarded after successful completion of the programme governed by this Direction.
 - n. **"Fees"** means the fees prescribed by the University/ Shikshan Shulka Samiti of Government of Maharashtra, for the Under Graduate programme under this Direction, from time to time.
 - o. **"GE"** means Generic Elective Course
 - p. **"Grade letter"** is an index to indicate the performance of a student in a particular course (Paper). It is the transformation of actual marks secured by a student in a course/paper. Grade letters are O, A, B, C, P, F and AB.
 - q. **"Grade Point"** is the weightage allotted to each grade letter depending on the range of marks awarded in a course/paper.
 - r. **"Graduate programme"** means Bachelors' degree programme in Commerce.
 - s. **"MOOC"** means Massive Open Online Course offered by SWAYAM/NPTEL or any other recognized University or Institution
 - t. **"SEC"** means Skill Enhancement Course
 - u. **"Semester Grade Point Average (SGPA)"** refers to the performance of the student in a given semester. SGPA is based on the total credit points earned by the student in all the courses and the total number of credits assigned to the courses/papers in a Semester.
 - v. **"Student"** means student admitted to Bachelors degree programme in commerce under this direction.
 - w. **"ODL"** means Online and Distance Learning
 - x. **"University"** means Rashtrasant Tukadoji Maharaj Nagpur University.
4. There shall be Six Examinations leading to the degree of Bachelor of Commerce (B.Com.) namely:
- (1) The **Bachelor of Commerce (B.Com.)** – 1st Semester Examination,
 - (2) The **Bachelor of Commerce (B.Com.)** – 2nd Semester Examination,
 - (3) The **Bachelor of Commerce (B.Com.)** – 3rd Semester Examination,
 - (4) The **Bachelor of Commerce (B.Com.)** – 4th Semester Examination,



- (5) The **Bachelor of Commerce (B.Com.)** – 5th Semester Examination and
 (6) The **Bachelor of Commerce (B.Com.)** – 6th Semester Examination.

5. The duration of the Degree Course under this shall be of three academic years divided into six semesters with the B.Com. 1st and 2nd Semester Examinations during the first academic year, the B.Com. 3rd and 4th Semester Examinations during the second year and the B.Com. 5th and 6th Semester Examinations during the third year.
6. The examinations specified in paragraph 4 above shall be held twice a year at such places and on such dates as may be fixed by the University.
7. The details of eligibility for **B.Com. Sem I** examination:
- (A) For the **B.Com. 1st Semester**, Examinee shall have Passed the 12th 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 any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competition vocation course (MCVC).

OR

Any other Equivalent Examination of any State/Central/International Board in (10+2) pattern with any combination of subjects.

8. A collegiate candidate shall have pursued a regular course of study for not less than 90 days of the academic session before being examined for any semester examination of **B.Com.** in any recognized institution and or college affiliated to Rashtrasant Tukadoji Maharaj Nagpur University where the course is conducted.
9. An applicant for the Bachelor of Commerce 1st, 2nd, 3rd, 4th, 5th or 6th Semester Examination shall have passed an examination specified in Clauses (A) of paragraph 7 not less than one academic year prior to his admission to the respective examination.
10. Without prejudice to the other provisions of Ordinance No. 6 relating to the Examinations in General, the provisions of Paragraphs 5, 7, 8, 10, 26 and 31 of the said Ordinance shall apply to every collegiate candidate.
11. The fees for the examination shall be as prescribed by the University from time to time and whenever any change is made in the fees prescribed for any examination that shall be notified through a notification for information of the examinees concerned.
12. Teaching and Examination Scheme for examinees of Bachelor of Commerce 1st, 2nd, 3rd, 4th, 5th, and 6th Semester Examinations shall be as given below:

Teaching and Examination Scheme
Bachelor of Commerce (B.Com.)
Three Year Degree Course (OB) (CBCS)
With effect from 2023-24

(A)

Bachelor of Commerce (B.Com.)

B.Com. – Semester I

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
				Total Periods per Week	Max. Marks (TH) *	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
1	CC 1	Fundamentals of Accounting	1T1	5	80	20	100	40	100	4
2	CC 2	Business Economics - I	1T2	5	80	20	100	40	100	4
3	CC 3	Compulsory English	1T3	5	80	20	100	40	100	4
4	CC 4	Second language Supplementary English/ Marathi/ Hindi/ Other Languages # OR Vocational Course	1T4.1 1T4.2 1T4.3	5	80	20	100	40	100	4
5	AEC 1	Commercial Firms OR Digital Marketing (Any One) OR Vocational Course	1T5-A 1T5-B	5	80	20	100	40	100	4

6	SEC 1	Business Skills OR MS-Office (Any One)	1T6-A 1P6-B	5 10	-- --	100 100	100 100	40 50	100 100	4 4
		Total		30	400	200	600	240/250	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. **. In case of practical courses the total periods per week should be 10.**
6. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
7. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
8. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Gujarati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

Vocational Courses: Semester -I

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. +PR +IM)	Credits
			Theory (Uni)	CIE (College)	Practical (Uni)			
			Marks Theory Paper	Max Marks (IM)	Marks practical (PR)	Min passing Marks		
1T7	Entrepreneurship Development - I	60	80	20	-	40	100	4

IT8	IT8.1- Computer Application-I OR IT8.2- Principles and Practice of Insurance-I OR IT8.3- Advertising, Sales Promotion & Sales Management-I	60	80	20	-	40	100	4
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(B)

