



SHIVAJI UNIVERISTY, KOLHAPUR-416 004. MAHARASHTRA

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शिवाजी विद्यापीठ, कोल्हापूर – 416004.

दुरध्वनी (ईपीएबीएक्स) २६०९००० (अभ्यास मंडळे विभाग— २६०९०९४)

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Ref./SU/BOS/Comm/4751

Date:01/06/2018

The Principal
All Affiliated Commerce (B.Com.) Colleges,
Shivaji University,
Kolhapur.

Subject: Regarding Guidelines, Rules, Regulation, Structure and Standard of Passing of B.Com. Part –I, II, III (Sem I & VI) Choice Based Credit System (CBCS) under the Faculty of Commerce & Management.

Sir/Madam,

With reference to the subject mentioned above, I am directed to inform you that University authorities have accepted and granted approval to Guidelines, Rules, Regulation, Structure and Standard of Passing of B.Com. Part- I ,II,III (Sem. I & VI) Choice Based Credit System (CBCS) under the Faculty of Commerce & Management.

This Guidelines, Rules, Regulation, Structure and Standard of Passing shall be implemented from academic year 2018-2019 (i.e. from June 2018 onwards). A soft copy containing Guidelines, Rules, Regulation, Structure and Standard of Passing is attached herewith and it is also available on university website www.unishivaji.ac.in. (Online Syllabus)

You are therefore, requested to bring this to the notice of all Students and Teachers concerned.

Thanking you,

Yours faithfully,

Dy. Registrar

Encl: As above

Copy to;

- 1 Dean, Faculty of Commerce & Management
 - 2 Chairman, BOS & Ad-hoc Bords under Faculty of Commerce & Management
 - 3 Appointment Section
 - 4 P.G. Admission Section
 - 5 B.Com. Section
 - 6 Affiliation Section (U.G.)
 - 7 Computer Centre
 - 8 Eligibility Section
 - 9 Distan Education
- } for information and necessary action.



Shivaji University, Kolhapur

Choice Based Credit System (CBCS)

Bachelor of Commerce (B. Com.) Program

Faculty of Commerce and Management

(To be implemented from Academic Year 2018-19)

Shivaji University, Kolhapur
Under Choice Based Credit System (CBCS)
Bachelor of Commerce (B. Com.) Program
Under the Faculty of Commerce and Management
Regulations and Guidelines
 (To be implemented from Academic Year 2018-19)

1. **Implementation of Revised guidelines and rules** - The revised guidelines and rules shall be implemented gradually as mentioned below -
 - B.Com. Sem I & II from Academic year 2018- 19**
 - B.Com. Sem III & IV from Academic year 2019- 20**
 - B.Com. Sem V & VI from Academic year 2020- 21**
2. **Eligibility Criteria:** As per Ordinance – O. B. Com. 1
3. **Pattern of CBCS** - The pattern for the purpose of Semester end examinations shall be as mentioned below:
 - i. **B. Com. Sem I & II :-** 50 marks University Semester end examination for each theory paper in each Semester.
 - ii. **B. Com. Sem III & IV:-** 50 marks University Semester end examination for each theory paper in each Semester except Environmental Studies. Only for Environmental Studies in Semester IV, 70 marks shall be for University examination for theory paper and 30 marks for project work.
 - iii. **B. Com. Sem V & VI :-** 40:10 pattern shall be applicable for each theory paper in each semester wherein 40 marks shall be for University Semester end examination and 10 marks for internal assessment.
4. **Weightage:** There shall be 1900 marks for 3 years B. Com. CBCS Program with 148 Credits. 4 Credits for each course with 24 credits for each Semester except for Sem IV 28 Credits.

5. Credit distribution chart for B. Com. Program with Course Code :

Course Name	Total Courses(Papers)	Total Credits	% in total course
CC : Core Course	22	88	59%
AECC : Ability Enhancement Compulsory Courses	07	28	19%
GEC : Generic Elective Courses	04	16	11%
DSE : Discipline Specific Elective	4 (out of 44)	16	11%
TOTAL	37	148	100%

6. Scheme of Examination –

The Question paper in each Semester for each theory course (paper) for B. Com. Semester I, II, III & IV shall be of 50 marks. The question paper for Environmental Studies for Semester IV shall be of 70 marks for theory and 30 marks for project work. For B. Com. Semester V & VI question paper shall be of 40 marks for each theory course (paper).

Internal Assessment:

There shall be continuous Internal Assessment for B.Com. **Sem V & VI**. Internal Examination/ assessment shall be compulsory for all students. If a student fails/remains absent in Internal Examination then candidate have to clear the Internal Examination in subsequent attempt/s in following semester.

For B. Com. Sem V & VI – There will be seminar of 10 marks in Semr V and there will be oral examination of 10 marks for Sem VI for each theory course (paper).

