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Shivaji University, Kolhapur Guidelines and Rules for Semester System Under Choice Based Credit System (CBCS) To be implemented from Academic Year 2018-19 Under the Faculty of Commerce and Management

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. Pattern of Semester system** 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.
 - iv. 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 III & IV 28 Credits.

Course Name	Total Courses(Papers)	Total Credits	% in total course
CC : Core Course	22	88	59%
AECC : Ability Enhancement Compulsory Courses	07	36	19%
GEC : Generic Elective Courses	04	16	11%
DSE : Discipline Specific Elective	4 (out of 44)	16	11%
TOTAL	37	148	100%

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

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3. Scheme of Examination –

The following shall be the 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).

The following shall be the scheme of 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 shall 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 Semester V and there will be oral examination for Semester VI for each theory course (paper).

- **4. 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 hrs. for 70 marks.
- 5. 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.
- 6. 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 11 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.

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

7. Gradation Chart :

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.
- 3. Marks obtained in 50 marks or 200 marks paper shall be converted to 100 marks.

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1. Semester Grade Point Average (SGPA)

SGPA=Course credits×Grade points obtained of a semesterCourse credits of respective semester

2. Cumulative Grade Point Average (CGPA)

CGPA=Total credits of a semester×SGPA of respective semester of all semestersTotal course credits of all semesters

- 8. **Result -** The result of each semester shall be declared as Pass or Fail with grade/ grade points.
- **9. 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.

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

						STRU	CTURE - I						
	SEMESTER-I - DURATIO								IS				
			•	ГEACHIN	IG SCHEMI	Ξ		EXAMINATION SCHEME					
Sr.		TH	EORY (T	H)	PRA	CTICAL	(PR)		THEORY		PRA	ACTICAI	
No.	Course	No. of	Hours	Credit	No. of	Hours	Credits	PAPER	MAX	MIN	PRACT.	MAX	MIN
	Туре	lectures		s	lectures			HOURS			HOURS		
1	AECC	4	3.2	4				2	50	18			
2	CC	4	3.2	4				2	50	18			
3	CC	4	3.2	4				2	50	18		RACTIC	
4	CC	4	3.2	4		ACTICAL	-	2	50	18	EXAMI		-
5	GEC –	4	3.2	4	FIRS	T SEMES	TER	2	50	18	FIRST	SEMEST	FER
	A												
6	GEC –	4	3.2	4				2	50	18			
	B												
	-	24	19.2	24	-	-	-	TOTAL	300			-	
								MARKS					
					SEMESTER		URATION	: 06 MONT					
				-	IG SCHEMI					MINATIC	ON SCHEME		
Sr.			EORY (T	,		CTICAL			THEORY			ACTICAI	
No.	Course	No. of	Hours	Credit	No. of	Hours	Credits	PAPER	MAX	MIN	PRACT.	MAX	MIN
	Туре	lectures		S	lectures			HOURS			HOURS		
1	AECC	4	3.2	4				2	50	18			
2	CC	4	3.2	4				2	50	18			
3	CC	4	3.2	4		ACTICAL	-	2	50	18		RACTIC	
4	CC	4	3.2	4	SECON	D SEME	STER	2	50	18	EXAMI		
5	GEC	4	3.2	4				2	50	18	SECON	D SEMES	STER
6	GEC	4	3.2	4				2	50	18			
-	-	24	19.2	24				TOTAL	300				
								MARKS					
	Grand												
_	Total	48	38.4	48									
-	Sem I	40	30.4	-10					600				
	+ II												

