

Examination Policy – B. Com Programme

Preface

Welcome to MES Garware College of Commerce (Autonomous). The College established in 1967 is one of the largest independent Commerce Colleges in Pune. MES Garware College of Commerce (Autonomous) is NAAC Re- Accredited with 'A' grade and the recipient of the Best College Award of Savitribai Phule Pune University (SPPU).

We take pride to state that MES Garware College of Commerce (Autonomous) has been conferred the 'Autonomous' status by the University Grants Commission (UGC) and SPPU from the Academic Year 2021-2022.

This Autonomy is for academic purpose, and we believe that the Autonomous status has put more responsibility on the shoulders of the institution and at the same time has made available more opportunities in the field of higher education.

We, at MES GCC are committed to the enhancement of quality education and achievement of academic excellence for years together.

The 'Academic Autonomy' will be useful to make syllabi more relevant, delivery of education smarter, examinations more transparent, creating awakening & encouraging students to overcome their limitations, and thus program - outcomes leading to enrichment of personalities of our students.

MES GCC (Autonomous) Academic System & Examination system will empower student generations, make them confident, employable & industrious.

In MES GCC (Autonomous), examinations would be in the form of Continuous Comprehensive Evaluation (CCE) of students and will enhance the teaching learning process.

The thrust of the evaluation methods used in this College would be on the all-round development of the students, which will include CGPA (Cumulative Grade Point Average) & Non-CGPA credit points / grade points while completing the UG & PG Degree Programmes.

The Examination Board has taken the efforts to ensure that the teachers / evaluators will be teaching the students to learn. Evaluation would be oriented towards their knowledge, analytical ability and logical reasoning. Evaluation feedback would be of use to enhance these abilities and make student apply the information & knowledge in day to day life.

Evaluation is divided into two parts.

Cumulative Assessment, i.e. Internal Evaluation, With 40 Marks (out of 100) weightage. It will inculcate & enhance the values of regularity, discipline & consistency in learning endeavors. The focus is also given on experiential learning through various assignments, internships, projects, practicals and many more. This is to enhance practical orientation and it will be evaluated separately.

Summative Assessment will be conducted at the end of the every Semester for all the

Programmes available in this College. This will carry 60 marks (out of 100) weightage for all the Programmes.

Thus, the College has adopted 40 : 60 Pattern of marking with the Semester System.

The details of the Examination process are given in this Handbook. The Handbook of Examination is only for the internal circulation of the College.

1. Introduction

Bachelor of Commerce Degree Programme (Choice Based Credit System -CBCS pattern) will be introduced in the following Academic Years:-

a. First Year B.Com.	2021-2022
b. Second Year B.Com.	2022-2023
c. Third Year B.Com.	2023-2024

B.Com. Degree Programme will be of three years, divided into Six Semesters.

The First Year (FY) - Semester I and II, Second Year (SY) - Semester III and IV and Third Year (TY) - Semester V and VI

2. Eligibility

- A. Candidates shall be admitted to the First Year of B.Com. Programme (CBCS pattern) after passing the Higher Secondary School Certificate Examination of the Maharashtra State Board of Secondary and Higher Secondary (10+2) Education or equivalent from any other Board.
- B. Two years diploma course (after S.S.C., i.e. 10th Standard) of Board of Technical Education, Government of Maharashtra or its equivalent.
- C. Minimum Competency Vocational Courses (MCVC)

3. Medium of Instructions

The medium of instructions for B.Com Programme shall be English.

4. Standard of Passing

- The Semester End Examination will be conducted for 60 marks
- Continuous Comprehensive Evaluation (CCE) will be conducted for 40 marks.
- Thus for each Paper/(Course or Subject) the examination will be for 100 marks for each Semester.
- Passing marks percentage for any given paper is 40% (Out of 100). The Semester End

Examination for every paper is of 60 Marks. Therefore, a student needs to get 24 marks minimum out of 60. For Continuous Comprehensive Evaluation (CCE), which means various internal examinations prior to Semester End, total marks are 40. Hence for CCE, a student needs to get 16 marks in a Paper. But there is no separate passing for CCE conducted. It means, the shortage of marks in CCE (less than 16 out of 40) is allowed. But in that particular Paper, a student must compensate the shortage of marks in CCE, by getting more marks in Semester End Examination. A student must get 40 out of 100 in a given Paper. It is also to be noted that passing in the Semester End examination is compulsory.