B.Com. – Semester - II

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
				Total Periods per Week	Max. Marks (TH)*	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
1	CC 5	Statistics and Business Mathematics	2T1	5	80	20	100	40	100	4
2	CC 6	Business Economics - II	2T2	5	80	20	100	40	100	4
3	CC 7	Compulsory English	2T3	5	80	20	100	40	100	4
4	CC 8	Second language Supplementar y English/ Marathi/ Hindi/ Other Languages # OR Vocational Course	2T4.1 2T4.2 2T4.3	5	80	20	100	40	100	4

5	AEC 2	Commercial Services OR Fundamentals of Banking (Any One) OR Vocational Course	2T5- A 2T5-B	5	80	20	100	40	100	4
6	SEC 2	Financial Markets Operations OR Skill Development (Any one)	2T6- A 2T6-B	5	80	20	100	40	100	4
		Total		30	480	120	600	240	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. **. In case of practical courses the total periods per week should be 10.**
6. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
7. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
8. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

Vocational Courses: Semester -II

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. +PR +IM)	Credits
			Theory (Uni)	CIE (College)	Practical (Uni)			
			Marks Theory Paper	Max Marks (IM)	Marks practical (PR)	Min Passing Marks		
2T7	Entrepreneurship Development – II	60	80	20	-	40	100	4
2T8	2T8.1- Computer Application-II OR 2T8.2- Principles and Practice of Insurance-II OR 2T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

(C)

B.Com. – Semester - III

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
				Total Periods per Week	Max. Marks (TH)*	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
1	CC 9	Financial Accounting – I	3T1	5	80	20	100	40	100	4
2	CC 10	Monetary Economics - I	3T2	5	80	20	100	40	100	4
3	CC 11	Compulsory English	3T3	5	80	20	100	40	100	4
4	CC 12	Second language Supplementary English/ Marathi/ Hindi/ Other Languages # OR Vocational Course	3T4.1 3T4.2 3T4.3	5	80	20	100	40	100	4
5	AEC 3	Company Law OR Income Tax (Any One) OR Vocational Course	3T5-A 3T4-B	5	80	20	100	40	100	4
6	SEC 3	Holistic Development OR Computerized Accounting (Any One)	3T6-A 3P6-B	5 10	-- --	100 100	100 100	40 50	100 100	4
		Total		30	400	200	600	240/250	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. **In case of practical courses the total periods per week should be 10.**
6. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
7. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
8. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

Vocational Courses: Semester - III

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	CIE (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
3T7	Entrepreneurship Development- III	60	80	20	-	40	100	4
3T8	3T8.1- Computer Application-III OR 3T8.2- Principles and Practice of Insurance-III OR 3T8.3- Advertising, Sales Promotion & Sales Management-III	60	80	20	-	40	100	4

(D)

B.Com. – Semester – IV

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
				Total Periods per Week	Max. Marks (TH)*	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
1	CC 13	Financial Accounting - II	4T1	5	80	20	100	40	100	4
2	CC 14	Monetary Economics – II	4T2	5	80	20	100	40	100	4
3	CC 15	Compulsory English	4T3	5	80	20	100	40	100	4
4	CC 16	Second language Supplementary English/ Marathi/ Hindi/ Other Languages # OR Vocational Course	4T4.1 4T4.2 4T4.3	5	80	20	100	40	100	4
5	AEC 4	Organizational Behaviour OR Banking Procedure & Practice (Any One) OR Vocational Course	4T5-A 4T5-B	5	80	20	100	40	100	4
6	SEC - 4	Secretarial Practice OR Insurance Procedure & Practice (Any One)	4T6-A 4T6-B	5	80	20	100	40	100	4
		Total		30	480	120	600	240	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.
5. **In case of practical courses the total periods per week should be 10.**
6. For Semesters I, II, III & IV, students shall opt for one subject from Ability Enhancement Courses (AEC) and one subject from Skill Enhancement Courses (SEC). The Core Courses will remain compulsory
7. The syllabus and question paper pattern of Second Language subject of B. Com. Semester; I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
8. # The syllabus and question paper pattern of other second languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively

Vocational Courses :Semester-IV

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	CIE (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (CIE)	Max Marks Practical (PR)	Min Passing Marks		
4T7	Entrepreneurship Development-IV	60	80	20	-	40	100	4

4T8	4T8.1- Computer Application- IV OR 4T8.2- Principles and Practice of Insurance-IV OR 4T8.3- Advertising, Sales Promotion and Sales Management-IV	60	80	20	-	40	100	4
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(E)

B.Com. – Semester - V

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
				Total Periods per Week	Max. Marks (TH)	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
1	CC 17	Financial Accounting - III	5T1	5	80	20	100	40	100	4
2	CC 18	Tax Procedure and Practice	5T2	5	80	20	100	40	100	4
3	CC 19	Human Resource Management	5T3	5	80	20	100	40	100	4
4	CC 20	Agricultural Economics	5T4	5	100	20	100	40	100	4
5	DSE 1	Cost Accounting <u>OR</u> Commercial Psychology <u>OR</u> Mercantile Law I <u>OR</u> Business Entrepreneurship Development <u>OR</u> Vocational Course	5T5-A 5T5-B 5T5-C 5T5-D	5	80	20	100	40	100	4
6	SEC 5	Company Audit <u>OR</u> Internship # <u>OR</u> Vocational Course	5T6-A 5I6-B	5 --	80 --	20 100 #	100 100 #	40 40 #	100 100 #	4 4 #
		Total		30	480	120	600	240	600	24

* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of 15 to 18 weeks of Academic Work equivalent to 90 actual teaching days.
5. **In case of practical courses the total periods per week should be 10.**
6. For Semester V & VI, students have to opt for one subject from Discipline Specific Electives (DSE). The Core Courses will remain compulsory.

