

# SHIVAJI UNIVERSITY KOLHAPUR



ESTD. 1962  
NAAC A++ Grade

**Bachelor of Commerce (B. Com.)**  
**Under the Faculty of Commerce and**  
**Management Choice Based Credit System (CBCS)**  
**(Regulations in accordance with National Education**  
**Policy with effect from Academic Year 2022-23)**

# Shivaji University, Kolhapur

## **Bachelor of Commerce (B. Com.)** **Under the Faculty of Commerce and Management** **Choice Based Credit System (CBCS)** (Regulations in accordance with National Education Policy with effect from Academic Year 2022-23)

**1. Implementation of Revised guidelines and rules:** The revised guidelines and rules shall be implemented gradually as mentioned below:

Level	Programme		From Academic Year
<b>Undergraduate Programme:</b>			
<b>Level 5</b>	Undergraduate Certificate (One year or two semesters)	B. Com. Part-I	2022-23
<b>Level 6</b>	Undergraduate Diploma (Two years or four semesters)	B. Com. Part-II	2023-24
<b>Level 7</b>	Bachelor's Degree (Three years or six semesters)	B. Com. Part-III	2024-25
<b>Level 8</b>	Bachelor's Degree with Honours/ Research (Four years or eight Semesters)	B. Com. Part-IV	2025-26

(If the candidate want to exit after a certain level, the Awards after completing specific level will be: Undergraduate Certificate in Commerce, Undergraduate Diploma in Commerce, B. Com. And B. Com. (Hon./Research) for Level-5, Level-6, Level-7 and Level-8 respectively. Other provisions for multiple entry and exit as per the university's rules and regulations are applicable).

**2. Eligibility Criteria:** As per Ordinance – O. B. Com.1

**3. Pattern of B. Com. Programme:** Combination of internal assessment and semester-end examination for B. Com. will be 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 except Environmental Studies. Only for Environmental Studies in Semester IV, 70 marks shall be for University examination for theory paper and 30 marks for projectwork.

- 4. Weightage:** There shall be Three Year B. Com. Programme with 160 Credits. The candidate wish to attempt for Four Year B. Com. (Hon./Research) may opt for 4<sup>th</sup> year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

**5. Credit distribution chart for B. Com. Programme:**

**For 3 year B. Com. Programme:**

Course Name	Total Courses	Total Credits	% of total credits
DSC: Discipline Specific Course	22	88	55%
AECC : Ability Enhancement Compulsory Courses	07	28	17.5%
GEC: Generic Elective Courses	04	16	10%
DSE: Discipline Specific Elective	04	16	10%
SEC: Skill Enhancement Courses	07	12	7.5%
<b>TOTAL</b>	<b>44</b>	<b>160</b>	<b>100%</b>

**For 4year B. Com. Programme:**

Course Name	Total Courses (Papers)	Total Credits	% of total credits
DSC: Discipline Specific Courses	26	104	52.53
AECC : Ability Enhancement Compulsory Courses	07	28	14.14
GEC: Generic Elective Courses	04	16	8.08
DSE: Discipline Specific Electives- Dissertation	01	04	14.14
Other DSEs	06	24	
SEC: Skill Enhancement Courses	09	16	8.08
Internship/Apprenticeship	01	06	3.03
<b>TOTAL</b>	<b>54</b>	<b>198</b>	<b>100%</b>

**6. Scheme of Examination:**

The Question paper in each Semester for each theory course (paper) for B. Com. (all Semesters) shall be of 40 marks. The question paper for Environmental Studies for Semester IV shall be of 70 marks for theory and 30 marks for project work. Total marks for each course shall be based on continuous assessments and semester-end examination. Combination of internal assessment and semester-end examination for B. Com. will be as follows:

Total marks for each course	= 50
Internal Assessment	= 10
Semester-end Examination	= 40

Internal Assessment Process shall be as follows:

- (a) The Internal Assessment should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

The outline for continuous internal assessment activities shall be as under:

**Outline for continuous internal assessment activities**

Level	Semester	Activities Per Semester	Marks
5	Semester – I	Assignment	10 marks
	Semester – II	Unit Test	10 marks
6	Semester – III	Group Activity	10 marks
	Semester – IV	Case Study/Oral examination	10 marks
7	Semester – V	Field Work/Project Work	10 marks
	Semester – VI	Field Work/Project Work/Seminar	10 marks
8	Semester – VII	Case Study/Field Work/Project Work	10 marks
	Semester – VIII	Case Study/Field Work/Project Work	10 marks

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

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

**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. immediate after their Semester-VI or VIII. After that the students concerned shall have to appear for the Examination as per this revised pattern. Equivalence of papers shall be provided as per revised syllabus for the pattern in accordance with NEP.

**10. Standard of Passing:** The Standard of passing shall be 35%. For B. Com. (all Semesters) the student shall have to score 14 marks out of 40 in each theory course and 4 marks out of 10 in each course for internal assessment. There shall be a separate head of passing in Theory and Internal

Examination. However, ATKT rules shall be made applicable in respect of Theory courses (University examination) only. For Environmental Studies (Semester IV, Examination) the student shall have to score marks 25 marks out of 70 in theory course and 10 marks out of 30 for project work.

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  $\geq 0.5$  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** =  $\frac{\text{Total credits of a semester} \times \text{SGPA of respective semester of all semesters}}{\text{Total course credits of all semesters}}$

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

**12.Revised Rules** - These revised rules shall be gradually implemented with effect from the academic year 2022-23 for B.Com. Degree programme. However the existing (i.e. pre-revised) rules shall remain in force for the students of old semester pattern during the transition period.

## **Rules for B. Com. Programme:**

### **R. B. Com. 1**

The Three Year B. Com. Programme shall consist of 6 semesters. However, The candidate wish to attempt for Four Year B. Com. (Hon./Research) may opt for 4<sup>th</sup> year which will have 38 credits, hence, Four Year B. Com. Programme will require 198 credits. (Please refer the university regulations and structure of the programme for details).

Examination shall be held at the end of each semester.

### **R. B. Com. 2**

Structure of B. Com. Programme is given along with syllabus as shown below:

Structure - I for B. Com. Semester I &II

Structure - II for B. Com. Semester III &IV

Structure - III for B. Com. Semester V &VI

Structure- IV for B. Com. Semester VII & VIII

### **R. B. Com. 3**

The List of courses which are included in the structure of B. Com. Programme is also given along with syllabus of the respective syllabus.

- (i)** for B. Com. Semester I &II
- (ii)** for B. Com. Semester III &IV
- (iii)** for B. Com. Semester V &VI
- (iv)** for B. Com. Semester VII & VIII

### **R. B. Com. 4**

(A) Compulsory Civic Courses(CCC) (Non-Credit Courses) :

For Semester I and Semester V there shall be Compulsory Civic Courses under self-studymode which are as follows:

Semester I: CCC- I: Democracy, Elections and Good Governance

Semester- V: CCC- II: Constitution of India and Local Self Government

(B) Skill Enhancement Courses(SECs): For every semester, there will be 2 credit SECs as per the university regulations 2022.

### **R. B. Com. 5**

**Equivalence of papers and chances for the students in previous- Semester pattern:** Two additional subsequent chances shall be provided for the repeater students of old B. Com. Part I- Semester I & II in the immediate next two sessions. After this the students concerned shall have to appear for the Examination as per this revised syllabus. Equivalence of papers shall be provided as per revised syllabus for this pattern according to NEP 2020.

### **R. B. Com. 6**

The detailed syllabi for the various courses under this 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.

### **R. B. Com. 7**

The medium of instruction for the Three Year (Six Semester) B.Com./Four Year B. Com. Degree Programme may be either Marathi or English. A candidate shall have an option of answering question papers at B.Com. Examination will be either in English or in Marathi for all courses except English, Accountancy and Business Statistics. Courses on languages (Hindi, Marathi and Urdu) will be in the respective languages as a medium of instruction and for examination.