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

							CTURE - II						
			1		SEMESTER NG SCHEM		DURATION	I: 06 MONI		AINATIC	N SCHEMI	7.	
Sr.		тн	EORY (T			CTICAL	(PR)	THEORY			PRACTICAL		
No.	Course Type	No. of lecture s	Hours	Credit s	No. of lectures	Hours	Credits	PAPER HOURS	MAX	MIN	PRACT. HOURS	MAX	MIN
1	СС	4	3.2	4			l	2	50	18			
2	CC	4	3.2	4				2	50	18			
3	CC	4	3.2	4	NO PR	ACTICA	LFOR	2	50	18	NO P	RACTIC	AL
4	CC	4	3.2	4		D SEMES	-	2	50	18	EXAMI	NATION	FOR
5	AECC	4	3.2	4				2	50	18	THIRD	SEMES'	TER
6	AECC	4	3.2	4				2	50	18			
7	AECC	2	1.6										
		26	20.8	24	-	-	-	TOTAL MARKS	300				
SEMESTER- IV - DURATION: 06 MONTHS								I					
			1		NG SCHEM			EXAMINATION SCHEME					
Sr.		ТН	EORY (T			CTICAL	(PR)	THEORY PRACTICAL				L	
No.	Course	No. of	Hours	Credit	No. of	Hours	Credits	PAPER	MAX	MIN	PRACT.	MAX	MIN
	Туре	lecture s		s	lectures			HOURS			HOURS		
1	CC	4	3.2	4				2	50	18			
2	CC	4	3.2	4				2	50	18			
3	CC	4	3.2	4				2	50	18	NO P	RACTIC	AL
4	CC	4	3.2	4				2	50	18	EXAMI	NATION	FOR
5	AECC	4	3.2	4		ACTICA	-	2	50	18	FOURT	H SEMES	STER
6	AECC	4	3.2	4	FOUR	TH SEME	STER	2	50	18			
7	AECC	2	1.6	4				3	70 + 30 (Project)			arks Proje 100 Mark	
-		26	20.8	28				TOTAL MARKS	(Project) 400			-	
-	Grand Total Sem III + IV	52	41.6	52					700			-	

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

- 1. CC : Core Course : All courses (subjects) are compulsory.
- 2. AECC : Ability Enhancement Compulsory Course : All courses (subjects) are compulsory.

								TURE - II						
				т		<mark>SEMESTER</mark> G SCHEME	R-V - D	URATION	: 06 MONT		MINATIO	N SCHEN	IE .	
			THE	ORY (T			CTICAL (PR)]	THEORY			ernal Exa	n.
Sr. No.	Cou rse Type). of tures	Hours	Credits	No. of lectures	Hours	Credits	PAPER HOURS	MAX	MIN	Internal	MAX	MIN
1	CC		4	3.2	4				2	40	14		10	04
2	CC		4	3.2	4				2	40	14		10	04
3	CC		4	3.2	4				2	40	14		10	04
4	CC		4	3.2	4				2	40	14	Seminar	10	04
5	DSE I		4	3.2	4		ACTICAI	-	2	40	14	Seminar	10	04
6	DSE II		4	3.2	4	FIFTF	I SEMES	TER	2	40	14		10	04
		2	24	19.2	24				TOTAL	240			60	
		_							MARKS			The	ory + Inter	nal
													0 + 60 = 30	
					5	SEMESTER	- VI - D	URATION	I: 06 MONT	HS				
						ING SCHEN					MINATIC	N SCHEN		
				HEORY	(TH)	PRA	CTICAL	(PR)		THEORY		In	ternal Exa	m
Sr. No.	Cour Typ		No. of lectu res	Hours	Credit s	No. of lectures	Hours	Credits	PAPER HOURS	MAX	MIN	Internal	MAX	MIN
1	CC		4	3.2	4			•	2	40	14		10	04
2	CC		4	3.2	4				2	40	14	1	10	04
3	CC		4	3.2	4				2	40	14	Internal	10	04
4	CC		4	3.2	4	NO PR	ACTICA	I FOR	2	40	14	Exam	10	04
5	DSE I	II	4	3.2	4		H SEME	-	2	40	14		10	04
6	DSE I	V	4	3.2	4				2	40	14		10	04
			24	19.2	24				TOTAL	240			60	
									MARKS				0 + 60 = 3	
	Gran Tota Sem V VI	.1	48	38.4	48					480		The	0 + 60 = 30 cory + Inter 0 + 120 = 3	mal

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

- 1. CC : Core Course : All courses (subjects) are compulsory.
- 2. DSE : Discipline Specific Elective : Candidate has to select any one course (Subject) i. e. Paper I to IV

	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	
	Gro	oup A		
GEC-A1	Business Communication Paper- I	GEC- A2	Business Communication Paper- II	
GEC-A3	Principles of Marketing Paper- I	GEC-A4	Principles of Marketing Paper- II	
GEC-A5	History of Civilization Paper- I	GEC-A6	History of Civilization Paper- II	
GEC-A7	Marathi Paper- I	GEC-A8	Marathi Paper- II	
GEC-A9	Global Finance Paper- I	GEC-A10	Global Finance Paper- II	
GEC-A11	Hindi Paper- I	GEC-A12	Hindi Paper- II	
GEC-A13	Urdu Paper- I	GEC-A14	Urdu Paper- II	
GEC-A15	Kannada Paper- I	GEC-A16	Kannada Paper- II	
	Gro	oup 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	