Vocational Courses: Semester-V

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	CIE (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	MinPassing Marks		
5T7	Entrepreneurship Development – V	60	80	20	-	40	100	4
5T8	5T8.1 Computer Application-V OR 5T8.2 Principles and Practice of Insurance-V OR 5T8.3 Advertising, Sales Promotion and Sales Management-V	60	80	20	-	40	100	4

(F)

B.Com. – Semester - VI

Sr. No.	Course Type	Course/Subject Name	Course Code	Teaching Scheme	Examination Scheme				Total Marks	Credits
				Total Periods per Week	Max. Marks (TH)	Max. Marks (CIE)	Total Marks	Min. Passing Marks		
1	CC 21	Financial Accounting – IV	6T1	5	80	20	100	40	100	4
2	CC 22	International Economics	6T2	5	80	20	100	40	100	4
3	CC 23	Advanced Statistics	6T3	5	80	20	100	40	100	4
4	CC 24	Financial Management	6T4	5	80	20	100	40	100	4
5	DSE 2	Managerial Accounting OR Hospitality and Health Care Management OR Mercantile Law II OR Commercial Geography in Vidarbha Region (Any One) OR Vocational Course	6T5-A 6T5-B 6T5-C 6T5-D	5	80	20	100	40	100	4
6	SEC 6	Marketing Process OR Advertising Skills OR Vocational Course	6T6-A 6T6-B	5	80	20	100	40	100	4

			Total	30	480	120	600	240	600	24
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* Semester end examination

Note:

1. The duration of each theory class should be a minimum of 48 minutes.
2. TH = Theory, IM = Internal Marks.
3. One credit is equivalent to one hour of Teaching per week, that is to say, for each subject, 48 Minutes * 5 (weekly periods) = 240 Minutes = 4 Hours per week i.e. 4 Credits.
4. Each semester will consist of 15 to 18 weeks of Academic Work equivalent to 90 actual teaching days.
5. **In case of practical courses the total periods per week should be 10.**
6. For Semester V & VI, students have to opt for one subject from Discipline Specific Electives (DSE). The Core Courses will remain compulsory.

A student must compulsorily complete **all the core courses** (CC-1 to CC-24) of first, second year and third year along with total **144** credits by end of Semester VI to be eligible to obtain **Degree** at the end of 3rd year.

Vocational Courses :Semester-VI

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. +PR +IM)	Credits
			Theory (Uni)	CIE (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
6T7	Entrepreneurship Development -VI	60	80	20	-	40	100	4

6T8	6T8.1 Computer Application-VI OR 6T8.2 Principles and Practice of Insurance-VI OR 6T8.3 Advertising, Sales Promotion and Sales Management-VI	60	80	20	-	40	100	4
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Course Composition Matrix:

	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Total Courses
CC	4	4	4	4	4	4	24
AECC	1	1	1	1	-	-	4
SEC	1	1	1	1	1	1	6
DSE	-	-	-	-	1	1	2
Total Sem Credits	24	24	24	24	24	24	36
Total Credits	144						

***Detailed curriculum contents of courses in 1st & 2nd Semester are mentioned in**

Appendix – 2**1. Workload**

Workload Chart (70 periods per week) (Odd Semesters)

B.Com. Semester I				B.Com. Semester III				B.Com. Semester V			
Sr. No.	Course Type	Course/Subject	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods
1	CC	Fundamentals of Accounting	5	1	CC	Financial Accounting - I	5	1	CC	Financial Accounting - III	5
2	CC	Business Economics - I	5	2	CC	Monetary Economics - I	5	2	CC	Tax Procedure and Practice	5
3	AEC	Commercial Firms OR Digital Marketing OR Vocational Course	5	3	AEC	Company Law OR Income Tax OR Vocational Course	5	3	CC	Human Resource Management	5
4	SEC	Business Skills OR MS-Office	5	4	SEC	Holistic Development OR Computerized Accounting	5	4	CC	Agricultural Economics	5
								5	DSE	Cost Accounting OR Commercial Psychology OR	5

												Mercanti le Law I OR Business Entrepre neurship Develop ment OR Vocation al Course	
								6	SEC	Compan y Audit OR Internshi p OR Vocation al Course	5		
Total Periods			20				20				30		

Workload Chart (70 periods per week) (Even Semesters)

B.Com. Semester II				B.Com. Semester IV				B.Com. Semester VI			
Sr. No.	Course Type	Course/Subject	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods	Sr. No.	Course Type	Subjects	No. of Periods
1	CC	Statistics and Business Mathematics	5	1	CC	Financial Accounting - II	5	1	CC	Financial Accounting - IV	5
2	CC	Business Economics - II	5	2	CC	Monetary Economics - II	5	2	CC	International Economics	5
3	AEC	Commercial Services OR	5	3	AEC	Organizational Behaviour OR	5	3	CC	Advanced Statistics	5

		Fundamentals of Banking				Banking Procedure & Practice						
4	SEC	Financial Market Operations	5	4	SEC	Secretarial Practice	5	4	CC	Financial Management	5	
		OR				OR						
		Skill Development				Insurance Procedure & Practice						
								5	DSE	Managerial Accounting	5	
										OR		
										Hospitality and Health Care		
										OR		
										Management		
										Mercantile Law II		
										OR		
										Commercial Geography in Vidarbha Region		
										OR		
										Vocational Course		
								6	SEC	Marketing Process	5	
										OR		
										Advertising Skills		
										OR		
										Vocational Course		

