

Handbook of Examination

For Choice-Based Credit System (CBCS)

(Semester Pattern)

Bachelor of Commerce (B.Com.) Program (**2019 Pattern**)



Shri Dhokeshwar College, Takali Dhokeshwar

Tal-Parner, Dist-Ahmednagar, Pin-414304

With effect from June 2019

Shri Dhokeshwar College, Takali Dhokeshwar,

Tal-Parner, Dist-Ahmednagar, Pin- 414304

For the Award of

Bachelor of Commerce (B.Com)

affiliated to

Savitribai Phule Pune University

B.Com. Degree Course (Choice Based Credit System)

(2019 Pattern)

With effect from June 2019

1) INTRODUCTION:

The B.Com Degree Course (2019 pattern) will be introduced in the following order:-

1. First Year B.Com.	2019-2020
2. Second Year B.Com.	2020-2021
3. Third Year B.Com.	2021-2022

- ✓ B.Com. Degree Course will consist of six semesters divided into three Years.
- ✓ The first year (Semester I and II), Second Year (Semester III and IV) and Third Year (Semester V and VI) Choice Based Credit System Examination will be held at the end of each semester.

2) ELIGIBILITY:

- a)** No Candidates shall be admitted to the First Year of the B.Com. Degree Course (**2019 pattern**) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing Course.
- b)** No candidate shall be admitted to the Third Semester examination of the second year unless he/ she has cleared first two semesters satisfactorily for the course at the college affiliated to this University.
- c)** No candidate shall be admitted to the Third Year B.Com. (Fifth Semester) Degree Course (**2019 pattern**) unless he/she has cleared all the papers of first and second-semester Examination of F.Y. B.Com. and has satisfactorily kept terms for the second year (Third and Fourth Semester).

3) A.T.K.T. Rules :

- If a candidate fails in all the courses (subject heads) of the passing of semester I shall be allowed to proceed semester II. However, a student who fails in **seven** theory courses and **one** practical course at semester I and II taken together may be admitted to semester III & IV.
- If a candidate fails in all the courses (subject heads) of the passing of semester III shall be allowed to proceed to semester IV. However, a student who fails in **six** theory courses and **two** practical courses at semester III and IV taken together may be admitted to semester V & VI.
- If a candidate fails in all the courses (subject heads) of the passing of semester V shall be allowed to proceed to semester VI. No candidate shall be allowed to proceed to semester V unless the candidate has cleared semester I & II in all courses (Subjects and Practicals).
- ATKT rules are applicable for 2nd and 4th semester.

4) COURSES CARRYING PRACTICALS:

- a) Each practical course will be of one credit.
- b) There will be a practical and viva-voce examination for the semester I and II of the F.Y.B.Com. for the Course Financial Accounting.
- c) There will be practical and practical examinations for the special Courses (Discipline Special Elective) of S.Y.B.Com. (Semester III and IV) and of T.Y.B.Com. (Semester V & VI)
- d) There will be Practical for the S.Y.B.Com level Compulsory Practical Course Business Communication (Semester III and IV) & for T.Y.B.Com Auditing and Taxation (Semester V and VI)
- e) A Student must offer the same Special Course at T.Y.B.Com. (Semester V & VI) which he/she has offered at S.Y.B.Com. (Semester III and IV)

5) Course having Practical Examination:

Semester	Type of Course	Name of Practical Course	Course Code
I	Core Course Practical	Financial Accounting	FA11106
II	Core Course Practical	Financial Accounting	FA12106
III	Skill Enhancement Course	Business Communication	BC23101
III	Discipline Specific Elective	Special Course Paper (I) a. Cost and Works Accounting b. Business Administration c. Marketing Management	CW23131 BA23126 MM23136
IV	Skill Enhancement Course	Business Communication	BC24101

IV	Discipline Elective	Specific	Special Course Paper (I) a. Cost and Works Accounting b. Business Administration c. Marketing Management	CW24131 BA24126 MM24136
V	Core Course Practical		Auditing & Taxation	
V	Discipline Elective	Specific	Special Course Paper (II) a. Cost and Works Accounting b. Business Administration c. Marketing Management	
V	Discipline Elective	Specific	Special Course Paper (III) a. Cost and Works Accounting b. Business Administration c. Marketing Management	
VI	Core Course Practical		Auditing & Taxation	
VI	Discipline Elective	Specific	Special Course Paper (II) a. Cost and Works Accounting b. Business Administration c. Marketing Management	
VI	Discipline Elective	Specific	Special Course Paper (III) a. Cost and Works Accounting b. Business Administration c. Marketing Management	

6) MEDIUM OF INSTRUCTION:

The medium of instruction for B.Com Degree course shall be English except for languages.