7. Ordinances regarding the examination – O. B.Com. 2, 3 and 4 shall prevail.

8. Duration of Semester Examination for each theory paper - The duration of Semester Examination for each theory course (paper) of 40/50 marks shall be of two hours except Environmental Studies (Semester IV, Examination) which shall be of 3 hours for 70 marks.

9. Equivalence of papers and chances for the students in previous-Semester pattern - Two additional chances shall be provided for the repeater students of old B. Com. Part I – Sem I & II. After this the students concerned shall have to appear for the Examination as per this revised CBCS Pattern. Equivalence of papers shall be provided as per revised syllabus for CBCS pattern.

10. Standard of Passing- The Standard of passing shall be 35%. For B. Com. Semester I, II, III & IV the student shall have to score 18 marks out of 50 in each theory paper. Only for Environmental Studies (Semester IV, Examination) the Student shall have to score marks 25 marks out of 70 in theory paper and 10 marks out of 30 for project

work. For B. Com. Semester V and VI, the student will have to score 14 marks out of 40 in each theory paper and 4 marks out of 10 in each paper (internal). There shall be a separate head of passing in Theory and Internal Examination. However, ATKT rules shall be made applicable in respect of Theory Paper (University examination) only.

11. Gradation Chart :

Marks Obtained	Numerical Grade (Grade Point)	CGPA	Letter Grade
Absent	0 (zero)	-	-
0 – 34	0 to 4	0.0 – 4.99	F (Fail)
35 – 44	5	5.00 – 5.49	C
45 – 54	6	5.50 – 6.49	B
55 – 64	7	6.50 – 7.49	B+
65 – 74	8	7.50 – 8.49	A
75 – 84	9	8.50 – 9.49	A+
85 – 100	10	9.50 – 10.0	O (Outstanding)

Note:

1. Marks obtained ≥ 0.5 shall be rounded off to next higher digit.
2. The SGPA & CGPA shall be rounded off to 2 decimal points.

Calculation of SGPA & CGPA

1. Semester Grade Point Average (SGPA)

SGPA = $\frac{\text{Course credits} \times \text{Grade points obtained of a semester}}{\text{Course credits of respective semester}}$

2. Cumulative Grade Point Average (CGPA)

CGPA = $\frac{\text{Total credits of a semester} \times \text{SGPA of respective semester of all semesters}}{\text{Total course credits of all semesters}}$

12. Result - The result of each semester shall be declared as Pass or Fail with grade/ grade points.

13. Revised Rules - These revised rules shall be gradually implemented with effect from the academic year 2018 -19 for B.Com. Degree program. However the existing (i.e. pre-revised) rules shall remain in force for the students of old semester pattern during the transition period.

Choice Based Credit System (CBCS) pattern
Under Faculty of Commerce & Management
Implemented from the academic year 2018-19

Sr. No.	Rules and Regulations
CBCS R. B. Com. 1	The 3 year B. Com. CBCS Program shall consist of 6 semesters each of 6 months duration. Semester Examination shall be held at the end of each semester.
CBCS R. B. Com. 2	Structure of Programme: (i) Structure - I for B. Com. Sem I & II (ii) Structure - II for B. Com. Sem III & IV (iii) Structure - III for B. Com. Sem V & VI
CBCS R. B. Com. 3	List of courses: (i) for B. Com. Sem I & II (ii) for B. Com. Sem III & IV (iii) for B. Com. Sem V & VI
CBCS R. B. Com. 4	Non-Credit Courses: (A) Compulsory Civic Courses (CCC) For Sem I and Sem V there shall be Compulsory Civic Courses under self study mode which are as follows: Sem I: CCC – I : Democracy, Elections and Good Governance Sem V: CCC – II : Constitution of India and Local Self Government (B) Skill Development Courses (SDC) For Sem II and Sem VI there shall be Compulsory Skill Development Courses under self study mode which are as follows: Sem II: SDC – I : Any one from following (i) to (v) i) Business Communication & Presentation ii) Event management iii) Personality Development, iv) Yoga & Physical Management v) Resume, Report & Proposal Writing Sem VI: SDC – II: Any one from following (vi) to (x) vi) Interview & Personal Presentation Skill, vii) Entrepreneurship Development Skill, viii) Travel & Tourism, ix) E-Banking & Financial Services, x) RTI & Human Right Education (HRE), IPR & Patents