### **R. B. Com. 8**

- i. The Principal of the college may permit a student to change his optional subject/ subjects in the first term only before submission of fully filled University Examination form.
- ii. If a candidate wishes to change the elective (DSE) course (subject) at the B.Com. Semester V examination, student will have to keep one additional term for the changed course (subject).
- iii. If a candidate fails in the elective (DSE) course (subject) at the B.Com. Semester V & VI

examination and wish to change elective (DSE) course (subject), student will have to keep two additional terms for the changed course (subject).

#### **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.

#### **R. B. Com. 10**

The Scheme of the Physical Education has been made operative for B. Com. Part-I. The benefit of marks, obtained by the students in Physical Education Tests (of 10 marks) conducted by the University authorities shall be as under:

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.



### **R. B. Com. 11**

All Semester-end Examinations for B. Com. Part-I, II, III and IV shall be held twice in a year in two sessions i.e. April / May and October / November.

### **R. B. Com. 12**

- 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. Semester V & VI Examination on the submission for fresh admission. Such a candidate need not appear again for Discipline Specific Courses(DSCs).
- b) The Candidate as above (in clause 'a') shall not be eligible for a second degree and a class, prize, scholarship, medal or any other award. The candidate will get the benefit of new degree in new course (subject) only if candidate surrenders his first degree.

### **R. B. Com. 13**

- a) The result of the B.Com. Semester I & II examination shall be declared publicly in two categories (i) candidates who have passed the B. Com. Semester-I & II examination and (ii) candidates who are allowed to proceed to the B.Com. Semester- III & IV.
- b) The result of the B.Com. Semester III & IV examination shall be declared publicly in two categories. (i) Candidate who have passed the B.Com. Semester-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.
- c)
- (i) If a candidate fails in all the courses (subject heads) of passing of Semester-I shall be allowed to proceed to Semester II.
- (ii) If a candidate fails in all the courses (subject heads) of passing of Semester-III shall be allowed to proceed to Semester-IV.
- (iii) If a candidate fails in all the courses (subject heads) of passing of Semester-V shall be allowed to proceed to Semester-VI.
- (iv) No candidate shall be allowed to proceed to Semester-V unless candidate has cleared Semester-I & II in all courses (Subjects).
- (v) ATKT rules are applicable for 2<sup>nd</sup> and 4<sup>th</sup> Sem.

## **R. B. Com. 14**

- (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.
- (B) The result of B. Com. Program (Semester-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 Semester-I to VI examination.

## **R. B. Com. 15**

### **Standard of Passing:**

- A) To pass the B.Com. Degree Examination, a candidate shall be required to pass in Semester I, II, III, IV, V & VI Examinations.
- a) To pass the each semester of B.Com. Semester-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.
- b) To Pass each Semester of the B. Com. Semester-II & IV 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 (except Environmental Studies).
- c) 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.
- d) To pass each Semester Examination a candidate shall be required to obtain a minimum of 35% of the total marks.
- e) A Candidate shall have to obtain 14 marks out of 40 for university examination
- f) i.e. theory and 4 marks out of 10 in the internal examination in Semester-V & VI. If the candidate fails/absent in internal examination then candidate has to pass the internal examination, the provision in the university regulations 2022 is applicable.

B) For Three Year B. Com. Degree: Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II & III semester Examinations, (i.e. Semester-I to VI aggregate) 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. Semester-I to VI aggregate) 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. Semester-I to VI aggregate) shall be declared to have passed the B.Com. Degree Examination in First Class with Distinction.

C) For Four Year B. Com. with (Hon./Research) Degree: Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B.Com. with (Hon./Research) Degree Examinations in Second Class and those obtaining 60% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B.Com. with (Hon./Research) Degree Examinations in First Class and those obtaining 70% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B.Com. with (Hon./Research) Degree Examination in First Class with Distinction.

D) A.T.K.T.: ATKT rules as per the university Regulations 2022 will be applicable.