R.B.Com. 2: iii) List of Courses (Subject) : B. Com. Sem I & II,

B. Com. Sem III & IV, B. Com. Sem V & VI

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

	Semester III		Semester IV
Course	Course (Subject)	Course	Course (Subject)
Code		Code	
	Core	course	
CC-B1	Corporate Accounting Paper- I	CC-B2	Corporate Accounting Paper- II
CC-B3	Fundamentals of	CC-B4	Fundamentals of
СС-ВЗ	Entrepreneurship Paper- I	CC-D4	Entrepreneurship Paper- II
CC-B5	Money and Financial System	CC-B6	Money and Financial System
СС-В5	Paper- I	CC-B0	Paper- II
CC-B7	Macro Economics Paper- I	CC-B8	Macro Economics Paper- II
	Ability Enhancemen	t Compulsory	Course
AECC-C1	Business Communication	AECC-C2	Business Communication
AECC-CI	Paper- III	AEUU-U2	Paper- IV
AECC-C3	Business Statistics Paper- I	AECC-C4	Business Statistics Paper- II
AECC-C5	Environmental Studies	AECC-C6	Environmental Studies

- 3. CC : Core Course : All courses (subjects) are compulsory.
- 4. AECC : Ability Enhancement Compulsory Course : All courses (subjects) are compulsory.

	Semester V		Semester VI
Course Code	Course (Subject)	Course Code	Course (Subject)
	Core co		
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 Spec	ific Electiv	ve
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-I1	Rural Economics and Co-Operation	DSE-I3	Rural Economics and Co-
	Paper- I		Operation Paper- III
DSE-I2	Rural Economics and Co-Operation	DSE-I4	Rural Economics and Co-
	Paper- II		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 :

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

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Rules of B.Com. as per Choice Based Credit System (CBCS) pattern implemented from the academic year 2018-19

Faculty of Commerce & Management

	Previous Rules	Amendment 2018-19
R. B. Com. 1	The Three-Year B.Com. Degree Course shall consist of Part –I, Part-II and Part-III for the purpose of Semester Examination. The Examination shall be held as shown below. <u>Part-I</u> (SemI & II) - at the end of <u>respective terms</u> <u>Part-II</u> (SemIII & IV) - at the end of <u>respective terms</u> <u>Part-</u> III (SemV & VI) - at the end of <u>respective terms</u>	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.
R. B. Com. 2	Work load : For Parts-I <u>(Sem I & II)</u> , II (<u>Sem. III,& IV</u>) & Part III (<u>Sem. V& VI</u>) there shall be four periods per paper per week	 CBCS R. B. Com. 2: a. Please refer to the : (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 b. List of courses: Refer to the course (subject) list.
R. B. Com. 3	The following shall be the course of studies for B.Com. Part-I (Sem I & II) Examination. The B.Com. Part-I Semester Examination shall consist of six papers (in each semester), each of <u>two</u> hours duration and carrying total 50 marks i.e. 40 marks for University (theory)examination and 10 marks for internal examination. <u>Annexure</u>	CBCS R. B. Com. 3: Skill Development Courses (SDC) : Th ere shall be compulsory Skill Development Courses (SDC) under Self study mode as mentioned below: <u>Sem I: SDC – I : Democracy, Elections and Good Governance (2 Credits)</u> <u>Sem II: SDC – II : Any one from (i) to (v) (2 Credits)</u> i) Business Communication & Presentation ii) Event Management iii) Personality

		 questions. Minimum 20 marks (40%) out of 50 are required for passing. The duration of examination shall be 60 minutes. The examination shall be conducted at the college level, in the concerned Semester. The list of all candidates along with marks is to be submitted to the University. The degree will be awarded only after successful completion of these courses.
R. B. Com. 4		• The Credits achieved by the successful student shall be separately mentioned in Result-sheet.
R. B. Com. 5		
R. B. Com. 6	The syllabi for various subjects shall be subject to such revision /modifications as may be made by the Academic Council from time to time on recommendations of the Board of Studies in different subjects. The text books and reference books for various subjects shall be those as prescribed by the Academic Council from time to time on recommendations of the respective Board of Studies.	CBCS R. B. Com. 6: 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.

