Shiksha Mandal's

G. S. COLLEGE OF COMMERCE

Jamnalal Bajaj Marg, Civil Lines, Wardha 442 001

A Hindi Linguistic Minority Institution

An Autonomous Institution

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)
Permanently affiliated u/s UGC 2(f) & 12(B)
Accredited With 'B+' Grade By NAAC

1. Conferment of Autonomous Status vide UGC letter No. F. 2-10/2023 (AC-Policy) dated 24-04-2024
2. Notified as Fresh Autonomous College by RTM Nagpur University vide letter No. RTMNU/CDS/ 2024/7000 dated. 28-05-2024
3. G. S. College of Commerce, Wardha has adopted the GR No. एनईपी- २०२२/प्र. क्र.०९/विवि-३ शिकाना, dated 20-04-2023 issued by the Government of Maharashtra. 4. University Grants Commission (Conferment of Autonomous Status Upon Colleges and Measures for Maintenance of Standards in Autonomous College) Regulations 2023 dated 3rd April 2023

Academic Regulations (As Per NEP-2020)

Governing the Examination Leading to Degree of

B.COM.

(BACHELOR OF COMMERCE MAJOR IN ACCOUNTANCY & BUSINESS STUDIES)
PROGRAMME CODE: GSW-UG-01-BC
(Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP)
(Autonomous)

FROM THE ACADEMIC SESSION 2026-27

Issued by:
PRINCIPAL
G. S. COLLEGE OF COMMERCE, WARDHA
(An Autonomous Institution)

Shiksha Mandal's

G. S. COLLEGE OF COMMERCE WARDHA

(Autonomous)

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

ACADEMIC REGULATIONS

GOVERNING THE EXAMINATION LEADING TO DEGREE OF

B.COM.

(BACHELOR OF COMMERCE MAJOR IN ACCOUNTANCY & BUSINESS STUDIES)

(Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP)

(Autonomous)

WHERE AS, Maharashtra University Act: 1994 came into force with effect from July 22, 1994, and the Maharashtra Public Universities Act: 2016 came into force from March 1, 2017;

AND

WHEREAS, the Sub-Section (1) of Section 89 of the aforesaid Maharashtra University Act: 1994 provided for and the Sub-Section (1) of Section 122 of the Maharashtra Public Universities Act: 2016 provides that a University Department or Institution, Affiliated College or Recognized Institution may apply to the University for grant of autonomous status. The Management Council on the recommendation of the Academic Council may confer the autonomous status;

AND

Whereas, the University Grants Commission (UGC), under its XII Plan has issued guidelines for conferring autonomous status to the colleges in the country subject to their fulfilling various eligibility conditions for improving quality of higher education and to initiate the Academic reforms;

AND

WHEREAS, the Rashtrasant Tukadoji Maharaj Nagpur University had earlier issued Direction No. 4 of 1999 regarding conferment of autonomous status for College/University Department/University Institution which stood repealed by Direction No. 3 of 2016 regarding NORMS AND PROCEDURES FOR GRANT OF AUTONOMY TO UNIVERSITY DEPARTMENTS OR INSTITUTIONS, AFFILIATED COLLEGES AND RECOGNISED INSTITUTIONS;

AND

WHEREAS, G. S. COLLEGE OF COMMERCE WARDHA, permanently affiliated to the Rashtrasant Tukadoji Maharaj Nagpur University applied to the University for No Objection Certificate and for forwarding its application for Autonomy to the University Grants Commission (UGC);

AND

WHEREAS, the University Grants Commission (UGC) constituted an Expert Committee to visit G. S. COLLEGE OF COMMERCE WARDHA for conferment of fresh autonomous status;

AND

WHEREAS, the University Grants Commission (UGC), on the basis of the report of the Expert Committee and on recommendation of its Standing Committee, has conferred upon G. S. COLLEGE OF COMMERCE WARDHA a fresh autonomous status vide its letter F. 2-10/2023 (AC-Policy) dated 24-04-2024

AND

WHEREAS, the Rashtrasant Tukadoji Maharaj Nagpur University has notified G. S. COLLEGE OF COMMERCE WARDHA as a "FRESH AUTONOMOUS COLLEGE" vide its letter No. RTMNU/CDS/ 2024/7000 dated. 28-05-2024

AND

WHEREAS, G. S. COLLEGE OF COMMERCE WARDHA duly constituted its Governing Body, Academic Council, Boards of Studies and other statutory committees as stipulated in the University Grants Commission (Conferment of Autonomous Status Upon Colleges and Measures for Maintenance of Standards in Autonomous Colleges) Regulations, 2023 dated 3rd April 2023;

AND

WHEREAS, the Boards of Studies of G. S. COLLEGE OF COMMERCE WARDHA redesigned its existing courses to be conducted under Autonomy as per the pattern prescribed by the University Grants Commission (UGC) in its various Guidelines from time to time;

AND

WHEREAS, the Boards of Studies of G. S. COLLEGE OF COMMERCE WARDHA adopted the CHOICE BASED CREDIT SYSTEM (CBCS), and while designing the syllabus of B.Com.(Bachelor of Commerce), also drafted the academic regulations, instructional and evaluation arrangements, methods and procedures for the above course in its meeting dt. 14-06-2024;

AND

WHEREAS, the Academic Council of G. S. COLLEGE OF COMMERCE WARDHA in its meeting dt. 14-06-2024 approved the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of B.Com.(Bachelor of Commerce) as proposed by the Boards of Studies of G. S. COLLEGE OF COMMERCE WARDHA;

AND

WHEREAS, the Governing Body of G. S. COLLEGE OF COMMERCE WARDHA in its meeting dt. 15-06-2024 approved the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of B.Com.(Bachelor of Commerce) as proposed by the Boards of Studies and as approved by the Academic Council of G. S. COLLEGE OF COMMERCE WARDHA;

AND

WHEREAS, the complete syllabus of B.Com.(Bachelor of Commerce) and all the academic regulations, instructional and evaluation arrangements, methods and procedures for the course of B.Com.(Bachelor of Commerce) as proposed by the Boards of Studies and as approved by the Academic Council and the Governing Body of G. S. COLLEGE OF COMMERCE WARDHA, have been accepted by the Rashtrasant Tukadoji Maharaj Nagpur University;

AND

WHEREAS, the programme of B.Com. (Bachelor of Commerce) (is to be) start from the session of 2024-25 under the Autonomy Scheme and (is to be) offer to all First Semester students of B.Com. (Bachelor of Commerce) from the session 2024-25;

AND

WHEREAS, to incorporate Grievance Redressal Mechanism, Programme and Course Codes, changes and modifications in syllabi, internal assessment mechanism, moderation and revaluation of answer books, etc. as approved by the Boards of Studies, Academic Council, and the Governing Body from time to time, and also require to be appended by the Programme and Course Outcomes as prescribed by the UGC circular No. F.No. 1- 4/2018 (LOCF/QIP) dt.28-8-2019 and as prepared and approved by the Boards of Studies in its meeting dt. 14/06/2024 and approved by the Academic Council in its meeting dt. 14/6/2024.

AND

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

AND

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

AND

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

AND

WHEREAS, the Academic Regulations of the programme of Bachelor of Commerce Major in Accountancy & Business Studies (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP) and Bachelor of Commerce Major in Management (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP) were subsequently as prepared and approved by the Boards of Studies dated 14-06-2024 and also approved by the Academic Council in its meeting dated 14-06-2024.

AND

WHEREAS, the Academic Regulations of the programme of Bachelor of Commerce Major in Accountancy & Business Studies (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP) and Bachelor of Commerce Major in Management (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP) were subsequently approved by the Governing Body in its meeting dated 15-06-2024.

AND

WHEREAS, the Academic Regulations of the programme of Bachelor of Commerce Major in Accountancy & Business Studies (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP) and Bachelor of Commerce Major in Management (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP) were subsequently as prepared and approved by the Boards of Studies dated 20-04-2026 and also approved by the Academic Council in its meeting dated 23-04-2026.