- It also means, there is no separate passing in Internal Examination but there is separate passing for Semester End Examination.
- Backlog Internal Examination will be conducted for the students whose Aggregate percentage is less than 40% in particular Paper but has got passed in Semester End Examination.
- Similarly, if a student has scored less than 40% marks in internal as well as Semester End Examination of a particular Paper, a student will become eligible to re-appear for the Internal Backlog Examination and Semester End Examination.

5. Rules For Special Examination

Those students who are representing College in N.S.S / N.C.C / Sports / Youth Red Cross / Cultural at University, State, National, International level and who had obtained prior permission from the College, such students will be eligible for the Special Examination.

6. A.T.K.T. Rules for Theory Papers and Practicals

- A. If a student fails in all the papers of First Semester, shall be Allowed To Keep the Terms (ATKT), that is, 'a student will be allowed to continue with the Second Semester, But at the time of the admission to the Second Year (SY), a student will have to acquire minimum 50% of credits of F.Y (Semester-I & Semester –II together)
- B. Similarly, if a student fails in all the papers of the Semester III (Second Year), shall be allowed to proceed to Semester IV. But while getting admission in Semester V (Third Year), a students must have acquired 100% of credits of First year and 50% of credits of S.Y (semester III & IV together) [If a student fails in Theory as well as Practical of the same paper, it will be treated as the single head of Passing.]
- C. Mandatory Non-CGPA Credit courses: completion of Non- grade and mandatory courses in necessary before completion of Degree. But this shall not block the admission to the next year of the same Degree Programme.

7. Declaration of Result

The Result of Semester End Examination will be declared within 30 days from last day of said Examination.

8. Verification and Revaluation

A candidate may apply for verification and revaluation for result within ten days after the declaration of said result. In case of verification, the existing rules will be applicable.

Students who wish to apply for Revaluation of any Subject / Paper/ Course should compulsorily apply for the photocopy of answer-sheet of that Subject / Paper/ Course first. Without getting photocopy of answer sheet, revaluation is not allowed.

The revaluation result will be adopted if there is a change of at least 5 % marks and in the grade of Course.

9. Equivalence and Transitory Provision

Students who are coming from other Universities / Autonomous Colleges must have 2/3(Two Thirds) of total number of Papers in common with Papers from this College. The Equivalence Committee of the College will check the eligibility as per equivalence norms.

For transitory provision, the college will conduct Examinations of Old Pattern of Programme for next Five consecutive examinations only, from the date of implementation of New Pattern of Programme. After that, student will have to appear for the Equivalent existing pattern of Programme.

10. Programme Duration

Once a student takes an admission for the particular Degree Programme in Commerce, student's registration is valid for the period of 5 years (Programme duration + 2 years) only; within which a student must complete that particular Degree Programme.

11. Attendance

No candidate shall be allowed to appear for Semester End Examination unless and until a student fulfills the norms of attendance as per UGC / State Government / The College.

12. Academic Calendar

Normally dates for the commencement and conclusion of the First and the Second Term (Semesters) shall be as per the directions of The Director of Higher Education, Government of Maharashtra and the affiliating University as applicable.

13. Methods of Evaluation

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

A. Continuous Comprehensive Evaluation (CCE) will be a continuous process as per College norms. It is considered as 'Internal Assessment' and will be for total 40 marks per Paper. These 40 marks are obtained from the following methods:

1) Optional methods: (20 marks)

- a) Presentations, including ppt.
- b) Projects
- c) Assignments
- d) Tutorials
- e) Oral Examinations
- f) Open Book Tests
- g) Field Visits
- h) Surveys
- i) Seminars
- j) Guest Lectures.
- k) Report writing
- l) Case studies
- m) Talk on the Topic
- n) Group Discussions
- o) Article Review
- p) Quiz and many more methods invented by the teachers for evaluation.

2) Compulsory Centralised Mid-Semester Examination with Multiple Choice Questions (MCQs) and / or descriptive answers. (20 marks)

B. Semester End Examination – Semester End Examination will be conducted for sixty marks. Question Papers will be set by the panel of subject experts.

