



## **RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY**

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

### **DIRECTION NO 23 OF 2025**

#### **ADMISSIONS AND EXAMINATIONS LEADING TO THE AWARD OF THE CERTIFICATE, DIPLOMA OR DEGREE OF BACHELOR OF COMMERCE (MAJOR) WITH HONORS / RESEARCH, DIRECTION, 2025**

Whereas, the Maharashtra Public Universities Act, 2016 ( VI of 2017) ( hereinafter the “Act”) has been made applicable to the Rashtrasant Tukadoji Maharaj Nagpur University ( herein after the “University”) w.e.f. 1st March 2017;

AND

Whereas, the University has issued Direction No.27 of 2022 dealing with the composition of the four faculties created by the Act;

AND

Whereas, the Board of Studies in various subjects in commerce their meetings held on 27/2/2024 has prepared the scheme of examination and recommended for Four Year Bachelor of Commerce with multiple Entry and Exis options as per the NEP 2020;

AND

Whereas, the faculty of Commerce and Management in its meeting held 16/3/2024 vide item No. 2D has considered, accepted and recommended to Academic Council;

AND

Whereas, the Academic Council in its meeting held 22/4/2024 vide item No. 2D and held on 22/4/24 vide item no9 has considered, accepted and recommended to Management Council, for Bachelor of Commerce (Major) in the Faculty of Commerce and Management syllabi with draft direction and the Scheme of examination of Semester-I to VIII;

AND

Whereas, the Direction No. 21 of 2024 governing ADMISSIONS AND EXAMINATIONS LEADING TO THE AWARD OF THE CERTIFICATE, DIPLOMA OR DEGREE OF BACHELOR OF COMMERCE (MAJOR) WITH HONORS / RESEARCH issued by the University has been lapsed;

AND

Whereas, the detailed syllabus for subjects of 3<sup>rd</sup> and 4<sup>th</sup> Semester have been approved by the Boards of Studies in their meeting held on 21/03/2025 and approved by the Faculty of Commerce and Management in its meeting held on 07/04/2025 and by the Academic Council in its meeting held on 13/05/2025 vide item no.2(C) & (E)

AND

Whereas, National Education policy 2020 is required to be implemented in the faculty of Commerce and Management for under graduate programmes with multiple Entry and Exit options’

AND

Whereas, Government of Maharashtra has issued G.R.s dated 20.4.2023. And 16.5.2023 in order to implement the provisions of NEP 2020;

AND

**Whereas**, as per the provisions of section 73 (1) of the Act an Ordinance is required to be made for laying down the conditions under which students can be admitted to any course of study leading to the award of degrees, diplomas, certificates, and other academic distinctions;

AND

**Whereas**, making of an Ordinance is a time consuming process and there was urgency in introducing the degree course of " Bachelor of Commerce (Major)" in the faculty of Commerce and Management necessitating issuance of a Direction by the Vice-Chancellor, in exercise of her powers under section 12(8) of the M.P.U. Act 2026.

Now, therefore, I, Dr. Madhavi Khode-Chaware, Vice-Chancellor Rashtrasant Tukadoji Maharaj University Nagpur, in exercise of my powers under section 12 (8) of the Act, do hereby issue the following Directions:

1. This Direction may be called "Direction Governing Admissions and Examinations leading to the award of Certificate, Diploma or Degree of BACHELOR OF COMMERCE (Major) with Honors / Research, Direction 2025.
2. This direction shall come into force from the academic session 2024-25 and the students admitted to B. Com. program under Direction No.21 of 2024 shall also be governed by this direction.
3. INTERPRETATION CLAUSE: In this direction, unless the context requires otherwise the words, phrases and abbreviations used shall have the following meaning:
  - a. "AEC" means the Ability Enhancement Course
  - b. "Academic Council" means the Academic Council of the R T M Nagpur University, Nagpur
  - c. "ATKT" refers to Allowed to Keep the Term in higher semester
  - d. "Board of Studies" means Board of Studies for various subjects of commerce in the faculty of Commerce and Management in the University.
  - e. "CC" means Co-curricular Courses
  - f. "CIE" means Continuous Internal Evaluation which refers to the internal assessment of students conducted at the college concerned.
  - g. "Competent Authority" (for admission purpose) means an "Authority" established or assigned the duty to regulate admissions in the course by the Government of Maharashtra or an authority constituted by the University, for this purpose.
  - h. "Course" means a paper/subject (theory or practical) prescribed for any semester of the programme.
  - i. "Credit" (C) for a course is dependent on the number of hours of instruction per week in that course, and is obtained by using a multiplier of one (1) for lecture and a multiplier of half (1/2) for practical (laboratory) hours.
  - j. "Credit Points" refer to the product of No. of credits multiplied by the Grade Point for a given course/paper.
  - k. "Cumulative Grade Point Average (CGPA)" refers to the Cumulative Grade Point Average weighted across all semesters.
  - l. "Degree" means the Under Graduate Degree awarded after successful completion of the programme governed by this Direction.