	<p>(c)</p> <ul style="list-style-type: none"> • <i>These courses are of Self Study mode. The study material of all above courses will be made available on University website.</i> • <i>The Examination of each of the course will be of 50 marks having 25 MCQ questions. Minimum 20 marks (40%) out of 50 are required for passing.</i> • <i>The duration of examination shall be 60 minutes.</i> • <i>The examination shall be conducted at the college level.</i> • <i>The list of all candidates along with marks is to be submitted by the Principle to the University.</i> • <i>The degree will be awarded only after successful completion of these courses.</i> • <i>The performance of students regarding Non-Credit courses (CCC & SDC) shall be separately mentioned in Result-sheet as Pass or fail.</i>
CBCS R. B. Com. 5	<p>Equivalence of papers and chances for the students in previous-Semester pattern –</p> <p>Two additional subsequent chances shall be provided for the repeater students of old B. Com. Part I – Sem I & II. After this the students concerned shall have to appear for the Examination as per this revised CBCS Pattern. Equivalence of papers shall be provided as per revised syllabus for CBCS pattern.</p>
CBCS R. B. Com. 6	<p>The detailed syllabi for the various courses under CBCS pattern shall be as shown in the appendix and shall be subject to such revision, modification etc. as may be made by the Academic Council from time to time on the recommendation of the Boards of Studies in different courses. The Text-Books and Reference Books for the various courses shall be those as prescribed by the Academic Council from time to time on the recommendations of the respective Boards of Studies.</p>
CBCS R. B. Com. 7	<p>The medium of instruction for the Three Year (Six Semester) B.Com. Degree Program may be either Marathi or English. A candidate shall have an option of answering question papers at B.Com. Examination, either in English or in Marathi in all courses except English, Accountancy and Business Statistics.</p>
CBCS R. B. Com. 8	<ol style="list-style-type: none"> i. The Principal of the college may permit a student to change his optional subject/ subjects in the first term only before submission of dully filled University Examination form. ii. If a candidate wishes to change the elective (DSE) course (subject) at the B.Com. Sem V examination, student will have to keep two additional terms for the changed course (subject). iii. If a candidate fails in the elective (DSE) course (subject) at the B.Com.

	Sem V & VI examination and wish to change elective (DSE) course (subject), student will have to keep two additional terms for the changed course (subject).
CBCS R. B. Com. 9	The Principal of the college has to certify the attendance and the examination form of the candidate as per the Ordinance O. 31 and O. 37. A candidate has to submit University examination form as per the schedule and dates prescribed by the University for every Examination.
CBCS R. B. Com. 10	<p>The Scheme of the Physical Education has been made operative for B. Com. Part-I.</p> <p>The benefit of marks, obtained by the students in Physical Education Tests (of 10 marks) conducted by the University authorities shall be as under :</p> <ol style="list-style-type: none"> 1. If a student fails in up to four heads of passing of University examination (Theory / Practical) and having passed in all the remaining heads of passing, the marks obtained by him in the Physical Education Test shall be added to maximum up to four heads of passing in which he has failed as the case may be. A student getting the benefit of Physical Education marks should not be given advantage of any other Ordinance. The Physical Education Marks shall not be considered for the award of Class and for deciding merit. 2. If as a result of addition of Physical Education marks a student does not pass the examination the marks obtained by him in Physical Education shall not be considered. 3. The marks of Physical Education obtained by the unsuccessful students at the B. Com. Part-I semester Examination shall be carried forward for their subsequent attempt/s. 4. The marks obtained in Physical Education shall not be considered for earning exemption in a subject of head of passing, but the marks will be carried forward for availing the benefit at the subsequent attempts. 5. The marks secured by the students under the Physical Education scheme shall be added to the total of his marks in the Examination irrespective of the fact of his passing or failure in the examination. The Physical Education marks shall be shown as "Total +P. E. Marks". 6. The Physical Education Test shall be conducted in the Second Semester.
CBCS R. B. Com. 11	The B.Com. Part-I, II and III Semester Examinations shall be held twice in a year in April / May and October / November.
CBCS R. B. Com. 12	<ol style="list-style-type: none"> a) A candidate desires to seek B. Com. Degree in another course (subject), shall be permitted to do so. Such candidate may appear at B. Com. Sem V & VI Examination on the submission for fresh admission. Such a candidate need not appear for core courses (CC). b) The Candidate as above (in clause 'a') shall not be eligible for a second degree and a class, a prize, scholarship, medal or any other award. The