	<u> </u>	3
	The medium of instruction for the Three Year B.Com. Degree Course may be either English or Marathi. A candidate shall have an option of answering	CBCS R. B. Com. 7: The medium of instruction for the Three Year (Six Semester) B.Com. Degree
R. B. Com. 7	<u>his/her</u> question papers at B.Com. Examination either in English or in Marathi in all Subjects except the subject of English and Accountancy.	Program may be either English or Marathi. 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.
	 i) a) A Student of the B.Com. Part-I Class may be permitted by the Principal of the college to change any of the subjects in the course selected by him in that class during the first term only of that year, provided that the Principal is satisfied that the student requesting for such a change will be able to complete his/her course in the new subject during the time remaining at his/her disposal in the first term i.e. before filling the examination form. 	 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).
	 ii)If a student fails in the optional subject at the B.Com. Part-III (<u>Sem V</u> <u>& VI</u>) examination and desires to change the optional subject he/she will have to keep two additional terms for the changed subject. 	
R. B. Com. 8	 iii) If a student fails in the optional subject at the B.Com. Part-III (Sem-V & VI) examination and desires to change the optional subject he will have to keep two additional terms for the changed subject. 	course (subject).
	ii) b) <u>A student who has opted specific subjects during the first semester must</u> <u>continue the same subjects for the second and third year.</u> If a student of B.Com. Part-II class desires to change his subject wherever permissible of B.Com. Part-I (Sem.I & II) he/she will have to keep two terms for the changed subjects simultaneously with B.Com. Part-II Course and appear for the changed subject along with the B.Com. Part-II Examination.	
	iii) A student of B.Com. Part-III (sem.V &VI) Class may be permitted by the Principal of the college to change his optional subject selected by him in that class during the First <u>semester</u> only of that year, provided that the Principal is	

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	satisfied that the student requesting for such a change will be able to	
	complete his/her course in the new subject during the time remaining at	
	his/her disposal in the respective term.	
	An application, which must be in the prescribed form, and	CBCS R. B. Com. 9:
	accompanied by the prescribed fees for admission to any Part/Semester of the	This rule is deleted because this rule is already exists in ordinance 31 & 37.
	B.Com. Degree Examination shall be forwarded by a candidate to the	
	Controller of Examinations through the Principal of the College attended by	
	him/her, on or before the prescribed date along with the certificate from the	
	Principal of his/her having satisfied other conditions laid down by the	
	University and of his being a fit candidate for the Examination. The	
R. B. Com. 9	certificate of attendance during the <u>each semester</u> i.e. <u>respective</u> term of the	
	B.Com. Course shall be forwarded by the Principal of Colleges, on or	
	immediately after the closing date of the <u>respective</u> term of the academic	
	year.	
	Note: - In regard to the condition relating to the keeping of the terms	
	mentioned above, the provision made in the Ordinance 78 given below	
	should be specially noted.	
	The scheme for the Physical Education has been made operative for	CBCS R. B. Com. 10:
	the B.Com. Part-I.	The scheme of marking for the Physical Education has been made
	The benefit of marks obtained by the students in physical Education	operative for the B.Com. Sem I & II.
	Test (of 10 Marks) conducted by the University and N.C.C. authorities shall	The benefit of marks obtained by the students in Physical Education Test
	be as under	or NCC (out of 10 Marks) conducted by the University shall be as under:
R. B. Com. 10	If a student fails in <u>upto four heads</u> of passing and having passed in all the	1. If a student fails in up to four heads of passing and having passed in all the
	remaining heads of passing, the marks obtained by him in the Physical	remaining heads of passing, the marks obtained by him in the Physical
	Education Test shall be added to maximum upto four heads of passing in	Education Test shall be added to maximum up to four heads of passing in
	which he/she had failed as the case may be. A student getting the benefit of	which candidate had failed as the case may be. A student getting the benefit of
	Physical Education marks should not be given advantage of any other	Physical Education marks should not be given advantage of any other
	Ordinance. The Physical Education marks shall not be considered for the	Ordinance. The Physical Education marks shall not be considered for the

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	award of class and for deciding merit.	award of class and for deciding merit.
	2. If a result of addition of Physical Education marks a student does not Pass the examination, the marks obtained by him/her in Physical Education shall not be considered.	2. If as a result of addition of Physical Education marks a student does not Pass the examination, the marks obtained by candidate in Physical Education shall not be considered.
	3. The marks of Physical Education obtained by the unsuccessful students at the B.Com. Part-I <u>semester</u> Examination shall be carried forward for their subsequent attempt/s.	3. The marks of Physical Education obtained by the unsuccessful students at the B.Com. Part-II semester Examination shall be carried forward for their subsequent attempt/s.
	earning exemption in a subject or for passing in the head of passing but the marks will be carried forward for availing the benefit at the	
	 subsequent attempt/s. 5. The marks secured by the student 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." <u>6. The Physical Education Test shall be conducted in the first semester itself.</u> 	 5. The marks secured by the student 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." The Physical Education Test shall be conducted in the second semester itself.
R. B. Com. 11	The B. Com. Part – I to III Examination of the B. Com. Course hall be held twice a year in April/Many and October/ November.	CBCS R. B. Com. 11:
R. B. Com. 12	A candidate who has passed the Three year B. Com. Or B. Com. (External) Examination of this University will on payment of a fresh fee be admitted to a subsequent examination without keeping any additional terms/registering his name as an external candidate in any of the subjects specified under the B. Com. Part III examination in which he has not already passed and will on passing in such additional subject / paper be awarded only a certificate to that effect. (This applies to the subject taught in an affiliated college.)	 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).

