



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR.

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

(Academic Section)

Shri Chatrapati Shivaji Maharaj Administrative Premises, Maharajbagh Chowk, Civil Lines, Nagpur -01

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No.Acad./N/19/ 1018

Dated : 23rd January, 2019.
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NOTIFICATION

It is notified for general information of all concerned that the Hon'ble Vice-Chancellor has approved the recommendation of the Board of Studies in Commerce and concerned by the Dean, Faculty of Commerce & Management, regarding **B.Com. Semester-VI**, revised syllabus of only **Indirect Tax paper** for implementation from the academic session **2018-2019**. The said notification is issued Under Section 12(7) of Maharashtra Public Universities Act, 2016 on behalf of Faculty of Commerce & Management, Academic Council and Management Council.

Note :- All concerned Student and teachers are requested to please take note of the said notification is available on R.T.M. Nagpur University website (www.nagpuruniversity.org)

Encl : As above.

(Dr. Niraj Khaty)
Registrar(Add.charg)

Copy forwarded for information and necessary action to :-

1. The Dean, Faculty of Commerce & Management, Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
2. The All members of Board of Studies in Commerce under the Faculty of Commerce & Management, Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
3. The Director Board of Examination & Evaluation, Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
4. The Principal of all Commerce College affiliated to Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
5. The Deputy Registrar(Exam), Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
6. The Asstt.Registrar(Exam), Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
7. The Asstt.Registrar (Confid.) Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
8. The Asstt. Registrar(Enq. & Gen.Exams.) Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
9. The Asst. Registrar (Prof.Exam) Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
10. Office-In-Charge, Publication Section, Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
11. The P.A. to the Pro-Vice-Chancellor, Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
12. The P.A. to the Registrar, Rashtrasant Tukadoji Maharaj, Nagpur University, Nagpur.
13. Dr. Veena Prakash, Information Science, R.T.M., Nagpur University, Nagpur.

(Dr Anil Hirekhan)
Deputy Registrar(Acad)

Syllabus

6T5.2-INDIRECT TAX

Objective:- This course aims at imparting basic knowledge about goods and service tax and customs duty.

Unit-1:-Introduction of GST- Meaning of GST, One Nation One Tax, Input Tax Credit, Output Tax Payable. Registration of GST-Compulsory Registration and voluntary Registration of GST (Theory and Problems on Registration of GST).

Unit-2:-Types of GST- State Goods and Service Tax, Central Goods and Service Tax, Integrated Goods and Service Tax and Union Territories Goods and Service Tax. Advantages and Disadvantages, Computation of Net Input Tax Credit/Output Tax Payable. (Theory and Problem on computation of Input Tax / Output Tax on purchase and Sales made by Single Person only).

Unit-3:-Liability of GST Payable- Purchase and Sales of Goods and Services in Intra State & Inter State, Computation of Liability of GST of every suppliers, Utilization of Input Tax Credit by every supplier and revenue generated by State and Central Government. (Theory and Problems on computation of Net GST payable/ Carried Forward by every supplier).

Unit-4:-Customs Act- Introduction of Customs, Definitions, Valuation under Customs, Transaction Value, Export Value, FOB Value, CIF Value, Assessable Value of Imported goods and Computation of Customs Duty (Theory and Problems on Computations of Customs Duty)

Reference Books

Mohd. Rafi : Indirect Tax, ^{containing} GST, Customs, FTP & Comprehensive Issues (Bharat law House Pvt. Ltd., New Delhi)

Dr. H. C. Mehrotra and S, P. Goyal : Direct and Indirect Taxes (Sahitya Bhawan, Agra)

V. S. Datey : Indirect Taxes Law and Practice (Taxman, New Dehli)

V. Balchandran : Indirect Taxes (Sultan Chand & Sons, Dehli)

C. A. Farooq Haque : Indirect Tax (Sheth Publishers Ltd., Mumbai)

Paper Pattern
6T5.2-Indirect Tax

Time :- 3 hours

Marks-80

N.B. –

- 1) All questions are compulsory.
- 2) All questions carry equal marks.

Q. No. 1 – Unit I	a) Theory	08 Marks
	b) Problem	08 Marks
	OR	
	c) Problem	16Marks
Q. No. 2 – Unit II	a) Theory	08 Marks
	b) Problem	08 Marks
	OR	
	c) Problem	16Marks
Q. No. 3 – Unit III	a) Theory	08 Marks
	b) Problem	08 Marks
	OR	
	c) Problem	16Marks
Q. No. 4 – Unit IV	a) Theory	08 Marks
	b) Problem	08 Marks
	OR	
	c) Problem	16Marks
Q. No. 5 -	Unit- I	04 Marks
	Unit –II	04 Marks
	Unit-III	04Marks
	Unit-IV	04 Marks

Revised Absorption Scheme B. Com.(old course Annual Pattern) 2014-2015 to CBS New Course introduced in 2016-2017, issued under Direction No. 17 of 2018)

1. It is notified for general information of all concerned that the failure students of **B.Com. old course Annual Pattern** introduced in 2014 shall be absorbed in the new course **CBS Pattern** introduced from the session 2016-2017 examination with the following scheme.

2. The University shall conduct the examination of old course for three more consecutive examinations after the new scheme of examination is introduced as per following table:

B.Com. Examination	Attempt 1	Attempt 2	Attempt 3
B.Com. Part I	Winter 2016	Summer 2017	Winter 2017
B.Com. Part II	Winter 2017	Summer 2018	Winter 2018
B.Com. Part III	Winter 2018	Summer 2019	Winter 2019

3. Those who have completed & passed **B.Com. Part-I** as per **Old course (Annual pattern)** are eligible for admission in the **B.Com. II, SEM - III New Course**

4. The failure students of **B.Com. I** and **B.Com. II** of old course (**Annual Pattern - Introduced in 2014**) can be admitted to the 3rd and 5th semester of **B.Com Course Semester Pattern** respectively under this direction under the **ATKT** rules prevailing in **Old Course (Introduced in 2014)**. However, they will be required to clear papers of annual pattern course in which they failed in 3 attempts as mentioned in above table.

5. The students are required to clear all their papers within the stipulated time. The students who failed to clear their course in three consecutive attempts as per this clause, will be required to appear in equivalent papers of new CBS semester pattern indicated in **Appendix.I, II & III**

Note:

The students who will appear in equivalent papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. I**

6. Those who have completed & passed **B.Com. Part - I & B.Com. Part - II** as per Old course are eligible for admission in the **B.Com. Part – III, Sem - V (New course)**.

7. Failure students of **B.Com. Part - II old course** and having ATKT as per rules are eligible to take admission in **B.Com. Part-III , Semester V New Course**. They should clear their **B.Com. Part - II old course backlog papers** in next **three attempts (Last Chance Winter 2018)**. If they fail to pass in **Winter-2018** attempt they will have to appear in equivalent papers of **new course CBS scheme** as per absorption scheme indicated in **Appendix- II**.

Note:

The students who will appear in parallel papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. Part-II**.

8. Failure students of **B.Com. Part-III old course** are having chances upto **winter 2019 examination (Last Chance)**. So they should appear **B.Com. Part-III old course examination & is required to clear their backlog**. After that those who will have backlog in the **B.Com. Part-III old course** will have to appear in equivalent papers of **new course CBS scheme** as per the absorption scheme indicated in **Appendix- III**.

Note:

The students who will appear in parallel papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. Part-III**.



The equivalence & exemption of subjects for the students absorbed in the new course shall be as Below

Appendix- I B.Com Part- I

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English -Sem I	80
2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)	100	2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)-Sem-I	80
3	Financial Accounting-I	100	3	Financial Accounting-I Sem- I	80
4	Fundamentals of Statistics& Computer	100	4	Statistics & Business Mathematics-Sem-II	80
5.	Principles of Business Management	100	5.	Business Management-Sem-II	80
6	Business Economics	100	6	Business Economics-II Sem-II	80
7.	Company Law & Secretarial Practice(CLSP)	100	7	Company Law- Sem-I	80

Appendix- II B.Com Part- II

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English -Sem III	80
2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)	100	2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)-Sem-III	80
3	Financial Accounting-II	100	3	Financial Accounting-II Sem- III	80
4	Cost & Management Accounting	100	4	Income Tax - Sem- IV	80
5.	Business Communication	100	5.	Business Communication & Management-Sem-III	80
6	Monetary Economics	100	6	Monetary Economics-II Sem-IV	80
7.	Business & Industrial Law	100	7	Business Law- Sem-III	80