Total Periods	20					20					30
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Weekly Workload Chart (Languages) (For Semesters I,II, III & IV)

Sr. No.	Courses/ Subjects	Periods
1	Compulsory English	5 Periods of Theory + 1 Period of Tutorial for a Batch of 20 Students
2	Second language Supplementary English/ Marathi/ Hindi/Other Languages	5 Periods of Theory

13. Assessment

- The final total assessment of the candidates is made in terms of Continuous Internal Evaluation (CIE) and an external assessment for each course/subject taken together.
- For each paper (other than Internship), 20 marks will be Continuous Internal Evaluation and 80 marks for semester end examination (external assessment) to be conducted at college level (Odd semesters examinations) and RTM Nagpur University level (Even semester examinations)
- All subjects shall have a workload of 5 periods per week, including 4 periods of theory and 1 period for classroom activity-based teaching per week. For Compulsory English 1 additional Tutorial period for a batch of 20 students is allotted.
- Expected classroom activities shall consist of the following: (a) Group Discussion (b) Seminars (c) Power Point Presentations (d) Elocution (e) Debate (f) Role Play (g) Case Studies (h) Educational Games. The teacher is expected to undertake a minimum of four of the aforesaid activity.
- For subjects having Continuous Internal Evaluation (CIE) of 100 marks, separate evaluation mechanism is provided with the detailed curriculum for respective subject.

Continuous Internal Evaluation

1a	Attendance of the student during a particular semester	05 marks
1b	An assignment based on curriculum to be assessed by the teacher concerned	05 marks
1c	Activity and Practical based assessment as per activity / practical record document	10 marks
1	Internal assessment Total marks	20
2	Semester wise End Examination marks	80
Total Marks Per Course		100

- Each subject teacher must circulate the list of minimum 5 activities/practical of fields assignment/mini project/market surveys/research papers & research/live projects etc.

(based on 5 COs) at the beginning of course and evaluate the same for 10 marks as per 1c above.

- There shall be no separate / extra allotment of workload to the concerned teacher. He/ She shall conduct the CIE activity during the regular teaching days / periods as a part of regular teaching activity.
- The internal marks will be communicated to the University at the end of each semester, but before the semester end examinations / as instructed by university. These marks will be considered for the declaration of the results.
- The record of internal marks, evaluation & result should be maintained for a period of one year by respective institute/college for verification by competent authority.

The maximum and minimum marks which each subject carries in B.Com. Semester - I, Semester - II, Semester - III, Semester - IV, Semester - V & Semester - VI Examination are as indicated in Paragraph 12. A, B, C, D, E & F respectively

14. (A) The scope of the subjects and pattern of examination shall be as indicated in the Syllabus (Appendix – 2)

(B) The Medium of instructions and examinations shall be in ENGLISH or HINDI or MARATHI.

(C) The Maximum/minimum marks which each subject carries & workload in B.Com. 1st, 2nd, 3rd, 4th, 5th and 6th Semester Examination shall be as indicated in Examination & Teaching Scheme (item no 12) “A”, “B”, “C”, “D”, “E” and “F” respectively.

Internship and its evaluation

During the fifth semester, those students who opt for SEC 5 as “Internship” will have to undergo an internship of 6-10 weeks (Minimum 120 hours) with industry, business, service or social organization. Article ship attended during the fifth semester of B.Com. for Professional Courses like CA/CS/ICWA/CMA/CFA, etc. will be considered as “Internship” provided appropriate documentary proofs are submitted by the student. Students should submit an authentic Internship Project Completion Certificate issued by the competent authority of the business/institution under whom the internship is undertaken. The respective college will assess and evaluate the same as per parameters (like PowerPoint Presentation, Brief Report, etc.) laid down by the college from time to time.

15. Standard of Passing

The scope of the subject, percentage of passing in Theory and Project and CIE will be governed as per following rules:

(i) In order to pass the Bachelor of Commerce (B.Com.) 1st, 2nd, 3rd, 4th, 5th and 6th Semester Examinations, an examinee shall obtain not less than 40 % marks in each paper, that is a student must obtain 40 marks in the written Examination conducted by the College/University and in internal assessment (CIE) put together.

(ii) An examinee who is unsuccessful at the examination shall be eligible for admission to the subsequent examinations on payment of a fresh fee prescribed for the examination together with the conditions of the ordinance in force from time to time.

16. Credit and Grade Point System:

Conversion of Marks to Grades and Calculations of SGPA (Grade Point Average) and CGPA (Cumulative Grade Point Average): In the Credit and Grade Point System, the assessment of individual Courses in the concerned examinations will be on the basis of marks only, but the marks shall later be converted into Grades by some mechanism wherein the overall performance of the Learners can be reflected after considering the Credit Points for any given course. However, the overall evaluation shall be designated in terms of Grade. There are some abbreviations used here that need understanding of each and every parameter involved in grade computation and the evaluation mechanism. The abbreviations and formulae used are as follows:-

Abbreviations and Formulae Used

G: Grade

GP: Grade Points

C: Credits

CP: Credit Points

CG: Credits X Grades (Product of credits & Grades)

SGPA = ΣCG : Sum of Product of Credits & Grades points / ΣC : Sum of Credits points

SGPA: Semester Grade Point Average shall be calculated for individual semesters. (It is also designated as GPA)

CGPA: Cumulative Grade Point Average shall be calculated for the entire Programme by considering all the semesters taken together.