AND

WHEREAS, the Academic Regulations of the programme of Bachelor of Commerce Major in Accountancy & Business Studies (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP) and Bachelor of Commerce Major in Management (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP) were subsequently approved by the Governing Body in its meeting dated 25-04-2026.

NOW

THEREFORE, I, Principal of G. S. COLLEGE OF COMMERCE WARDHA, on behalf of the Governing Body of G. S. COLLEGE OF COMMERCE WARDHA, hereby release the following Academic Regulations. These Academic Regulations shall be called "ACADEMIC REGULATIONS GOVERNING THE EXAMINATION LEADING TO DEGREE OF BACHELOR OF COMMERCE **MAJOR IN ACCOUNTANCYY & BUSINESS STUDIES (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP)** under the Faculty of Commerce and Management of Rashtrasant Tukadoji Maharaj Nagpur University. These Academic Regulations shall come into force with immediate effect and shall apply to all students to be admitted to the First Semester of **BACHELOR OF COMMERCE MAJOR IN ACCOUNTANCY & BUSINESS STUDIES (Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP)** from the session 2026-2027.

Dr. Arundhati Ninawe
Principal

Shiksha Mandal, Wardha's

G. S. COLLEGE OF COMMERCE WARDHA

(Autonomous)

(Affiliated to Rashtrasant Tukadoji Maharaj Nagpur University, Nagpur)

ACADEMIC REGULATIONS
GOVERNING THE EXAMINATION LEADING TO DEGREE OF
B.COM.
(BACHELOR OF COMMERCE MAJOR IN ACCOUNTANCY & BUSINESS STUDIES)
(Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP)
(Autonomous)

1. **TITLE OF THE PROGRAMME:** BACHELOR OF COMMERCE [B.COM] MAJOR IN ACCOUNTANCY & BUSINESS STUDIES **(Three/Four-Year Honours/ Honours with Research UG Degree Programme as per NEP)**

2. **PROGRAMME CODE: GSW-UG-01-BC**

3. **DURATION OF THE PROGRAMME:** A FOUR YEAR/ EIGHT SEMESTER FULL TIME UG DEGREE.

4. **PATTERN OF THE PROGRAMME**: CREDIT BASED MULTIPLE ENTRY AND MULTIPLE EXIT OPTION AS PER NEP.

5. **MEDIUM:** ENGLISH/HINDI/MARATHI

6. **TIME SCHEDULE:**
   - An academic year is divided into TWO TERMS.
   - Term I shall have odd Semesters I, III, V & VII, whereas Term II shall have even Semesters II, IV, VI & VIII.
   - As per UGC Regulations, 2018 the college is divided its teaching, admission and examination days as under:
     - In each semester, courses are offered in 15 teaching and learning weeks (90 teaching days) per semester.
     - 1 week is to be given to the students for preparation of examination it is considered as preparation leave for the students per semester.
     - 4 to 6 weeks are to be utilized for conduct of examinations and evaluation purposes per Semester.
     - 2 weeks are to be utilized for admission.
   - Each week shall have 40 working hours spread over 6 days a week, consisting of lectures, tutorials, practical, assignments, seminars, project work, library work, co-curricular activities, field visits, counseling/guiding sessions, value addition courses, extra-curricular activities including Sports, NSS, NCC, Adult & Continuing Education and Extension activities etc.
   - The detailed Academic Calendar will be published separately in forms of notification every year.

7. ELIGIBILITY TO THE COURSE

- Subject to compliance with the provisions of the Government/ UGC / RTM University directions and of other ordinances in force from time to time, an applicant for admission to this course shall have passed the XII Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

OR

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

OR

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

OR

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

OR

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

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

- The credit framework for the three/four-year undergraduate program with multiple entry and multiple exit options aligns with the NEP's vision of flexibility, choice, and lifelong learning. This framework empowers students to chart their academic journey based on their aspirations, interests, and progress. It promotes interdisciplinary learning, credit transferability, and provides recognition at various stages of education.
- Credit Based System: The proposed undergraduate program adopts a credit-based system wherein credits are assigned to each course or module. The credit framework allows students to accumulate credits based on their successful completion of courses.
- Multiple Entry and Exit Points:
  a). Entry Points: Students can join the undergraduate program at multiple entry points, such as after completing secondary education (12th grade) or after completing a diploma or vocational program. (Detailed mentioned in para 7 of the regulation)
  b). Exit Points:
  i.) First Year Exit 1 of Level 4.5:
  A Certificate in COMMERCE Major in Accountancy & Business Studies will be awarded when a student exits at the end of year 1 (Level 4.5) after completing minimum requirement of 40 credits during the first year of the under graduate programme and in additional 04 credits based on core NSQF course/ Internship or Continue with major and minor.

ii.) Second Year Exit 2 of Level 5.0:
At the end of the second year, if students exit, a Diploma in COMMERCE Major in Accountancy & Business Studies or shall be awarded (Level 5.0). A Diploma requires 84 credits and additional 04 credits based on core NSQF course/ Internship or continue with major and minor.
iii.) Third Year Exit 3 of Level 5.5:
On successful completion of three years, BACHELOR OF COMMERCE [B.COM.] Major in Accountancy & Business Studies degree shall be awarded (Level 5.5). A degree holder requires 124 credits to be awarded this degree or continue with major and minor.
iv) Fourth Year Exit 4 Level 6.0:
On successful completion of fourth year, a student will be awarded degree BACHELOR OF COMMERCE [B.COM.] Major in Accountancy & Business Studies with Honors/ Honors with Research on successful completion of 164 credits.

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

9. ADMISSIONS

- All admissions to the course will be strictly on merit basis as per the policies and procedures laid down by the college/UGC/Maharashtra State Government/University from time to time.
- Being a Linguistic Minority Institution the college reserves 50% seats (for Grant-in-aid programme) and 51% seats (for no-grant programme) for those students who belong to the Hindi speaking communities as listed in the Eight Schedule for Languages in the Constitution of India subject to the condition that these students are domiciled in Maharashtra State. The students will also have to submit an affidavit to this effect on a Rs. 100/- stamp paper at the time of admission.
- B.Com. programme is conducted in the college on both the grant-in-aid and no-grant basis. Thus 50% seats in grant-in-aid sections and 51% seats in a no-grant section are reserved for Hindi speaking communities domiciled in Maharashtra State.
- The rest of the seats will be filled from among the other candidates belonging to Open/SC/ST/ VJNT/OBC-SBC/PWD etc. categories as per the reservation rules stipulated by the Government as applicable to the Minority Institutions strictly on merit basis.
- Further, B.Com. programme is conducted in the college in English, Hindi, and Marathi Mediums. As per the college's policy, the application for admission to programmes which are offered in multiple mediums i.e. English, Hindi & Marathi, shall be accepted and registered strictly as per the medium of qualifying examination. That is to say, only those who have passed their qualifying examination in English medium shall be eligible for registration/admissions to English medium. Similarly, those who have passed in Hindi or Marathi Medium shall be considered only for Hindi or Marathi medium respectively.
- However, students from other mediums i.e. Hindi and Marathi mediums can also apply/register for admissions to B.Com. English medium provided they have scored minimum 65% marks in aggregate with minimum 65 marks in English in HSC or equivalent examination. However, such applicants shall be considered for admission on merit basis only after clearing a written/oral test of English Language as deemed fit by the Admission Committee and only after the recommendations of Admission Committee.
- The above percentage/marks criteria may be further relaxed up to maximum 05% in both aggregate and English Language percentage of the qualifying examination by the Admission Committee only in case of vacancies even after the last round of admissions.
- Rules regarding admission procedure/policy etc. shall be notified by the college from time to time through Directions, if necessary.

10. ACADEMIC BANK OF CREDITS (ABC)

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

11. ATTENDANCE CRITERIA

- It is mandatory for all students to have minimum 75% attendance in order to be eligible to appear in a Semester End Examination. Students with below 75% attendance in any given semester shall not be allowed to fill the examination form or appear in the examination.
- Principal may condone the attendance to meet the minimum attendance criterion of 75% only in exceptional cases viz. medical emergencies, deputation of students by college in official programs/activities like NCC/NSS camps, University level Sports or Extra-curricular activities or any other University/College sponsored activities where he/she is convinced that meeting the minimum attendance mark was beyond the control of the student and subject to the condition that the student will make up for attendance in subsequent semester.
- Rules regarding attendance shall be notified by the college from time to time through Directions, if necessary.