7) DURABILITY

The course shall be a full-time course and the duration of the course shall be for three years.

8) ATTENDANCE:

No candidate shall be admitted to the semester end examinations unless he/ she has satisfactorily completed 75% of attendance for both the semesters.

9) UNIVERSITY TERMS:

The dates for the commencement and conclusion of the first and the second terms shall be as determined by the University Authorities. Only duly admitted students can keep the terms. The present relevant ordinances pertaining to grant of terms will be applicable.

10) VERIFICATION AND REVALUATION:

The candidate may apply for verification and revaluation of result through Principal of the College which will be done by the **COLLEGE** as per ordinance framed in that behalf.

11) STANDARD OF PASSING:

- A student must obtain a minimum of 30% marks in Continuous Internal Evaluation (CIE), and minimum 40% marks in Practical Examination and Semester End Examination.
- It means that passing separately in Internal Assessment, Practical Examination and Semester End Examination is compulsory.
- The student has to secure at least 40 marks (40%) in the total assessment (100 Marks) for each subject.
- If the student doesn't secure 40% in the total assessment but has secured the minimum passing requirement i.e. 30% marks in Continuous Internal Evaluation (CIE) and minimum 40% marks in Semester End Examination, he/she would be permitted to appear for any one of or both of Continuous Internal Evaluation (CIE) and Semester End Examination.
- Students who are failed in Continuous Internal Evaluation (CIE) of any odd semester can reappear for the same only in the next odd semester and vice-versa. E.g. students failed in 1st semester can reappear in 3rd semester only and students failed in 2nd semester can appear in 4th semester only.

12) METHODS OF EVALUATION, PASSING, AND EVALUATION CRITERIA:

The evaluation of students will be done on three parameters:-

- a. Continuous Internal Evaluation (CIE)
- b. Practical Examination (**List of Courses having practical is given in Note No. 4**)
- c. Semester End Examination

For Semester End Examination, question papers will be set for sixty marks (two hours duration).

For Continuous Internal Evaluation (CIE), Evaluation will be done continuously. Internal assessment will be of **40** marks. These 40 marks are divided as follows:

- There will be compulsory MCQ Examination of **20** marks of each Practical and Non-practical subject.
- **5** marks are reserved for **Students Active Participation** in the classroom for non-practical subjects.

- There will be a compulsory Practical Exam of subjects mentioned in **NOTE 4** for **20 Marks**.
- For non-practical subjects (**15 Marks**), the subject teacher needs to adopt anyone out of the following methods for internal assessment:
 - a. Quiz
 - b. Presentations
 - c. Projects
 - d. Assignments
 - e. Tutorials
 - f. Oral examination
 - g. Open book test etc.

13) STRUCTURE OF TRANSCRIPT:

Conversion of percentage into credit(s) and grade(s): The following illustrations could be taken as an example for computing SGPA and CGPA from percentage to credits for Honours courses in all disciplines, degree program courses in Science subjects and degree Program courses in humanities, Social Sciences and Commerce subjects:

1. Percentage to Grades and Grade Points

The following formula may be used to convert (%) into letter grades.

Let \bar{A} = mean of % age marks of all student appeared in the paper.

σ = Standard deviation

m = % of marks obtained

Letter Grade	Numerical Grade	Formula
O (Outstanding)	10	$m \geq \bar{A} + 2.5\sigma$
A+ (Excellent)	9	$\bar{A} + 2.0\sigma \leq m < \bar{A} + 2.5\sigma$
A (Very Good)	8	$\bar{A} + 1.5\sigma \leq m < \bar{A} + 2.0\sigma$
B+ (Good)	7	$\bar{A} + 1.0\sigma \leq m < \bar{A} + 1.5\sigma$
B (Above Average)	6	$\bar{A} \leq m < \bar{A} + \sigma$
C (Average)	5	$\bar{A} - 0.5\sigma \leq m < \bar{A}$
D (Pass)	4	$\bar{A} - \sigma \leq m < \bar{A} - 0.5\sigma$
F (Fail)	0	$m < \bar{A} - \sigma$
Ab (Absent)	0	

❖ Minor variations may be adjusted by the individual institution.