C. Project / Practical-based Examination

- i) It is applicable to specific Papers only.
- ii) Each Project will be for one credit.
- iii) The Project may include the assigned work including Practicals.
- iv) Projects or Practicals will be evaluated separately for 20 marks on the basis of work assigned and completed by students and corresponding Oral /Viva-Voce.
- v) External examiner shall be appointed from other colleges / institutions /

universities, if necessary.

- vi) A student must opt the same Special Course (Discipline Specific Elective) at T.Y.B.Com. (Semester V & VI) which a student has opted at S.Y.B.Com. (Semester III and IV).

14. Scheme of Credits Under CGPA *

Total Credits for Three Years B.Com. (2021 Pattern) are given as follows:-

Sr. No.	Semester No	No of Courses	Credits per Course	Credits for Practical Courses	Add onCourse Credit	Total Credits
1	I	7	3	1	1	21+1+1 =23
2	II	7	3	1	1	21+1+1=23
3	III	6	3	2	2 (EAC**)	18+2+2=22
4	IV	6	3	2	-	18+2=20
5	V	6	3	3	-	18+3=21
6	VI	6	3	3	2 (Internship ^{\$})	18+3+2=23
Total Credits = 132						

* **CGPA :-** Cumulative Grade Points Average

** **EAC –** Environment Awareness Course

\$ **Internship –** 60 hours internship is compulsory for T.Y.B.Com students.

Add on Courses (Semester wise) <u>Compulsory</u>		
Choice Based Add- on Course	Nature of the Course	Semester
Employability Enhancement Course	Skills Enhancement Course	I
Value Education	Skills Enhancement Course	II
EAC- Environmental Awareness Course	Ability Enhancement Compulsory Course	III

15. Course wise Distribution of Academic Credits

Distribution of total credits for Three Years B.Com. Programme (2021 pattern) is as follows:-

Sr. No.	Nature of Courses	Semesters (Credits)						Total Credits
		I	II	III	IV	V	VI	
1	Core Course	06	06	09	09	09	09	48
2	Core Course Practical	04	04	04	04	04	04	24
3	Generic Elective Course	09	09	03	03	--	--	24
4	Discipline Specific Elective Course	--	--	04	04	08	08	24
5	Skill Enhancement Course	01	01	--	--	--	02	04
6	Ability Enhancement Compulsory Course	03	03	02	--	--	--	08
Total		23	23	22	20	21	23	132 (Grand Total)

Distribution of total credits for Three Years B.Com. Programme (2021 pattern) (for Vocational Taxation only) is as follows:-

Sr. No.	Nature of Courses	Semesters (Credits)						Total Credits
		I	II	III	IV	V	VI	
1	Core Course	06	06	09	09	09	09	48
2	Core Course Practical	04	04	04	04	04	04	24
3	Generic Elective Course	03	03	--	--	--	--	06
4	Discipline Specific Elective Course	08	08	08	08	08	08	48
5	Skill Enhancement Course	01	01	--	--	--	02	04
6	Ability Enhancement Compulsory Course	03	03	02	--	--	--	08
Total		25	25	23	21	21	23	138 (Grand Total)

Abbreviations and Meaning of various terms used

- **Course** - A “Course” is a component of a Programme, so in the new system, papers will be referred to as courses. Each course is identified by a unique course code. While designing curriculum, courses can have defined weightages. These weightages are called Credits. Each course, in addition to having a syllabus, has learning objectives and outcomes. A course may be designed to comprise lectures/ tutorials/ field work project/vocational training /viva-voce etc. or a combination of some / any of these.
- **Credit** - The definition of “Credits” can be based on various parameters. These may be the learning hours put in, learning outcomes and contact hours, the quantum of content/ syllabus prescribed for the course. The Credit System requires that a student progresses in the academic Programmes not in terms of time (years or semesters), but in terms of courses.
- **CC - Core Course** - A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core Course.
- **Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject, with an intention to seek exposure is called a Generic Elective. P.S.: A core course offered in a discipline/subject may be treated as an elective by other discipline/subject and vice versa and such electives may also be referred to as Generic Elective.
- **DSC- Discipline Specific Elective Course** - Elective courses offered by the main

discipline/ subject of study is referred to as Discipline Specific Elective.