Appendix- III B.Com Part- III

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Financial Accounting -III	100	1.	Financial Accounting -III Sem- V	80
			2.	Auditing Sem- V	80
2	Income Tax & Auditing	100			
3	Functional Management	100	3	Management Process- SemV	80
4	Indian Economy	100	4	Indian Economy-II Sem-VI	80
5.	Business Finance	100		Business Finance- II Sem-VI	80
6	Computerized Accounting	80		Computerized Accounting- Sem-V	80





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DIRECTION NO. 17 OF 2018

Directions, Subject Scheme and Syllabus

For

Bachelor of Commerce (B.Com) Examinations

(Credit Based Semester Pattern)

FACULTY OF COMMERCE & MANAGEMENT

Bachelor of Commerce (B.Com) Examinations

2018-19 and Onwards

(Three Years Semester Pattern Under Graduate Course)



RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR

Direction No. 17 of 2018

**DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF
BACHELOR OF COMMERCE (CREDIT BASED SEMESTER PATTERN) UNDER FACULTY
OF COMMERCE AND MANAGEMENT**

(Issued by the Vice-Chancellor under section 12(8) of the Maharashtra Public Universities. Act, 2016)(Mah. Act No. VI of 2017)

WHEREAS, the Maharashtra Public Universities Act, 2016 (No. VI of 2017) (hereinafter Act) has come into force with effect from 1st March, 2017;

AND

WHEREAS, the University Grants Commission, New Delhi vide letter no. D.O. No. F-2/2008/(XI Plan), Dated 31st January 2008 regarding new initiatives under the XI Plan-Academic reforms in the University has suggested for improving quality of higher education and to initiate the Academic reform at the earliest.

AND

WHEREAS, faculty of commerce and management in its meeting held 14.3.2016 has decided to update the existing syllabus for award of the degree of Bachelor of Commerce commensurate with the curricula existing in the various universities in India and with a view to include the latest trends in the commerce stream as well as to design it to suit to the needs of the industries and corporate houses,

AND

WHEREAS, University Grants Commission, New Delhi has prescribed the Model Curriculum for award of the Bachelor degree in the Faculty of commerce and directed to implement the same from the academic session 2016-2017

AND

WHEREAS, Chairman of all the Board of Studies in the Faculty of Commerce in their meeting held on 5.4.2016 prepared the Scheme of Credit Based Semester pattern for conduct of the B.Com. Examination,

AND

WHEREAS, Board of Studies viz. (1) Business Administration and Business Management, (2) Commerce, (3) Accounts and Statistics, (4) Business Economics and (5) Ad-hoc Board in Computer Application in its meetings held on 8.2.2016 respectively updated the existing Syllabi and recommended some modifications in the scheme of examination for graduate courses,

AND

WHEREAS, Coordinator of Task Force, Faculty of Commerce & Management has consented to the changes in the syllabus and the scheme of examination for the award of B.Com Degree,

AND

WHEREAS, the Vice-Chancellor, Nagpur University, Nagpur approved the recommendations so made by the Special Task Committee in the Faculty of Commerce duly concurred by the Coordinator, Faculty of Commerce as required under Section 38 (a) of the Act

AND

WHEREAS, As per the Advice of the Vice Chancellor, Coordinator, Faculty of Commerce & Management, Coordinator, Special Task Committee in the meeting held on 14.3.2016 constituted subcommittee for syllabus restructuring of B.Com with CBS pattern. The Sub-committee submitted the Draft Syllabus of B.Com with CBS pattern in meeting held on 5.4.2016

AND

WHEREAS, Direction No. 59 of 2016 entitled 'Examination leading to the Degree of Bachelor of Commerce (B.Com) (CREDIT BASED SEMESTER PATTERN) in the Faculty of Commerce & Management, was issued by the Vice-Chancellor;

AND

WHEREAS, in accordance with the provisions of the Maharashtra Public Universities Act, 2016 (Mah. Act No. VI of 2017) the Direction NO. 59 of 2016 stands expired;

AND

WHEREAS, the Joint Meeting of all the Chairman of Board of Studies under the Faculty of Commerce and Management and Dean, Faculty of Commerce and Management had approved the revised Syllabus and Scheme of Examination leading to the Degree of Bachelor of Commerce (Credit Based Semester Pattern) in its meeting held on 21st August 2018 and recommended the same for approval of the Hon'ble Vice-Chancellor;

AND

WHEREAS, the matter involved is required to be implemented urgently for the purpose of prescribing examinations leading to the degree of Bachelor of Commerce (B.Com) (CBS) in the Faculty of Commerce and Management;

AND

WHEREAS, the preparation of Ordinance to regulate the matter relating to the examinations leading to the degree of Bachelor of Commerce (B.Com) (CBS) is time consuming process;

Now, therefore, I, Dr. Siddharthvinayak P. Kane, Vice-Chancellor, Rastrasant Tukdoji Maharaj Nagpur University, Nagpur in exercise of the powers vested in me under Section 12(8) of the Maharashtra Public Universities Act, 2016 (VI of 2017) do hereby issue the following direction:-

- The Direction shall come into force with effect from the date of its issuance by the Vice-Chancellor. It shall also govern the students who were admitted to the B.Com.(C.B.S.) course in the academic sessions 2016-2017 and 2017-2018.
- The duration of the course shall be of **three** academic years consisting of the **six** semesters with university examination at the end of each semester namely
 - B.Com Semester I Examination
 - B. Com Semester II Examination
 - B. Com Semester III Examination
 - B.Com Semester IV Examination
 - B.Com Semester V Examination
 - B.Com Semester VI Examination

The examination shall be held at such places and on such dates which are notified by the University.

I. ELIGIBILITY TO THE COURSE

- The duration of B. Com. Course shall be of Three years consisting Semester-I &II in first year ,Semester-III &IV in second year and Semester-V &VI in third year
- Subject to compliance with the provisions of this direction 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 any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competition vocation course (MCVC).

OR

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

- The Examinations for Semesters I,II,III,IV , V and VI shall be held twice a year at Such places and on such dates as notified by the University.
- The fees for examination shall be as prescribed by the Rashtrasant Tukdoji Maharaj Nagpur University from time to time.
- 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 this University or any other University simultaneously.
 - **ATKT Rules** for Admission for the B.Com. Course -An unsuccessful examinee at the any semester examination shall be **ALLOWED TO KEEP TERM in accordance to the following table:**

Admission to Semester	Candidate should have filled in the examination form of the R.T.M. Nagpur University	Candidate should have passed at least 50%of the passing heads of following examinations
I Semester	As provided eligibility to the course, as above in the direction.	-
II Semester	Semester I	-
III Semester	-	Semester I and II taken together i.e. 6 heads clear
IV Semester	Semester III	-
V Semester	-	Semester I & II all heads clear & semester III & IV together i.e. 6 heads clear
VI Semester	Semester V	-

Note- The consideration of passing heads in respect of all the subjects, including languages, includes the University Theory Examination and Internal Assessment/Practical marks taken together for all subjects.

For providing teaching facility in the subjects of Elective Groups minimum requirement of students is 5.

II. CREDIT SYSTEM OF EVALUATION

• The B. COM. programme shall consist of **Thirty Six** Papers/Subjects in old terminology

With the issuance of this Direction, The Direction No 59 of 2016 shall stand repealed.

Nagpur:

Dated : 18.9.2018

Sd/-
(**Dr. S.P. Kane**)

Vice-Chancellor

Subjects offered, contact hours, credits attached and allocation of marks shall be as follows:

APPENDIX-I

Scheme of teaching and examination under credit based semester system for B.Com Course.