- 1) A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.
- 2) For non-credit courses 'Satisfactory' or 'unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.
- 3) The universities can decide on the or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the

recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.

- 4) The statutory requirement for eligibility to enter as an assistant professor in colleges and universities in the disciplines of arts, science, commerce etc. is a minimum average mark of 50% and 55% in relevant postgraduate degree respectively for reserved and general category.

14) SCHEME OF CREDITS (Academic/CGPA):

Total credits for three years B.Com. Course (2019 pattern) is as follows:-

Sr. No.	Semester No	No of Courses	Lecture Hours	Credit per Course	Credit for practical Courses	Add on course credit (*)	Lectures + Practical + Add on courses = Total Credits
1	I	7	48	3	1	0	21+1=22
2	II	7	48	3	1	2	21+1+2=24
3	III	6	48	3	2	2	18+2+2=22
4	IV	6	48	3	2	2	18+2+2=22
5	V	6	48	3	3	0	18+3=21
6	VI	6	48	3	3	0	18+3=21
Total No. of Credits							132

Suggested Add On courses (*)

Sr. No.	Add on course (Ability Enhancement Compulsory Course and Skill Enhancement Courses)	Class	Semester	Credit
1	*Value-added course – I* (SEC) (Choose anyone) a. Certificate course on Digital Marketing b. Qualitative & Quantitative Aptitude	F.Y.B.Com.	II	2
2	Environment Awareness (AECC)	S.Y.B.Com.	III	2
3	Environment Awareness (AECC)	S.Y.B.Com.	IV	2
Total				6

15) COURSEWISE CLASSIFICATION OF CGPA/ACADEMIC CREDITS:

Total credits for three years B.Com. Course (2019 pattern) is as follows:-

Sr. No.	Nature of Courses	Semesters (Credits)						Total (Credits)
		I	II	III	IV	V	VI	
1	Ability Enhancement Compulsory Course	--	--	2	2	--	--	4
2	Skill Enhancement Course	--	2	4	4	--	--	10
3	Core Course	12	12	12	12	9	9	66
4	Core Course Practical	4	4	--	--	4	4	16
5	Generic Elective Course	6	6	--	--	--	--	12
6	Discipline Special Elective	--	--	4	4	8	8	24
Sub Total		22	24	22	22	21	21	132 (Grand Total)

16) SCHEME OF CREDITS (NON-CGPA):

In addition to the compulsory credits of 132, the student has to earn additional 08 credits from the following groups by taking/participating/conducting respective activities. These extra credits will not be considered for GPA calculation; however, these are mandatory for the completion and award of B.COM Degree.

- Courses in Group 1 and Group 2 are compulsory (02 Credits Each).
- The student has to earn the remaining 04 Credits through participation in the various activities from Group 3 to Group 10
- The student can earn a maximum of 04 credits from each group: Group 3 to Group 10.
- A student is encouraged to earn a maximum of 04 credits in a year.

Group	Activity	Credits
1	Physical Education	
	F.Y.B.Com (Sem-I)	01
	F.Y.B.Com (Sem-II)	01
Note: Group 1 is compulsory for all the students as stated above		
2	DEMOCRACY, ELECTIONS AND GOOD GOVERNANCE	02
	F.Y.B.Com	
Note: Group 2 is compulsory for all the students as stated above		
3	Sports Representation: At College Level	01
	State/ University/ National Level	02
	International Level	03