### **R. B. Com. 17**

A candidate who has satisfactorily completed all courses at Semester-I of B. Com. of the Universities in the State of Maharashtra shall be allowed to join for the Semester II of the B.Com. Programme in this university. However, a candidate who has satisfactorily kept one term in any of the Universities in the State of Maharashtra for B.Com. Semester-I examination shall not be allowed to join for the Semester II of the B.Com. Programme in this university unless and until the candidate has to clear all the courses (papers) of Semester-I from that university.

**CBCS R. B. Com. 18**

- (a) 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.
- (b) Multiple entry and exit rules as per university Regulations 2022 and Academic Bank of Credit Regulations are applicable.

**CBCS R. B. Com. 19****Exemption of courses (subjects):**

- 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 courses (subjects) are not necessary to appear B.Com. Examination again for same subject.
- b) A candidate who has passed 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. Semester-V &VI.
- c) 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. Semester-I to VI shall be eligible for a class.
- d) However, the above mentioned rule shall not be applicable for other University student.

**CBCS R. B. Com. 20****Exemption of courses (subjects):**

- 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 necessary to appear B.Com. Examination again for same subject.
- b) 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. Semester-I to VI shall be eligible for a class.
- c) However, the above mentioned rule shall not be applicable for other University student.

(Note: The concessions given above are on reciprocal basis).

### **CBCS R. B. Com. 21**

- a) A candidate who has successfully completed the B.Com. Semester-I & II or Semester-III & IV Examination (of any HEIs registered on ABC portal) as an external/distance mode will be allowed for B. Com. Semester III & IV or Semester-V & VI respectively to join the college as a regular candidate as per the provisions of ABC regulation and the university Regulations 2022. A candidates as an external/distance mode from HEIs which are not registered on ABC portal, will not be allowed to join the college as a regular candidate.
- b) A candidate who has appeared for the B.Com. Semester-I & II or Semester-III & IV Examination of this or any other University as a regular candidate will be allowed for B. Com. Semester-III & IV or Semester-V & VI respectively to join distance mode. Such candidate shall be treated as an external/distance mode candidate.
- c) A Candidate who has passed in any of the heads of passing will be allowed to appear again in that head provided the conditions given in the university Regulations 2022 are fulfilled.
- d) 'Practical' will have a separate head of passing.
- e) For the students from distance mode, the same syllabi, examination system (such as semester system, scheme of marking, schedule of examination and nature of question paper) shall be made applicable as per regular B.Com. Programme. 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.

### **CBCS R. B. Com. 22**

- 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/distance mode candidates shall be identical with those for the regular students of the University appearing for the examination.
- b) An external/distance mode 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.

## B. Com. Programme Semester-I & II

STRUCTURE For Level 5 of B. Com.											
SEMESTER-I											
Sr. No.	TEACHING SCHEME				PRACTIAL (PR)	EXAMINATION SCHEME					
	THEORY (TH)					Semester-end Examination (SEE)			Internal Assessment (IA)		
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX
1	DSC-1	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Seminar	10	04
2	DSC-2	4	3.2 + 0.8*	4		2	40	14		10	04
3	DSC-3	4	3.2 + 0.8*	4		2	40	14		10	04
4	GEC-A1	4	3.2 + 0.8*	4		2	40	14		10	04
5	GEC-B1	4	3.2 + 0.8*	4		2	40	14		10	04
6	AECC-1	4	3.2 + 0.8*	4		2	40	14		10	04
7	SEC-1 (VBC-1)	2	2*	2		1	25	18			
8		-	-	-		-	-	-	-		
<b>Total</b>		26	20.2 + 5.8* = 26	26	-	265	-	-	60 SEE + IA = 265 + 60 = 325		
SEMESTER-II											
Sr. No.	TEACHING SCHEME				PRACTICAL (PR)	EXAMINATION SCHEME					
	THEORY (TH)					Semester-end Examination			Internal Assessment		
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX
1	DSC-4	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Internal	10	04
2	DSC-5	4	3.2 + 0.8*	4		2	40	14		10	04
3	DSC-6	4	3.2 + 0.8*	4		2	40	14		10	04
4	GEC-A2	4	3.2 + 0.8*	4		2	40	14		10	04
5	GEC-B2	4	3.2 + 0.8*	4		2	40	14		10	04
6	AECC-2	4	3.2 + 0.8*	4		2	40	14		10	04
7	SEC-2 (VBC-2)	2	2*	2		1	25	9			
<b>Total</b>		26	19.2 + 6.8* = 26	26	-	265	-	-	60 SEE + IA = 265 + 60 = 325		
<b>Grand Total</b>		52	52	52	-	-	530	-	SEE + IA = 530 + 120 = 650		
<b>For completing Level-5 Total Credits</b>				52							