Semester-I

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester EndExam	Internal Assessment	Total Marks	
1T1	Financial Accounting-I	Uni.	60	80	20	100	4
1T2	Business Organization	Uni.	60	80	20	100	4
1T3	Company Law	Uni.	60	80	20	100	4
1T4	Business Economics-I	Uni.	60	80	20	100	4
1T5	Compulsory English	Uni.	60	80	20	100	4
1T6	Second Language 1T6.1- Supplementary English 1T6.2- Marathi 1T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-.Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali &Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses :Semester -I

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passin Mark		
1T7	Entrepreneurship Development	60	80	20	-	40	100	4
1T8	1T8.1- Computer Application-II or 1T8.2- Principles and Practice of Insurance-II or 1T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-II

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester EndExam	Internal Assessment	Total Marks	
2T1	Statistics and Business Mathematics	Uni.	60	80	20	100	4
2T2	Business Management	Uni.	60	80	20	100	4
2T3	Secretarial Practice	Uni.	60	80	20	100	4
2T4	Business Economics-II	Uni.	60	80	20	100	4
2T5	Compulsory English	Uni.	60	80	20	100	4
2T6	Second Language 2T6.1- Supplementary English 2T6.2- Marathi 2T6.3-	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-.Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali &Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses : Semester -II

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Marks Theory Paper	Max Marks (IM)	Marks Practical (PR)	Passing Marks		
2T7	Entrepreneurship Development	60	80	20	-	40	100	4
2T8	2T8.1- Computer Application-II or 2T8.2- Principles and Practice of Insurance-II or 2T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-III

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
3T1	Financial Accounting -II	Uni.	60	80	20	100	4
3T2	Business Communication & Management	Uni.	60	80	20	100	4
3T3	Business Law	Uni.	60	80	20	100	4
3T4	Monetary Economics –I	Uni.	60	80	20	100	4
3T5	Compulsory English	Uni.	60	80	20	100	4
3T6	Second Language 3T6.1- Supplementary English 3T6.2- Marathi 3T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, ArebicPali&Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses :Semester-III

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			max marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
3T7	Entrepreneurship Development	60	80	20	-	40	100	4
3T8	3T8.1- Computer Application-II or 3T8.2- Principles and Practice of Insurance-II or 3T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-IV

Course Code	Subjects	Internal /University Exam.	Total Hours	sMarks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
4T1	Financial Accounting -III	Uni.	60	80	20	100	4
4T2	Skill Development	Uni.	60	80	20	100	4
4T3	Income Tax	Uni.	60	80	20	100	4
4T4	Monetary Economics-II	Uni.	60	80	20	100	4
4T5	Compulsory English	Uni.	60	80	20	100	4
4T6	Second Language 4T6.1- Supplementary English 4T6.2- Marathi 4T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-1.For rest of Indian Languages the code is as per syllabus of B.A. Semester –I

2. Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarati, Telgu, Bengali, Persian, Arabic Pali &Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses :Semester-IV

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
4T7	Entrepreneurship Development-IV	60	80	20	-	40	100	4
4T8	4T8.1- Computer Application-IV or 4T8.2- Principles and Practice of Insurance-IV Or 4T8.3- Advertising, Sales Promotion and Sales Management-IV	60	80	20	-	40	100	4

Semester-V

Course Code	Subjects	Internal /Uni. Examination	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
5T1	Core Group 1. Financial Accounting-IV	Uni.	60	80	20	100	4
5T2		Uni.	60	80	20	100	4
5T3		Uni.	60	80	20	100	4
5T4	Elective Group –I (Any One) 5T4.1 Marketing Management OR 5T4.2 Computerized Accounting	Uni.	60	80	20	100	4
5T5	Elective Group- II (Any Two) 5T5.1 Business Finance -I OR 5T5.2 Auditing OR 5T5.3 Management Process	Uni. Uni.	60 60	80 80	20 20	100 100	4 4
Total			360	480	120	600	24

Vocational Courses :Semester-V

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
5T7	Entrepreneurship Development-V	60	80	20	-	40	100	4
5T8	5T8.1 Computer Application-V Or 5T8.2 Principles and Practice of Insurance-V Or 5T8.3 Advertising, Sales Promotion and Sales Management-V	60	80	20	-	40	100	4

Semester-VI

Course Code	Subjects	University Examination	Total Internal /Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
6T1	Core Group 1. Financial Accounting -V	Uni.	60	80	20	100	4
6T2	2.Management Accounting	Uni.	60	80	20	100	4
6T3	3.Indian Economy - II	Uni.	60	80	20	100	4
6T4	Elective Group-II (Any One) 6T4.1 Human Resource Management OR 6T4.2- Indirect Tax	Uni.	60	80	20	100	4
6T5	Elective Group-II (Any Two) 6T5.1 Business Finance - II OR 6T5.2 Industrial Law OR 6T5.3 Advanced Statistics	Uni. Uni.	60 60	80 80	20 20	100 100	4 4
Total			360	480	120	600	24

Vocational Courses :Semester-VI

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
6T7	Entrepreneurship Development-VI	60	80	20	-	40	100	4
6T8	6T8.1 Computer Application-VI Or 6T8.2 Principles and Practice of Insurance-VI Or 6T8.3 Advertising, Sales Promotion and Sales Management-VI	60	80	20	-	40	100	4

III Choice of Vocational Courses :

Apart from doing General B.Com, students can opt for vocational courses in B. Com as under :

- ***Vocational subjects:*** The various vocational courses (mainly sponsored by UGC) which can be chosen by the students are given below. As per the UGC letter no. F.9-3/95 (Desk-VE) dated 23.12.1999 a course for **Entrepreneurial Development is compulsory** for students opting for vocational subjects. Thus with every vocational subject there will be one paper of Entrepreneurship Development.

Group –I - Computer Applications

- I. Entrepreneurship Development- Paper-I
- II. Computer Applications
(2 papers in each year i.e. 6 papers in 3 years)

Group –II - Principles and Practice of Insurance

- I. Entrepreneurship Development- Paper-I
- II. Principles and Practice of Insurance
(2 papers in each year i.e. 6 papers in 3 years)

Group –III - Advertising, Sales Promotion And Sales Management

- I. Entrepreneurship Development- Paper-I
- II. Advertising, Sales Promotion And Sales Management
(2 papers in each year i.e. 6 papers in 3 years)

NOTE :

Students opting for UGC Vocational subject (any one group of the two mentioned above) may select the same in lieu of following mentioned subjects in the respective Semester.

B.Com. Semester-I :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Company Law

B.Com. Semester-II :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Secretarial Practice

B.Com. Semester-III :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Business Communication and Management

B.Com. Semester-IV :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Skill Development

B.Com. Semester-V :

- a. Core Group-I
- b. Elective Group-I

B.Com. Semester-VI :

- a. Core Group-II
- b. Elective Group-II

Summary of the Total Marks and Credits

<u>Sr. No.</u>		<u>Instruction Hours</u>	Total Marks) Semester End Exam.	Credits
1	Semester-I	360	600	24
2	Semester-II	360	600	24
3	Semester-III	360	600	24
4	Semester-IV	360	600	24
5	Semester-V	360	600	24
6	Semester-VI	360	600	24
Total		2160	3600	144

- The Semester End written examination of all subjects shall be conducted by the University.

B.COM. Examination Semester-I

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting – I	<i>University Theory Examination</i>	80	40
	Internal Assessment	20	
	Total	100	
2. Business Organization	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Company Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Business Economics-I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	
	Internal Assessment	20	

	Total	100	40
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester-II

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Statistics & Business mathematics	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Business Organization	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Company Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Business Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester–III

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting –II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Business Communication and Management	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Business Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Monetary Economics-I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester-IV

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting – III	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Skill Development	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Income Tax	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Monetary Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester–V

Subject	Examination Scheme	Maximum Marks	Minimum PassingMarks (Combined)
Group 1. Financial Accounting-IV	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Cost Accounting	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Indian Economy- I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Elective Group-I (Any One) Marketing Management OR Computerized Accounting.	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Elective Group- II(Any Two) Business Finance -I OR Auditing OR Management Process	University Theory Examination	80 80	40 40
	Internal Assessment	20 20	
	Total	100 100	
Total		600	240

B.COM. Examination Semester–VI

Subject	Examination Scheme	Maximum Marks	Minimum PassingMarks (Combined)
Group 1.Financial Accounting -V	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2.Management Accounting	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Indian Economy II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Elective Group-I (Any One) Human Resource Management OR Indirect Tax	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Elective Group- II Business Finance –II OR Industrial Law OR Advanced Statistics	University Theory Examination	80 80	40 40
	Internal Assessment	20 20	
	Total	100 100	
Total		600	240

APPENDIX-II

I. GENERAL RULES AND REGULATIONS

The scope of the subject, percentage of passing in theory will be governed as per following rules:

- In order to pass at the Semester I, II, III, IV, V and VI examinations an examinee shall obtain not less than 40% marks in each paper. This is to say that out of total 100 marks student should score 40 marks jointly in university examination (80 Marks) and internal examination (20 marks).
- The results of successful candidates at the end of semester-VI shall be classified on the basis of aggregate marks obtained in all the six semesters.
- The candidates who pass all the semester examinations in the first attempt are eligible for ranks.
- The results of the candidates who have passed the Semester-VI 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.
- Percentage of marks for declaring class:
Distinction- 75% and above (First Class With Distinction).
First Class- 60% and above
Second Class 45% and above but less than 60%.
Third Class 40% but not less than 45%
- An unsuccessful examinee at the any semester wise end examination shall be eligible for re-examination on payment of a fresh Examination fee prescribed by the University.

II. TEACHING NORMS FOR THEORY PAPERS

- For all Theory Papers there shall be **FIVE Periods Per week per Subject of 48 Minutes duration** each. Each Theory Paper must cover minimum 60 Clock Hours of Teaching and 360 Clock Hours for semester I, II, III IV, V & VI form awl the 6 papers and One Credit, subject of Theory will be of 1 Clock Hour
- No person shall be admitted to this Programme, if he has already passed the same Programme or a Programme of any other statutory University (which has been recognized as equivalent to this programme.)
- A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a 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.