- m. **"Fees"** means the fees prescribed by the University/ Shikshan Shulka Samiti of Government of Maharashtra, for the Under Graduate programme under this Direction, from time to time.
- n. **"Grade letter"** is an index to indicate the performance of a student in a particular course (Paper). It is the transformation of actual marks secured by a student in a course/paper. Grade letters are O, A+, A, B+, B, C, P, F and AB.
- o. **"Grade Point"** is the weightage allotted to each grade letter depending on the range of marks awarded in a course/paper.
- p. **"Graduate programme"** means Bachelors' degree programme in Commerce.
- q. **"MOOC"** means Massive Open Online Course offered by SWAYAM/NPTEL or any other recognized University or Institution
- r. **"SEC"** means Skill Enhancement Course
- s. **"SEE"** means Session End Examination
- t. **"Semester Grade Point Average (SGPA)"** refers to the performance of the student in a given semester. SGPA is based on the total credit points earned by the student in all the courses and the total number of credits assigned to the courses/papers in a Semester.
- u. **"Student"** means student admitted to Bachelor's Degree Programme in commerce under this direction.
- v. **"ODL"** means Online and Distance Learning
- w. **"OE"** means Open Elective Course
- x. **"University"** means The Rashtrasant Tukadoji Maharaj Nagpur University.
- y. **"VSC"** means the Vocational Skill Course

#### 4. Details of eligibility for B.Com. semester 1 examination

For the **B.Com. 1<sup>st</sup> Semester**, Examinee shall have Passed the 12<sup>th</sup> Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education/CBSE/ICSE, with English at Higher or Lower level and any Modern Indian Language at higher or lower level with any combination of optional subjects;

**OR**

XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only; OR any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competence Vocational Course (MCVC).

**OR**

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

#### 5. Duration of the Program:

There shall be Eight Examinations leading to the degree of Bachelor of Commerce (B.Com.) with Major (Honours/Research) Degree, namely:

- (1) The Bachelor of Commerce (B.Com.) – 1<sup>st</sup> Semester Examination,
- (2) The Bachelor of Commerce (B.Com.) – 2<sup>nd</sup> Semester Examination,
- (3) The Bachelor of Commerce (B.Com.) – 3<sup>rd</sup> Semester Examination,
- (4) The Bachelor of Commerce (B.Com.) – 4<sup>th</sup> Semester Examination,
- (5) The Bachelor of Commerce (B.Com.) – 5<sup>th</sup> Semester Examination,
- (6) The Bachelor of Commerce (B.Com.) – 6<sup>th</sup> Semester Examination,

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(7) The Bachelor of Commerce (B.Com.) – 7<sup>th</sup> Semester Examination and

(8) The Bachelor of Commerce (B.Com.) – 8<sup>th</sup> Semester Examination

**NOTE: A student is required to complete the 4 Year Degree Program in maximum 7 years from date of admission to 1<sup>st</sup> Year**

**6. Student progression path and provisions for Multiple Entry and Exit**

a. Duration of the B. Com. Program shall be FOUR academic years divided into EIGHT semesters with the provision for multiple exits as mentioned here:

a. A student can exit the program after successful completion of 1<sup>st</sup> and 2<sup>nd</sup> semesters having earned requisite number of credits (40) as mentioned in the scheme of examination and additional 'Skill Enhancement Course' with 4 credits. Such a student shall be eligible for the award of 'UG Certificate in Commerce' by the University.

**OR** a student can continue the program in 2<sup>nd</sup> year.

b. A student can exit the program after successful completion of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> semesters having earned requisite number of credits (84) as mentioned in the scheme of examination and additional 'Skill Enhancement Course' with 4 credits. Such a student shall be eligible for the award of 'UG Diploma in Commerce' by the University.

**OR** a student can continue the program in 3<sup>rd</sup> year.

c. A student can exit the program after successful completion of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup> and 6<sup>th</sup> semesters having earned requisite number of credits (124) as mentioned in the scheme of examination. Such a student shall be eligible for the award of 'Bachelor of Commerce (Major) with Minor' degree by the University.

**OR** a student can continue the program in 4<sup>th</sup> year for either HONOURS or RESEARCH degree.

d. A student, on successful completion of all the 8 semesters and having earned requisite number of credits (164) as mentioned in the scheme of examination shall be eligible for the award of either 'Bachelor of Commerce (Honours) Degree with Major and Minor' OR 'Bachelor of Commerce (Research) Degree with Major and Minor'

**b. Re-entry or Lateral Entry**

a. Students, opting for exits at any level, will have the option to re-enter the programme from where they have left off, in the same or in a different higher education institution within three years of exit and complete the degree programme within the stipulated maximum period of SEVEN years from the date of admission to first year.

b. Re-entry at various levels for lateral entrants in academic programmes shall be based on the earned and valid credits as deposited and accumulated in the Academic Bank of Credits (ABC) through Registered Higher Education Institutions and proficiency test records.

c. Lateral entry into the programme of study leading to the UG Diploma / Three Year UG Degree / Four Year Bachelor's Degree with Honours/Research will be based on the validation of prior learning outcomes achieved and subject to availability seats based on intake capacity.

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**Eligibility for Award of Certificate/Diploma/Degree/Honours or Research Degree**

<b>Semester Completion</b>	<b>No. of Minimum Credits Required</b>	<b>Additional Credit Requirement</b>	<b>Eligible For</b>
I and II	40	4 credits for NSQF Course/ Course approved by Centre of Life-Long Learning, RTMNU/Internship	UG Certificate in Commerce OR Continue with Major
III and IV	84	4 credits for NSQF Course/ Course approved by Centre of Life-Long Learning, RTMNU/Internship	UG Diploma in Commerce with Minor OR Continue with Major and Minor
V and VI	124	Not Required	Bachelor of Commerce Degree with Major and Minor OR Continue with Major and Minor
VII and VIII	164	Not Required	Bachelor of Commerce Degree (Honours/Research) With Major and Minor

**7. Standard Operating Procedure for Multiple Exit from a UG Programme**

- a. Students willing to exit the programme after 1<sup>st</sup> or 2<sup>nd</sup> year shall complete the "Additional Credit Requirement" as mentioned in the respective direction of the programme.
- b. He/she should apply to the Head of the Institution/ Principal for the desired exit by attaching the following self-attested documents: (a) Relevant Semester Marksheets  
(b) Additional Credit Certificate along with ABC ID.
- c. The Head of the Institution/ Principal shall verify the authenticity of the documents.
- d. The Head of the institution/ Principal shall then send a cover letter with relevant documents of these cases to the Director, Board of Examination and Evaluation, RTMNU and a copy of the same to respective Dean of the Faculty.
- e. The Examination section shall process the same with the permission of the Director, BOEE, RTMNU and issue Certificates/ Diplomas to the respective institute/ college within 30 days of receipt of the application.