Grade Conversion Table and Computation of SGPA and CGPA

Grade Conversion Table (Theory)

SN	Letter Grade	Grade Point	Mark Range	Performance
1	O	9.00 - 10.00	90 - 100	Outstanding
2	A+	8.00 - < 9.00	80 - < 90	Excellent
3	A	7.00 - < 8.00	70 - < 80	Very Good
4	B+	6.00 - < 7.00	60 - < 70	Good
5	B	5.50 - < 6.00	55 - < 60	Above Average
6	C	5.00 - < 5.50	50 - < 55	Average
7	P	4.00 - < 5.00	40 - < 50	Pass
8	F	Below 4	Below 40	Fail
9	AB	0	-	Absent

Grade Conversion Table (Practical)

SN	Letter Grade	Grade Point	Mark Range	Performance
1	O	9.00 - 10.00	90 - 100	Outstanding
2	A+	8.00 - < 9.00	80 - < 90	Excellent
3	A	7.00 - < 8.00	70 - < 80	Very Good
4	B+	6.00 - < 7.00	60 - < 70	Good
5	B	5.50 - < 6.00	55 - < 60	Above Average
6	P	5.00 - < 5.50	50 - < 55	Pass
7	F	Below 5	Below 50	Fail
8	AB	0	-	Absent

Computation of SGPA & CGPA:

The UGC recommends the following procedure to compute the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA):

- i. The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses undergone by a student, i.e

$$\text{SGPA (Si)} = \Sigma(\text{Ci} \times \text{Gi}) / \Sigma \text{Ci}$$

where Ci is the number of credits of the ith course and Gi is the grade point scored by the student in the ith course.

- ii. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme, i.e.

$$\text{CGPA} = \Sigma(\text{Ci} \times \text{Si}) / \Sigma \text{Ci}$$

where Si is the SGPA of the ith semester and Ci is the total number of credits in that semester.

- iii. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts.

iv. CGPA to Percentage (%) conversion formula:

$$\text{Percentage (\%)} = (\text{CGPA}) \times 10$$

- A. Division at the B.Com. semester VI examination shall be declared on the basis of the aggregate marks at the B.Com. semester I, semester II, semester III, semester IV, semester V and semester VI examinations taken together and the CGPA will be calculated and notified.
- B. **The successful examinees at the B.Com. semester VI examination shall be awarded division based on CGPA**
- C. The percentage of passing marks in each subject shall be as indicated in Examination Scheme (item no 12) "A", "B", "C", "D", "E" and "F" respectively.
- D. Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of a fresh fee and such other fees as may be prescribed.
- E. Provisions of **Ordinance No. 3 of 2007** relating to the award of Grace Marks for passing an examination, securing higher division / class and for securing distinction in subject(s) shall be applicable.
- F. University guidelines and directions issued from time to time regarding Improvement of Results, Reassessment/Revaluation and Incentive Marks shall be applicable to B. Com. Program covered under this direction.
- G. Notwithstanding anything to the contrary in this Direction, no person shall be admitted to an examination under this Ordinance, if he/ she has already passed the same examination or an equivalent examination of any other University.
- H. Examinees passing all the **Bachelor of Commerce (B.Com.)** Examination shall on payment of the prescribed fees shall receive a Degree in the prescribed form signed by the Vice-Chancellor.
- I. The aforesaid Amendment shall come into force from the date of its issuance and shall remain in force till the relevant Ordinance comes into being in accordance with the provisions of the Maharashtra Public Universities. Act, 2016 (Mah. Act No. VI of 2017).
- J. The marks for internal assessment should be communicated to the University within the time limit as per university norms. The record of conduct of such examination, evaluation and marks for internal assessment should be maintained for a period of at least **one** year by the respective college / Department for the verification by the competent authority.

17. Promotion to Higher Semester (A.T.K.T.):

- A. The unsuccessful candidate of any semester examination shall be **ALLOWED TO KEEP THE TERM (ATKT)** in accordance with the following table: (Theory and Internal assessment of that theory subject shall be jointly considered as single passing head).

Admission to academic year	Candidate should have passed All courses of the following examination	Candidate should have filled the examination form and appeared for the following examinations	Candidate should have passed in Minimum 50% courses of the following examination
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1st Semester	H.S.S.C/equivalent	-----	-----
2nd Semester	-----	1st Semester	-----
3rd Semester	-----	2nd Semester	50% courses of 1st and 2nd Semesters taken together
4th Semester	-----	3rd Semester	As Above
5th Semester	1st and 2nd Semesters	4th Semester	50% courses of 3rd and 4th Semesters taken together
6th Semester*	As Above	5th Semester	As Above

B. Note: (*) A candidate admitted to Final Semester can appear for Final Semester examination however the result of the Final Semester examination will be withheld (NCL – Not Cleared lower semester examinations) unless the candidate clears all the lower examinations of the **B.Com. Program.**

*Note: For calculating the requirement of fifty percent passing heads fraction if any is to be ignored as per the provisions of Direction no. 10 of 2019.


C. Pattern of Question Papers of B.Com. year end Examination:

- The question paper should be set in such a manner to cover the complete syllabus as prescribed by the University.
- The Semester End examination shall be held as per the schedule notified by the University.
- The question paper shall be of 80 marks & the time duration of the Semester End examination would be 3 hours.
- Question Paper Pattern for the courses included in this syllabus will be as per Appendix – 2**
- The paper setters/moderators shall submit the proposed marking scheme (Memorandum of Instructions) along with the question paper so that the students can be given due credit for precise answers.