- Examinee successful at the Semester I, II, III, IV, V and VI examinations shall, on payment of the prescribed fee, receive a Degree in the prescribed form signed by the Vice-Chancellor.
- Qualification of Teacher shall be as per U.G.C. and State Government norms.

APPENDIX- III

Rashtrasant Tukdoji Maharaj Nagpur University

I. SUBJECTS FOR B.Com. EXAMINATION

Semester-I

1. 1T1-Financial Accounting-I
2. 1T2- Business Organization
3.1T3 Company Law
4. 1T4 Business Economics –I
5.1T5 Compulsory English
6.1T6 Second Language

Semester-II

1. 2T1 Statistics and Business Mathematics
2. 2T2 Business Management
3. 2T3 Secretarial Practice
4. 2T4 Business Economics –II
5.2T5 Compulsory English
6.2T6 Second Language

Semester-III

1. 3T1 Financial Accounting-II
2. 3T2 Business Communication and Management
3. 3T3 Business Law
4. 3T4 Monetary Economics –I
5.3T5. Compulsory English
6. 3T6 Second Language

Semester-IV

1. 4T1 Financial Accounting-III
2. 4T2 Skill Development.
3. 4T3 Income Tax
4. 4T4 Monetary Economics –II
5. 4T5 Compulsory English
6.4T6 Second Language

Semester-V

Core Group	1. 5T1 Financial Accounting IV
	2.5T2 Management Accounting
	3. 5T3 Indian Economy-I
Elective Group-I (Any One)	4. 5T4 .1 - Marketing Management OR 5T4.2 - Computerizes Accounting
Elective Group – II (Any Two)	5. 5T5.1- Business Finance 1 OR 5T5.2 - Auditing OR 5T5.3 – Management Process

S**Semester-VI**

Core Group	1.6T1 Financial Accounting -V
	2. 6T2 Cost Accounting
	4. 6T3 Indian Economy – I
Elective Group-II (Any One)	4. 6T4.1- Human Resource Management OR 6T5.2 - Indirect Tax
Foundation Group II (Any Two)	5. 6T5.1 - Business Finance-II OR 6T5.2 - Industrial Law OR 6T5.3 – Advanced Statistics

Workload

Workload Chart (70 periods per week)(Odd Semesters)(July to November)

B. Com. Semester - I			B. Com. Semester – III			B. Com. Semester – V		
S. No.	Subjects	N/o. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods
1.	Financial Accounting-I	5	1.	Financial Accounting-II	5	1.	Core Group 1. Financial Accounting IV Cost Accounting Indian Economy -I	5
2.	Business Organization	5	2.	Business Communication and Management	5	2 3		5
3	Company Law	5	3.	Business Law	5	4.		5
4.	Business Economics –I	5	4.	Monetary Economics -I	5	5.	5	5
							5	5
							OR	5
							Auditing	5
							OR	5
							Management Process	5
Total Periods		20	Total Periods		20	Total Periods		30

Workload Chart (70 periods per week)(Even Semesters)
(December to April)

B. Com. Semester - II			B. Com. Semester – IV			B. Com. Semester – VI		
S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods
1.	Statistics and Business Mathematics	5	1.	Financial Accounting-III	5	1. 2. 3.	Core Group Financial Accounting-V	5
2.	Business Management	5	2.	Skill Development.	5		Cost Accounting	5
3.	Secretarial Practice	5	3.	Income Tax	5		Indian Economy-II	5
4.	Business Economics – II	5	4.	Monetary Economics –II	5	5.	Elective Group-I Human Resource Management OR Indirect Tax	5
							Elective Group- II Business Finance-II OR Industrial Law OR Advanced Statistics	5 5
Total Periods		20			20			30

WEEKLY Workload Chart (LANGUAGES) (For Semesters I, II, III & IV)

SUBJECT(S)		PERIODS
1.	Compulsory English	5 PERIODS OF THEORY + 1 PERIOD OF TUTORIAL FOR A BATCH OF 20 STUDENTS
2.	Second Language - Supplementary English/ Hindi/Marathi/Sanskrit etc.	5 PERIODS OF THEORY

II. CONVERSION OF MARKS TO GRADES AND CALCULATIONS OF GPA (GRADE POINT AVERAGE) AND CGPA (CUMULATIVE GRADE POINT AVERAGE) :

In the Credit and Grade Point System, the 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 some mechanism wherein the overall performance of the Learners can be reflected after considering the Credit Points for any given course. However, the overall evaluation shall be designated in terms of Grade. There are some abbreviations used here that need understanding of each and every parameter involved in grade computation and the evaluation mechanism. The abbreviations and formulae used are as follows:-

Abbreviations and Formulae Used

G : Grade

GP : Grade Points

C : Credits

CP : Credit Points

CG : Credits X Grades (Product of credits & Grades)

SGPA = $\sum CG$: Sum of Product of Credits & Grades points / $\sum C$: Sum of Credits points

SGPA : Semester Grade Point Average shall be calculated for individual semesters. (It is also designated as GPA)

CGPA : Cumulative Grade Point Average shall be calculated for the entire Programme by considering all the semesters taken together.

While calculating the CG the value of Grade Point 1 shall be consider Zero (0) in case of learners 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 Five (05) Points Grading System and expressed as a single designated GRADE such as O,A,B,C, F. (Fail).

Marks	Grade	Grade Points
75& above	O (Outstanding)	10
60-74	A (Very Good)	09
45-59	B (Good)	08
40-44	C (Average)	07
39& Below	F (Fail)	00

CGPA	Grade	Division
10	O (Outstanding)	Distinction
9-10	A (Very Good)	First
8-9	B (Good)	Second
7-8	C (Average)	Third

Note: -

- Consider Grade Points equal to Zero for (C x G) calculations of failed Learner/s in the concerned course/s.

The illustration for the conversion of marks into grades in a course and semester Illustrations of Calculation:- Pass

Subjects	Total Maximum Marks	Total Minimum Marks	Total Marks Obtained	Grade(G)	Grade points(GP)	Credit of the Course(C)	(Credit X Grade points)(CX GP)	SGPA= Σ CG/ Σ C
C-11	100	40	60	A	9	4	36	SGPA =208/24 =8.67 Grade B RESULT =PASS
C-12	100	40	50	B	8	4	32	
C-13	100	40	75	O	10	4	40	
C-14	100	40	70	A	9	4	36	
C-15	100	40	48	B	8	4	32	
C-16	100	40	52	B	8	4	32	
Total	600	240	355	--	48	24	208	

Illustrations of Calculation:- Fail

Subjects	TotalMaximumMarks	TotalMarks Obtained	Grade(G)	Gradepoints(GP)	Credit oftheCourse(C)	(Credit) X (Grade points) (CX GP)	SGPA= Σ CG/ Σ C
C-31	100	32	F	0	4	00	SGPA =102/24 =4.24 GradeF RESULT = FAIL
C-32	100	34	F	0	4	00	
C-33	100	60	B	8	4	32	
C-34	100	75	O	10	4	40	
C-35	100	33	F	0	4	00	
C-36	100	55	B	8	4	32	
Total	600	304	--	26	24	102	

Provision of Direction No.44 of 2001 governing the award of grace marks for passing an examination, securing higher Grades shall apply to the examination

III. GUIDELINES FOR SETTING QUESTION PAPERS:

- .The question paper should be set in such a manner so as to cover the complete syllabus as prescribed by the University.
- .The numerical questions in any of the subjects shall be set in ENGLISH only and the candidate shall have to answer such questions in ENGLISH only. The candidate may answer non-numerical questions in ENGLISH, MARATHI or HINDI.
- The duration of the Semester wise End Examination shall be **3.00** Hours per course.