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- f. The College/Institution shall issue the received Certificate/Diploma to the respective students with a Transfer Certificate to allow them smooth re-entry into the respective programme at the same or another institute/ college.
8. The examinations specified in clause 5 above shall be held twice a year at such places and on such dates as may be fixed by the University.
  9. A collegiate student shall have pursued a regular course of study for not less than 90 days in a semester of the academic session before being examined for any semester examination of **B.Com.** in any recognized institution and or college affiliated to Rashtrasant Tukadoji Maharaj Nagpur University where the B. Com. programme is conducted.
  10. Without prejudice to the other provisions of Ordinance No. 6 relating to the Examinations in General, the provisions of Paragraphs 5, 7, 8, 10, 26 and 31 of the said Ordinance shall apply to every collegiate candidate.
  11. The fees for the examination shall be as prescribed by the University from time to time and whenever any change is made in the fees prescribed for any examination that shall be notified through a notification for information of the examinees concerned.

## 12. Types of Courses

A student admitted to this program is required to undergo and successfully complete the following types of courses as mentioned in the scheme of examination:

Sr. No.	Course Type	Choice for Selection
1.	Major Subject	A student is required to select a 'MAJOR' subject from amongst the choices provided in this scheme of examination in the 1 <sup>st</sup> semester. The last date for selection of 'Major' subject may be decided by the college but it shall not be later than 15 days after commencement of classes for 1 <sup>st</sup> Semester. Change of major subject shall not be permitted after the examination form is submitted. A student should continue the same 'MAJOR' in all semesters throughout the programme. <b>(Annexure-VI)</b>
2.	Minor Subject	A student is required to select a 'MINOR' subject available in respective semester from amongst the choices in this scheme of examination or any other degree program offered by the university in any other faculty at the time of admission to 3 <sup>rd</sup> Semester. Change of 'Minor' subject shall not be permitted after the examination form is submitted. A student should continue the same 'MINOR' in all semesters throughout the programme. <b>(Annexure - II)</b>
3.	Open Elective Course (OE)	A student is required to select an 'OPEN ELECTIVE COURSE' from the 'Open Elective Basket' of any program offered by the university in any faculty before filling the examination form for the semester concerned. Such an 'OPEN ELECTIVE COURSE' cannot be selected from the subjects chosen by a student as 'Major' or 'Minor' subjects. <b>(Annexure - III)</b> <b>OR</b> A student is allowed to earn credits for 'OPEN ELECTIVE

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		<p>COURSE' by successfully completing online courses of equivalent credits from SWAYAM/NPTEL learning platforms or from other Higher Education Institutions affiliated to RTM Nagpur University or institute of national repute like IITs, IIMs, IISCs, IIITs, NITs. However, this needs to be informed by a student to the university through college before commencement of the semester and an application for transfer of credits is required to be made by student.</p> <p><b>If a student completes an 'OPEN ELECTIVE COURSE' from other faculty or online learning platform having more than 2 credits, it will be considered equivalent to 2 credits in this program.</b></p>
4.	Vocational Skill Course (VSC)	<p>A student is required to successfully complete the 'VOCATIONAL SKILL COURSE' as mentioned in this scheme of examination. This course must be a course corresponding to the 'MAJOR' selected by a student. <b>(Annexure – VIII)</b></p>
5.	Skill Enhancement Course (SEC)	<p>A student is required to select a 'SKILL ENHANCEMENT COURSE' from the basket provided by the university for this purpose. <b>(Annexure – IV)</b></p> <p><b>OR</b></p> <p>A student is allowed to earn credits for 'SKILL ENHANCEMENT COURSE' by successfully completing online courses of equivalent credits from SWAYAM/NPTEL learning platforms or from other Higher Education Institutions affiliated to RTM Nagpur University provided they are approved by the competent authority of RTM Nagpur University or the courses from 'Sector Skill Council.' However, this needs to be informed by student to the university through college before commencement of the semester and an application for transfer of credits is required to be made by student.</p> <p><b>If a student completes an 'SKILL ENHANCEMENT COURSE' from other faculty or online learning platform having more than 2 credits, it will be considered equivalent to 2 credits in this program.</b></p>
6.	Ability Enhancement Course (AEC)	<p>A student is required to undergo and successfully complete the 'ABILITY ENHANCEMENT COURSE' as mentioned in this scheme of examination. <b>(Annexure – VII)</b></p>
7.	Indian Knowledge System Course (IKS)	<p>A student is required to undergo and successfully complete the 'INDIAN KNOWLEDGE SYSTEM COURSE' as mentioned in this scheme of examination. <b>(Annexure – X)</b></p>
8.	Value Education Course (VEC)	<p>A student is required to undergo and successfully complete the 'VALUE EDUCATION COURSE' as mentioned in this scheme of</p>

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		examination.(Annexure – IX)
9.	Co-Curricular Course (CC)	A student is required to select a 'Co-Curricular Course' from amongst the basket provided under the direction/regulation governing B. Com. Program.(Annexure – V) This course must be completed at the college where the student has taken admission and transfer of credit is not permissible for this type of course.
10.	Field Project (FP)/On Job Training (OJT)/Community Engagement Project (CEP)/Research Project (RP)	A student is required to undergo and successfully complete this course as mentioned in the scheme of examination under the guidance of supervisor/mentor assigned by the college. This course must be corresponding to the 'MAJOR.' This course must be completed at the college where the student has taken admission and transfer of credit is not permissible for this type of course.(Annexure – XI)