12. FEES FOR THE COURSE

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

13. STRUCTURE OF THE PROGRAMME/COURSES UNDER NEP:

- The syllabus of Bachelor of Commerce Major in Accountancy & Business Studies is designed by the Boards of Studies of the College and approved by the Academic Council and Governing Body of the College as per the UGC Guidelines on CBCS (Choice Based Credit System)/ Inter Disciplinary and UGC Guidelines on Curriculum and Credit Framework for Undergraduate Programme date on 7th December, 2022 & Maharashtra State Government Regulation on NEP dated on 6th December, 2022, 26th December, 2022 and 20th April, 2023.
- Inter disciplinary approach provides to students a cafeteria approach where students can take courses of their own choice, learn at their own pace, undergo additional courses and acquire more than required credits, and adopt an interdisciplinary approach to learning.
- The NEP 2020 curriculum offers the flexibility to move from one discipline of study to another. The opportunity for learners to choose the courses of their interest in all disciplines. The multiple entry and exit options with the award of UG-Certificate/ UG-Diploma/ Three-Year Degree upon the number of credits secure. The flexibility for the learners to move from one institution to another to enable them to have multi/or inter-disciplinary learning.
- Students thus get to study the courses which are both mandatory and optional as following:
    A. Major Core
    B. Major Electives
    C. Minor (inter-disciplinary)
    D. Generic Electives/Open Electives
    E. Vocational Skill Courses
    F. Skill Enhancement Courses
    G. Ability Enhancement Courses

H. Indian Knowledge System
I. Value Education Courses
J. On-the-Job Training
K. Field Project
L. Community Engagement Programme
M. Co-Curricular Courses

- The College will offer B.Com. with Major in Accountancy & Business Studies
- The College will offer B.Com. in following three Minor Options for B.Com. Major in Accountancy & Business Studies:

a. Economics
b. Computer Science
c. Management

- The college will offer Minor and Electives courses only if minimum 25 students opt for the same.
- The details of the Credit Structure, Courses and Course/Subject-wise allocation of teaching hours are given in **Appendix-I, II, III, IV & V** respectively**.**

14. PATTERN OF ASSESSMENT / EXAMINATIONS

- Each Subject/Paper shall be that of 50/100 Marks.
- There will be an Internal Assessment of 15/30 Marks as detailed in Point No. 15 below.
- There will be an External Assessment of 35/70 marks through Semester End Examination.
- For consideration of passing marks for all subjects, the criterion would be minimum 40% marks (combined total of both internal and semester end marks) for each subject.

15. INTERNAL ASSESSMENT

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

Sr. No.	Details	Marks (30)	Marking Scheme	Remarks
1.	2 Unit Tests of 20 marks each	2*5= 10	00-07: Nil 08-10: 01 11-13: 02 14-15:03 16-20: 05	Students will take 2-unit tests on the specific units of syllabus as per the schedule given by the college/department.
2.	3 Classroom activities	3*5 = 15	As per valuation of subject teacher	Subject teacher shall conduct any activity for the assessment of the students as per the following: Case Study Analysis (Individual or Group), Mock Interview, Business News Presentation, Quiz (Rapid Fire / MCQ / Pictionary), Business Idea, Tally or Excel Activity, Budget Planning, Subject-wise Mini Projects, Debate or Group Discussion, Advertisement Script Writing, Listening Comprehension Activity, Storytelling with a Business Moral, Role Play, Translation Exercise, Letter or Email Writing (Formal/Business Communication), Commerce Vocabulary Quiz / Crossword, Business Dialogue Writing, Presentation on Emerging Technologies in Commerce, Website/App Review (Technical Description), Resume Writing, Create and Narrate a "How-To" Video Script/ Making Reels, Environmental News Summary, Short Essay / Paragraph Writing, Eco-Poetry or Slogan Writing, Moral Story Writing / Narration, Quote Interpretation, Situational Dialogues, Business Simulation Activities, Simulation Games etc.
3.	Attendance	05	00-74: Nil 75-84: 03 85-100: 05	Principal to condone attendance to meet the minimum attendance criterion of 75% only in exceptional cases where he/she is convinced that meeting the minimum attendance mark was beyond the control of the student and subject to the condition that the student will make up for attendance in subsequent semester.
	Total Marks	30		

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

Sr. No.	Details	Marks (15)	Marking Scheme	Remarks
1.	1 Unit Tests of 20 marks each	1*5=05	00-07: Nil 08-10: 01 11-13: 02 14-15:03 16-20: 05	Students will take 1-unit tests on the specific units of syllabus as per the schedule given by the college/department.
2.	1 Classroom activity	1*5 = 05	As per valuation of subject teacher	Subject teacher shall conduct any activity for the assessment of the students as per the following: Case Study Analysis (Individual or Group), Mock Interview, Business News Presentation, Quiz (Rapid Fire / MCQ / Pictionary), Business Idea, Tally or Excel Activity, Budget Planning, Subject-wise Mini Projects, Debate or Group Discussion, Advertisement Script Writing, Listening Comprehension Activity, Storytelling with a Business Moral, Role Play, Translation Exercise, Letter or Email Writing (Formal/Business Communication), Commerce Vocabulary Quiz / Crossword, Business Dialogue Writing, Presentation on Emerging Technologies in Commerce, Website/App Review (Technical Description), Resume Writing, Create and Narrate a "How-To" Video Script/ Making Reels, Environmental News Summary, Short Essay / Paragraph Writing, Eco-Poetry or Slogan Writing, Moral Story Writing / Narration, Quote Interpretation, Situational Dialogues, Business Simulation Activities, Simulation Games etc.
3.	Attendance	05	00-74: Nil 75-84: 03 85-100: 05	Principal to condone attendance to meet the minimum attendance criterion of 75% only in exceptional cases where he/she is convinced that meeting the minimum attendance mark was beyond the control of the student and subject to the condition that the student will make up for attendance in subsequent semester.
	Total Marks	15		

Note: Students will be given opportunity to take unit tests, participate in classroom activities, take a part in group discussion in special schedule given by the teachers only in case of medical exigencies or if they have been detained by the college for any of its official programmes like NSS, NCC, Sports, ECA participation etc. on production of stipulated documents.

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

- **OJT:** Under the supervision of teacher, students will participate in an on-the-job training/internship program relevant to their major subject. The students are required to submit a detailed report, ranging from 40 to 50 pages, to the subject teacher. The report should encompass their learning outcomes, experiences, challenges encountered, real-life solutions proposed and other relevant aspects related to the OJT and the subject teachers will conduct the Viva-voce of the student.
- **FIELD PROJECT:** Every student is required to undertake a field project related to their major subject under the supervision of a teacher. The students are required to submit a detailed report, ranging from 20 to 25 pages, to the subject teacher. The report should encompass their learning outcomes, experiences, challenges encountered, real-life solutions proposed, and other relevant aspects related to the Field Project and the subject teachers will conduct the Viva-voce of the student.
- **CEP:** In order to comprehend socio-economic problems and develop the skills to identify real-life solutions, each student must undertake a project focused on social issues under the guidance of a teacher. The students are required to submit a detailed report, ranging from

20 to 25 pages, to the subject teacher. The report should encompass their learning outcomes, experiences, challenges encountered, real-life solutions proposed, and other relevant aspects related to the CEP and the subject teachers will conduct the Viva-voce of the student.

- **RESEARCH PROJECT:** The student who wishes to opt four-year UG Degree Honours with Research is required to undergo rigorous research on the topic related to Major subject under the supervision of Guide/Teacher allotted by the college/department.

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

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

- **CO-CURRICULAR COURSES:** To enhance physical fitness, such as strength, speed, coordination, endurance, and flexibility, the college mandates a compulsory sports and physical education course for all students in the program. Additionally, students can participate in other co-curricular activities like NSS/NCC/Cultural Department/Women Cell based on their personal interests. The department/cell/college will provide specific information about enrolling in these activities through separate circulars when necessary.