**Revised Absorption Scheme B. Com.(old course Annual Pattern) 2014-2015 to
CBS New Course introduced in 2016-2017, issued under Direction No. 59 of
2016**

1. It is notified for general information of all concerned that the failure students of **B.Com. old course Annual Pattern introduced in 2014 shall be absorbed in the new course CBS Pattern introduced from the session 2016-2017 examination with the following scheme.**

2. The University shall conduct the examination of old course for three more consecutive examinations after the new scheme of examination is introduced as per following table:

B.Com. Examination	Attempt 1	Attempt 2	Attempt 3
B.Com. Part I	Winter 2016	Summer 2017	Winter 2017
B.Com. Part II	Winter 2017	Summer 2018	Winter 2018
B.Com. Part III	Winter 2018	Summer 2019	Winter 2019

3. Those who have completed & passed **B.Com. Part-I as per Old course (Annual pattern)** are eligible for admission in the **B.Com. II, SEM - III New Course**

4. **The failure students of B.Com. I and B.Com. II of old course (Annual Pattern - Introduced in 2014) can be admitted to the 3rd and 5th semester of B.Com Course Semester Pattern respectively under this direction under the ATKT rules prevailing in Old Course (Introduced in 2014). However, they will be required to clear papers of annual pattern course in which they failed in 3 attempts as mentioned in above table.**

5. The students are required to clear all their papers within the stipulated time. The students who failed to clear their course in three consecutive attempts as per this clause, will be required to appear in equivalent papers of new CBS semester pattern indicated in **Appendix.I, II & III**

Note:

The students who will appear in equivalent papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. I**

6. Those who have completed & passed **B.Com. Part - I & B.Com. Part - II** as per **Old course** are eligible for admission in the **B.Com. Part – III, Sem - V (New course)**.

7. Failure students of **B.Com. Part - II old course** and having ATKT as per rules are eligible to take admission in **B.Com. Part-III , Semester V New Course**. They should clear their **B.Com. Part - II old course backlog** papers in next **three attempts (Last Chance Winter 2018)**. If they fail to pass in **Winter-2018** attempt they will have to appear in equivalent papers of **new course CBS scheme** as per absorption scheme indicated in **Appendix- II**.

Note:

The students who will appear in parallel papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. Part–II**.

8. Failure students of **B.Com. Part-III old course** are having chances upto **winter 2019** examination (**Last Chance**). So they should appear **B.Com. Part-III old course examination & is required to clear their backlog**. After that those who will have backlog in the **B.Com. Part-III old course** will have to appear in equivalent papers of **new course CBS scheme** as per the absorption scheme indicated in **Appendix- III**.

Note:

The students who will appear in parallel papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. Part-III**.

The equivalence & exemption of subjects for the students absorbed in the new course shall be as Below

Appendix- I B.Com Part- I

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English -Sem I	80
2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)	100	2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)-Sem-I	80
3	Financial Accounting-I	100	3	Financial Accounting-I Sem- I	80
4	Fundamentals of Statistics& Computer	100	4	Statistics & Business Mathematics-Sem-II	80
5.	Principles of Business Management	100	5.	Business Management-Sem-II	80
6	Business Economics	100	6	Business Economics-II Sem-II	80
7.	Company Law & Secretarial Practice(CLSP)	100	7	Company Law- Sem-I	80

Appendix- II B.Com Part- II

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English -Sem III	80
2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)	100	2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)-Sem-III	80
3	Financial Accounting-II	100	3	Financial Accounting-II Sem- III	80
4	Cost & Management Accounting	100	4	Cost Accounting- Sem- V	80
5.	Business Communication	100	5.	Business Communication & Management-Sem-III	80
6	Monetary Economics	100	6	Monetary Economics-I I Sem-IV	80
7.	Business & Industrial Law	100	7	Business Law- Sem-III	80

Appendix- III B.Com Part- III

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Financial Accounting -III	100	1.	Financial Accounting -III Sem- V	80
			2.	Auditing Sem- V	80
2	Income Tax & Auditing	100			
3	Functional Management	100	3	Management Process- SemV	80
4	Indian Economy	100	4	Indian Economy-II Sem-VI	80
5.	Business Finance	100		Business Finance- II Sem-VI	80
6	Computerized Accounting	80		Computerized Accounting- Sem-V	80



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

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

DIRECTION NO. 17 OF 2018

Directions, Subject Scheme and Syllabus

For

Bachelor of Commerce (B.Com) Examinations

(Credit Based Semester Pattern)

FACULTY OF COMMERCE & MANAGEMENT

Bachelor of Commerce (B.Com) Examinations

2018-19 and Onwards

(Three Years Semester Pattern Under Graduate Course)



RASHTRASANT TUKDOJI MAHARAJ NAGPUR UNIVERSITY, NAGPUR

Direction No. 17 of 2018

**DIRECTION GOVERNING THE EXAMINATION LEADING TO THE DEGREE OF
BACHELOR OF COMMERCE (CREDIT BASED SEMESTER PATTERN) UNDER FACULTY
OF COMMERCE AND MANAGEMENT**

(Issued by the Vice-Chancellor under section 12(8) of the Maharashtra Public Universities. Act, 2016)(Mah. Act No. VI of 2017)

WHEREAS, the Maharashtra Public Universities Act, 2016 (No. VI of 2017) (hereinafter Act) has come into force with effect from 1st March, 2017;

AND

WHEREAS, the University Grants Commission, New Delhi vide letter no. D.O. No. F-2/2008/(XI Plan), Dated 31st January 2008 regarding new initiatives under the XI Plan-Academic reforms in the University has suggested for improving quality of higher education and to initiate the Academic reform at the earliest.

AND

WHEREAS, faculty of commerce and management in its meeting held 14.3.2016 has decided to update the existing syllabus for award of the degree of Bachelor of Commerce commensurate with the curricula existing in the various universities in India and with a view to include the latest trends in the commerce stream as well as to design it to suit to the needs of the industries and corporate houses,

AND

WHEREAS, University Grants Commission, New Delhi has prescribed the Model Curriculum for award of the Bachelor degree in the Faculty of commerce and directed to implement the same from the academic session 2016-2017

AND

WHEREAS, Chairman of all the Board of Studies in the Faculty of Commerce in their meeting held on 5.4.2016 prepared the Scheme of Credit Based Semester pattern for conduct of the B.Com. Examination,

AND

WHEREAS, Board of Studies viz. (1) Business Administration and Business Management, (2) Commerce, (3) Accounts and Statistics, (4) Business Economics and (5) Ad-hoc Board in Computer Application in its meetings held on 8.2.2016 respectively updated the existing Syllabi and recommended some modifications in the scheme of examination for graduate courses,

AND

WHEREAS, Coordinator of Task Force, Faculty of Commerce & Management has consented to the changes in the syllabus and the scheme of examination for the award of B.Com Degree,

AND

WHEREAS, the Vice-Chancellor, Nagpur University, Nagpur approved the recommendations so made by the Special Task Committee in the Faculty of Commerce duly concurred by the Coordinator, Faculty of Commerce as required under Section 38 (a) of the Act

AND

WHEREAS, As per the Advice of the Vice Chancellor, Coordinator, Faculty of Commerce & Management, Coordinator, Special Task Committee in the meeting held on 14.3.2016 constituted subcommittee for syllabus restructuring of B.Com with CBS pattern. The Sub-committee submitted the Draft Syllabus of B.Com with CBS pattern in meeting held on 5.4.2016

AND

WHEREAS, Direction No. 59 of 2016 entitled 'Examination leading to the Degree of Bachelor of Commerce (B.Com) (CREDIT BASED SEMESTER PATTERN) in the Faculty of Commerce & Management, was issued by the Vice-Chancellor;

AND

WHEREAS, in accordance with the provisions of the Maharashtra Public Universities Act, 2016 (Mah. Act No. VI of 2017) the Direction NO. 59 of 2016 stands expired;

AND

WHEREAS, the Joint Meeting of all the Chairman of Board of Studies under the Faculty of Commerce and Management and Dean, Faculty of Commerce and Management had approved the revised Syllabus and Scheme of Examination leading to the Degree of Bachelor of Commerce (Credit Based Semester Pattern) in its meeting held on 21st August 2018 and recommended the same for approval of the Hon'ble Vice-Chancellor;

AND

WHEREAS, the matter involved is required to be implemented urgently for the purpose of prescribing examinations leading to the degree of Bachelor of Commerce (B.Com) (CBS) in the Faculty of Commerce and Management;

AND

WHEREAS, the preparation of Ordinance to regulate the matter relating to the examinations leading to the degree of Bachelor of Commerce (B.Com) (CBS) is time consuming process;

Now, therefore, I, Dr. Siddharthvinayak P. Kane, Vice-Chancellor, Rastrasant Tukdoji Maharaj Nagpur University, Nagpur in exercise of the powers vested in me under Section 12(8) of the Maharashtra Public Universities Act, 2016 (VI of 2017) do hereby issue the following direction:-

- The Direction shall come into force with effect from the date of its issuance by the Vice-Chancellor. It shall also govern the students who were admitted to the B.Com.(C.B.S.) course in the academic sessions 2016-2017 and 2017-2018.
- The duration of the course shall be of **three** academic years consisting of the **six** semesters with university examination at the end of each semester namely
 - B.Com Semester I Examination
 - B. Com Semester II Examination
 - B. Com Semester III Examination
 - B.Com Semester IV Examination
 - B.Com Semester V Examination
 - B.Com Semester VI Examination

The examination shall be held at such places and on such dates which are notified by the University.