### 13. Availability of 'Major' and 'Intake Capacity'

All colleges affiliated to the University for offering B. Com. and B. Com. with Computer Applications Program/s in the Faculty of Commerce and Management shall adhere to the following:

Affiliated Program	Sanctioned Intake	'Major' to be offered
B. Com.	As approved by the University	<ul style="list-style-type: none"> <li>Accounting and Taxation</li> <li>Business Administration</li> <li>Finance and Banking</li> <li>Computer Applications</li> </ul>

#### NOTES:

- Total intake capacity for the program as approved by the university shall remain the same and be divided amongst the 'Major' subjects allowed for B. Com. program.
- 'Computer Applications' is one of the 'MAJOR' subjects offered for B. Com. program.
- Colleges having affiliation for B. Com. and earlier BCCA program will be allowed to take admissions according to intake of 2 sections. However, as decided by the Academic Council, both the sections will be considered for B. Com. program only.
- The college which does not have the earlier BCCA program will not be allowed to offer 'Computer Applications' as a 'MAJOR' subject.
- The colleges which earlier had BCCA program only will be allowed to offer all 'MAJOR' subjects available under this program.
- The COLLEGE may offer a particular 'Major' or 'Minor' subject depending on the availability of students and teachers.

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- g. The COLLEGE is not expected to force any student to opt for a particular subject where a choice is provided in the scheme of examination.

#### 14. Minor Subjects:

All colleges affiliated to the University for offering B. Com. Program may offer all/any of the following as 'MINOR' subject/s as mentioned in this scheme of examination:

- I. Business Economics
- II. Business Legislations
- III. Entrepreneurship Development
- IV. Computer Applications
- V. Marketing Management
- VI. Financial Management
- VII. Human Resource Management
- VIII. Business Analytics

In addition, a student may opt any 'Major' subject available at college as a 'Minor' subject provided to the conditions of **Annexure – II**.

15. All colleges affiliated to the University offering B. Com. Program are required to put up a list of 'Major' and 'Minor' subjects it is offering on the Notice Board as well as on the website of the college to make students aware about the availability of subjects. Moreover, colleges are expected to define and display the 'Standard Operating Procedures' for the college staff members and students to facilitate the process of selecting 'Major' and 'Minor' subjects.

16. In pursuance with the National Education Policy 2020 and a Government Resolution No. NEP-2020/प्र.क्र.09/विशी-3/शिकाना dated 20<sup>th</sup> April 2023 issued by the Government of Maharashtra, the credit framework for B. Com. Program shall be as mentioned in **Annexure – I**.

#### 17. Teaching and Examination Scheme for B. Com. Programme

A teaching and examination scheme for students admitted to the B. Com. Program shall be as follows:

##### Bachelor of Commerce (B.Com.)

##### B.Com. – Semester I

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max Marks	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)				
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	OE	To be selected from common basket (Annexure – III)		2	-	2	80	-	20	100	40	2

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3.	OE	To be selected from common basket (Annexure – III)		2	-	2	80	-	20	100	40	2
4.	VSC	Computer Application in Business / Content Writing (Annexure – VIII)		1	2	3	-	50	50	100	50	2
5.	SEC	To be selected from common basket (Annexure – IV)		1	2	3	-	-	100	100	50	2
6.	AEC	English/Other Indian Languages (Annexure – VII)		1	2	3	50	-	50	100	40	2
7.	VEC	Environmental Studies (Annexure – IX)		2	-	2	80	-	20	100	40	2
8.	IKS	Indian Economics and Business Model (Annexure – X)		2	-	2	80	-	20	100	40	2
9.	CC	To be selected from common basket (Annexure – V)		-	4	4	-	-	100	100	50	2
		TOTAL		15	10	25	450	50	400	900	390	20

\* Semester End Examination which is mandatorily required to be appeared by every student

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.
4. The syllabus and question paper pattern of AECsubjectsofB.Com.Semester;I,II,III&IV i.e. a) SupplementaryEnglish b) Marathi c) HindiwillbeaspertheCommerceLanguageBoard.
5. # Thesyllabusand questionpaperpatternof other languages like Sanskrit,Urdu,Guajrati,Telegu,Bengali,Persian,Arabic,Pali & Prakrit and Latinwill beas perthe BoardsofthefacultyofArtsfor B.A.Semester-I,II,III&IVrespectively

**B.Com. – Semester – II**

Sr.	Course	Subjects	Course	Teaching Scheme	Examination Scheme	Credits
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No.	Type		Code	Total Hours Per Week			Max. Marks	Max Marks	Max. Marks	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)	(CIE)			
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Minor	Introduction to Commerce (Annexure – II)		2	-	2	80	-	20	100	40	2
3.	OE	To be selected from common basket (Annexure – III)		2	-	2	80	-	20	100	40	2
4.	OE	To be selected from common basket (Annexure – III)		2	-	2	80	-	20	100	40	2
5.	VSC	Office Management (Annexure – VIII)		1	2	3	-	50	50	100	50	2
6.	SEC	To be selected from common basket (Annexure – IV)		1	2	3	-	-	100	100	50	2
7.	AEC	English / Other Indian Languages (Annexure – VII)		1	2	3	50	-	50	100	40	2
8.	VEC	Constitution of India (Annexure – IX)		2	-	2	80	-	20	100	40	2
9.	CC	To be selected from common basket (Annexure – V)		-	4	4	-	-	100	100	50	2
		TOTAL		15	10	25	450	50	400	900	390	20