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

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

Assessment for NSS shall be done as per the following scheme:

Sr. No.	Details	Marks	Marking Scheme
1	Theory/Participation	25	00-74= NIL, 75-84= 15, 85-100=25
2	Assignment/Quiz	10	As per valuation of the teachers
3	Attendance in NSS Activities	10	00-74= NIL, 75-84= 05, 85-100=10
4	Special Camp/Activities based Report writing	05	As per valuation of the teachers
	Total	50	

Assessment for Women Studies and Services shall be done as per the following scheme:

Sr. No.	Details	Marks	Marking Scheme
1	Attendance of Programme	15	00-74=Nil, 75-84=10, 85-100=15
2	Class Attendance	10	00-74=Nil, 75-84=05, 85-100=10
3	Project	25	As per evaluation by the teacher
	Total	50	

Assessment for Cultural Activities shall be done as per the following scheme:

Sr. No.	Details	Marks	Marking Scheme
1	Theory/ Workshop	20	As per valuation of the teachers
2	Attendance	05	00- 74 = NIL, 75-84 = 03, 85-100 = 05
3	Cultural Quiz	15	00- 04 = NIL, 05-10 = 10, 11-15 = 15
4	Interclass Cultural Competitions	10	As per participation of students in various Inter class Cultural competitions/Seminar conducted by the college/department.
	Total	50	

Assessment for Career Katta shall be done as per the following scheme:

Sr. No.	Details	Marks	Marking Scheme
1	Certificate Completion	10	As per Course completion
2	Attendance	05	00- 74 = NIL, 75-84 = 03, 85-100 = 05
3	Quiz	35	Marks allotted by Career Katta (Conversion of 50 marks into 35 marks)
	Total	50	

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

17. EXTERNAL/SEMESTER END ASSESSMENT

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

18. PATTERN OF SEMESTER END EXAMINATION

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

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

- The college is committed to provide equal opportunities and acknowledge the achievements of students who have excelled in state, national and international competitions, NSS, NCC, sports, cultural activities, events, and competitions conducted at various levels and have missed their semester end/supplementary examinations because of participation in above mentioned activities.
- Whereas, the alternative examination shall be conducted for such students who participated in State, National and International competitions/ NSS/ NCC/ Sports/ Cultural activities/ events/ competitions/academic competitions conducted by Central, State, University Level, Shiksha Mandal Level during the period of semester end/supplementary examination only.
- Such students are required to notify their course coordinators solely about their participation in such activities endorsed by the college or relevant authorities. Once the legitimate students are identified, the course coordinators must inform to the Principal/Chief Controller of Examination and obtain written permission. Following that, the course coordinators should promptly submit the names in stipulated format of those students to the Controller of Examinations before a week of commencement of examination.
- The examination department will schedule the alternate examination as soon as possible after the main examination. An alternate examination will be held only once per semester. In case a student fails to inform the course coordinator or to submit the examination application form or does not appear for the examination due to any reason, their eligibility for that particular examination will be automatically forfeited. They will have the opportunity to take the examination in the subsequent session by submitting a fresh examination application form.
- The examination result for such students will be declared accordingly within 45 days.

20. SCHEME FOR EVALUATION

- All answer books from Semester End and Supplementary Examinations will be evaluated by a panel of examiners appointed by the college. This panel will include both internal and external faculty members and will consist of subject experts drawn from university-approved full-time, CHB or ad-hoc faculties either from G. S. College, other affiliated colleges of RTM Nagpur University or other recognized universities. All panel members must have a minimum of three years of teaching experience.
- The moderation of answer books with a distinction grade of more than 75% and less than 40% will be done either by an external examiner or an internal examiner, preferably by an external examiner and the marks given by the moderator, whether increased or decreased, shall be final.

21. GRACE MARKS

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

- The award of grace marks shall not be available for seeking exemption(s) in one or more paper(s)/subject(s). In other words, the option to use grace marks for seeking exemption(s) in one or more paper(s)/subject(s) and declaring a pass solely in a specific subject will not be available. Grace marks will only be applicable for passing the overall semester end/supplementary examination.
- The examinee passing with grace marks as above shall not be eligible to be placed in the merit list and also shall not be eligible for any medals, prizes or any other awards pertaining to that examination.
- The examinee shall be eligible for maximum 3 grace marks if his score in a paper/subject falls short by not more than 3 marks for getting distinction in a paper/subject even after moderation or revaluation provided, he has not availed the benefit of grace marks earlier for either passing any subject. Such grace marks can be awarded in maximum TWO papers/subjects during the entire course of studies.
- However, such grace marks shall not be considered for the purpose of ranking or awards. Ranking or awards shall be finalized only on the basis of actual marks (i.e. without grace marks).

22. CREDIT SYSTEM OF EVALUATION

- The B. Com. programme will consist of 164 credits
- Each Major course, Minor course and on-the-job training will have 4 credits (except semester II where minor course will have 2 credits) where as other courses like Generic Electives/Open Electives/ Vocation Skill/ Skill Enhancement/ Ability Enhancement/ Indian Knowledge System/ Value Educations Field Projects/ Community Engagement and Co-curricular will have 2 credits.
- Each Credit is equivalent to ONE teaching hour for theory and TWO teaching hours for practical.

23. CREDITS AND GRADES

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

Table for 4/2 Credits Points:

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

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

24. CALCULATION OF SGPA

SGPA (Semester Grade Point Average)**:** The performance of a student in each course/ subject/ paper in each semester is measured through SGPA which is a ratio of total credit points secured by a student in various courses in the semester and total course credits taken during the semester. SGPA shall be calculated for each semester as per the formula of SGPA (Si): $\sum (Ci \times Gi) / \sum Ci$ [Ci= no. of credits for the i^{th} course and Gi is the grade point scored by student in the i^{th} course.]

Illustration of SGPA

Course/Subject	Credit	Marks	Grade Letter	Grade Point	Credit Points
1	4	92	O	10	4*10=40
2	2	42	A+	9	2*9=18
3	2	37	A	8	2*8=16
4	2	32	B+	7	2*7=14
5	2	27	B	6	2*6=12
6	2	24	C	5	2*5=10
7	2	23	C	5	2*5=10
8	2	33	B+	7	2*7=14
9	2	38	A	8	2*8=16
	20				150
SGPA	150/20 = 7.5				

25. CALCULATION OF CGPA

CGPA (Cumulative Grade Point Average): It is a measure of overall cumulative performance of a student over all semesters. The CGPA is a ratio of total credit points secured by a student in all semesters and the sum of the total credits of all courses in all the semesters.

CGPA shall be calculated for the entire programme on the basis of SGPA of all semesters.

CGPA = $\sum (Ci \times Si) / \sum Ci$ [Si= SGPA for the i^{th} semester and Ci is the total no. of credits in that semester.]

Illustration of CGPA

	SEM I	SEM II	SEM III	SEM IV	SEM V	SEM VI	SEM VII	SEM VIII	Total Credits
Credits	20	20	22	22	20	20	20	20	164
SGPA	7.5	7.6	7.8	8.2	8.1	8.14	8.1	8.1	
	20 *7.5	20 *7.6	22*7.8	22*8.2	20*8.1	20*8.14	20*8.1	20*8.1	
	150 +	152 +	171.6 +	180.4 +	162 +	162.8 +	162 +	162 =	1302.8
CGPA	1302.8/164 = 7.94								

26. FINAL AWARD OF DIVISION

After the award of final Grade on the basis of CGPA, the students will be declared as passed with the following Divisions:

CGPA	Grade	Division
9.0-10	O	Outstanding
8.0 - 8.9	A+	Distinction
7.0- 7.9	A	First
6.0 – 6.9	B+	Higher Second
5.0- 5.9	B	Second
4.0- 4.9	C	Pass
00 – 3.9	F	Fail

While calculating the Cumulative Grade score, the value of Grade Point shall be considered Zero (00) in case of students who failed in the concerned course/s i.e. obtained the marks below 40. After calculating the SGPA for an individual semester and the CGPA for entire programme, the value can be matched with the grade in the Grade Point table as per the Seven (07) Points Grading System and expressed as a single designated GRADE such as O, A+, A, B+, B, C, F (Fail).