	<p>candidate will get the benefit of new degree in new course (subject) only if candidate surrenders his first degree. <i>This rule shall be applicable retrospectively.</i></p>
CBCS R. B. Com. 13	<p>a) The result of the B.Com. Sem I & II examination shall be declared publicly in two categories (i) candidates who have passed the B. Com. Sem I & II examination and (ii) candidates who are allowed to proceed to the B.Com. Sem III & IV</p> <p>b) The result of the B.Com. Sem III & IV examination shall be declared publicly in two categories. (i) candidate who have passed the B.Com. Sem III & IV examination in addition to the remaining papers, if any of previous examination, (ii) candidates who are allowed to proceed to the next Semester.</p> <p>c) (i) If a candidate fails in all the courses (subject heads) of passing of Sem I shall be allowed to proceed to Sem II. (ii) If a candidate fails in all the courses (subject heads) of passing of Sem III shall be allowed to proceed to Sem IV. (iii) If a candidate fails in all the courses (subject heads) of passing of Sem V shall be allowed to proceed to Sem VI. (iv) No candidate shall be allowed to proceed to Sem V unless candidate has cleared Sem I & II in all courses (Subjects). (v) ATKT rules are applicable for 2nd and 4th Sem.</p>
CBCS R. B. Com. 14	<p>(A) The Results of the Examination will be declared on the basis of marks obtained, Grade points obtained, Credit points, Status, Percentage of marks, Result, SGPA & CGPA with numerical grade point and letter grade. The list of Courses, course code, Paper number of programme, numerical grade & letter grade table and calculation of SGPA and CGPA table shall be mentioned on the backside of mark-sheet.</p> <p>(B) The result of B.Com. Program (Sem I to VI) shall be declared in Grades by considering SGPA & CGPA (with percentage) based on the performances of all the courses at respective semesters. The award of scholarships and prizes for the B.Com. Program shall be determined on the basis of the aggregate performance of the candidate at Sem I to VI examination.</p>
CBCS R. B. Com. 15	<p>Standard of Passing:</p> <p>To pass the B.Com. Degree Examination, a candidate shall be required to pass in Semester I, II, III, IV, V & VI Examinations.</p> <p>A. i) To pass the each semester of B.Com. Sem I & II Examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head of passing i. e. 18 marks out of 50.</p>

	<p>ii) To Pass each Semester of the B. Com. Sem III & IV Examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head in passing i.e. 18 marks out of 50 (except Environmental Studies).</p> <p>For Environmental Studies a candidate shall be required to obtain minimum 25 marks out of 70 for theory paper examination & minimum 10 marks out of 30 for Project work. There shall be separate head of passing for Theory and Project work examinations.</p> <p>iii) To pass each Semester Examination a candidate shall be required to obtain a minimum of 35% of the total marks.</p> <p>A Candidate shall have to obtain 14 marks out of 40 for university examination i.e. theory and 4 marks out of 10 in the internal examination in Sem V & VI. If the candidate fails/absent in internal examination then candidate has to pass the internal examination in subsequent attempt/s in course tenure.</p> <p>(B) Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II& III semester Examinations, (i.e. sem.I to VI) shall be declared to have passed the B.Com. Degree Examinations in Second Class and those obtaining 60% or more of the aggregate marks in Parts-I, II & III Examinations (i.e.sem. I to VI) shall be declared to have passed the B.Com. Degree Examinations in First Class and those obtaining 70% or more of the aggregate marks in Parts-I, II & III (i.e.sem. I to VI) shall be declared to have passed the B.Com. Degree Examination in First Class with Distinction.</p> <p>C) A.T.K.T.: A candidate fail in maximum four heads of passing in Sem I & II shall be allowed to admit in Sem III.</p> <p>A candidate fail in maximum four heads of passing in Sem III & IV shall be allowed to admit in Sem V.</p> <p>However for admission to B.Com. Part-III, a candidate has to pass in all heads of passing of B.Com. Part-I (Sem. I & II) examination.</p> <p>Internal Examination will be compulsory for all students. If the student fails/absent in Internal Examination then candidate will have to pass the Internal Examination in subsequent attempt. There will be a separate head of passing in Internal, University theory/practical Examination. However, ATKT rules shall be made applicable in respect of theory only.</p>
CBCS R. B. Com. 16	<p>Improvement: A candidate who has passed in optional courses (Subjects) shall be allowed to appear again in that head in immediate subsequent Semester after cancellation of candidate's earlier performance. This provision is made only for third year Sem</p>

	V & VI in the same courses (subjects) before taking concerned degree.
CBCS R. B. Com. 17	<p>A candidate who has satisfactorily kept one term in any of the Universities in the State of Maharashtra for B.Com. Sem I examination shall be allowed to join for the Sem II of the B.Com. Program, provided candidate has to clear for the all courses (papers) of Sem I.</p> <p>However, if the candidate's previous programme is not under CBCS, the above provision will not be applicable.</p>
CBCS R. B. Com. 18	<p>A candidate passing Part – I or II Semester Examinations of the B.Com. Degree programme under CBCS of the other Statutory Universities in State of Maharashtra can take admission to next semester of Shivaji University and the marks of earlier semesters of previous Statutory University be converted in proportion to Shivaji University, Marks structure and grades be awarded accordingly.</p> <p>However, if the candidate's previous programme is not under CBCS, the above provision will not be applicable.</p> <p>Those students who have obtained A.T.K.T., at any examinations of other Statutory Universities and desire to migrate to Shivaji University for pursuing their further studies will have to clear the failed subjects of A.T.K.T. from the previous University.</p> <p>In case of such students the previous University should issue the migration Certificate and also allow them to appear for the Examination in the failed subject of A.T.K.T. while they pursue their studies in Shivaji University.</p>
CBCS R. B. Com. 19	<p>Exemption of courses (subjects)</p> <p>a) A candidate who wish to admit for B.Com. and already passed Bachelor of Arts and Bachelor of Science of this University with English, Marathi OR Kannada OR Urdu OR Hindi course (subject) are not necessary to appear B.Com. Examination again for same subject.</p> <p>b) A Bachelor of Law (L.L.B.) of any other statutory University in the State of Maharashtra passing candidate be exempted for the course Business Regulatory Framework at B.Com. Sem V & VI.</p> <p>A candidate claiming exemptions as stated above shall not be eligible for a Class, however a candidate appearing for all the courses (papers) of B.Com. Sem I to VI shall be eligible for a class.</p> <p>However, the above mentioned rule shall not be applicable for other University student.</p>
CBCS R. B. Com. 20	<p>Exemption of courses (subjects)</p> <p>a) A candidate who wish to admit for B.Com. and already passed Bachelor of Arts of this University with Economics course (subject) are not</p>