(\* Independent students' workload)

## B. Com. Programme Semester-III & IV

STRUCTURE For Level 6 of B. Com.												
SEMESTER-III												
Sr. No.	TEACHING SCHEME				PRACTICAL (PR)	EXAMINATION SCHEME						
	THEORY (TH)					Semester-end Examination			Internal Assessment			
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX	MIN
1	DSC-7	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Seminar	10	04	
2	DSC-8	4	3.2 + 0.8*	4		2	40	14		10	04	
3	DSC-9	4	3.2 + 0.8*	4		2	40	14		10	04	
4	DSC-10	4	3.2 + 0.8*	4		2	40	14		10	04	
5	AECC-3	4	3.2 + 0.8*	4		2	40	14		10	04	
6	AECC-4	4	3.2 + 0.8*	4		2	40	14		10	04	
7	AECC-5 (EVS)	-	-	-		-	-	-	-			
8	SEC-3	2	2	2		1	25	9				
<b>Total</b>		<b>26</b>	<b>19.2 + 6.8* = 26</b>	<b>26</b>				<b>265</b>			<b>60</b>	
										SEE + IA = 265 + 60 = 325		
SEMESTER-IV												
Sr. No.	TEACHING SCHEME				PRACTICAL (PR)	EXAMINATION SCHEME						
	THEORY (TH)					THEORY			Internal Exam			
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX	MIN
1	DSC-11	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Internal	10	04	
2	DSC-12	4	3.2 + 0.8*	4		2	40	14		10	04	
3	DSC-13	4	3.2 + 0.8*	4		2	40	14		10	04	
4	DSC-14	4	3.2 + 0.8*	4		2	40	14		10	04	
5	AECC-6	4	3.2 + 0.8*	4		2	40	14		10	04	
6	AECC-7	4	3.2 + 0.8*	4		2	40	14		10	04	
7	AECC-8 (EVS)	4	3.2 + 0.8*	4		3	70 + 30#	25 + 10				
8	SEC-4	2	2	2		1	25	9				
<b>Total</b>		<b>30</b>	<b>22.4 + 7.6* = 30</b>	<b>30</b>				<b>365</b>			<b>60</b>	
										SEE + IA = 365 + 60 = 425		
<b>Grand Total</b>		<b>56</b>	<b>56</b>	<b>56</b>	-	-	<b>750</b>	-	SEE + IA = 630 + 120 = 750			
<b>For completing Level-6 Total Credits</b>				<b>108</b>								

(\* Independent students' workload, # 30 Marks Project Total 100 Marks)

<b>DSCs:</b> Discipline Specific Courses: All courses (subjects) are compulsory.
<b>AECC:</b> Ability Enhancement Compulsory Course: All courses (subjects) are compulsory.
<b>AECC (EVS):</b> Ability Enhancement Compulsory course- Environmental Studies.
<b>. SEC/VBC:</b> Skill Enhancement Courses/Value Based Course -A candidate has to complete SEC/VBC has 2 credit course at every semester- For first semester-I Democracy, Election and good governance. And for second semester constitution of India and local Self Government