27. DECLARATION OF RESULTS

- The results of all Semester End examinations will be declared within 45 days after the conclusion of examination and will be notified on the college notice boards and website.
- The results of successful candidates at every exit level (Sem-II, IV, VI and VIII) shall be classified on the basis of aggregate marks obtained at exit level.
- An unsuccessful examinee at a Semester End examination shall be eligible for re-examination on payment of a fresh Examination Fee prescribed by the College and will appear for re-examination in the next Examination Schedule of the said semester examination either in Summer or Winter.
- The results of the candidates who have passed the Semester-II, IV, IV and VIII examinations but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for the Certificate/Diploma/Degree only after successful completion of all the lower semester examinations.
- Only those candidates who pass all the semester examinations in the First Attempt will be eligible for ranks/awards etc. to be announced by the college.

28. ATKT RULES

Unsuccessful Students shall be '***Allowed to Keep Term***' in accordance with the following rules:

Admission to Semester	Candidate should have filled the examination form	Candidate should have passed at least 50% of subjects of the following examinations
Semester II	Of Semester I	
Semester III	Of Semester II	50% of all Semester I & II subjects taken together
Semester IV	Of Semester III	
Semester V	Of Semester IV	All Subjects of Semester I & II clear and 50% of Semester III & IV subjects taken together
Semester VI	Of Semester V	
Semester VII	Of Semester VI	All subjects from Sem-I to Sem-VI must be successfully passed. For admission to the Honours with Research programme, the student must have passed all subjects from Sem-I to Sem-VI and secured a minimum CGPA of 7.50
Semester VIII	Of Semester VII	

Note:

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

29. REVALUATION

- The reassessment process is carefully crafted to ensure a just and impartial evaluation carried out by independent/external examiners who were not part of the initial assessment. Students are provided with the opportunity to request a reassessment if they have any concerns regarding the assessment of their answer-books.
- Students can apply for revaluation of their answer-books after paying the prescribed fees and following due procedure.
- The students should fill the revaluation form and they can request to receive true/Xerox copies of their evaluated answer-books within a reasonable timeframe. Students are advised to review the assessed answer-books with their subject teacher. If the teacher deems reassessment necessary after

evaluating the answer-book(s), the students may apply for a recheck or challenge the valuation of the respective answer paper(s) within the allotted timeframe.

- The revaluation of answer-books shall be done by a panel of external experts only.
- If there is a variation of more than 5% to 10 % of marks between the original marks and the marks after reassessment the marks after reassessment (R1) shall be granted.
- In case there is a variation of more than 10% to 20% of marks between the original marks and the marks after the reassessment (R1) the paper shall be subjected to another reassessment (R2).
- In case there is a variation of more than 10% to 20% of marks between the marks after the first reassessment (R1) and marks after the second reassessment (R2) the paper shall be subjected to third reassessment (R3).
- Marks awarded after the third reassessment (R3), whether increased or decreased, shall be taken as final marks.

30. MAXIMUM ATTEMPTS

A candidate who fails in any of the semester examinations may be permitted to take the examination again at subsequent appearance as per the syllabus and scheme of examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years i.e. 4 more attempts with same syllabus. If the student has exhausted all four attempts and failed and still wishes to appear in the examination, they will have the chance to take the examination in subsequent semester end examinations, with four more attempts available, either with a new syllabus or the syllabus in place at that time.

31. REJECTION OF RESULT

- The candidate shall have an option of being NOT DECLARED SUCCESSFUL in any of the semester end examinations if he/she fails to secure minimum 60% marks in aggregate in that semester. The student can apply separately for availing this option in the prescribed format. It shall be applicable only to the external/semester end examination and not to the marks awarded in Internal Assessment which shall not be altered in any case. Once the candidate opts for Rejection of Results Scheme, his option shall be irrevocable.
- The candidate who fails in one or more subjects of a semester may be permitted to reject the result of the whole examination of that semester. Rejection of result subject-wise shall not be permitted. A candidate who rejects the result shall appear in the examination of that semester in the subsequent examination.
- Rejection shall be exercised only once in each semester and the rejection once exercised cannot be revoked.
- Application for rejection along with payment of prescribed fee shall be submitted to the Controller of Examination of the College along with the original statement of marks within 30 days from the date of publication of the result.
- A candidate who rejects the result of a given semester shall not be eligible for admission to the next semester.
- A candidate who has exercised the rejection option shall be eligible for grade/division only and not considered for any ranking.

32. IMPROVEMENT OF RESULTS

- A candidate who has passed in all the papers of a semester may be permitted to improve the result by reappearing for the whole examination of that semester.
- The reappearance shall be permitted only once in each semester.
- The reappearance for the examination of any semester shall be permitted during the subsequent examination of that semester.
- Application for reappearance along with payment of prescribed fees shall be submitted to the College along with the original statement of marks within 30 days from the declaration of results.

- If a candidate passes in all subjects in the reappearance, higher of the two aggregate marks secured by the candidate shall be awarded to the candidate for that semester. In case the candidate fails in reappearance, he shall retain his first appearance result.
- A candidate who appears for improvement of results shall be eligible for grade/division but not for ranking.
- Internal assessment marks shall remain the same and they are not included in the improvement of result scheme.

33. AWARD OF MARK SHEET/S

- All Mark Sheets for all semesters shall be awarded by the college at the end of each semester.
- Each Semester End Mark Sheet shall reflect both the actual marks and the Credits of each subject along with the Grade Letter designated for the marks obtained and SGPA.
- The Mark Sheet shall specifically mark all the pass/exempted/pass with grace and fail subjects.
- The Mark sheet of Sem-II (Certificate), Sem-IV (Diploma) and Sem-VI (Degree) and Sem-VIII with Degree of Honours/ Honours with Research shall include stipulated Credits / Credit Points.
- The Mark sheet of Sem-II (Certificate), Sem-IV (Diploma) and Sem-VI (Degree) and Sem-VIII with Degree of Honours/ Honours with Research shall include total marks, CGPA and final designated GRADE such as O, A+, A, B+, B, F (Fail).

34. AWARD OF DEGREE

- Students shall receive Degree from the RTM Nagpur University on payment of the prescribed fee.
- The Certificate/Diploma/Degree shall be issued at the end of successful completion of duration of the programme as per the NEP 2020 guidelines. The degrees shall be signed by the Hon'ble Vice-Chancellor and shall have the college's name on it.

35. GRIEVANCE REDRESSAL MECHANISM

- There shall be a Grievance Redressal Committee for all grievances related to examinations and assessment.
- The Committee shall be headed by the Controller of Examinations and shall have as members all HOD's/Course Coordinators.
- In case of any dispute, the Chief Controller, Examinations/Principal shall decide the matter and his decision shall be final.

36. ABSORPTION SCHEME

- Only fresh candidates will be eligible for admission to this programme and students absorb as per the New Education Policy 2020 and Maharashtra Government GR received on dated 06-12-2022, 26-12-2022 and 20-04-2023.
- Other students already enrolled in B.Com. programme of RTM Nagpur University or any other University or any other autonomous college can also join this course from Semester III, V and VII stages subject to the conditions of medium and vacancies provided they have studied and passed in their previous semesters in RTM Nagpur University or any other university with the same major and minor courses as prescribed in this programme. Alternatively, such students will have to take examination in those subjects which they have not studied in earlier semesters in RTM Nagpur University, any other university or any other autonomous college earlier and their final results in this course will be declared only after they clear these subject/s in maximum four attempts in four consecutive examinations.