R. B. Com. 13	 i) The result of the B.Com. Part-I <u>semester</u> examination shall be declared publicly in two categories (i) candidates who have passed the B.Com Part-I <u>semester</u> Examination and (ii) candidates who are allowed to proceed to the B.Com. Part-II (i.e.Semester – III and SemIV) ii) The result of the B.Com. Part-II Examination shall be declared publicly in two categories. (i) candidate who have passed the B.Com. Part-II <u>semester</u> Examination in addition to the remaining papers, if any of Lower Examination, (ii) candidates who are allowed to proceed to the next higher course. iii,) If a student fails in all the subjects /heads of passing of semester I, <u>semester.</u> No classes shall be awarded at B.Com. Part-I & II <u>Semester</u> Examinations and no passing certificate shall be issued to the candidate for these examinations 	 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 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. 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 II 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 VI. (iv) No candidate shall be allowed to proceed to Sem VI. (iv) No Candidate shall be allowed to proceed to Sem VI. (v) ATKT rules are applicable for 2nd and 4th Sem.
R. B. Com. 14	The result of the Three-Year B.Com. Degree Examination shall be declared in three classes <u>based on</u> the performances of all the papers (at respective semesters) of B.Com. Part-I, II and III. The award of scholarships and prizes for the B.Com. Degree Examination shall be determined on the basis of the aggregate performance of the candidate at B.Com. Part-I, II and III Semester examination of the B.Com. Course	CBCS R. B. Com. 14: 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.
R. B. Com. 15	STANDARD OF PASSING	CBCS R. B. Com. 15: Grade points should be added.

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To pass the B.Com. Degree Examination, a candidate shall be required to	Standard of Passing:
pass in Part-I, II & III Semester Examinations.	To pass the B.Com. Degree Examination, a candidate shall be required to pass in
 (A) i) To pass the <u>each semester</u> of B.Com. Part-I (Sem.I & II) Examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head of passing. ii) To Pass <u>each Semester</u> of the B.Com.Part –II (Sem.III & IV) examination 	Semester I, II, III, IV, V & VI Examinations.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.
a candidate shall be required to obtain a minimum of 35% of the total marks in each head in passing.	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
 iii) To pass <u>each Semester</u> of the Third year B.Com. Degree (Sem.V &VI) examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head in passing 	passing i. e. 18 marks out of 50. For Environmental Studies a candidate shall be required to obtain minimum 25 marks out of 70 for theory paper examination & minimum 11 marks out of 30 for Project work. There shall be separate head of passing for Theory and Project work
(Note:- <u>A Candidate shall have to obtain 14 marks out of 40 marks for</u> <u>university examination i.e. theory or practical and 4 marks out of 10</u> <u>in the internal examination . If the candidate obtains less than 4 marks</u>	examinations. iii) To pass each Semester of B.Com. Sem V &VI Examination a candidate shall be required to obtain a minimum of 35% of the total marks in each head in
 in internal examination then he/she has to pass the internal examination in subsequent attempt/s in following semester) (B) Those of the successful candidates who obtain 45% or more of the 	passing. 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
(b) Those of the successful candidates who obtain 45% of more of the aggregate marks in Parts-I II& III semester Examinations, (i.e. sem.I to <u>VI</u>) shall be declared to have passed the B.Com. Degree Examinations in Second Class with (Hons) and those obtaining 60% or more of the	 If the candidate fails/absent in internal examination then candidate has to pass the internal examination in subsequent attempt/s in course tenure. (B) Those of the successful candidates who obtain 45% 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 with (Hons) and those obtaining 70% or more of the aggregate marks in	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 with (Hons) and those obtaining 60% or more of the aggregate marks
 Parts-I, II & III (i.e.sem. I to VI) shall be declared to have passed the B.Com. Degree Examination in First Class (Hons) with Distinction. C) A.T.K.T.: A Candidate passing in all <u>heads</u> or a Candidate passing in all 	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 with (Hons) and those obtaining 70% or more of the aggregate marks in Parts-I, II & III (i.e.sem. I
heads of passing except <u>four heads of university (theory/practical)</u>	to VI) shall be declared to have passed the B.Com. Degree Examination in First Class (Hons) with Distinction.