18. Absorption Scheme for Examinees of B.Com. CBS Pattern Course (Introduced in 2016):

- The students of the B.Com. CBS Syllabus (Introduced in 2016) immediately preceding the new course under this direction shall be given a chance to appear for **Five** more consecutive examinations according to the old B.Com. CBS syllabus (Introduced in 2016). The College shall conduct the examinations of odd semesters whereas the University shall conduct the examination of even semester courses for **five** more consecutive examinations after the new scheme of examination is introduced as per following table:

B.Com. Examination	Attempt 1	Attempt 2	Attempt 3	Attempt 4	Attempt 5



B.Com. Sem I	Winter 2021	Summer 2022	Winter 2022	Summer 2023	Winter 2023
B.Com. Sem II	Summer 2022	Winter 2022	Summer 2023	Winter 2023	Summer 2024
B.Com. Sem III	Winter 2022	Summer 2023	Winter 2023	Summer 2024	Winter 2024
B.Com. Sem IV	Summer 2023	Winter 2023	Summer 2024	Winter 2024	Summer 2025
B.Com. Sem V	Winter 2023	Summer 2024	Winter 2024	Summer 2025	Winter 2025
B.Com. Sem VI	Summer 2024	Winter 2024	Summer 2025	Winter 2025	Summer 2026

The students are required to clear all their papers within the stipulated time. The students clearing all the papers of the old scheme of Examination (B.Com. CBS Syllabus Introduced in 2016) shall be awarded a Degree according to the old scheme of Examination. But the students who failed to clear their course/s in 5 consecutive attempts as per this clause, will be absorbed in the scheme of examination under this direction as per following guidelines:

- A. The candidates who have cleared B.Com. 1st year (Semester I and II) of the old course (CBS Pattern - Introduced in 2016) examination shall be eligible for admission to B.Com. 2nd Year of the new course (CBCS) but in such case the student will have to clear all those subjects (B.Com. Sem I and II) which were not included in the previous CBS syllabus (introduced in 2016) but are part of the new syllabus.
- B. The candidates who have cleared B.Com. 2nd year (Semester I to IV) of the old course (CBS Pattern - Introduced in 2016) examination shall be eligible for admission to B.Com. 3rd Year of the new course (CBCS) but in such case the student will have to clear all those subjects (B.Com. Sem I, II, III and IV) which were not included in the previous CBS syllabus (introduced in 2016) but are part of new syllabus.

II. CLARIFICATION ON ABSORPTION SCHEME

The absorption of students of previous CBS course (Introduced in 2016) referred above shall be made to the new course in the following manner:

Situation I: A student had completed 1st year of B.Com. as per CBS syllabus (introduced in 2016) but due to some reasons the student is dropped out for subsequent years of the previous syllabus (B.Com. CBS Syllabus)

A student who has passed all courses of B.Com. 1st year CBS Pattern Programme (Introduced in 2016), shall be admitted to B.Com. 2nd Year CBCS Pattern but he/ she must complete those courses which are not considered to be equivalent with the previous CBS pattern examination. In such a case a student will be required to take nominal admission to B.Com. 1st year under this new direction by paying Rs. 500 and will fill and submit the exam form of B.Com. 1st and/or 2nd Semester of the new



syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will also be allowed to fill and submit the regular exam form semester III.

Situation II: A students has not completed 1st year of B.Com. as per CBS syllabus (introduced in 2016) but have cleared few of the courses of 1st year and is dropped out for subsequent years of the previous syllabus (B.Com. CBS Syllabus)

A student who has cleared 6 or more courses of B.Com. CBS syllabus (introduced in 2016) and has backlogs in remaining courses will be allowed to take admission into 2nd year of B.Com. CBCS Pattern under this direction, but he/she must complete those courses which are not considered to be equivalent with the previous CBS pattern examination. In such a case a student will be required to take nominal admission to B.Com. 1st year under this new direction by paying Rs. 500 and will fill and submit the exam form of B.Com. 1st and/or 2nd Semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will also be allowed to fill and submit the regular exam form semester III.

A student who has backlog in 7 or more courses of B.Com. CBS syllabus (introduced in 2016). In such a case a student will not be eligible for admission to B.Com. 2nd year CBCS Pattern and will be required to take nominal admission to B.Com. 1st year under this new direction by paying Rs. 500 and will fill and submit the exam form of B.Com. 1st and/or 2nd Semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will be able to take admission in 2nd year after successful completion of B.Com. 1st year under this new syllabus.

Situation III: A students has completed 2nd year of B.Com. as per CBS syllabus (introduced in 2016) and have cleared all the courses of 2nd Year and is drop out for subsequent years of the previous syllabus (B.Com. CBS Syllabus)

A student who has passed all courses of B.Com. 1st year and 2nd year under CBS Pattern Syllabus (Introduced in 2016), shall be admitted to B.Com 3rd Year CBCS Pattern but he/she must complete those courses which are not considered to be equivalent with the previous CBS pattern examination. In such a case a student will be required to take nominal admission to B.Com. 1st and 2nd year under this new direction by paying Rs. 500 for each year and will fill and submit the exam form of B.Com. 1st to 4th semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will also be allowed to fill and submit the regular exam form semester V.

Situation IV: A students has not completed 2nd year of B.Com. as per CBS syllabus (introduced in 2016) but have cleared few of the courses of 2nd Year and is drop out for subsequent years of the previous syllabus (B.Com. CBS Syllabus)

A student who has passed 6 or more courses of B.Com. 2nd year under CBS Pattern Syllabus (Introduced in 2016) and has backlogs for remaining courses, shall be

admitted to B.Com. 3rd Year CBCS Pattern but he/she must complete those courses which are not considered to be equivalent with the previous CBS pattern examination. In such a case a student will be required to take nominal admission to B.Com. 1st and 2nd year under this new direction by paying Rs. 500 for each year and will fill and submit the exam form of B.Com. 1st to 4th semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). The student will also be allowed to fill and submit the regular exam form semester V.