## B. Com. Programme Semester-V & VI

STRUCTURE For Level 7 of B. Com.											
SEMESTER- V											
Sr. No.	TEACHING SCHEME				PRACTIAL (PR)	EXAMINATION SCHEME					
	THEORY (TH)					Semester-end Examination			Internal Assessment		
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX
1	DSC-15	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Seminar	10	04
2	DSC-16	4	3.2 + 0.8*	4		2	40	14		10	04
3	DSC-17	4	3.2 + 0.8*	4		2	40	14		10	04
4	DSC-18	4	3.2 + 0.8*	4		2	40	14		10	04
5	DSE-1	4	3.2 + 0.8*	4		2	40	14		10	04
6	DSE-2	4	3.2 + 0.8*	4		2	40	14		10	04
7	SEC-5	2	2	2		1	25	9			
<b>Total</b>		<b>26</b>	<b>19.2 + 6.8 = 26</b>	<b>26</b>		<b>-</b>	<b>265</b>	<b>-</b>	<b>60</b>		
<b>SEE + IA = 265 + 60 = 325</b>											
SEMESTER- VI											
Sr. No.	TEACHING SCHEME				PRACTICAL (PR)	EXAMINATION SCHEME					
	THEORY (TH)					THEORY			Internal Exam		
	Course Type	No. of lectures	Hours	Credits		-	PAPER HOURS	MAX	MIN	Internal	MAX
1	DSC-19	4	3.2 + 0.8*	4	NO PRACTICAL	2	40	14	Internal	10	04
2	DSC-20	4	3.2 + 0.8*	4		2	40	14		10	04
3	DSC-21	4	3.2 + 0.8*	4		2	40	14		10	04
4	DSC-22	4	3.2 + 0.8*	4		2	40	14		10	04
5	DSE-3	4	3.2 + 0.8*	4		2	40	14		10	04
6	DSE-4	4	3.2 + 0.8*	4		2	40	14	10	04	
7	SEC-6	2	2	2	1	25	9				



<b>Total</b>	<b>26</b>	<b>19.2 + 6.8 = 26</b>	<b>26</b>		<b>-</b>	<b>265</b>	<b>-</b>	<b>60</b> SEE + IA = 265 + 60 = <b>325</b>
<b>Grand Total</b>	<b>52</b>	<b>52</b>	<b>52</b>	<b>-</b>	<b>-</b>	<b>530</b>	<b>-</b>	SEE + IA = 530 + 120 = <b>650</b>
<b>For completing Level-7 Total Credits</b>			<b>160</b>					

(\* Independent students' workload)

<b>DSCs:</b> Discipline Specific Courses: All courses (subjects) are compulsory.
<b>DSE :</b> 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.
<b>SEC/VBC:</b> Skill Enhancement Courses/Value Based Course -A candidate has to complete SEC/VBC has 2 credit courses at every semester.
<b>Non-Credit Self Study Course:</b>

### R. B. Com. 3: List of Courses

(i) For B. Com. Sem- I &II (Level-5)