\* Semester end examination

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

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4. The syllabus and question paper pattern of AECsubjectsofB.Com.Semester;I,II,III&IV i.e. a) English b) Marathi c) Hindi will be as per the Commerce Language Board.
5. # The syllabus and question paper pattern of other languages like Sanskrit, Urdu, Guajrati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester-I, II, III & IV respectively

**B.Com. – Semester – III**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max Marks	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)				
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
3.	Minor	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
4.	OE	To be selected from common basket (Annexure III)		2	-	2	80	-	20	100	40	2
5.	VSC	Understanding Business Documentation (Annexure – VIII)		1	2	3	-	50	50	100	50	2
6.	AEC	English / Other Indian Languages (Annexure – VII)		1	2	3	50	-	50	100	40	2
7.	FP	Field Project (Annexure – XI)		-	4	4	-	50	50	100	50	2
8.	CC	To be selected from common basket (Annexure – V)		-	4	4	-	-	100	100	50	2
		<b>TOTAL</b>		<b>16</b>	<b>12</b>	<b>28</b>	<b>370</b>	<b>100</b>	<b>330</b>	<b>800</b>	<b>350</b>	<b>22</b>

\* Semester end examination

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.

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3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.
4. The syllabus and question paper pattern of AEC subjects of B.Com. Semester-I, II, III & IV i.e. a) Supplementary English b) Marathi c) Hindi will be as per the Commerce Language Board.
5. # The syllabus and question paper pattern of other languages like Sanskrit, Urdu, Gujarati, Telegu, Bengali, Persian, Arabic, Pali & Prakrit and Latin will be as per the Boards of the faculty of Arts for B.A. Semester-I, II, III & IV respectively

### B.Com. – Semester – IV

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max. Marks	Max. Marks	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)	(CIE)			
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
3.	Minor	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
4.	OE	To be selected from common basket (Annexure – III)		2	-	2	80	-	20	100	40	2
5.	SEC	To be selected from common basket (Annexure – IV)		1	2	3	-	-	100	100	50	2
6.	AEC	English / Other Indian Languages (Annexure – VII)		1	2	3	50	-	50	100	40	2
7.	CEP	Community Engagement Project (Annexure – XI)		-	4	4	-	50	50	100	50	2
8.	CC	To be selected from common basket (Annexure –		-	4	4	-	-	100	100	50	2

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		V)										
		TOTAL		16	12	28	370	50	380	800	350	22

\* Semester end examination

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.
4. The syllabus and question paper pattern of AECsubjectsofB.Com.Semester;I,II,III&IV i.e. a) SupplementaryEnglish b) Marathi c) HindiwillbeaspertheCommerceLanguageBoard.
5. # The syllabus and question paper pattern of other languages like Sanskrit,Urdu,Guajrati,Telegu,Bengali,Persian,Arabic,Pali & Prakrit and Latinwill beas perthe BoardsofthefacultyofArtsfor B.A.Semester-I,II,III&IVrespectively

**B.Com. – Semester – V**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max Marks	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)				
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
3.	Major Elective	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
4.	Minor	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
5.	VSC	Event Management Skills (Annexure – VIII)		1	2	3	-	50	50	100	50	2
6.	FP	Field Project/ Community Engagement Programme (Annexure – XI)		-	4	4	-	50	50	100	50	2
		TOTAL		17	6	23	320	100	180	600	260	20

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## \* Semester end examination

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

**B.Com. – Semester – VI**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks SEE (TH) *	Max. Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total						
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
3.	Major Elective	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
4.	Minor	As per basket (Annexure – II)		4	-	4	80	-	20	100	40	4
5.	OJT/Internship	On Job Training (Annexure – XI)		-	8	8	-	50	50	100	50	4
		<b>TOTAL</b>		16	8	24	320	50	130	500	210	20

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

**B. Com. Semester – VII (Honours Degree)**

Sr.	Course	Subjects	Course	Teaching Scheme	Examination Scheme	Credits
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No.	Type		Code	Total Hours Per Week			Max. Marks	Max Marks	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)				
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
3.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
4.	Major Elective	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
5.	Minor	Research Methodology (Annexure – II)		4	-	4	80	-	20	100	40	4
		TOTAL		20	-	20	400	-	100	500	200	20

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

**B. Com. Semester – VIII (Honours Degree)**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max Marks	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)				
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
3.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
4.	Major Elective	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
5.	OJT	On Job Training (Annexure – XI)		-	8	8	-	50	50	100	50	4

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		TOTAL		16	8	24	320	50	130	500	210	20
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**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

**B. Com. Semester – VII (Research Degree)**

Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max Marks	Max. Marks	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)	(CIE)			
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
3.	Major Elective	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
4.	Minor	Research Methodology (Annexure – II)		4	-	4	80	-	20	100	40	4
5.	RP	Research Project (Annexure – XI)		1	6	7	-	50	50	100	50	4
		TOTAL		17	6	23	320	50	130	500	210	20

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

**B. Com. Semester – VIII (Research Degree)**

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Sr. No.	Course Type	Subjects	Course Code	Teaching Scheme			Examination Scheme					Credits
				Total Hours Per Week			Max. Marks	Max Marks	Max. Marks (CIE)	Total Marks	Min. Passing Marks	
				Theory	Practical	Total	SEE (TH) *	SEE (PR)				
1.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
2.	Major	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
3.	Major Elective	As per basket (Annexure – VI)		4	-	4	80	-	20	100	40	4
4.	RP	Research Project (Annexure – XI)		2	12	14	-	50	50	100	50	8
		TOTAL		14	12	26	240	50	110	400	170	20

**Note:**

1. TH = Theory, CIE= Continuous Internal Evaluation
2. SEE for Theory as well as Practical examinations as mentioned above shall be conducted by the University for all EVEN semesters and by colleges on behalf of the University for all ODD Semesters.
3. In case, a student is opting out any of the above course (subject to conditions of this scheme) and bringing credits from any other institutes/online courses outside the scheme, the marks/grades obtained by student shall be certified by the Principal and be submitted to the university as CIE marks.