- **SEC- Skills Enhancement Course** - These courses are designed to provide value-based knowledge and contains both theory and lab/hands-on/training/field work. The main purpose of these courses is to provide students life-skills in hands-on mode so as to increase their employability.
- **AECC- Ability Enhancement Compulsory Course** – These courses are based upon the content that leads to knowledge enhancement. These courses are mandatory for all disciplines.

16. Scheme of Credits (Non-CGPA)

A) Non-CGPA credits (Compulsory)

Following Courses are compulsory for Non-CGPA Credits

Sr No	Activity	Semester	Credits
01	Physical Education (Graded)	I	01
02	Physical Education (Graded)	II	01
03	Course on Democracy, Election and Governance (As per UGC guidelines)	II	02

B) Non-CGPA credits (Elective)

Guidelines for evaluation of Non-CGPA Credits

Introduction – MES Garware College of Commerce (Autonomous), plans to award Non-CGPA credits to the students for their participation and merit in the co-curricular, extra-curricular and extension activities; thereby giving due importance to diverse inclinations of the learners. These additional credits will be over and above the compulsory 132 credits and will not be considered for CGPA calculation. However, these will be distinctly mentioned in the Degree Certificates of the students at the time of their graduation. Such additional Non-CGPA credits can speak volumes to the prospective employers about the candidates' unique skills, inclinations and achievements.

Here is the rationale and schema behind awarding such credits:

1. **Importance of Co-curricular, Extra-Curricular, Extension activities in the life of students.**
 - Participation in co-curricular, extra-curricular and extension activities often imparts Life Skills to the students beyond the world of textbooks.
 - Life Skills allow a person to be ready for the professional corporate life specifically for young students transitioning from campus to corporate life and from dependent to independent living.
 - The College offers a wide range of co-curricular, extra-curricular as well as extension activities that seek to nurture and develop the multidisciplinary skills,

creativity and provide social exposure to the students.

- Students can participate in such ‘on-campus’ as well as ‘off-campus’ activities, camps, competitions, workshops etc. and earn grades as per the evaluation by the College Committee and / or on the basis of level of laurels bagged.

2. List of activities conducted in the College

Here is a list of the different activity-units offered by the College. Group A contains the Extra-curricular and Student Support Activities, whereas Group B consists of the Extension Activities.

Group A	Group B
Extra-Curricular and Student Support Activities	Extension Activities
Cultural Association	Sports
Entrepreneurship, Innovation & Start-Up Cell	NSS (National Service Scheme)
Research Activities	NCC (National Cadet Corps)
IPR Cell	YRC (Youth Red Cross)

3. Rules to participate in the activities

- Every year, an Induction Fair is conducted in order to introduce the entry level students to these activity units. The Fair entails presentations by the senior student volunteers of each unit as regards the nature of activities of each particular unit, laurels bagged by students in the previous year, the social impact of the activities etc. As per their inclinations, the entry point students can enroll themselves with the units of their choice (min 1 from Group A & 1 from Group B)
- At times, special auditions, competitions etc. are also conducted by individual units in order to choose the best participants to represent the College team in any specific competitive event.
- In case of the abnormal situations such as lock-downs and restrictions, the registration forms for the different activity units will be made available on the College website.
- The students will be evaluated at the end of each academic year as regards their level of skills imbibed, creativity exhibited and/or laurels won. The resultant grades awarded by the evaluation committee will be reflected in the student’s Degree Certificate at the time of graduation with special mention of his/her nature of active participation.
- Apart from this, the successful completion of various Add-on, Short-Term Courses will also entitle the students to earn such Non-CGPA credits. Such courses have been specially designed for the students to acquaint them with varied employable skill sets beyond the textbooks.