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	examination at part-I (Sem.I & II taken together) or II (Sem .III& IV taken	C) A.T.K.T.: A Candidate passing in all heads or a Candidate passing in all
	together) examination will be allowed to proceed to the next class.	heads of passing except four heads of university (theory/practical)
	However for admission to B.Com. Part-III examination or for	examination at part-I (Sem I & II taken together) or Part II (Sem III& IV
	keeping term for B.Com. Part-III examination, a candidate has to	taken together) examination will be allowed to proceed to the next class.
	pass in all heads of passing of B.Com. Part-I (Sem. I & II)	However for admission to B.Com. Part-III examination or for keeping term
	examination.	for B.Com. Part-III examination, a candidate has to pass in all heads of
	Internal Examination will be compulsory for all students. If the student	passing of B.Com. Part-I (Sem. I & II) examination.
	fails/absent in internal examination than he /she will have to clear the	Internal Examination will be compulsory for all students. If the student
	internal examination in subsequent attempt in following semester. There will	fails/absent in Internal Examination then candidate will have to pass the
	be a separate head of passing in internal, theory and practical head of	Internal Examination in subsequent attempt in following semester. There will
	passing. However, ATKT rules shall be made applicable in respect of theory	be a separate head of passing in Internal, University theory/practical
	and practical head of passing only.	Examination. However, ATKT rules shall be made applicable in respect of
		theory only.
	A candidate who has passed in any of the heads of passing shall not be	CBCS R. B. Com. 16:
	allowed to appear again in that head.	Improvement:
R. B. Com. 16		A candidate who has passed in optional courses (Subjects) shall be allowed to
K. D. Colli. 10		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 V
		& VI in the same courses (subjects) before taking concerned degree.
	A candidate who has satisfactorily kept one term in any of the Universities in	CBCS R. B. Com. 17:
R. B. Com. 17	the State of Maharashtra for the Intermediate Commerce Examination of	A candidate who has satisfactorily kept one term in any of the Universities in the
	B.Com. I Exam. shall be allowed to join for the Second <u>semester</u> of the	State of Maharashtra for B.Com. Sem I examination shall be allowed to join for
	B.Com. Part-I Course provided he has to appear for the all papers of	the Sem II of the B.Com. Program, provided candidate has to appear for the all
	semester I & II.	courses (papers) of Sem I & II.
	Students passing Part-I or II semester examinations of B.Com. Degree Course	CBCS R. B. Com. 18:
R. B. Com. 18	from the Regional Universities can take admission to the next higher class.	Students passing Sem I & II or Sem III & IV examinations of B.Com. Degree
	Such of the students appearing for the papers of the higher class only, will not	Course from the Statutory University in the State of Maharashtra can take
	be eligible for any class i.e. successful students shall be declared to have	admission to the next semester. Such of the students appearing for the courses

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	merely passed the examination. For the purpose of class, such candidate shall	(papers) of the next semester only, will not be eligible for any class i.e. successful
	have to appear for all the papers of B.A Parts-I, II and III of this University or	students shall be declared to have merely passed the examination. For the purpose
	Equivalence Test conducted by the University. The provision of this	of class, such candidate shall have to appear for all the courses (papers) of B.
	regulation is applicable to the students of those Regional Universities which	Com. Sem I to VI of this University or Equivalence Test conducted by the
	reciprocate with this University in giving similar concession to the students	<u>University.</u> (?) The provision of this regulation is applicable to the students of
	of this University.	those Regional Universities which reciprocate with this University in giving
	Those of the students who have obtained the concession of A.T.K.T. at	similar concession to the students of this University.
	any of the examination of the Universities in the State of Maharashtra and	Those of the students who have obtained the concession of A.T.K.T. at any
	desire to migrate to this University for <u>pursuing</u> their further studies will have	of the examination of the Statutory University in the State of Maharashtra and
	to clear the failed subjects of A.T.K.T. from the parent University. In case of	desire to migrate to this University for <u>pursuing</u> their further studies will have to
	such students the parent University should issue the Migration Certificate and	clear the failed courses (subjects) of A.T.K.T. from the parent University. In case
	also allow them to appear for the Examination in the failed subject of	of such students the parent University should issue the Migration Certificate and
	respective course while they <u>pursue</u> their studies in this University. This	also allow them to appear for the Examination in the failed subject of respective
	provision is applicable to the students of those Universities which reciprocate	course while they <u>pursue</u> their studies in this University. This provision is
	with this University.	applicable to the students of those Universities which reciprocate with this
		University.
	A Bachelor of Arts or a Master of Arts of this University or of any other	CBCS R. B. Com. 19:
	statutory University in the State of Maharashtra passing his/her examination	Exemption of courses (subjects)
	without Economics as one of his subject shall be admitted to B.Com. Part-I	a) A Bachelor of Arts or a Master of Arts of this University or of any other
	(<u>SemI</u>) Course. Such a candidate will, at his option be exempted from	statutory University in the State of Maharashtra passing candidate examination
	appearing in :	without Economics as one of his subject shall be admitted to B.Com. Sem I.
R. B. Com. 19	i) English at B.Com. Part-I. (<u>SemI & Sem.II</u>)	Such a candidate will, at his option be exempted from appearing in : i) English at B.Com. Sem I & Sem II
	ii) Marathi OR Kannada OR Urdu OR Hindi at B.Com. Part-I.	i) Marathi OR Kannada OR Urdu OR Hindi at B.Com. Sem I & II.
	<u>(SemI& II</u>)	b) A Bachelor of Law (L.L.B.) of any other statutory University in the State of
	iii) Business Regulatory Framework at B.Com. Part-III (<u>SemV & VI</u>) if he	Maharashtra passing candidate be exempted for the course Business
	has passed the L.L.B. Examination of the University.	Regulatory Framework at B.Com. Sem V & VI.
	A candidate claiming exemptions as stated above shall not be eligible	A candidate claiming exemptions as stated above shall not be eligible for a