**18. Credit Specifications:**

- a. Theory/Tutorial Courses: A minimum of 15 hours of teaching per credit is required in a semester (One hour/credit/week).
- b. Laboratory/Performance Based Courses: A minimum of 30 hours in laboratory or Performance Based activities per credit is required in a semester (2 hours/credit/week). Performance based activities include Studio activities, Workshop based activities, internship, Apprenticeship, Field based learning, community engagement learning, etc.
- c. Each semester will consist of at least 15 weeks of Academic Work equivalent to 90 actual teaching days.

**19. Guidelines for calculation of workload of teachers:**

- a. Instructional hours of 'Ability Enhancement Courses' and 'Value Education Courses' shall be considered for calculating the workload of language teachers. If needed, 'Co-curricular Courses' may also be considered for calculation of workload of language teachers.
- b. Instructional hours of all courses other than 'AEC' and 'VEC' shall be considered for calculating the workload of commerce teachers.
- c. Since the program has practical based courses, the workload of commerce teachers and language teachers for practical courses shall also be calculated based on batch

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size for various courses as directed by the Government of Maharashtra from time to time.

## 20. Assessment

- The final total assessment of examinees is made in terms of Continuous Internal Evaluation (CIE) and Session End Examination (SEE) for each course/subject taken together.
- Expected classroom activities shall consist of: (a) Group Discussion (b) Seminars (c) Power Point Presentations (d) Elocution (e) Debate (f) Role Play (g) Case Studies (h) Educational Games. The teacher is expected to undertake a minimum of four of the aforesaid activity.

### Continuous Internal Evaluation

1a	Subject wise class test conducted by the teacher concerned	05 Marks
1b	An assignment based on curriculum to be assessed by the teacher concerned	05 Marks
1c	Participation and performance in activities conducted by the teacher concerned	10 Marks
<b>1</b>	<b>Continuous Internal Evaluation Total marks</b>	<b>20</b>

- In case of Courses having more than 20 marks for CIE, a scheme of evaluation is appended with the detailed syllabus of the course.
- The CIE marks will be communicated to the University at the end of each semester, but before the semester end examinations / as instructed by the university. These marks will be considered for the declaration of the results.
- The record of CIE marks, evaluation & results should be maintained for a period of **THREE years** by the respective institute/college for verification by the competent authority.

## 21. Standard of Passing

The scope of the subject, percentage of passing in Theory, Practical and Continuous Internal Evaluation will be governed as per following rules:

- To pass the Bachelor of Commerce (B.Com.) 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>, 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup>, 7<sup>th</sup> and 8<sup>th</sup> Semester Examinations, an examinee shall obtain not less than 40 % (Grade 4) marks in each theory course/paper, taking CIE & SEE together. Whereas, for practical/performance-based examination an examinee shall obtain not less than 50 % (Grade 5) marks in each practical, taking CIE & SEE together.
- An examinee who is unsuccessful at the examination shall be eligible for admission to the subsequent examinations on payment of a fresh fee prescribed for the examination together with the conditions of the ordinance in force from time to time.
- The candidates who pass all the semester examinations in the first attempt are eligible for ranks / university merit positions.
- The results of the candidates who have passed the Semester-VIII examination but not passed the lower semester examinations shall be declared as NCL (not completed lower semester examinations). Such candidates shall be eligible for the Degree only after successful completion of all the lower semester examinations.
- The successful examinees at the B.Com. semester VIII examination shall be awarded division based on CGPA as follows:

CGPA	Division
7.5 and above	1 <sup>st</sup> division with distinction

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6 to 7.49	1 <sup>st</sup> division
5 to 5.99	2 <sup>nd</sup> division

- (vi) Provisions of **Ordinance No. 3 of 2007** relating to the award of Grace Marks for passing and examination, securing higher division / class and for securing distinction in subject(s) shall be applicable.
- (vii) University guidelines and directions issued from time to time regarding Improvement of Results, Reassessment/Revaluation and Incentive Marks shall be applicable to B. Com. Program covered under this direction.

## 22. Grade Conversion Table and Computation of SGPA and CGPA

**Grade Conversion Table (Theory)**

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

**Grade Conversion Table (Practical)**

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

### Computation of SGPA & CGPA:

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

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

$$SGPA (S_i) = \frac{\sum (C_i \times G_i)}{\sum C_i}$$

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where  $C_i$  is the number of credits of the  $i$ th course and  $G_i$  is the grade point scored by the student in the  $i$ th course.

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

$$CGPA = \frac{\sum(C_i \times S_i)}{\sum C_i}$$

where  $S_i$  is the SGPA of the  $i$ th semester and  $C_i$  is the total number of credits in that semester.

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

iv. CGPA to Percentage (%) conversion formula:

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

### 23. Promotion to Higher Semester (A.T.K.T.):

**A.** The unsuccessful candidate of any semester examination shall be ALLOWED TO KEEP THE TERM (ATKT) in accordance with the following table: (Theory, Practical and Continuous Internal Evaluation of a course/subject shall be jointly considered as single passing head).