37. REVISION OF COURSES

- The college is offering a number of courses as per the following classification/Verticals as per National Education Policy 2020:
- Major Core
- Major Electives
- Minor (inter-disciplinary)
- Generic Electives/Open Electives
- Vocational Skill Courses
- Skill Enhancement Courses
- Ability Enhancement Courses
- Indian Knowledge System
- Value Education Courses
- On-the-Job Training
- Field Project
- Community Engagement Programme
- Co-Curricular Courses
- The above courses as listed in **Appendix-II** have been designed by the college's Boards of Studies and approved by the college's Academic Council and Governing Body. They have also been communicated to the RTM Nagpur University to which the college is affiliated.
- Further, existing courses will be modified or the new courses would be introduced or new major will be offer as per the requirements of students and other stakeholders from time to time.
- All the courses designed by the college are deemed to have the approval of RTM Nagpur University, State Government and the UGC.

APPENDIX-I

CREDIT STRUCTURE FOR B.COM (Major in Accountancy & Business Studies)

(AS PER THE NATIONAL EDUCATION POLICY 2020)

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

APPENDIX-II

SCHEME OF TEACHING AND EXAMINATION FOR B.COM MAJOR IN ACCOUNTANCY & BUSINESS STUDIES

(UNDER CHOICE BASED CREDIT SYSTEM AS PER NEP)

PROGRAMME CODE: GSW-UG-01-BC

Semester-I

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	BCABS 1.1	Major Core	Evolution of Business	60	70	30	100	40	4
2 (Any One)	BCABS 1.2.1	Generic/Open Electives	Secretarial Practice	30	35	15	50	20	2
	BCABS 1.2.2		Entrepreneurship Development						
3 (Any One)	BCABS 1.3.1	Generic/Open Electives	Intellectual Property Rights	30	35	15	50	20	2
	BCABS 1.3.2		Business Environment						
4	BCABS 1.4	Vocational Skill Courses	Computer Application in Business (Th+Pra)	45	35	15	50	20	2
5 (Any One)	BCABS 1.5.1	Skill Enhancement Courses	Basics of Communication Skills	30	35	15	50	20	2
	BCABS 1.5.2		Management Skills						
6	BCABS 1.6	Ability Enhancement Courses	English- A Better India, A Better World	30	35	15	50	20	2
7	BCABS 1.7	Indian Knowledge System	Ancient Indian Education System	30	35	15	50	20	2
8 (Any One)	BCABS 1.8.1	Value Education Courses	Environment and Sustainable Development	30	35	15	50	20	2
	BCABS 1.8.2		Constitution of India						

9 (Any One)	BCABS 1.9.1	Co-Curricular Courses	Physical Education-I	60	50 (Valuation as per point no. 16)	50	20	2
	BCABS 1.9.2		Women Studies and Services					
	BCABS 1.9.3		Cultural Activities					
	BCABS 1.9.4		National Service Scheme					
	Total			345		500	200	20

Semester-II

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	BCABS 2.1	Major Core	Fundamentals of Financial Accounting	60	70	30	100	40	4
2 (Any One)	BCABS 2.2.1	Minor	Basics of Economics	30	35	15	50	20	2
	BCABS 2.2.2		Computer Hardware and Networking						
	BCABS 2.2.3		Thoughts of Management						
3 (Any One)	BCABS 2.3.1	Generic/Open Electives	Production Management	30	35	15	50	20	2
	BCABS 2.3.2		Project Management						
4 (Any One)	BCABS 2.4.1	Generic/Open Electives	Operations Management	30	35	15	50	20	2
	BCABS 2.4.2		Indian Financial Systems						
5	BCABS 2.5	Vocational Skill Courses	Basics of Tally Prime (Th+Pra)	45	35	15	50	20	2
6 (Any One)	BCABS 2.6.1	Skill Enhancement Courses	Correspondence Skills	30	35	15	50	20	2
	BCABS 2.6.2		Public Administration						
7 (Any One)	BCABS 2.7.1	Ability Enhancement Courses	Business Hindi	30	35	15	50	20	2
	BCABS 2.7.2		Marathi						
8	BCABS 2.8	Value Education Courses	Value Education	30	35	15	50	20	2
9 (Any One)	BCABS 2.9.1	Co-Curricular Courses	Physical Education-II	60	50 (Valuation as per point no. 16)		50	20	2
	BCABS 2.9.2		Women Studies and Services						
	BCABS 2.9.3		Cultural Activities						
	BCABS 2.9.4		National Service Scheme						
	Total			**345**			**500**	**200**	**20**

Semester-III

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	BCABS 3.1	Major Core	Company Law	60	70	30	100	40	4
2	BCABS 3.2		Financial Accounting- I	60	70	30	100	40	4

3 (Any One)	BCABS 3.3.1	Minor	Business Economics	60	70	30	100	40	4
	BCABS 3.3.2		MS-Office						
	BCABS 3.3.3		Marketing Management						
4 (Any One)	BCABS 3.4.1	Generic/Open Electives	Direct Tax	30	35	15	50	20	2
	BCABS 3.4.2		International Trade and Business Administration						
5	BCABS 3.5	Vocational Skill Courses	Digital Marketing (Th+Pra)	45	35	15	50	20	2
6 (Any One)	BCABS 3.6.1	Ability Enhancement Courses	Business Hindi	30	35	15	50	20	2
	BCABS 3.6.2		Marathi						
7	BCABS 3.7	Field Project	Field Project	60	50 (Valuation as per point no. 16)		50	20	2
8 (Any One)	BCABS 3.8.1	Co-Curricular Courses	Physical Education-III	60	50 (Valuation as per point no. 16)		50	20	2
	BCABS 3.8.2		Women Studies and Services						
	BCABS 3.8.3		Cultural Activities						
	BCABS 3.8.4		National Service Scheme						
	Total			**405**			**550**	**220**	**22**

Semester-IV

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	BCABS 4.1	Major Core	Business Law	60	70	30	100	40	4
2	BCABS 4.2		Financial Accounting- II	60	70	30	100	40	4
3 (Any One)	BCABS 4.3.1	Minor	Monetary Economics	60	70	30	100	40	4
	BCABS 4.3.2		Computer Fundamentals						
	BCABS 4.3.3		Human Resources Management						
4 (Any One)	BCABS 4.4.1	Generic/Open Electives	Indirect Tax	30	35	15	50	20	2
	BCABS 4.4.2		ESG Investing India						
5 (Any one)	BCABS 4.5.1	Skill Enhancement Courses	Advanced Business Writing Skills	30	35	15	50	20	2
	BCABS 4.5.2		Soft Skills						
6	BCABS 4.6	Ability Enhancement Courses	English-Turning Point	30	35	15	50	20	2
7	BCABS 4.7	Community Engagement	Community Engagement Programme	60	50 (Valuation as per point no. 16)		50	20	2
8 (Any One)	BCABS 4.8.1	Co-Curricular Courses	Physical Education-IV	60	50 (Valuation as per point no. 16)		50	20	2

	BCABS 4.8.2		Women Studies and Services					
	BCABS 4.8.3		Cultural Activities					
	BCABS 4.8.4		National Service Scheme					
	Total			**390**		**550**	**220**	**22**

Semester-V

Sr. No.	**Course Code**	**Verticals**	**Subjects**	**Total Hours**	**Marks**			**Minimum Passing Marks**	**Credits**
					Semester End Exam	**Internal Assessment**	**Total Marks**		
1	BCABS 5.1	Major Core	Statistics and Business Mathematics	60	70	30	100	40	4
2	BCABS 5.2		Cost Accounting	60	70	30	100	40	4
3 (Any One)	BCABS 5.3.1	Major Electives	Artificial Intelligence in Accounting	60	70	30	100	40	4
	BCABS 5.3.2		Accounting for Banking and Insurance						
4 (Any One)	BCABS 5.4.1	Minors	Indian Economy	60	70	30	100	40	4
	BCABS 5.4.2		Database Management Systems						
	BCABS 5.4.3		Logistics and Supply Management						
5	BCABS 5.5	Vocational Skill Courses	Tourism Management (Th+Pra)	45	35	15	50	20	2
6	BCABS 5.6	Field Project	Field Project	60	50 (Valuation as per point no. 16)		50	20	2
	Total			**345**			**500**	**200**	**20**