A student has backlogs in 7 or more courses of B.Com. 2nd year under CBS Pattern Syllabus (Introduced in 2016) and has cleared the remaining courses. In such a case a student will be required to take nominal admission to B.Com. 1st and 2nd year under this new direction by paying Rs. 500 for each year and will fill and submit the exam form of B.Com. 1st to 4th semester of the new syllabus (as per this direction) for those courses only which are not considered to be equivalent courses with old syllabus (B.Com. CBS syllabus). Such student shall be admitted to B.Com. 3rd Year only after successful completion of those courses which are not considered to be equivalent with the previous CBS pattern examination.

III. Equivalence of Subjects

The equivalence & eligibility for exemption of subjects for the students absorbed in the new course shall be as follows:

Name of Course in New Scheme (CBCS)	Semester Examination	Name of Equivalent Course in Old Scheme (2016)	Semester Examination
Fundamentals of Accounting	I	Financial Accounting - I	I
Business Economics - I	I	Business Economics - I	I
Compulsory English	I	Compulsory English	I
Second language Supplementary English/ Marathi Hindi Other Languages #	I	Second language Supplementary English/ Marathi Hindi Other Languages #	I
Commercial Firms	I	Company Law	I
Digital Marketing	I	NO	
Business Skills	I	Business Organization	I
MS Office	I	NO	
Statistics and Business Mathematics	II	Statistics and Business Mathematics	II
Business Economics - II	II	Business Economics - II	II
Compulsory English	II	Compulsory English	II
Second language	II	Second language	II

Supplementary English/ Marathi Hindi Other Languages #		Supplementary English/ Marathi Hindi Other Languages #	
Commercial Services	II	Secretarial Practice	II
Fundamentals of Banking	II	NO	
Financial Markets Operations	II	Business Management	II
Skill Development	II	NO	
Financial Accounting - I	III	Financial Accounting – II	III
Monetary Economics - I	III	Monetary Economics - I	III
Compulsory English	III	Compulsory English	III
Second language Supplementary English/ Marathi Hindi Other Languages #	III	Second language Supplementary English/ Marathi Hindi Other Languages #	III
Company Law	III	Business Law	III
Income Tax	III	Income Tax	IV
Holistic Development	III	Business Communication and Management	III
Computerized Accounting	III	NO	
Financial Accounting – II	IV	Financial Accounting – III	IV
Monetary Economics - II	IV	Monetary Economics – II	IV
Compulsory English	IV	Compulsory English	IV
Second language Supplementary English/ Marathi Hindi Other Languages #	IV	Second language Supplementary English/ Marathi Hindi Other Languages #	IV
Organizational Behaviour	IV	Skill Development	IV
Banking Procedure & Practice	IV	NO	
Secretarial Practice	IV	NO	
Insurance Procedure & Practice	IV	NO	
Financial Accounting – III	V	Financial Accounting – IV	V
Tax Procedure and Practice	V	Business Finance I OR Management Process	V V
Human Resource Management	V	Marketing Management OR Computerized Accounting	V V
Agricultural Economics	V	Indian Economy I	V

Cost Accounting	V	Cost Accounting	V
Commercial Psychology	V	NO	
Mercantile Law I	V	NO	
Business Entrepreneurship Development	V	NO	
Company Audit	V	Auditing	V
Internship	V	NO	
Financial Accounting – IV	VI	Financial Accounting – V	VI
International Economics	VI	Indian Economy II	VI
Advanced Statistics	VI	Advanced Statistics	VI
Financial Management	VI	Business Finance II OR Industrial Law	VI VI
Managerial Accounting	VI	Management Accounting	VI
Hospitality and Health Care Management	VI	NO	
Mercantile Law II	VI	NO	
Commercial Geography in Vidarbha Region	VI	NO	
Marketing Process	VI	Human Resource Management OR Indirect Tax	VI VI
Advertising Skills	VI	NO	

() All these subjects have no equivalent subjects in the B.Com. Previous Course (CBS Pattern) Examination (introduced in 2016). Hence, students desiring for absorption in New Course (CBCS Pattern) under this Direction are mandatorily required to appear for these subjects in respective semesters.*

The above absorption scheme of B.Com. shall be effective till the introduction of new Syllabus.

19. Provision for Multiple Exit

The B.Com. program offered under this direction provides an opportunity to students for multiple exits from the program as per following conditions:

- A student can exit the program after successful completion of 1st and 2nd Semester courses and obtaining 48 credits. Such a student is eligible to be awarded 'Certificate in Commerce' by the University.
- A student can exit the program after successful completion of 1st, 2nd, 3rd and 4th Semester courses and obtaining 96 credits. Such a student is eligible to be awarded 'Diploma in Commerce' by the University.
- A student who has completed the 3 years program and earned 144 credits will be considered eligible for award of 'Bachelor of Commerce' degree by the University.

- d. A student who wishes to exit the program before completion of 3 years is required to apply to the university through Principal.
- e. A student who opted for exit from the program before completion of 3 years (a & b) above shall be eligible for admission to next year of the program in any subsequent academic session. However, if at the time of admission, if this scheme of examination is not in force, the student will have to complete the program according to the provisions made under the direction prevailing at the time of such admission.