Admission to academic year	Candidate should have passed All courses of the following examination	Candidate should have filled the examination form and appeared for the following examinations	Candidate should have passed in Minimum 50% courses of the following examination
1 <sup>st</sup> Semester	H.S.S.C/equivalent	----	----
2 <sup>nd</sup> Semester	----	1 <sup>st</sup> Semester	----
3 <sup>rd</sup> Semester	----	2 <sup>nd</sup> Semester	50% courses of 1 <sup>st</sup> and 2 <sup>nd</sup> Semesters taken together
4 <sup>th</sup> Semester	----	3 <sup>rd</sup> Semester	As Above
5 <sup>th</sup> Semester	1 <sup>st</sup> and 2 <sup>nd</sup> Semesters	4 <sup>th</sup> Semester	50% courses of 3 <sup>rd</sup> and 4 <sup>th</sup> Semesters taken together
6 <sup>th</sup> Semester	As Above	5 <sup>th</sup> Semester	As Above
7 <sup>th</sup> Semester	3 <sup>rd</sup> and 4 <sup>th</sup> Semesters	6 <sup>th</sup> Semester	50% courses of 5 <sup>th</sup> and 6 <sup>th</sup> Semesters taken together
8 <sup>th</sup> Semester*	As Above	7 <sup>th</sup> Semester	As Above

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

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

### 24. Absorption of students admitted under earlier schemes of examinations:

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The university shall continue to conduct B. Com. OB-CBCS examinations as per previous directions for FOUR attempts to provide opportunities to failure students of these programs in following manner:

Semester	Attempt 1	Attempt 2	Attempt 3	Attempt 4
I	W 2024	W 2024 (Supplementary)	W 2025	S 2025 (Supplementary)
II	S 2025	W 2025	S 2026	W 2026
III	W 2025	W 2025 (Supplementary)	W 2026	W 2026 (Supplementary)
IV	S 2026	W 2026	S 2027	W 2028
V	W 2026	W 2026 (Supplementary)	W 2027	W 2027 (Supplementary)
VI	S 2027	W 2027	S 2028	W 2028

**A. Absorption of students to 2<sup>nd</sup> year (3<sup>rd</sup> Semester) of B. Com. under this direction:**

- Students who have passed 1<sup>st</sup> year (1<sup>st</sup> and 2<sup>nd</sup> Semester) of B. Com. program under previous B. Com. (OB-CBCS) direction will be allowed for admission to 2<sup>nd</sup> year (3<sup>rd</sup> Semester) of B. Com. program under this direction. Such students will be required to opt for any one program under this direction as their Major subjects.
- SGPA of 1<sup>st</sup> and 2<sup>nd</sup> semester examinations of such students will be considered while processing the second-year result.
- Students who have failed in one or more subjects of 1<sup>st</sup> year (1<sup>st</sup> and/or 2<sup>nd</sup> Semesters) of B. Com. program under previous B. Com. (OB-CBCS) direction but are eligible for admission to 2<sup>nd</sup> year (3<sup>rd</sup> Semester) under ATKT rules of the previous direction will be allowed for admission to 2<sup>nd</sup> year of B. Com. program under this direction. Such students will be required to opt for any one program under this direction as their Major subjects.
- Such students will be required to appear and pass their backlog papers as per previous direction during the attempts as mentioned in above table.
- If such student fails to pass any of the backlog subjects in provided number of attempts, he/she will not be absorbed in this scheme of examination and shall be required to take a fresh admission to 1<sup>st</sup> year of B. Com. program under this direction.

**B. Absorption of students to 3<sup>rd</sup> year (5<sup>th</sup> Semester) of B. Com. under this direction:**

- Students who have passed 1<sup>st</sup> and 2<sup>nd</sup> year (1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> Semester) of B. Com. program under previous B. Com. (OB-CBCS) direction will be allowed for admission to 3<sup>rd</sup> year (5<sup>th</sup> Semester) of B. Com. program under this direction. Such

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students will be required to opt for any one program under this direction as their Major subjects.

- b. SGPA of 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> semester examinations of such students will be considered while processing the third-year result.
- c. Students who have failed in one or more subjects of 2<sup>nd</sup> year (3<sup>rd</sup> and/or 4<sup>th</sup> Semesters) of B. Com. program under previous B. Com. (OB-CBCS) direction but are eligible for admission to 3<sup>rd</sup> year (5<sup>th</sup> Semester) under ATKT rules of the previous direction will be allowed for admission to 3<sup>rd</sup> year of B. Com. program under this direction. Such students will be required to opt for any one program under this direction as their Major subjects.
- d. Such students will be required to appear and pass their backlog papers as per previous direction during the attempts as mentioned in above table.
- e. If such student fails to pass any of the backlog subjects in provided number of attempts, will not be absorbed in this scheme of examination and shall be required to take a fresh admission to 2<sup>nd</sup> year of B. Com. program under this direction.

**25. Eligibility for Award of Degree and Nomenclature of the Degree:**

- a. A student who earns minimum 124 credits in not less than three years becomes eligible for the award of 'Bachelor of Commerce (Major) with Minor Degree.
- b. A student who earns minimum 164 credits in not less than four years becomes eligible for the award of 'Bachelor of Commerce (Major) with Minor Honours/Research Degree.
- c. The degree certificate shall have the mention of 'Major' and 'Minor' subject opted by the student during the program.

**Examples:**

- i. Bachelor of Commerce (Accounting & Taxation) with Business Economics as Minor Honors Degree
- ii. Bachelor of Commerce (Business Administration) with Entrepreneurship Development as Minor Research Degree

**26. Provision for B. Com. students admitted under previous directions:**

Students admitted to B. COM. program under previous directions shall not be absorbed into the scheme of examination under this direction. Hence, the university shall continue to conduct these examinations for THREE years to provide opportunities to failure students of these programs. All failure students after these additional SIX attempts will be required to take admission to 1<sup>st</sup> year of B. COM. program as per this direction.