	<p>necessary to appear B.Com. Examination again for same subject.</p> <p>A candidate claiming exemptions as stated above shall not be eligible for a Class, however a candidate appearing for all the courses (papers) of B.Com. Sem I to VI shall be eligible for a class.</p> <p>However, the above mentioned rule shall not be applicable for other University student.</p> <p>(Note: The concessions given above are on reciprocal basis).</p>
CBCS R. B. Com. 21	<p>a) A candidate who has appeared for the B.Com. Sem I & II or Sem III & IV Examination of this or any other University as an external/<u>distance mode</u> will not be allowed for B. Com. Sem III & IV or Sem V & VI respectively to join the college as a regular candidate.</p> <p>b) A candidate who has appeared for the B.Com. Sem I & II or Sem III & IV Examination of this or any other University as a regular candidate will be allowed for B. Com. Sem III & IV or Sem V & VI respectively to join distance mode. Such candidate shall be treated as an external/distance mode candidate.</p> <p>c) Deleted and already taken in R. B. Com. 15 : Standard of Passing.</p> <p>d) A Candidate who has passed in any of the heads of passing shall not be allowed to appear again in that head only for Sem I to IV and compulsory courses of Sem V & VI.</p> <p>e) 'Practical' will be a separate head of passing.</p> <p>f) For the students from distance mode, the same syllabi, examination system (such as semester system, scheme of marking, schedule of examination and Question Paper) shall be made applicable as per regular B.Com. CBCS Program. Those students registered as external / distance mode candidate shall have to submit one home assignment for each course (paper) (in each semester) carrying 10 marks as a part of internal evaluation system, to the respective Study Centre notified and approved by the university.</p>
CBCS R. B. Com. 22	<p>a) The course of studies and syllabi and books prescribed / recommended under it and the standard for passing at the examination for the Degree of Commerce for candidates appearing for the same as external /<u>distance mode</u> candidates shall be identical with those for the regular students of the University appearing for the examination.</p> <p>b) An external/<u>distance mode</u> student shall not offer at an examination any of the courses (subjects) for which there is no teaching provision in any of the affiliated colleges of the University.</p>

CBCS R.B.Com. 2: i) Structure of B. Com. Programme Sem I & II

STRUCTURE - I									
SEMESTER- I - DURATION: 06 MONTHS									
S r. N o.	Course Type	TEACHING SCHEME			PRACTICAL (PR)	EXAMINATION SCHEME			PRACTICAL
		THEORY (TH)				THEORY			
		No. of lectur es	Hours	Credits	-	PAPER HOURS	MAX	MIN	-
1	CC – A1	4	3.2	4	NO PRACTICAL	2	50	18	NO PRACTICAL
2	CC – A3	4	3.2	4		2	50	18	
3	CC – A5	4	3.2	4		2	50	18	
4	GEC –A	4	3.2	4		2	50	18	
5	GEC – B	4	3.2	4		2	50	18	
6	AECC- C1	4	3.2	4		2	50	18	
Total		24	19.2	24	-	-	300	-	-
SEMESTER- II - DURATION: 06 MONTHS									
S r. N o.	Course Type	TEACHING SCHEME			PRACTICAL (PR)	EXAMINATION SCHEME			PRACTICAL
		THEORY (TH)				THEORY			
		No. of lectur es	Hour s	Credit s	-	PAPER HOURS	MAX	MIN	-
1	CC – A2	4	3.2	4	NO PRACTICAL	2	50	18	NO PRACTICAL
2	CC – A4	4	3.2	4		2	50	18	
3	CC – A6	4	3.2	4		2	50	18	
4	GEC –A	4	3.2	4		2	50	18	
5	GEC – B	4	3.2	4		2	50	18	
6	AECC- C2	4	3.2	4		2	50	18	
Total		24	19.2	24	-	-	300	----	-
Grand Total Sem I + II		48	38.4	48	-	-	600	----	-

CC : Core Course : All courses (subjects) are compulsory.