4. Activities with Non-CGPA Credits (Elective)

Sr No	Activity	Credits
1	Cultural Association	
	Participation in Intercollegiate competition Drama/ music / dance/ Debate/ Elocution and any other performing arts.	01
	Winner at recognized Intercollegiate competition Drama/ music / dance etc	02
	Successful completion of Visharad, Arangetram etc.	02
	Winner at recognized National level competition Drama/ music / dance etc	03
	Performance commercials/ TV serials/ Movies/ web series, etc.	01/02
	Winner at recognized International level competition Drama/ music / dance etc	04
2	Entrepreneurship, Innovation & Start-Up Cell	
	Participation in Intercollegiate Business Idea competition.	01
	Winner at college level business idea competition	01
	Winner at /university/state level business idea competition	02
	Winner at National level business idea competition	03
	Winner at International level business idea competition	04
	Manager/vender at campus company website	02
	First generation practicing entrepreneurs	02
3	Sports Representation	
	Participation in Intercollegiate competition organized under SPPU	01
	Participation in Inter zonal competition organized under SPPU	02
	Participation in State Level competition organized by recognized Sport Association (Only for AIU sports events approved by SPPU)	02
	Participation in inter university sport competition organized under Association of Indian Universities	03
	Participation in National, Level competition organized by recognized Sport Association (Only for AIU sports events approved by SPPU)	03
	Participation and Secured First, Second, Third place in inter university sport competition organized under Association of Indian Universities	04

Sr No	Activity	Credits
	Participation and Secured First, Second, Third place in National Level competition organized by recognized Sport Association (Only for AIU sports events approved by SPPU)	04
	Participation in International Level Sport Competition (Only for AIU sports events approved by SPPU)	04
4	NSS Representation	
	Enrollment and active participation for each year	02
	Participation in Annual camp	02
	Participation in National Level camp	03
	Participation in RD parade	03
	Participation in International Level camp	04
5	NCC Representation	
	Enrollment and Active Participation in 1st year NCC	03
	Enrollment and Active Participation in 2nd year NCC	03
	Enrollment and Active Participation in 3rd year NCC	03
	Participation and winner in National Level competition/ Camp	03
	Participation in Youth Exchange Programme	04
6	YRC Representation	
	Participation in district Level camp	01
	Participation in State Level camp	02
	Participation in National Level camp	03
	Participation in International level Camp	04
	Participation for three days activity or three one day activity	01
	Extra ordinary social contribution	04 (Maximum)
7	Research Activities	
	(Avishkar / Research Paper Competition / Case Study / Scientific Survey /Societal Survey/ research publication in approved/ listed journals)	
	Research Publication at State Level	01
	Research Publication at National Level	02
	Research Publication at International Level	03
	Winner at college level	01
	Winner at University Level	02
	Winner at State Level	02
	Winner at National Level	03

Sr No	Activity	Credits
	Winner at International Level	04
	Note : For all above research related activities registration must have been done through Department of Research, Innovations and Consultancy (DRIC) of the College	
8	Participation in Summer School / equivalent training course / Short Term Course - National or International Level - (minimum 30 hours duration) Applicable from 2 nd year	Min - 02 and Max - 03
9	Field Visits / Study Tours / Industrial Visits / Similar activities defined by the teacher (In tune with specialization subjects)	01
10	<i>Value Added Courses/ Certificate courses designed by the College</i> in association with external Institute /Agency. For course work 1credit per 15 hours Credits for 'experiential learning' to be defined by the organizing Department	Maximum Credits 8
11	Certificate Courses / MOOCs Courses	Maximum 08 Credits
12	Courses in foreign and local languages As per the levels qualified credits will be awarded	Maximum 03
13	Intellectual Property Rights Cell Trademark registration, Patent Filing, Copy-writing	Maximum 03
14	Live Projects in Industry	02
15	Placement Cell	02

Please note that

- Only the highest level performance during the given semester would be taken into consideration for the Non-CGPA credits.
- The ceiling of Non-CGPA credits would be 08 credits only during the 3 years Degree Programme.
- If a student is eligible to get more than 08 Non-CGPA credits during the 3 years Degree Programme, student would get certificates in lieu of credits.
- Norms set by the respective Departments shall be applicable to obtain credits.
- The decision of Credit Approval Committee of the College will be final.

5. Attendance and Reporting

The performance of a student who has registered for a particular activity shall be monitored by the faculty-in-charge. Student's participation in competitions, winning prizes, representing institute at state, national and international level etc. will be recorded in a 'Progress Report Card' for the 3 years of his/her Degree Programme. Updation of the Progress Report Card from the respective teachers is the responsibility of the student.

17. Structure of the Evaluation

At the end of each Semester, students will be given Evaluation Sheet showing the performance in each Paper / Course, indicating Percentage of Marks; Semester Grade Point Average (SGPA) and / or Cumulative Grade Point Average (CGPA); and the Letter Grades. These will be based on performance in the Internal (CCE) Examinations (Theory, Projects/ Practials) and Semester End Examinations. Class or Division gets revealed along with the performance as 'Pass' or 'Eligible for Re-appearance', at the time of the final award of Degree.