**27. Provision for Transfer of Credits**

The B.Com. program offered under this direction provides enhanced academic flexibility to students in terms of selecting the courses they want to learn. A student can opt for any course from any statutory/recognized University or a MOOC from SWAYAM/NPTEL in lieu of a course mentioned in this scheme of examination as 'Open Elective' and 'Skill Enhancement Course'. The mechanism for transfer of credits earned through these courses to be adhered is mentioned here:

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1. Every student is mandatorily required to create an ID on Academic Bank of Credits (ABC) and shall submit her/his ID to the college.
2. Any Course mentioned in this scheme of examination under 'Open Elective' and 'Skill Enhancement Course' can be opted out by a student for taking a MOOC from SWAYAM/NPTEL learning platform.
3. A student cannot opt out any course other than the courses mentioned as above.
4. If a student is willing to opt out any such course in a particular semester, he/she will have to select a course of equivalent or more credits available on such online learning platforms in that semester and proceed for registration for the same well before commencement of the designated semester. This is expected to ensure that the student will be able to submit the certificate in time.
5. Registration for the online course, submission of assignments, completion of course, submission of examination form and producing the Course Completion Certificate with marks/grade to college shall be the sole responsibility of the student.
6. A certificate of completion of such an ODL/Online course shall be submitted by the student to the University through college before end term evaluation of designated semester.
7. Such a certificate shall mandatorily have the number of credits, duration of the course and grades/marks obtained by the student and shall preferably have a QR code for verification.
8. The college shall submit the grades/marks obtained by the student to the University along with Internal Assessment marks for the concerned examination.
9. **Normalization of Marks:** There is a possibility that the composition of marks for ODL/ONLINE course may deviate from the composition of marks under this scheme of examination. In such a case the total marks (Proctored Examination + Assignments) obtained by a student in ODL/ONLINE course shall be proportionately converted by taking a basis of total maximum marks prescribed in this Scheme of Examination and such normalized marks be split (Theory, Practical and CIE) in the proportion as prescribed under this scheme of examination.

**Normalization Formula:**

$$\text{Proportionate Marks} = \frac{\text{Marks obtained in Online/ODL course}}{\text{Max. Marks of Online/ ODL course}} \times \text{Max. Marks under this Scheme}$$

**Example:**

Case	Marks under this Scheme of Examination				Marks under ODL/Online Scheme			Marks Obtained by Student		
	Max. Marks SEE (TH) *	Max Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Max. Marks Proctored Examination (SEE)	Max. Marks Assignments (CIE)	Total Marks	Proctored Examination	Assignment	Total
A	80	--	20	100	75	25	100	46	20	66*
B	--	50	50	100	75	25	100	46	20	66*
C	--	--	100	100	75	25	100	46	20	66*

\*while converting, marks will be rounded off to the next integer if fraction is  $\geq 0.5$

**Normalization of Total Marks:**

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$$\text{Proportionate Marks} = \frac{46+20}{100} \times 100$$

$$= 66 \text{ Marks}$$

**Distribution of normalized marks as prescribed by this Scheme of Examination**

Case	Total Normalized Marks	Composition of Marks prescribed as per this Scheme of Examination				Proportionate Distribution of Marks as per this Scheme of Examination			
		Max. Marks SEE (TH) *	Max Marks SEE (PR)	Max. Marks (CIE)	Total Marks	Marks Obtained SEE (TH) *	Marks Obtained SEE (PR)	Marks Obtained (CIE)	Total Marks Obtained
A	66	80	--	20	100	53	--	13	66
B	66	--	50	50	100	--	33	33	66
C	66	--	--	100	100	--	--	66	66

10. If a student has opted for an ODL/Online course in a particular semester and failed to obtain minimum passing marks as per this scheme of examination, the student shall be declared 'Failed' in that particular course. Such a student will be required to fill in the examination form in the consecutive attempt and submit the passing certificate in order to get his/her corrected result.
11. If a student has opted for an ODL/Online course in a particular semester and failed to submit the course completion certificate within prescribed time for whatsoever reason, then the result of a student for that semester shall be 'WITHELD' until he/she submits the course completion certificate with marks/grades to the university through college.
12. A separate guideline 'Transfer of Credits' issued by the University will be applicable to the students of B. Com. Program from the date of its issuance.
28. If any question of interpretation of any clause arises for this Direction & related annexure the same shall be referred to the Dean, Faculty of Commerce and Management, whose decision in consultation with the Vice-Chancellor shall be final and binding on all concerned.
29. **Saving Clause:** The examination and teaching scheme mentioned in this direction shall not be made applicable to any student admitted to B. Com. program before 2024-25 and such a student will be governed by the earlier respective direction governing B. Com. program.

Place : Nagpur

Date: 24/7/2025

  
 (Dr. Madhavi Khode-Chaware)  
 Vice Chancellor

*[Handwritten signature]*





( Faculty of Commerce and Management )

## New Syllabus of Bachelor of Commerce

[Direction No. 21 of 2024 for Syllabus of Bachelor of Commerce \(NEP\)](#)

[Annexure – I - CREDIT FRAMEWORK](#)

[Annexure – II - List of Minor Courses](#)

[Annexure – III - List of Open Elective Courses](#)

[Annexure - IV - Basket for Skill Enhancement Courses \(SEC\)](#)

[Annexure – V - Basket for Co-Curricular Courses](#)

[Annexure – VI - List of Major subjects](#)

[Annexure – VII – Ability Enhancement Course](#)

[Annexure – VIII - Basket for Vocational Skill Courses – 2 Credits](#)

[Annexure - IX - VEC \(Value Education Course\) Course – 2 Credits](#)

[Annexure - X - IKS \(Indian Knowledge System\) Course – 2 Credits](#)

[Annexure – XI - DETAILS OF 'ON JOB TRAINING/SUMMER INTERNSHIP PROJECT', 'FIELD PROJECT', 'COMMUNITY ENGAGEMENT PROJECT' AND 'RESEARCH PROJECT'](#)

[Annexure - XII – Languages in Commerce](#)