I. ELIGIBILITY TO THE COURSE

- The duration of B. Com. Course shall be of Three years consisting Semester-I &II in first year ,Semester-III &IV in second year and Semester-V &VI in third year
- Subject to compliance with the provisions of this direction 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 any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed Minimum Competition vocation course (MCVC).

OR

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

- The Examinations for Semesters I,II,III,IV , V and VI shall be held twice a year at Such places and on such dates as notified by the University.
- The fees for examination shall be as prescribed by the Rashtrasant Tukdoji Maharaj Nagpur University from time to time.
- 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 this University or any other University simultaneously.
 - **ATKT Rules** for Admission for the B.Com. Course -An unsuccessful examinee at the any semester examination shall be **ALLOWED TO KEEP TERM in accordance to the following table:**

Admission to Semester	Candidate should have filled in the examination form of the R.T.M. Nagpur University	Candidate should have passed at least 50%of the passing heads of following examinations
I Semester	As provided eligibility to the course, as above in the direction.	-
II Semester	Semester I	-
III Semester	-	Semester I and II taken together i.e. 6 heads clear
IV Semester	Semester III	-
V Semester	-	Semester I & II all heads clear & semester III & IV together i.e. 6 heads clear
VI Semester	Semester V	-

Note- The consideration of passing heads in respect of all the subjects, including languages, includes the University Theory Examination and Internal Assessment/Practical marks taken together for all subjects.

For providing teaching facility in the subjects of Elective Groups minimum requirement of students is 5.

II. CREDIT SYSTEM OF EVALUATION

• The B. COM. programme shall consist of **Thirty Six** Papers/Subjects in old terminology

With the issuance of this Direction, The Direction No 59 of 2016 shall stand repealed.

Nagpur:

Dated : 18.9.2018

Sd/-
(**Dr. S.P. Kane**)

Vice-Chancellor

Subjects offered, contact hours, credits attached and allocation of marks shall be as follows:

APPENDIX-I

Scheme of teaching and examination under credit based semester system for B.Com Course.

Semester-I

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester EndExam	Internal Assessment	Total Marks	
1T1	Financial Accounting-I	Uni.	60	80	20	100	4
1T2	Business Organization	Uni.	60	80	20	100	4
1T3	Company Law	Uni.	60	80	20	100	4
1T4	Business Economics-I	Uni.	60	80	20	100	4
1T5	Compulsory English	Uni.	60	80	20	100	4
1T6	Second Language 1T6.1- Supplementary English 1T6.2- Marathi 1T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note.-Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali &Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses :Semester -I

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passin Mark		
1T7	Entrepreneurship Development	60	80	20	-	40	100	4
1T8	1T8.1- Computer Application-II or 1T8.2- Principles and Practice of Insurance-II or 1T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-II

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester EndExam	Internal Assessment	Total Marks	
2T1	Statistics and Business Mathematics	Uni.	60	80	20	100	4
2T2	Business Management	Uni.	60	80	20	100	4
2T3	Secretarial Practice	Uni.	60	80	20	100	4
2T4	Business Economics-II	Uni.	60	80	20	100	4
2T5	Compulsory English	Uni.	60	80	20	100	4
2T6	Second Language 2T6.1- Supplementary English 2T6.2- Marathi 2T6.3-	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-.Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, Arebic Pali &Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses : Semester -II

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Theory Paper Marks	Max Marks (IM)	Marks Practical (PR)	Passing Marks		
2T7	Entrepreneurship Development	60	80	20	-	40	100	4
2T8	2T8.1- Computer Application-II or 2T8.2- Principles and Practice of Insurance-II or 2T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-III

Course Code	Subjects	Internal /University Exam.	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
3T1	Financial Accounting -II	Uni.	60	80	20	100	4
3T2	Business Communication & Management	Uni.	60	80	20	100	4
3T3	Business Law	Uni.	60	80	20	100	4
3T4	Monetary Economics –I	Uni.	60	80	20	100	4
3T5	Compulsory English	Uni.	60	80	20	100	4
3T6	Second Language 3T6.1- Supplementary English 3T6.2- Marathi 3T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarathi, Telgu, Bengali, Persian, ArebicPali&Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses :Semester-III

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			max marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
3T7	Entrepreneurship Development	60	80	20	-	40	100	4
3T8	3T8.1- Computer Application-II or 3T8.2- Principles and Practice of Insurance-II or 3T8.3- Advertising, Sales Promotion & Sales Management-II	60	80	20	-	40	100	4

Semester-IV

Course Code	Subjects	Internal /University Exam.	Total Hours	sMarks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
4T1	Financial Accounting -III	Uni.	60	80	20	100	4
4T2	Skill Development	Uni.	60	80	20	100	4
4T3	Income Tax	Uni.	60	80	20	100	4
4T4	Monetary Economics-II	Uni.	60	80	20	100	4
4T5	Compulsory English	Uni.	60	80	20	100	4
4T6	Second Language 4T6.1- Supplementary English 4T6.2- Marathi 4T6.3- Hindi	Uni.	60	80	20	100	4.
Total			360	480	120	600	24

Note-1.For rest of Indian Languages the code is as per syllabus of B.A. Semester –I

2. Second Language subject of B. Com. Semester ; I, II, III & IV shall be as follows:

A)The syllabus, question paper pattern and question paper of the following subjects :

1. Supplementary English, 2. Marathi, 3. Hindi will be as per the Commerce Language Board.

B) The syllabus , question paper pattern and question paper of the following subjects :

Sanskrit, Urdu, Gujarati, Telgu, Bengali, Persian, Arabic Pali &Prakrit, Latin will be as per the Boards of the faculty of Arts for B.A. Semester- I, II, III & IV respectively.

Vocational Courses :Semester-IV

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
4T7	Entrepreneurship Development-IV	60	80	20	-	40	100	4
4T8	4T8.1- Computer Application-IV or 4T8.2- Principles and Practice of Insurance-IV Or 4T8.3- Advertising, Sales Promotion and Sales Management-IV	60	80	20	-	40	100	4

Semester-V

Course Code	Subjects	Internal /Uni. Examination	Total Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
5T1	Core Group 1. Financial Accounting-IV	Uni.	60	80	20	100	4
5T2		Uni.	60	80	20	100	4
5T3		Uni.	60	80	20	100	4
5T4	Elective Group –I (Any One) 5T4.1 Marketing Management OR 5T4.2 Computerized Accounting	Uni.	60	80	20	100	4
5T5	Elective Group- II (Any Two) 5T5.1 Business Finance -I OR 5T5.2 Auditing OR 5T5.3 Management Process	Uni. Uni.	60 60	80 80	20 20	100 100	4 4
Total			360	480	120	600	24

Vocational Courses :Semester-V

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
5T7	Entrepreneurship Development-V	60	80	20	-	40	100	4
5T8	5T8.1 Computer Application-V Or 5T8.2 Principles and Practice of Insurance-V Or 5T8.3 Advertising, Sales Promotion and Sales Management-V	60	80	20	-	40	100	4

Semester-VI

Course Code	Subjects	University Examination	Total Internal /Hours	Marks			Credits
				Semester End Exam.	Internal Assessment	Total Marks	
6T1	Core Group 1. Financial Accounting -V	Uni.	60	80	20	100	4
6T2	2.Management Accounting	Uni.	60	80	20	100	4
6T3	3.Indian Economy - II	Uni.	60	80	20	100	4
6T4	Elective Group-II (Any One) 6T4.1 Human Resource Management OR 6T4.2- Indirect Tax	Uni.	60	80	20	100	4
6T5	Elective Group-II (Any Two) 6T5.1 Business Finance - II OR 6T5.2 Industrial Law OR 6T5.3 Advanced Statistics	Uni. Uni.	60 60	80 80	20 20	100 100	4 4
Total			360	480	120	600	24

Vocational Courses :Semester-VI

Course Code	Subjects	Total Hours	Examination Scheme				Total Marks (TH. + PR + IM)	Credits
			Theory (Uni)	Internal (College)	Practical (Uni)			
			Max Marks Theory Paper (TH)	Max Marks (IM)	Max Marks Practical (PR)	Min Passing Marks		
6T7	Entrepreneurship Development-VI	60	80	20	-	40	100	4
6T8	6T8.1 Computer Application-VI Or 6T8.2 Principles and Practice of Insurance-VI Or 6T8.3 Advertising, Sales Promotion and Sales Management-VI	60	80	20	-	40	100	4

III Choice of Vocational Courses :

Apart from doing General B.Com, students can opt for vocational courses in B. Com as under :

- ***Vocational subjects:*** The various vocational courses (mainly sponsored by UGC) which can be chosen by the students are given below. As per the UGC letter no. F.9-3/95 (Desk-VE) dated 23.12.1999 a course for **Entrepreneurial Development is compulsory** for students opting for vocational subjects. Thus with every vocational subject there will be one paper of Entrepreneurship Development.