GEC : Generic Elective Course : Candidate has to select any one course (subject) from Group A & one course (subject) from Group B.

AECC : Ability Enhancement Compulsory Course : All courses (subjects) are compulsory.

(A) Non-Credit Self Study Course : Compulsory Civic Courses (CCC)

For Sem I: CCC – I : Democracy, Elections and Good Governance

(B) Non-Credit Self Study Course : Skill Development Courses (SDC)

For Sem II: SDC – I : Any one from following (i) to (v)

i) Business Communication & Presentation ii) Event management iii) Personality Development, iv) Yoga & Physical Management v) Resume, Report & proposal writing

ii) Structure of B. Com. Programme Sem III & IV

STRUCTURE - II									
SEMESTER- III - DURATION: 06 MONTHS									
Sr. No.	TEACHING SCHEME					EXAMINATION SCHEME			
	THEORY (TH)				PRACTICAL (PR)	THEORY			PRACTICAL
	Course Type	No. of lectures	Hours	Credits	-	PAPER HOURS	MAX	MIN	-
1	CC-B1	4	3.2	4	NO PRACTICAL	2	50	18	NO PRACTICAL
2	CC-B3	4	3.2	4		2	50	18	
3	CC-B5	4	3.2	4		2	50	18	
4	CC-B7	4	3.2	4		2	50	18	
5	AECC -C3	4	3.2	4		2	50	18	
6	AECC -C5	4	3.2	4		2	50	18	
7	AECC -EVS	-	-	-	-	-	--	-	--
Total		24	19.2	24	-	TOTAL MARKS	300	-	-
SEMESTER- IV - DURATION: 06 MONTHS									
Sr. No.	TEACHING SCHEME					EXAMINATION SCHEME			
	THEORY (TH)				PRACTICAL (PR)	THEORY			PRACTICAL
	Course Type	No. of lectures	Hours	Credits	-	PAPER HOURS	MAX	MIN	-
1	CC-B2	4	3.2	4	NO PRACTICAL	2	50	18	NO PRACTICAL
2	CC-B4	4	3.2	4		2	50	18	
3	CC-B6	4	3.2	4		2	50	18	
4	CC-B8	4	3.2	4		2	50	18	
5	AECC -C4	4	3.2	4		2	50	18	
6	AECC -C6	4	3.2	4		2	50	18	
7	AECC -EVS	4	3.2	4		3	70 + 30	25+10	
Total		28	22.4	28	-	-	400	-	-
Grand Total		52	41.6	52	-	-	700	-	-

CC : Core Course : All courses (subjects) are compulsory.

AECC : Ability Enhancement Compulsory Course : All courses (subjects) are compulsory.

AECC – EVS : Ability Enhancement Compulsory Course - Environmental Studies

iii) Structure of B. Com. Programme Sem V & VI

STRUCTURE - III											
SEMESTER- V - DURATION: 06 MONTHS											
Sr. No.	TEACHING SCHEME					EXAMINATION SCHEME					
	THEORY (TH)				PRACTICAL (PR)	THEORY			Internal Exam.		
	Course Type	No. of lectures	Hours	Credits	-	PAPER HOURS	MAX	MIN	Internal	MAX	MIN
1	CC-C1	4	3.2	4	NO PRACTICAL	2	40	14	Seminar	10	04
2	CC-C3	4	3.2	4		2	40	14		10	04
3	CC-C5	4	3.2	4		2	40	14		10	04
4	CC-C7	4	3.2	4		2	40	14		10	04
5	DSE - I	4	3.2	4		2	40	14		10	04
6	DSE -II	4	3.2	4		2	40	14		10	04
Total		24	19.2	24		-	240	-----	60 Theory + Internal 240 + 60 = 300		
SEMESTER- VI - DURATION: 06 MONTHS											
Sr. No.	TEACHING SCHEME					EXAMINATION SCHEME					
	THEORY (TH)				PRACTICAL (PR)	THEORY			Internal Exam		
	Course Type	No. of lectures	Hours	Credits	-	PAPER HOURS	MAX	MIN	Internal	MAX	MIN
1	CC-C2	4	3.2	4	NO PRACTICAL	2	40	14	Internal Exam	10	04
2	CC-C4	4	3.2	4		2	40	14		10	04
3	CC-C6	4	3.2	4		2	40	14		10	04
4	CC-C8	4	3.2	4		2	40	14		10	04
5	DSE - III	4	3.2	4		2	40	14		10	04
6	DSE - IV	4	3.2	4		2	40	14		10	04
Total		24	19.2	24		-	240	-----	60 Theory + Internal 240 + 60 = 300		
Grand Total		48	38.4	48	-	-	480	----	Theory + Internal 480 + 120 = 600		

CC : Core Course : All courses (subjects) are compulsory

DSE : Discipline Specific Elective : Candidate has to select any one course (subject) which consists of Paper I to IV. Paper I & II for Sem V and Paper III & IV for Sem VI.