4	NSS/ NCC related	
	NSS/ NCC – Participation in Annual Camp	01
	NCC (awarded B or C certificate)	02
	NSS/ NCC RD Parade participation	04
5	Avishkar Participation	
	College level	01
	University level/State level	02
	Winner at state level	04
	Participation in extension activity of College	01
	Participation in Cultural activity of College	01
6	Research paper presentation	
	State/National level	01
	International level	02
7	Participation in Summer school (minimum 30 hours)	Maximum 02
	or Short term course (minimum 30 hours)	Maximum 02
8	Scientific survey /Societal survey	02
9	Field visit/ study tour/ Industrial visit/ participation in curricular competition/ co-curricular competition	01
10	Online Certificate course/ MOOCs (minimum 15 hours per credit) or Internship (60 hrs)	Maximum 04 credits

17) SCHEME OF NO. OF COURSES:

Scheme of No. of Courses for three years B.Com Course (2019 pattern) is as follows:-

Sr. No.	Nature of Courses	Semesters						Total
		I	II	III	IV	V	VI	
1	Ability Enhancement Compulsory Course	--	--	1	1	--	--	2
2	Skill Enhancement Course	--	2	1	1	--	--	4
3	Core Course	7	7	4	4	3	3	28
4	Core Course Practical	1	1	--	--	1	1	4
5	Generic Elective Course	4	4	--	--	--	--	8
6	Discipline Special Elective	--	--	3	3	6	6	18
Sub Total		12	14	09	09	10	10	64 (Grand Total)

**Revised Marks Structure of Choice Based Credit System Course
First Year B. Com. Semester – I w.e.f. 2019- 20**

Course Code	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Continuous Internal Evaluation (Marks 40)				Semester End Examination [Duration:- 2 Hours]	Total Marks
					Mid Semester Examination (MCQ) [Duration:- 40 Minutes]	Students Active Participation	“Selected Option” (Refer Pg. no. 4 & 5)	Practical Exam		
CE11101	Compulsory English	Core Course	4	3	20	05	15	-----	60	100
FA11106	Financial Accounting	Core Course Practical	4	4	20	-----	-----	20	60	100
BE11111	Business Economics	Core Course	4	3	20	05	15	-----	60	100
MS11116	Business Mathematics and Statistics	Core Course	4	3	20	05	15	-----	60	100
OS11136 BF11131	Optional Group. (A) (Any one of the Following) a) Organization Skill Development b) Banking and finance	Generic Elective Course	4	3	20	05	15	-----	60	100
MK11126 CB11121	Optional Group. (B) (Any one of the Following) a) Marketing & Salesmanship b) Consumer Protection and Business Ethics	Generic Elective Course	4	3	20	05	15	-----	60	100
AE11141 MR11146 HD11156 SK11151	Any one of the following Language a) Additional English b) Marathi c) Hindi d) Sanskrit	Core Course	4	3	20	05	15	-----	60	100

First Year B. Com. Semester – II w.e.f. 2019- 20

Course Code	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Continuous Internal Evaluation (Marks 40)				Semester End Examination [Duration:- 2 Hours]	Total Marks
					Mid Semester Examination (MCQ) [Duration:- 40 Minutes]	Students Active Participation	“Selected Option” (Refer Pg. no. 4 & 5)	Practical Exam		
CE12101	Compulsory English	Core Course	4	3	20	05	15	-----	60	100
FA12106	Financial Accounting	Core Course Practical	4	4	20	-----	-----	20	60	100
BE12111	Business Economics	Core Course	4	3	20	05	15	-----	60	100
MS12116	Business Mathematics and Statistics	Core Course	4	3	20	05	15	-----	60	100
OS12136 BF12131	Optional Group. (A) (Any one of the Following) c) Organization Skill Development d) Banking and finance	Generic Elective Course	4	3	20	05	15	-----	60	100
MK12126 CB12121	Optional Group. (B) (Any one of the Following) c) Marketing & Salesmanship d) Consumer Protection and Business Ethics	Generic Elective Course	4	3	20	05	15	-----	60	100
AE12141 MR12146 HD12156 SK12151	Any one of the following Language e) Additional English f) Marathi g) Hindi h) Sanskrit	Core Course	4	3	20	05	15	-----	60	100
	*Value added course – I * (Refer Point No 14)	Skill Enhancement Course	Total 30 Lectures	2	Exam will be project based.					100