Semester I		Semester II	
Course Code	Course (Subject)	Course Code	Course (Subject)
<b>Discipline Specific Courses</b>			
<b>DSC-1</b>	Financial Accounting Paper-I	<b>DSC-4</b>	Micro Economics Paper- II
<b>DSC-2</b>	Micro Economics Paper- I	<b>DSC-5</b>	Financial Accounting Paper-I I
<b>DSC-3</b>	Management Functions & Applications Paper-I	<b>DSC-6</b>	Management Functions & Applications Paper- II
<b>Group A</b>			
<b>GEC-AA1</b>	Principles of Marketing Paper- I	<b>GEC-AA2</b>	Principles of Marketing Paper- II
<b>GEC-AB1</b>	History of Civilization Paper- I	<b>GEC-AB2</b>	History of Civilization Paper- II
<b>GEC-AC1</b>	Marathi Paper- I	<b>GEC- AC2</b>	Marathi Paper- II
<b>GEC-AD1</b>	Global Finance Paper- I	<b>GEC- AD2</b>	Global Finance Paper- II
<b>GEC-AE1</b>	Hindi Paper- I	<b>GEC- AE2</b>	Hindi Paper- II
<b>GEC-AF1</b>	Urdu Paper- I	<b>GEC- AF2</b>	Urdu Paper- II
<b>GEC-AG1</b>	Kannada Paper- I	<b>GEC- AG2</b>	Kannada Paper- II
<b>Group B</b>			
<b>GEC- BA1</b>	Business Mathematics Paper- I	<b>GEC-BA2</b>	Business Mathematics Paper- II
<b>GEC- BB1</b>	Insurance Paper- I	<b>GEC-BB2</b>	Insurance Paper- II
<b>GEC- BC1</b>	Geography Paper I	<b>GEC-BC2</b>	Geography Paper II
<b>GEC- BD1</b>	Foreign Trade Paper – I	<b>GEC-BD2</b>	Foreign Trade Paper – II
<b>Ability Enhancement Compulsory Course</b>			
<b>AECC-C1</b>	Business Communication Paper- I	<b>AECC- C2</b>	Business Communication Paper- II
<b>Skill Enhancement Courses</b>			
<b>SEC-1 (VBC-1)</b>	Skill Enhancement Course/ Value Based Courses -1  Democracy, Election, Good Governance	<b>SEC-2 (VBC-2)</b>	Skill Enhancement Course/ Value Based Courses -2  Constitution of India & Local Self Government

**Note :**

- DSC:** Discipline Specific Course: All courses (subjects) are compulsory.
- GEC:** Generic Elective Course: Candidate has to select any one course (Subject) from Group A & any one from Group B.
- AECC:** Ability Enhancement Compulsory Course: All courses (subjects) are compulsory.

(ii) For B. Com. Semester-III &IV (Level-7)

Semester III		Semester IV	
Course Code	Course (Subject)	Course Code	Course (Subject)
<b>Core course</b>			
<b>DSC-7</b>	Corporate Accounting Paper- I	<b>DSC-11</b>	Corporate Accounting Paper- II
<b>DSC-8</b>	Fundamentals of Entrepreneurship Paper- I	<b>DSC-12</b>	Fundamentals of Entrepreneurship Paper- II
<b>DSC-9</b>	Money and Financial System Paper- I	<b>DSC-13</b>	Money and Financial System Paper- II
<b>DSC-10</b>	Macro Economics Paper- I	<b>DSC-14</b>	Macro Economics Paper- II
<b>Ability Enhancement Compulsory Course</b>			
<b>AECC-3</b>	Business Communication Paper- III	<b>AECC-6</b>	Business Communication Paper- IV
<b>AECC-4</b>	Business Statistics Paper- I	<b>AECC-7</b>	Business Statistics Paper- II
<b>AEC-5 (EVS)</b>	Environmental Studies	<b>AEC-8(EVS)</b>	Environmental Studies
<b>SEC-3</b>	Skill Enhancement Course-3	<b>SEC-4</b>	Skill Enhancement Course-4

**Note :**

1. **DSC:** Discipline Specific 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
4. **SEC-** Skill Enhancement Course

(iii) For B. Com. Semester-V &VI (Level-7)

Semester V		Semester VI	
Course Code	Course (Subject)	Course Code	Course (Subject)
<b>Discipline Specific Courses</b>			
<b>DSC-15</b>	Modern Management Practices Paper- I	<b>DSC-19</b>	Modern Management Practices Paper- II
<b>DSC-16</b>	Business Regulatory Framework Paper- I	<b>DSC-20</b>	Business Regulatory Framework Paper- II
<b>DSC-17</b>	Co – Operative Development Paper- I	<b>DSC-21</b>	Co – Operative Development Paper- II
<b>DSC-18</b>	Business Environment Paper- I	<b>DSC-22</b>	Business Environment Paper- II
<b>Discipline Specific Elective</b>			
<b>DSE-A1</b>	Advanced Accountancy Paper- I	<b>DSE-A3</b>	Advanced Accountancy Paper- III