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	for a Class. A candidate appearing for all the papers of B.Com. Parts-I, II & III (<u>Sem-I to VI</u>) shall be eligible for a class.	Class, however a candidate appearing for all the courses (papers) of B.Com. Sem I to VI shall be eligible for a class.
	However, a Bachelor of Arts or Master of Arts of any other Statutory University (Outside the State of Maharashtra) recognised by this University shall be admitted to the B.Com. Part-I (<u>SemI</u>) course without availing of the concession mentioned above.	However, Bachelor of Arts or Master of Arts of any other Statutory University (Outside the State of Maharashtra) recognised by this University shall be admitted to the B.Com. Sem I course without availing of the concession mentioned above.
	A candidate who has passed :	CBCS R. B. Com. 20:
	i) The B.A. (General) or the B.A. (Special) Examination of this University	A candidate who has passed :
	or of any other University in the State of Maharashtra with Economics as his optional subject.	i) The B.A. (General) or the B.A. (Special) Examination of this University or of any other University in the State of Maharashtra with Economics as his optional subject.
	ii) The Master of Arts Examination of this University or any other	OR
R. B. Com. 20	Statutory University in the State of Maharashtra with at least four papers in Economics shall be allowed to take admission to B.Com. Part-II (<u>SemIII</u>) Course provided he appears and passes only in three subjects viz.: 1) Principles of Business Management 2) Financial Accounting 3) Mathematics / Insurance / Economic Geography of the B.Com. Part-I <u>semester</u> Examination (and not the rest) before proceeding to B.Com. Part-III Course. This concession shall be allowed in addition to the concession of A.T.K.T. of B.Com. Part-II. Such a candidate will, at his/her option be exempted from appearing in:	ii) The Master of Arts Examination of this University or any other Statutory University in the State of Maharashtra with at least four papers in Economics shall be allowed to take admission to B.Com. <u>SemIII</u> Course provided the candidate appears and passes only in three subjects viz.: 1) Principles of Business Management 2) Financial Accounting 3) Mathematics / Insurance / Economic Geography of the B.Com. Sem I & II_Examination (and not the rest) before proceeding to B.Com. Sem V. This concession shall be allowed in addition to the
	 a) i) English of the B.Com. Part-II and that ii) If he has passed B.A. (Spl.) Examination with Economics or M.A. Examination with at least four papers in Economics shall be exempted from appearing in Business Economics at B.Com. Part-II <u>semester</u> and world Economic Environment and co-operative Development at B.Com. Part-III course. 	 a) i) English of the B.Com. Part-II and that ii) If he has passed B.A. (Spl.) Examination with Economics or M.A. Examination with at least four papers in Economics shall be exempted from appearing in Business Economics at B.Com. Part-II semester and world Economic Environment and co-operative Development at B.Com. Part-III course.