Group –I - Computer Applications

- I. Entrepreneurship Development- Paper-I
- II. Computer Applications
(2 papers in each year i.e. 6 papers in 3 years)

Group –II - Principles and Practice of Insurance

- I. Entrepreneurship Development- Paper-I
- II. Principles and Practice of Insurance
(2 papers in each year i.e. 6 papers in 3 years)

Group –III - Advertising, Sales Promotion And Sales Management

- I. Entrepreneurship Development- Paper-I
- II. Advertising, Sales Promotion And Sales Management
(2 papers in each year i.e. 6 papers in 3 years)

NOTE :

Students opting for UGC Vocational subject (any one group of the two mentioned above) may select the same in lieu of following mentioned subjects in the respective Semester.

B.Com. Semester-I :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Company Law

B.Com. Semester-II :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Secretarial Practice

B.Com. Semester-III :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Business Communication and Management

B.Com. Semester-IV :

- a. Second Language subject i.e. Hindi, Marathi, Supp. English, etc.
- b. Skill Development

B.Com. Semester-V :

- a. Core Group-I
- b. Elective Group-I

B.Com. Semester-VI :

- a. Core Group-II
- b. Elective Group-II

Summary of the Total Marks and Credits

<u>Sr. No.</u>		<u>Instruction Hours</u>	Total Marks) Semester End Exam.	Credits
1	Semester-I	360	600	24
2	Semester-II	360	600	24
3	Semester-III	360	600	24
4	Semester-IV	360	600	24
5	Semester-V	360	600	24
6	Semester-VI	360	600	24
Total		2160	3600	144

- The Semester End written examination of all subjects shall be conducted by the University.

B.COM. Examination Semester-I

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting – I	<i>University Theory Examination</i>	80	40
	Internal Assessment	20	
	Total	100	
2. Business Organization	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Company Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Business Economics-I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	
	Internal Assessment	20	

	Total	100	40
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester-II

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Statistics & Business mathematics	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Business Organization	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Company Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Business Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester–III

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting –II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Business Communication and Management	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Business Law	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Monetary Economics-I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester-IV

Subject	Examination Scheme	Maximum Marks	Minimum Passing Marks (Combined)
1. Financial Accounting – III	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Skill Development	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Income Tax	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Monetary Economics-II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Compulsory English	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
6. Second Language	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
Total		600	240

B.COM. Examination Semester–V

Subject	Examination Scheme	Maximum Marks	Minimum PassingMarks (Combined)
Group 1. Financial Accounting-IV	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2. Cost Accounting	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Indian Economy- I	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Elective Group-I (Any One) Marketing Management OR Computerized Accounting.	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Elective Group- II(Any Two) Business Finance -I OR Auditing OR Management Process	University Theory Examination	80 80	40 40
	Internal Assessment	20 20	
	Total	100 100	
Total		600	240

B.COM. Examination Semester–VI

Subject	Examination Scheme	Maximum Marks	Minimum PassingMarks (Combined)
Group 1.Financial Accounting -V	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
2.Management Accounting	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
3. Indian Economy II	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
4. Elective Group-I (Any One) Human Resource Management OR Indirect Tax	University Theory Examination	80	40
	Internal Assessment	20	
	Total	100	
5. Elective Group- II Business Finance –II OR Industrial Law OR Advanced Statistics	University Theory Examination	80 80	40 40
	Internal Assessment	20 20	
	Total	100 100	
Total		600	240

APPENDIX-II

I. GENERAL RULES AND REGULATIONS

The scope of the subject, percentage of passing in theory will be governed as per following rules:

- In order to pass at the Semester I, II, III, IV, V and VI examinations an examinee shall obtain not less than 40% marks in each paper. This is to say that out of total 100 marks student should score 40 marks jointly in university examination (80 Marks) and internal examination (20 marks).
- The results of successful candidates at the end of semester-VI shall be classified on the basis of aggregate marks obtained in all the six semesters.
- The candidates who pass all the semester examinations in the first attempt are eligible for ranks.
- The results of the candidates who have passed the Semester-VI 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.
- Percentage of marks for declaring class:
Distinction- 75% and above (First Class With Distinction).
First Class- 60% and above
Second Class 45% and above but less than 60%.
Third Class 40% but not less than 45%
- An unsuccessful examinee at the any semester wise end examination shall be eligible for re-examination on payment of a fresh Examination fee prescribed by the University.

II. TEACHING NORMS FOR THEORY PAPERS

- For all Theory Papers there shall be **FIVE Periods Per week per Subject of 48 Minutes duration** each. Each Theory Paper must cover minimum 60 Clock Hours of Teaching and 360 Clock Hours for semester I, II, III IV, V & VI form awl the 6 papers and One Credit, subject of Theory will be of 1 Clock Hour
- No person shall be admitted to this Programme, if he has already passed the same Programme or a Programme of any other statutory University (which has been recognized as equivalent to this programme.)
- A candidate who fails in any of the semester examinations may be permitted to take the examinations again at a 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.

- Examinee successful at the Semester I, II, III, IV, V and VI examinations shall, on payment of the prescribed fee, receive a Degree in the prescribed form signed by the Vice-Chancellor.
- Qualification of Teacher shall be as per U.G.C. and State Government norms.

APPENDIX- III

Rashtrasant Tukdoji Maharaj Nagpur University

I. SUBJECTS FOR B.Com. EXAMINATION

Semester-I

1. 1T1-Financial Accounting-I
2. 1T2- Business Organization
3.1T3 Company Law
4. 1T4 Business Economics –I
5.1T5 Compulsory English
6.1T6 Second Language

Semester-II

1. 2T1 Statistics and Business Mathematics
2. 2T2 Business Management
3. 2T3 Secretarial Practice
4. 2T4 Business Economics –II
5.2T5 Compulsory English
6.2T6 Second Language

Semester-III

1. 3T1 Financial Accounting-II
2. 3T2 Business Communication and Management
3. 3T3 Business Law
4. 3T4 Monetary Economics –I
5.3T5. Compulsory English
6. 3T6 Second Language

Semester-IV

1. 4T1 Financial Accounting-III
2. 4T2 Skill Development.
3. 4T3 Income Tax
4. 4T4 Monetary Economics –II
5. 4T5 Compulsory English
6.4T6 Second Language

Semester-V

Core Group	1. 5T1 Financial Accounting IV
	2.5T2 Management Accounting
	3. 5T3 Indian Economy-I
Elective Group-I (Any One)	4. 5T4 .1 - Marketing Management OR 5T4.2 - Computerizes Accounting
Elective Group – II (Any Two)	5. 5T5.1- Business Finance 1 OR 5T5.2 - Auditing OR 5T5.3 – Management Process

S**Semester-VI**

Core Group	1.6T1 Financial Accounting -V
	2. 6T2 Cost Accounting
	4. 6T3 Indian Economy – I
Elective Group-II (Any One)	4. 6T4.1- Human Resource Management OR 6T5.2 - Indirect Tax
Foundation Group II (Any Two)	5. 6T5.1 - Business Finance-II OR 6T5.2 - Industrial Law OR 6T5.3 – Advanced Statistics

Workload

Workload Chart (70 periods per week)(Odd Semesters)(July to November)

B. Com. Semester - I			B. Com. Semester – III			B. Com. Semester – V		
S. No.	Subjects	N/o. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods
1.	Financial Accounting-I	5	1.	Financial Accounting-II	5	1.	Core Group 1. Financial Accounting IV Cost Accounting Indian Economy -I	5
2.	Business Organization	5	2.	Business Communication and Management	5	2 3		5
3	Company Law	5	3.	Business Law	5	4.		5
4.	Business Economics –I	5	4.	Monetary Economics -I	5	5.	Elective Group - I Marketing Management OR Computerized Accounting	5
							Elective Group - II Business Finance -I OR Auditing OR Management Process	5 5
Total Periods		20	Total Periods		20	Total Periods		30

Workload Chart (70 periods per week)(Even Semesters)
(December to April)