(A) Non-Credit Self Study Course : Compulsory Civic Courses (CCC)

For Sem V: CCC – II : Constitution of India and Local Self Government

(B) Non-Credit Self Study Course : Skill Development Courses (SDC)

For Sem VI: SDC – II: Any one from following (vi) to (x)

vi) Interview & Personal Presentation Skill, vii) Entrepreneurship Development Skill, viii) Travel & Tourism, ix) E-Banking & Financial Services, x) RTI & Human Right Education (HRE), IPR & Patents

CBCS R. B. Com. 3 : List of Courses (Subject)

(i) For B. Com. Sem I & II

Semester I		Semester II	
Course Code	Course (Subject)	Course Code	Course (Subject)
Core course			
CC-A1	Micro Economics Paper- I	CC-A2	Micro Economics Paper- II
CC-A3	Management Principles & Applications Paper- I	CC-A4	Management Principles & Applications Paper- II
CC-A5	Financial Accounting Paper-I	CC-A6	Financial Accounting Paper-I I
Group A			
GEC-A1	Principles of Marketing Paper- I	GEC- A2	Principles of Marketing Paper- II
GEC-A3	History of Civilization Paper- I	GEC-A4	History of Civilization Paper- II
GEC-A5	Marathi Paper- I	GEC- A6	Marathi Paper- II
GEC-A7	Global Finance Paper- I	GEC- A8	Global Finance Paper- II
GEC-A9	Hindi Paper- I	GEC- A10	Hindi Paper- II
GEC-A11	Urdu Paper- I	GEC- A12	Urdu Paper- II
GEC-A13	Kannada Paper- I	GEC- A14	Kannada Paper- II
Group B			
GEC- B1	Business Mathematics Paper- I	GEC-B2	Business Mathematics Paper- II
GEC- B3	Insurance Paper- I	GEC-B4	Insurance Paper- II
GEC- B5	Geography Paper I	GEC-B6	Geography Paper II
GEC- B7	Foreign Trade Paper – I	GEC-B8	Foreign Trade Paper – II
Ability Enhancement Compulsory Course			
AECC-C1	Business Communication Paper- I	AECC- C2	Business Communication Paper- II

Note :

1. **CC** : Core Course : All courses (subjects) are compulsory.
2. **GEC** : Generic Elective Course : Candidate has to select any one course (Subject) from Group A & B.
3. **AECC** : Ability Enhancement Compulsory Course : All courses (subjects) are compulsory.

(ii) For B. Com. Sem III & IV

Semester III		Semester IV	
Course Code	Course (Subject)	Course Code	Course (Subject)
Core course			
CC-B1	Corporate Accounting Paper- I	CC-B2	Corporate Accounting Paper- II
CC-B3	Fundamentals of Entrepreneurship Paper- I	CC-B4	Fundamentals of Entrepreneurship Paper- II
CC-B5	Money and Financial System Paper- I	CC-B6	Money and Financial System Paper- II
CC-B7	Macro Economics Paper- I	CC-B8	Macro Economics Paper- II
Ability Enhancement Compulsory Course			
AECC-C3	Business Communication Paper- III	AECC-C4	Business Communication Paper- IV
AECC-C5	Business Statistics Paper- I	AECC-C6	Business Statistics Paper- II
AECC-EVS	Environmental Studies	AECC-EVS	Environmental Studies

Note :

1. **CC** : Core Course : All courses (subjects) are compulsory.
2. **AECC** : Ability Enhancement Compulsory Course : All courses (subjects) are compulsory.
3. **AECC – EVS** : Ability Enhancement Compulsory Course – Environmental Studies