Semester-VI

Sr. No.	**Course Code**	**Verticals**	**Subjects**	**Total Hours**	**Marks**			**Minimum Passing Marks**	**Credits**
					Semester End Exam	**Internal Assessment**	**Total Marks**		
1	BCABS 6.1	Major Core	Financial Management	60	70	30	100	40	4
2	BCABS 6.2		Management Accounting	60	70	30	100	40	4
3 (Any One)	BCABS 6.3.1	Major Electives	Artificial Intelligence in Commerce	60	70	30	100	40	4
	BCABS 6.3.2		Security & Portfolio Analysis						
4 (Any One)	BCABS 6.4.1	Minors	Public Finance: Theory & Practice	60	70	30	100	40	4
	BCABS 6.4.2		MIS & System Analysis and Design						
	BCABS 6.4.3		Service Sector Management						
5	BCABS 6.5	On the Job Training	On the Job Training	120	100 (Valuation as per point no. 16)		100	40	4
	Total			**360**			**500**	**200**	**20**

Semester-VII (Honours)

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	BCABS 7.1	Major Core	Statistics in Business	60	70	30	100	40	4
2	BCABS 7.2		Commercial Law	60	70	30	100	40	4
3	BCABS 7.3		Business and Economic Environment	60	70	30	100	40	4
4 (Any One)	BCABS 7.4.1	Major Electives	Auditing	60	70	30	100	40	4
	BCABS 7.4.2		Financial Statement Analysis						
5	BCABS 7.5	Minor	Artificial Intelligence in Research Methodology	60	70	30	100	40	4
	Total			**300**			**500**	**200**	**20**

Semester-VIII (Honours)

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	BCABS 8.1	Major Core	Advanced Statistics	60	70	30	100	40	4
2	BCABS 8.2		Corporate Accounting	60	70	30	100	40	4
3	BCABS 8.3		Corporate Law	60	70	30	100	40	4
4 (Any One)	BCABS 8.4.1	Major Electives	Business Studies	60	70	30	100	40	4
	BCABS 8.4.2		Entrepreneurship Development: Government Policies						
5	BCABS 8.5	On the Job Training	On the job Training	120	100 (Valuation as per point no. 16)		100	40	4
	Total			**360**			**500**	**200**	**20**

Semester-VII (Honours with Research)

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	BCABS 7.1	Major Core	Statistics in Business	60	70	30	100	40	4
2	BCABS 7.2		Commercial Law	60	70	30	100	40	4
3 (Any One)	BCABS 7.3.1	Major Electives	Auditing	60	70	30	100	40	4
	BCABS 7.3.2		Financial Statement Analysis						
4	BCABS 7.4	Minor	Artificial Intelligence in Research Methodology	60	70	30	100	40	4
5	BCABS 7.5	Research Project	Research Project	120	100 (Valuation as per point no. 16)		100	40	4
	Total			**360**			**500**	**200**	**20**

Semester-VIII (Honours with Research)

Sr. No.	Course Code	Verticals	Subjects	Total Hours	Marks			Minimum Passing Marks	Credits
					Semester End Exam	Internal Assessment	Total Marks		
1	BCABS 8.1	Major Core	Advanced Statistics	60	70	30	100	40	4
2	BCABS 8.2		Corporate Law	60	70	30	100	40	4
3 (Any One)	BCABS 8.3.1	Major Electives	Business Studies	60	70	30	100	40	4
	BCABS 8.3.2		Entrepreneurship Development: Government Policies						
4	BCABS 8.4	Research Project	Research Project	240	200 (Valuation as per point no. 16)		200	80	8
	Total			**420**			**500**	**200**	**20**

SEMESTER-WISE SUMMARY/CLASSIFICATION OF COURSES
For B.Com. Major in Accountancy & Business Studies

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

SUMMARY OF THE TOTAL HOURS AND MARKS

Sr.No.		Instruction Hours	Total Marks	Credits
1	Semester – I	345	500	20
2	Semester – II	345	500	20
3	Semester – III	405	550	22
4	Semester – IV	390	550	22
5	Semester – V	345	500	20
6	Semester – VI	360	500	20
7	Semester – VII (Honours)	300	500	20
8	Semester – VIII (Honours)	360	500	20
Total		**2850**	**4100**	**164**
7	Semester – VII (Honours with Research)	360	500	20
8	Semester – VIII (Honours with Research)	420	500	20

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

APPENDIX- III

(WORKLOAD)

SCHEME OF TEACHING AND EXAMINATION FOR B.COM MAJOR IN ACCOUNTANCY & BUSINESS STUDIES

(UNDER CHOICE BASED CREDIT SYSTEM AS PER NEP)

PROGRAMME CODE: GSN-UG-01-BC

Odd Semesters (June to October)

SEMESTER I				SEMESTER III			
S.N.	**Verticals**	**Course**	**Hours of Teaching**	**S.N.**	**Verticals**	**Course**	**Hours of Teaching**
1	Major Core	Evolution of Business	04	1	Major Core	Company Law	04
2	Generic/Open Electives	Secretarial Practice	02	2	Major Core	Financial Accounting- I	04
		Entrepreneurship Development		3	Minor	Business Economics	04
3	Generic/Open Electives	Intellectual Property Rights	02			MS- Office	
		Business Environment				Marketing Management	
4	Vocational Skill Courses	Computer Application in Business (Th.+Pra.)	03	4	Generic/ Open Electives	Direct Tax	02
5	Skill Enhancement Courses	Basics of Communication Skills	02			International Trade and Business Administration	
		Management Skills		5	Vocational Skill Courses	Digital Marketing	03
6	Ability Enhancement Courses	English – A Better India, A Better World	02	6	Ability Enhancement Courses	Business Hindi/ Marathi	02
7	Indian Knowledge System	Ancient Indian Education System	02	7	Field Project	Field Project	02
8	Value Education Courses	Environment and Sustainable Development	02	8	Co-curricular Courses	Physical Education-III	04
		Constitution of India				Women Studies and Services	
						Cultural Activities	
						National Service Scheme	
9	Co-Curricular Courses	Physical Education-I	04				
		Women Studies and Services					
		Cultural Activities					
		National Service Scheme					
	Total		**23**		**Total**		**25**
	Commerce (Sr. No. 1 to 4 and 8) = 13 Language (Sr. No. 5 to 7) = 06 CC (Sr. No. 9) = 04				Commerce (Sr. No. 1 to 5 and 7) = 19 Language (Sr. No. 6) = 02 CC (Sr. No. 8) = 04		

SEMESTER V				SEMESTER VII			
S.N.	**Verticals**	**Course**	**Hours of Teaching**	**S.N.**	**Verticals**	**Course**	**Hours of Teaching**
1	Major Core	Statistics and Business Mathematics	04	1	Major Core	Statistics in Business	04
2		Cost Accounting	04	2		Commercial Law	04
3	Major Elective	Artificial Intelligence in Accounting	04	3		Business and Economic Environment	04
		Accounts for Banking and Insurance		4	Major Elective	Auditing	04
4	Minor	Indian Economy	04	5		Financial Statement Analysis	
		Database Management Systems		6	Minor	Artificial Intelligence in Research Methodology	04
		Logistics and Supply Chain Management					
5	Vocational Skill Courses	Tourism Management	03				
6	Field Project	Field Project	02				
	Total		21		Total		20
	Commerce (Sr. No. 1 to 6) = 21				Commerce (Sr. No. 1 to 6) = 20		

Even Semesters (December to April)