<b>DSE-A2</b>	Advanced Accountancy Paper- II	<b>DSE-A4</b>	Advanced Accountancy Paper- IV
<b>DSE-B1</b>	Industrial Management Paper- I	<b>DSE-B3</b>	Industrial Management Paper- III
<b>DSE-B2</b>	Industrial Management Paper- II	<b>DSE-B4</b>	Industrial Management Paper- IV
<b>DSE-C1</b>	Advanced Costing Paper – I	<b>DSE-C3</b>	Advanced Costing Paper - III
<b>DSE-C2</b>	Advanced Costing Paper –II	<b>DSE-C4</b>	Advanced Costing Paper -IV
<b>DSE-D1</b>	Taxation Management Paper- I	<b>DSE-D3</b>	Taxation Management Paper- III
<b>DSE-D2</b>	Taxation Management Paper- II	<b>DSE-D4</b>	Taxation Management Paper- IV
<b>DSE-E1</b>	Public Finance Paper- I	<b>DSE-E3</b>	Public Finance Paper- III
<b>DSE-E2</b>	Public Finance Paper- II	<b>DSE-E4</b>	Public Finance Paper- IV
<b>DSE-F1</b>	Insurance Paper- I	<b>DSE-F3</b>	Insurance Paper- III
<b>DSE-F2</b>	Insurance Paper- II	<b>DSE-F4</b>	Insurance Paper- IV
<b>DSE-G1</b>	Marketing Paper- I	<b>DSE-G3</b>	Marketing Paper- III
<b>DSE-G2</b>	Marketing Paper- II	<b>DSE-G4</b>	Marketing Paper- IV
<b>DSE-H1</b>	Advanced Banking Paper- I	<b>DSE-H3</b>	Advanced Banking Paper- III
<b>DSE-H2</b>	Advanced Banking Paper- II	<b>DSE-H4</b>	Advanced Banking Paper- IV
<b>DSE-I 1</b>	Rural Economics and Co-Operation Paper- I	<b>DSE-I 3</b>	Rural Economics and Co-Operation Paper- III
<b>DSE-I 2</b>	Rural Economics and Co-Operation Paper- II	<b>DSE-I 4</b>	Rural Economics and Co-Operation Paper- IV
<b>DSE-J1</b>	Advanced Statistics Paper- I	<b>DSE-J3</b>	Advanced Statistics Paper- III
<b>DSE-J2</b>	Advanced Statistics Paper- II	<b>DSE-J4</b>	Advanced Statistics Paper- IV
<b>DSE-K1</b>	E-Commerce Paper- I	<b>DSE-K3</b>	E-Commerce Paper- III
<b>DSE-K2</b>	E-Commerce Paper- II	<b>DSE-K4</b>	E-Commerce Paper- IV
<b>Skill Enhancement Courses</b>			
<b>SEC-5</b>	Skill Enhancement Course-6	<b>SEC-6</b>	Skill Enhancement Course-7

**Note:**

1. **DSC: Discipline Specific Course:** All courses (subjects) are compulsory.
2. **DSE: Discipline Specific Elective:** Candidate has to select any one course group (subject) which consists of Paper I to IV. Paper I & II for Semester-V and Paper III & IV for Semester-VI.
3. **SEC: Skill Enhancement Course**

**Ordinances:**

<b>O. B. Com.1</b>	<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>iii) 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>
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<p><b>O. B. Com.-2</b></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 &amp; 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 distancemode.</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><b>O. B. Com.-3</b></p>	<p>i) NocandidateshallbeallowedtoenteruponthecoursefortheB.Com.-III(Sem-V&amp;VI) examination unless he has passed the B.Com. –II (Sem.-III &amp; 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 &amp; IV) taken together) of this University shall be permitted to enter upon the course of B.Com. Part-III.</p> <p><b>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 &amp; II) examination.</b></p> <p>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><b>O. B. Com.-4</b></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>