(iii) For B. Com. Sem V & VI

Semester V		Semester VI	
Course Code	Course (Subject)	Course Code	Course (Subject)
Core course			
CC-C1	Modern Management Practices Paper- I	CC-C2	Modern Management Practices Paper- II
CC-C3	Business Regulatory Framework Paper- I	CC-C4	Business Regulatory Framework Paper- II
CC-C5	Co – Operative Development Paper- I	CC-C6	Co – Operative Development Paper- II
CC-C7	Business Environment Paper- I	CC-C8	Business Environment Paper- II
Discipline Specific Elective			
DSE-A1	Advanced Accountancy Paper- I	DSE-A3	Advanced Accountancy Paper- III
DSE-A2	Advanced Accountancy Paper- II	DSE-A4	Advanced Accountancy Paper- IV
DSE-B1	Industrial Management Paper- I	DSE-B3	Industrial Management Paper- III
DSE-B2	Industrial Management Paper- II	DSE-B4	Industrial Management Paper- IV
DSE-C1	Advanced Costing Paper - I	DSE-C3	Advanced Costing Paper - III
DSE-C2	Advanced Costing Paper - II	DSE-C4	Advanced Costing Paper - IV
DSE-D1	Taxation Management Paper- I	DSE-D3	Taxation Management Paper- III
DSE-D2	Taxation Management Paper- II	DSE-D4	Taxation Management Paper- IV
DSE-E1	Public Finance Paper- I	DSE-E3	Public Finance Paper- III
DSE-E2	Public Finance Paper- II	DSE-E4	Public Finance Paper- IV
DSE-F1	Insurance Paper- I	DSE-F3	Insurance Paper- III
DSE-F2	Insurance Paper- II	DSE-F4	Insurance Paper- IV
DSE-G1	Marketing Paper- I	DSE-G3	Marketing Paper- III
DSE-G2	Marketing Paper- II	DSE-G4	Marketing Paper- IV
DSE-H1	Advanced Banking Paper- I	DSE-H3	Advanced Banking Paper- III
DSE-H2	Advanced Banking Paper- II	DSE-H4	Advanced Banking Paper- IV
DSE-I 1	Rural Economics and Co-Operation Paper- I	DSE-I 3	Rural Economics and Co-Operation Paper- III
DSE-I 2	Rural Economics and Co-Operation Paper- II	DSE-I 4	Rural Economics and Co-Operation Paper- IV
DSE-J1	Advanced Statistics Paper- I	DSE-J3	Advanced Statistics Paper- III
DSE-J2	Advanced Statistics Paper- II	DSE-J4	Advanced Statistics Paper- IV
DSE-K1	E-Commerce Paper- I	DSE-K3	E-Commerce Paper- III
DSE-K2	E-Commerce Paper- II	DSE-K4	E-Commerce Paper- IV

Note :

1. **CC** : Core Course : All courses (subjects) are compulsory.
1. **DSE** : Discipline Specific Elective : Candidate has to select any one course (subject) which consists of Paper I to IV. Paper I & II for Sem V and Paper III & IV for Sem VI.

2. Ordinance:

<p>O. B. Com. 1</p>	<p>i) The students passing the Higher Secondary School Certificate Examination with Commerce stream or Vocational subjects with Commerce stream conducted by the Maharashtra State Board of Higher Secondary Education Pune, shall be allowed to enter upon the B.Com. Part-I Course.</p> <p style="text-align: center;">OR</p> <p>ii) An Examination of any other statutory University or an examining Body recognised as equivalent thereto.</p> <p>2. No candidate shall be allowed to the B.Com. Part-I Examination unless he has satisfactorily kept two terms for the course at a College affiliated to this University.</p>
<p>O. B. Com. 2</p>	<p>i) No candidate shall be allowed to enter upon the course for the B.Com. Part-II Examination unless he has passed the B.Com. Part-I Examination or the First Year Examination of the Three Year Integrated B.Com. Degree Course of this University or an examination of any other Statutory University recognised as equivalent thereto. However a candidate passing in all heads of passing or a candidate passing in all heads of passing except four heads of University (Theory/ Practical) Examination (Sem.-I & II taken together)of this University shall be permitted to enter upon the course of B.Com.Part-II.</p> <p>ii) No candidate shall be admitted to B.Com.Part-II Examination unless he has satisfactorily kept two terms for the same at a College affiliated to this University. This provision shall not be made applicable to those students who have registered for B.Com. degree course under distance mode.</p> <p>(Note:-Internal Examination will be compulsory for all students. If the student fails/absent in internal examination then he/she will have to clear the internal examination in subsequent attempt/s in following semester. There will be a separate head of passing in Internal, Theory and Practical head of passing. However ATKT rules shall be made applicable in respect of Theory/ Practical head of passing only.</p>
<p>O. B. Com.3</p>	<p>i) No candidate shall be allowed to enter upon the course for the B.Com. -III (Sem-V & VI) examination unless he has passed the B.Com. -II (Sem.-III & IV) examination of this University or an examination of any other Statutory University recognised as equivalent thereto. However a candidate passing in all heads of passing or a candidate passing in all heads of passing except four heads of University (Theory/ Practical) Examination of B.Com.-II (Sem-III & IV) taken together) of this University shall be permitted to enter upon the course of B.Com. Part-III.</p> <p>For admission to B.Com. Part-III examination or for keeping term for B.Com. Part-III examination, a candidate shall have to pass in all heads of passing of B.Com. Part-I (Sem. I & II) examination.</p> <p>ii) No candidate shall be admitted to the B.Com. Part-III examination unless he has satisfactorily kept two terms for the same at a college affiliated to this University. This provision shall not be made applicable to those students who have registered for B.Com. degree course under distance mode.</p>
<p>O. B. Com. 4</p>	<p>The fee for admission to the B.Com. Part-I, Part-II and Part-III shall be as prescribed by the university from time to time.</p>