B. Com. Semester - II			B. Com. Semester – IV			B. Com. Semester – VI		
S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods	S. No.	Subjects	No. of Periods
1.	Statistics and Business Mathematics	5	1.	Financial Accounting-III	5	1. 2. 3.	Core Group Financial Accounting-V	5
2.	Business Management	5	2.	Skill Development.	5		Cost Accounting	5
3.	Secretarial Practice	5	3.	Income Tax	5		Indian Economy-II	5
4.	Business Economics – II	5	4.	Monetary Economics –II	5	5.	Elective Group-I Human Resource Management OR Indirect Tax	5
							Elective Group- II Business Finance-II OR Industrial Law OR Advanced Statistics	5 5
Total Periods		20			20			30

WEEKLY Workload Chart (LANGUAGES) (For Semesters I, II, III & IV)

SUBJECT(S)		PERIODS
1.	Compulsory English	5 PERIODS OF THEORY + 1 PERIOD OF TUTORIAL FOR A BATCH OF 20 STUDENTS
2.	Second Language - Supplementary English/ Hindi/Marathi/Sanskrit etc.	5 PERIODS OF THEORY

II. CONVERSION OF MARKS TO GRADES AND CALCULATIONS OF GPA (GRADE POINT AVERAGE) AND CGPA (CUMULATIVE GRADE POINT AVERAGE) :

In the Credit and Grade Point System, the 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 some mechanism wherein the overall performance of the Learners can be reflected after considering the Credit Points for any given course. However, the overall evaluation shall be designated in terms of Grade. There are some abbreviations used here that need understanding of each and every parameter involved in grade computation and the evaluation mechanism. The abbreviations and formulae used are as follows:-

Abbreviations and Formulae Used

G : Grade

GP : Grade Points

C : Credits

CP : Credit Points

CG : Credits X Grades (Product of credits & Grades)

SGPA = $\sum CG$: Sum of Product of Credits & Grades points / $\sum C$: Sum of Credits points

SGPA : Semester Grade Point Average shall be calculated for individual semesters. (It is also designated as GPA)

CGPA : Cumulative Grade Point Average shall be calculated for the entire Programme by considering all the semesters taken together.

While calculating the CG the value of Grade Point 1 shall be consider Zero (0) in case of learners 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 Five (05) Points Grading System and expressed as a single designated GRADE such as O,A,B,C, F. (Fail).

Marks	Grade	Grade Points
75& above	O (Outstanding)	10
60-74	A (Very Good)	09
45-59	B (Good)	08
40-44	C (Average)	07
39& Below	F (Fail)	00

CGPA	Grade	Division
10	O (Outstanding)	Distinction
9-10	A (Very Good)	First
8-9	B (Good)	Second
7-8	C (Average)	Third

Note: -

- Consider Grade Points equal to Zero for (C x G) calculations of failed Learner/s in the concerned course/s.

The illustration for the conversion of marks into grades in a course and semester Illustrations of Calculation:- Pass

Subjects	Total Maximum Marks	Total Minimum Marks	Total Marks Obtained	Grade(G)	Grade points(GP)	Credit of the Course(C)	(Credit X Grade points)(CX GP)	SGPA= Σ CG/ Σ C
C-11	100	40	60	A	9	4	36	SGPA =208/24 =8.67 Grade B RESULT =PASS
C-12	100	40	50	B	8	4	32	
C-13	100	40	75	O	10	4	40	
C-14	100	40	70	A	9	4	36	
C-15	100	40	48	B	8	4	32	
C-16	100	40	52	B	8	4	32	
Total	600	240	355	--	48	24	208	

Illustrations of Calculation:- Fail

Subjects	TotalMaximumMarks	TotalMarks Obtained	Grade(G)	Gradepoints(GP)	Credit oftheCourse(C)	(Credit) X (Grade points)(CX GP)	SGPA= Σ CG/ Σ C
C-31	100	32	F	0	4	00	SGPA =102/24 =4.24 GradeF RESULT = FAIL
C-32	100	34	F	0	4	00	
C-33	100	60	B	8	4	32	
C-34	100	75	O	10	4	40	
C-35	100	33	F	0	4	00	
C-36	100	55	B	8	4	32	
Total	600	304	--	26	24	102	

Provision of Direction No.44 of 2001 governing the award of grace marks for passing an examination, securing higher Grades shall apply to the examination

III. GUIDELINES FOR SETTING QUESTION PAPERS:

- .The question paper should be set in such a manner so as to cover the complete syllabus as prescribed by the University.
- .The numerical questions in any of the subjects shall be set in ENGLISH only and the candidate shall have to answer such questions in ENGLISH only. The candidate may answer non-numerical questions in ENGLISH, MARATHI or HINDI.
- The duration of the Semester wise End Examination shall be **3.00** Hours per course.

**Revised Absorption Scheme B. Com.(old course Annual Pattern) 2014-2015 to
CBS New Course introduced in 2016-2017, issued under Direction No. 59 of
2016**

1. It is notified for general information of all concerned that the failure students of **B.Com. old course Annual Pattern introduced in 2014 shall be absorbed in the new course CBS Pattern introduced from the session 2016-2017 examination with the following scheme.**

2. The University shall conduct the examination of old course for three more consecutive examinations after the new scheme of examination is introduced as per following table:

B.Com. Examination	Attempt 1	Attempt 2	Attempt 3
B.Com. Part I	Winter 2016	Summer 2017	Winter 2017
B.Com. Part II	Winter 2017	Summer 2018	Winter 2018
B.Com. Part III	Winter 2018	Summer 2019	Winter 2019

3. Those who have completed & passed **B.Com. Part-I as per Old course (Annual pattern)** are eligible for admission in the **B.Com. II, SEM - III New Course**

4. **The failure students of B.Com. I and B.Com. II of old course (Annual Pattern - Introduced in 2014) can be admitted to the 3rd and 5th semester of B.Com Course Semester Pattern respectively under this direction under the ATKT rules prevailing in Old Course (Introduced in 2014). However, they will be required to clear papers of annual pattern course in which they failed in 3 attempts as mentioned in above table.**

5. The students are required to clear all their papers within the stipulated time. The students who failed to clear their course in three consecutive attempts as per this clause, will be required to appear in equivalent papers of new CBS semester pattern indicated in **Appendix.I, II & III**

Note:

The students who will appear in equivalent papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. I**

6. Those who have completed & passed **B.Com. Part - I & B.Com. Part - II** as per **Old course** are eligible for admission in the **B.Com. Part – III, Sem - V (New course)**.

7. Failure students of **B.Com. Part - II old course** and having ATKT as per rules are eligible to take admission in **B.Com. Part-III , Semester V New Course**. They should clear their **B.Com. Part - II old course backlog** papers in next **three attempts (Last Chance Winter 2018)**. If they fail to pass in **Winter-2018** attempt they will have to appear in equivalent papers of **new course CBS scheme** as per absorption scheme indicated in **Appendix- II**.

Note:

The students who will appear in parallel papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. Part–II**.

8. Failure students of **B.Com. Part-III old course** are having chances upto **winter 2019** examination (**Last Chance**). So they should appear **B.Com. Part-III old course examination & is required to clear their backlog**. After that those who will have backlog in the **B.Com. Part-III old course** will have to appear in equivalent papers of **new course CBS scheme** as per the absorption scheme indicated in **Appendix- III**.

Note:

The students who will appear in parallel papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. Part-III**.

The equivalence & exemption of subjects for the students absorbed in the new course shall be as Below

Appendix- I B.Com Part- I

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English -Sem I	80
2	IInd Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)	100	2	IInd Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)-Sem-I	80
3	Financial Accounting-I	100	3	Financial Accounting-I Sem- I	80
4	Fundamentals of Statistics& Computer	100	4	Statistics & Business Mathematics-Sem-II	80
5.	Principles of Business Management	100	5.	Business Management-Sem-II	80
6	Business Economics	100	6	Business Economics-II Sem-II	80
7.	Company Law & Secretarial Practice(CLSP)	100	7	Company Law- Sem-I	80

Appendix- II B.Com Part- II

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English -Sem III	80
2	IInd Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)	100	2	IInd Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)-Sem-III	80
3	Financial Accounting-II	100	3	Financial Accounting-II Sem- III	80
4	Cost & Management Accounting	100	4	Cost Accounting- Sem- V	80
5.	Business Communication	100	5.	Business Communication & Management-Sem-III	80
6	Monetary Economics	100	6	Monetary Economics-I I Sem-IV	80
7.	Business & Industrial Law	100	7	Business Law- Sem-III	80

Appendix- III B.Com Part- III

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Financial Accounting -III	100	1.	Financial Accounting -III Sem- V	80
			2.	Auditing Sem- V	80
2	Income Tax & Auditing	100			
3	Functional Management	100	3	Management Process- SemV	80
4	Indian Economy	100	4	Indian Economy-II Sem-VI	80
5.	Business Finance	100		Business Finance- II Sem-VI	80
6	Computerized Accounting	80		Computerized Accounting- Sem-V	80