	 b) And further he shall be exempted from appearing in Business Law if he has passed the L.L.B. examination and from appearing in Adv. Statistics, if he has passed the B.A. Examination with statistics as one of his optional Subjects. A candidate claiming exemptions, as stated above shall not be eligible for a Class. 	 b) And further he shall be exempted from appearing in Business Law if he has passed the L.L.B. examination and from appearing in Adv. Statistics, if he has passed the B.A. Examination with statistics as one of candidate optional Subjects. A candidate claiming exemptions, as stated above shall not be eligible for a Class.
	A candidate appearing for all the papers of B.Com. Parts-I, II and III Examination shall be eligible for a class. (Note: The concessions given above are on reciprocal basis).	A candidate appearing for all the papers of B.Com. Parts-I, II and III Examination shall be eligible for a class. (Note: The concessions given above are on reciprocal basis).
R. B. Com. 21	 a) i)A candidate who has appeared for the B.Com. Part-I Examination of this University as an external/<u>distance mode</u> student and has either passed or is eligible to register his/<u>her</u> name for the B.com. Part-II examination will be permitted to join a College for the B.Com. Part-II Course on condition that he will have to pass in the remaining papers of the B.Com. Part-I Examination. ii) A candidate who has appeared for the B.Com. Part-II Examination of this University as an external/<u>distance mode</u> student and has either passed or is eligible to register his name for the B.Com. Part-III Examination of this University as an external/<u>distance mode</u> student and has either passed or is eligible to register his name for the B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Course on condition that he will have to pass in the remaining papers of the B.Com. Part-I & II Examination. b) i) A candidate who has appeared for the B.Com. Part-II Examination of this University as an external/<u>distance mode</u> student and has either passed or is eligible to register his name for the B.Com. Part-III Course on condition that he will have to pass in the remaining papers of the B.Com. Part-I & II Examination. b) i) A candidate who has appeared for the B.Com. Part-II Examination of this University as an external/<u>distance mode</u> student and has either passed or is eligible to register his name for the B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Examination	 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. 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. c) Deleted and already taken in R. B. Com. 15 : Standard of Passing. 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. e) 'Practical' will be a separate head of passing.

ii) A candidate, who has appeared for the B.Com. Part-II	Program. Those students registered as external / distance mode candidate shall
Examination of this University as a regular candidate and has either	have to submit one home assignment for each course (paper) (in each
passed in it or becomes eligible to enter upon the B.Com. Part-III	semester) carrying 10 marks as a part of internal evaluation system, to the
Course will be permitted to register his/her name as an external/	respective Study Centre notified and approved by the university.
distance mode candidate for the B.Com. Part-III Examination.	
Note : Candidates interchanging their status from external/distance	
mode to regular students and vice-versa while completing their course	
of studies prescribed for B.Com Parts-I, II, III examination will be	
treated as external/distance mode candidates for the degree.	
(C) A.T.K.T.: For taking admission to B.Com. Part- II (Sem. III and IV)	
candidate should pass at lest in 8 heads of passing (theory or practical) of	
B.Com. Part-I (Sem. I & II taken together).	
For taking admission B.Com. III (Sem. V & VI) a candidate should pass	
in all subjects of B.Com. Part-I (Sem. I & Sem. II and in 8 heads of	
passing (theory or practical) of B.Com. Part- II (Sem. III & Sem. IV).	
(D) A Candidate who has passed in any of the heads of passing shall not be	
allowed to appear again in that head.	
(E) 'Practical' will be a separate head of passing.	
(F) For the students from distance mode same syllabi, examination system	
such as semester system, scheme of marking, schedule of examination	
and Question .Paper as per regular B.Com. Course shall be made	
applicable. Those students registered as external / distance mode	
candidate shall have to submit two home assignments for each 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.	

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R. B. Com. 22	A candidate who has passed the Inter Commerce Examination of the University from a College now affiliated to this University or of any other Statutory University recognised as equivalent thereto shall be allowed to register his/her name for any of the subjects scheduled for the Second Year of the Three Year B.Com. Degree Course. <u>The provisions of 0.123 shall be applicable</u> to such a candidate while registering his name for the subjects scheduled for the second year of B.Com. Course. Such a candidate shall be eligible for a class on the aggregate marks of B.Com. Parts-I, II and III of the B.Com. Degree Course, otherwise such of the candidates will be declared to have passed the examination in Pass Class only.	CBCS R. B. Com. 22: This rule is deleted.
	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, but an external/ <u>distance mode</u> student shall not offer at an examination any of the subjects for which there is no teaching Provision in any of the affiliated colleges of the University.	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
R. B. Com. 24	A candidate receiving an official intimation for registration as an external/ <u>distance mode</u> candidate and wishing to appear for the subjects concerned must forward his application in the prescribed form for admission to the prescribed examination fee, on or before the date announced for the purpose.	CBCS R. B. Com. 24: This rule is deleted