SEMESTER II				SEMESTER IV			
S.N.	**Verticals**	**Course**	**Hours of Teaching**	**S.N.**	**Verticals**	**Course**	**Hours of Teaching**
1	Major Core	Fundamentals of Financial Accounting –I	04	1	Major Core	Business Law	04
2	Minor	Basics of Economics	02	2	Major Core	Financial Accounting- II	04
		Computer Hardware and Networking		3	Minor	Monetary Economics	04
		Thoughts of Management				Computer Fundamentals	
3	Generic/Open Electives	Production Management	02			Human Resource Management	
		Project Management		4	Generic/ Open Electives	Indirect Tax	02
4	Generic/Open Electives	Operations Management	02			ESG Investing India	
		Indian Financial System		5	Skill Enhancement Courses	Advanced Business Writing Skills	02
5	Vocational Skill Courses	Basics of Tally Prime (Th.+Pra.)	03			Soft Skills	
6	Skill Enhancement Courses	Correspondence Skills	02	6	Ability Enhancement Courses	English-Turning Point	02
		Public Administration		7	Community Engagement Programme	Community Engagement Programme	02
7	Ability Enhancement Courses	Business Hindi/ Marathi	02	8	Co-curricular Courses	Physical Education-IV	04
						Women Studies and Services	
						Cultural Activities	
						National Service Scheme	
8	Value Education Courses	Value Education	02				
9	Co-Curricular Courses	Physical Education-II	04				
		Women Studies and Services					
		Cultural Activities					
		National Service Scheme					
		Total	23		Total		24
	Commerce (Sr. No. 1 to 5 and 8) = 15 Language (Sr. No. 6 to 7) = 04 CC (Sr. No. 9) = 04				Commerce (Sr. No. 1 to 4 & 7) = 16 Language (Sr. No. 5 to 6) = 04 CC (Sr. No. 8) = 04		

SEMESTER VI				SEMESTER VIII			
S.N.	**Verticals**	**Course**	**Hours of Teaching**	**S.N.**	**Verticals**	**Course**	**Hours of Teaching**
1	Major Core	Financial Management	04	1	Major Core	Advanced Statistics	04
2		Management Accounting	04	2		Corporate Accounting	04
3	Major Elective	Artificial Intelligence in Commerce	04	3		Corporate Law	04
		Security & Portfolio Analysis		4	Major Elective	Business Studies	04
4	Minor	Public Finance: Theory & Practice	04			Entrepreneurship Development: Government Policies	
		MIS & System Analysis and Design		5	On the Job Training	On the Job Training	04
		Service Sector Management					
5	On the Job Training	On the Job Training	04				
	Total		20		Total		20
	Commerce (Sr. No. 1 to 5) = 20				Commerce (Sr. No. 1 to 5) = 20		

TOTAL SUBJECT-WISE WORKLOAD in HOURS

1. English: Odd - 02 and Even - 02
2. Marathi/Business Hindi: Odd – 02 and Even -02
3. IKS: Odd – 02 and Even - 00
4. SEC: Odd – 02 and Even - 04
5. CC: Odd – 08 and Even - 08
6. Commerce:
   a. Three Years: Odd – 53 and Even – 51
   b. Four Years: Odd – 73 and Even – 71

SUMMARY OF WORKLOAD in HOURS (ODD SEMESTER)

Semester	Commerce	Language				CC	Total
		English	Business Hindi/Marathi	IKS	SEC		
I	13	02	00	02	02	04	23
III	19	00	02	00	00	04	25
V	21	00	00	00	00	00	21
Total	53	02	02	02	02	08	69
VII	20	00	00	00	00	00	20
Grand Total	73	02	02	02	02	08	89

SUMMARY OF WORKLOAD in HOURS (EVEN SEMESTER)

Semester	Commerce	Language				CC	Total
		English	Business Hindi/Marathi	IKS	SEC		
II	15	00	02	00	02	04	23
IV	16	02	00	00	02	04	24
VI	20	00	00	00	00	00	20
Total	51	02	02	00	04	08	67
VIII	20	00	00	00	00	00	20
Grand Total	71	02	02	00	04	08	87

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

APPENDIX-IV

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

Total Marks: 70 Time 03:00 Hours

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

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

Total Marks: 35 Time 01:30 Hours

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

C. PATTERN OF QUESTION PAPER (Ability Enhancement Courses & Skill Enhancement Courses)

ENGLISH

Total Marks: 35 Time 01:30 Hours

THEORY SUBJECTS				
Q. No.	Sub-Question	Nature	Unit	Marks
1.		**LAQ**	Unit No. I	08 Marks
	A	Theory		
		OR		
	B	Theory		
2.		**SAQ (Solve any two)**	Unit No. I	06 * 2 Marks = 12 Marks
	A	Theory		
	B	Theory		
	C	Theory		
	D	Theory		
3.		**SAQ – Unseen Passage/Questions**	Unit No. II	05 * 1 Marks = 05 Marks
	A	Theory		
	B	Theory		
	C	Theory		
	D	Theory		
	E	Theory		
4.		**SAQ –** Theory – (Expand the idea/Dialogue Writing/Draft an Ad/Write a Paragraph/Make a Precis)	Unit No. II	05
5.		**VSAQ – Vocabulary Exercise (Solve any Five)**	Unit No. II	05 * 1 Marks = 05 Marks
	A	Theory		
	B	Theory		
	C	Theory		
	D	Theory		
	E	Theory		
	F	Theory		

BUSINESS HINDI/MARATHI

Total Marks: 35 Time 01:30 Hours

THEORY SUBJECTS				
Q. No.	**Sub-Question**	**Nature**	**Unit**	**Marks**
1.		**LAQ**	**-**	08 Marks
	A	Theory	Unit No. I	
		OR		
	B	Theory	Unit No. I	
2.		**SAQ (Solve any two)**		6 * 2 Marks = 12 Marks
	A	Theory	Unit No. I	
	B	Theory		
	C	Theory		
	D	Theory		
3.		**SAQ**	**-**	05 Marks
	A	Theory	Unit No. II	
		OR		
	B	Theory	Unit No. II	
4.		**SAQ**	**-**	05 Marks
	A	Theory	Unit No. II	
		OR		
	B	Theory	Unit No. II	
5.		**VSAQ (Solve any five)**		05 Marks
	A	Theory	Unit No. II	
	B	Theory		
	C	Theory		
	D	Theory		
	E	Theory		
	F	Theory		

APPENDIX-V
B.COM MAJOR IN ACCOUNTANCY & BUSINESS STUDIES (SUBJECT LISTS AND SUBJECT BASKETS)

Major Core Compulsory	
Sem-I	1. Evolution of Business
Sem-II	2. Fundamentals of Financial Accounting
Sem-III	3. Company Law
	4. Financial Accounting-I
Sem-IV	5. Business Law
	6. Financial Accounting-II
Sem-V	7. Statistics and Business Mathematics
	8. Cost Accounting
Sem-VI	9. Financial Management
	10. Management Accounting
Sem-VII	11. Statistics in Business
	12. Commercial Law
	13. Business & Economic Environment
Sem-VIII	14. Advanced Statistics
	15. Corporate Accounting
	16. Corporate Law

Minor Subject Baskets		
Economics	**Computer Science**	**Management**
1. Basics of Economics	1. Comp. Hardware & Networking	1. Thoughts of Management
2. Business Economics	2. MS-Office	2. Marketing Management
3. Monetary Economics	3. Computer Fundamentals	3. HRM
4. Indian Economy	4. Database Management Systems	4. Logistics & Supply chain Management
5. Public Finance: Theory & Practice	5. MIS & System Analysis and Design	5. Service Sector Management
Artificial Intelligence in Research Methodology (RM)		

Basket of Generic Electives/ Open Electives	
Sem-I	1. Secretarial Practices
	2. Entrepreneurship Development
	3. Intellectual Property Rights
	4. Business Environment
Sem-II	5. Production Management
	6. Project Management
	7. Operations Management
	8. Indian Financial System
Sem-III	9. Direct Tax
	10. International Trade and Business Administration
Sem-IV	11. Indirect Tax
	12. ESG Investing India

Major Core Electives			
Sem-V	Group 1 Elective	1. Artificial Intelligence in Accounting	2. Accounts for Banking and Insurance
Sem-VI	Group 2 Elective	1. Artificial intelligence in Commerce	2. Security & Portfolio Analysis
Sem-VII	Group 3 Elective	1. Auditing	2. Financial Statement Analysis
Sem-VIII	Group 4 Elective	1. Business Studies	2. Entrepreneurship Development: Government Policies

Vocational Skill Courses (Major)	
Sem-I	1. Computer Application in Business
Sem-II	2. Tally Prime
Sem-III	3. Digital Marketing
Sem-V	4. Tourism Management

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

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

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

Value Education Courses	
Sem-I	1. Environment & Sustainable Development
	2. Constitution of India
Sem-II	1. Value Education

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