Second Year B. Com. Semester – III w.e.f. 2020- 21

Course Code	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Continuous Internal Evaluation (Marks 40)				Semester End Examination [Duration:- 2 Hours]	Total Marks
					Mid Semester Examination (MCQ) [Duration:- 40 Minutes]	Students Active Participation	“Selected Option” (Refer Pg. no. 4 & 5)	Practical Exam		
BC23101	Business Communication	Skill Enhancement Course	4	4	20	-----	-----	20	60	100
CA23106	Corporate Accounting	Core Course	4	3	20	05	15	-----	60	100
BE23111	Business Economics	Core Course	4	3	20	05	15	-----	60	100
BM23116	Business Management	Core Course	4	3	20	05	15	-----	60	100
CL23121	Elements of Company Law	Core Course	4	3	20	05	15	-----	60	100
BA23126 CW23131 MM23136	Special Course Paper- I (Any One) a) Business Administration b) Cost and Works Accounting c) Marketing Management	Discipline Special Elective	4	4	20	-----	-----	20	60	100
EV23136	Environment Awareness	Ability Enhancement Compulsory Course	Total 30 Lectures	2	Exam will be project based.					100

Second Year B. Com. Semester – IV w.e.f. 2020- 21

Course Code	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Continuous Internal Evaluation (Marks 40)				Semester End Examination [Duration:- 2 Hours]	Total Marks	
					Mid Semester Examination (MCQ) [Duration:- 40 Minutes]	Students Active Participation	“Selected Option” (Refer Pg. no. 4 & 5)	Practical Exam			
BC24101	Business Communication	Skill Enhancement Course	4	4	20	-----	-----	20	60	100	
CA24106	Corporate Accounting	Core Course	4	3	20	05	15	-----	60	100	
BE24111	Business Economics	Core Course	4	3	20	05	15	-----	60	100	
BM24116	Business Management	Core Course	4	3	20	05	15	-----	60	100	
CL24121	Elements of Company Law	Core Course	4	3	20	05	15	-----	60	100	
BA24126	Special Course Paper- I (Any One) a) Business Administration	Discipline Special Elective	4	4	20	-----	-----	20	60	100	
CW24131											b) Cost and Works Accounting
MM24136											c) Marketing Management
EV24136	Environment Awareness	Ability Enhancement Compulsory Course	Total 30 Lectures	2	Exam will be project based.					100	

Third Year B. Com. Semester – V w.e.f. 2021- 22

Course Code	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Continuous Internal Evaluation (Marks 40)				Semester End Examination [Duration:- 2 Hours]	Total Marks
					Mid Semester Examination (MCQ) [Duration:- 40 Minutes]	Students Active Participation	“Selected Option” (Refer Pg. no. 4 & 5)	Practical Exam		
	Business Regulatory Framework	Core Course	4	3	20	05	15	----	60	100
	Advanced Accounting	Core Course	4	3	20	05	15	----	60	100
	International Economics	Core Course	4	3	20	05	15	----	60	100
	Auditing & Taxation	Core Course Practical	4	4	20	----	----	20	60	100
	Special Course Paper- II (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Cost and Works Accounting c) Marketing Management	Discipline Specific Elective	4	4	20	----	----	20	60	100
	Special Course Paper- III (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Cost and Works Accounting c) Marketing Management	Discipline Specific Elective	4	4	20	----	----	20	60	100

Third Year B. Com. Semester – VI w.e.f. 2021- 22

Course Code	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Continuous Internal Evaluation (Marks 40)				Semester End Examination [Duration:- 2 Hours]	Total Marks
					Mid Semester Examination (MCQ) [Duration:- 40 Minutes]	Students Active Participation	“Selected Option” (Refer Pg. no. 4 & 5)	Practical Exam		
	Business Regulatory Framework	Core Course	4	3	20	05	15	----	60	100
	Advanced Accounting	Core Course	4	3	20	05	15	----	60	100
	International Economics	Core Course	4	3	20	05	15	----	60	100
	Auditing & Taxation	Core Course Practical	4	4	20	----	----	20	60	100
	Special Course Paper- II (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Cost and Works Accounting c) Marketing Management	Discipline Specific Elective	4	4	20	----	----	20	60	100
	Special Course Paper- III (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Cost and Works Accounting c) Marketing Management	Discipline Specific Elective	4	4	20	----	----	20	60	100