20. Provision for Transfer of Credits

B.Com. program offered under this direction provides enhanced academic flexibility to students in terms of selecting the courses they want to learn. A student can opt for any course from any statutory/recognized University or any recognized online learning platform such as SWAYAM/NPTEL in lieu of a course (except Core Course and Discipline Specific Electives) mentioned in this scheme of examination. Similarly, a student can opt for transfer of credits by successfully completing the course recognized by the 'Adult and Continuing Education Centre' of Rashtrasant Tukadoji Maharaj Nagpur University. The mechanism for transfer of credits earned through these courses to be adhered is mentioned here:

1. A student seeking for facility for transfer of credits earned from any other platform will have to mandatorily open an account with 'Academic Bank of Credits' and upload the credits so earned therein.
2. Any Core Course or Discipline Specific Elective mentioned in this scheme of examination cannot be opted out by a student.
3. A student can opt out any course other than Core Course/Discipline Specific Elective and earn equal number of credits by completing any ODL or Online course/s from any statutory/recognized University or any recognized online learning platform such as SWAYAM/NPTEL.
4. A student can opt out any course other than Core Course/ Discipline Specific Elective and earn equal number of credits by successfully completing the course recognized by the 'Adult and Continuing Education Centre' of Rashtrasant Tukadoji Maharaj Nagpur University.
5. If a student is willing to opt out any such course, he/she will have to mention this while submitting the examination form to the University for respective semester.
6. A certificate of completion of such an ODL/Online course shall be submitted by the student to the University through college before end term evaluation.

7. Such a certificate shall mandatorily have the number of credits, duration of the course and grades obtained by the student and shall preferably have a QR code for verification.
8. The college shall submit the grades and marks obtained by the student to the University along with Internal Assessment marks for the concerned examination.
9. If a student has opted for an ODL/Online course in a particular semester and failed to submit the certificate within prescribed time, the student will be marked for 'Absent' for a particular course in that examination. Such a student will be required to fill in the examination form in the consecutive attempt and submit the passing certificate to get his/her corrected result.
10. The procedure for transfer of credits mentioned under this direction is subject to the guidelines issued by the University in this regard and a separate direction for the said purpose shall be issued by the University.

21. Eligibility for award of Degree:

In order to become eligible for award of 'Bachelor of Commerce (B.Com.)' degree, a student must fulfil the following conditions:

- a. A student must earn minimum 144 credits in not less than 3 years.
 - b. A student must successfully complete (pass) all Core Courses and Discipline Specific Electives mentioned in this direction.
- 22.** If any question of interpretation of any clause arises for this Direction & Appendix I & II the same shall be referred to the Dean, Faculty of Commerce and Management, whose decision shall be final and binding on all concerned.

23. Saving Clause: The examination and teaching scheme mentioned in this direction shall also be applicable to students admitted to the B. Com. Program under Direction No. 42 of 2022.

Nagpur

Date: 10-10-23




(Dr. Subhash R. Chaudhari)
Vice-Chancellor

Appendix 1

List of Core Courses, Ability Enhancement Compulsory Courses, Skill Enhancement Courses and Discipline Specific Elective

A) List of Core Courses (CC)

SN	Semester	Paper / Subjects
1	Sem I	Fundamentals of Accounting
2		Business Economics – I
3		Compulsory English
4		Second language Supplementary English/ Marathi/ Hindi/Other Languages/Vocational Course
5	Sem II	Statistics and Business Mathematics
6		Business Economics - II
7		Compulsory English
8		Second language Supplementary English/ Marathi/ Hindi/Other Languages/Vocational Course
9	Sem III	Financial Accounting - I
10		Monetary Economics - I
11		Compulsory English
12		Second language Supplementary English/ Marathi/ Hindi/Other Languages/Vocational Course
13	Sem IV	Financial Accounting - II
14		Monetary Economics - II
15		Compulsory English
16		Second language Supplementary English/ Marathi/ Hindi/Other Languages/Vocational Course
17	Sem V	Financial Accounting - III
18		Tax Procedure and Practice
19		Human Resource Management
20		Agricultural Economics
21	Sem VI	Financial Accounting - IV
22		International Economics
23		Advanced Statistics
24		Financial Management

B) List of Ability Enhancement Courses (AEC)

Semester	Paper / Subjects
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Sem I (Any One)	Commercial Firms
	Digital Marketing
	Vocational Course
Sem II (Any One)	Commercial Services
	Fundamentals of Banking
	Vocational Course
Sem III (Any One)	Company Law
	Income Tax
	Vocational Course
Sem IV (Any One)	Organizational Behaviour
	Banking Procedure & Practice
	Vocational Course

C) List of Skill Enhancement Courses (SEC)

Semester	Paper / Subjects
Sem I (Any One)	Business Skills
	MS-Office
Sem II (Any One)	Financial Market Operations
	Skill Development
Sem III (Any One)	Holistic Development
	Computerized Accounting
Sem IV (Any One)	Secretarial Practice
	Insurance Procedure & Practice
Sem V (Any One)	Company Audit
	Internship
	Vocational Course
Sem VI (Any One)	Marketing Process
	Advertising Skills
	Vocational Course

D) List of DSE (Discipline Specific Electives):

Semester	Paper / Subjects
Sem V (Any One)	Cost Accounting
	Commercial Psychology
	Mercantile Law I
	Business Entrepreneurship Development
	Vocational Course
Sem VI (Any One)	Managerial Accounting
	Hospitality and Health Care Management
	Mercantile Law II
	Commercial Geography in Vidarbha Region

	Vocational Course
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If the student wishes to opt for any course, other than offered by the University, He / she can register for any other equivalent credit ODL (Open and Distance Learning) courses and submit the passing certificate.