Percentage of Marks and Grade Point average (GPA) are related as follows

SR.No	% Max Marks	Grade point	Grade
1	90 to 100	10	O (Outstanding)
2	75 to 89	9	A+ (Excellent)
3	60 to 74	8	A (Very Good)
4	55 to 59	7	B+ (Good)
5	50 to 54	6	B (Above Average)
6	45 to 49	5	C (Average)
7	40 to 44	4	D (Pass)
8	Less than 40	0	F (Fail)
9	Nil	0	Ab (Absent)
10	-	0	Fx (Detained, Repeat, the course)

Note : If GPA is for a Semester, it is considered as Semester Grade Point Average (SGPA)

If GPA is for the final award of Degree Programme, it is Cumulative Grade Point Average (CGPA)

Grade Point Average (GPA), Letter Grades (LG), Award of Class / Division

(a) Grade Points System

'Grade Points System' is a System revealing the evaluated performance of a

student by using 'Grade – Points' and the 'Letter – Grades'. The performance within a Semester and Continuous Performance starting from the First Semester onwards are indicated by 'Grade Points Average' (GPA) and 'Cumulative Grade Points Average' (CGPA), respectively.

(b) Letter Grades

The 10-point scale would be used to convert marks out of 100 to Grade Points and Letter Grades according to the given table. (In the following point (c))

(c) Class of Passing or Division of Passing

Traditionally in many educational institutions or universities, Percentage of Marks is used to indicate 'Class of Passing' or 'Division of Passing'. Example 'First Class' or 'First Division', etc. The conversion table given here shows the 'Class' or 'Division' based on Percentage of marks obtained in a Course / Paper or at the time of aggregative result, as applicable.

The award of Class shall be based on the aggregate marks obtained by a student in all Papers from all the Semesters.

SR.NO	CGPA	GRADE
1	9.50 and Above	O (Outstanding)
2	8.25 to 9.50	A+ (Excellent)
3	6.75 to 8.25	A (Very Good)
4	5.75 to 6.75	B+ (Good)
5	5.25 to 5.75	B (Above Average)
6	4.75 to 5.25	C(Average)
7	4.00 to 4.75	D(Pass)

Percentage of marks=

If O grade then 20 X CGPA-100

If A+ grade then 12X CGPA-25

If A grade then 10X CGPA- 7.5

If B+ grade then 5X CGPA-26.25

If B grade then 10X CGPA -2.50

If C grade then 10X CGPA -2.50

If D grade then 6.6X CGPA +13.6

(d) Rank

Students who pass all the examinations prescribed for the Programme in the first appearance only, become eligible for Ranking.

Please note :

1. A student obtaining Grade Ab shall be considered as absent and will be required to re-appear for the examination.
2. A student obtaining Grade F shall be considered as failed and will be required to re-

appear for the examination.

3. Non-CGPA Add on courses such as Physical Education shall be indicated with Non-CGPA Grades. These will be shown separately on the mark statement.

Non- CGPA Grades are as follows.

A – Excellent

B – Good

C- Average

D-Fail

18) Structure of Courses under B.Com Programme and Evaluation Pattern

First Year B. Com. - Semester – I (w.e.f. 2021- 22)

Course Code	Title of Course / Paper	Nature of Course	Theory / Project	No. of Credits	Continuous Comprehensive Evaluation – (CCE) (Internals) (Marks 40)		Project / Practical Exam (Marks 20)	Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)			
B1-21/101	Compulsory English	Core Course	Theory	3	20	20	----	60	100
B1-21/102	Financial Accounting	Core Course Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/103	Business Economics (Micro)	Core Course	Theory	3	20	20	----	60	100

Course Code	Title of Course / Paper	Nature of Course	Theory / Project	No. of Credits	Continuous Comprehensive Evaluation – (CCE) (Internals) (Marks 40)		Project / Practical Exam (Marks 20)	Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)			
B1-21/104 A Or B1-21/104 B	Option Courses Business Mathematics and Statistics Or Computer Concepts and Application.	Generic Elective Course	Theory	3	20	20	-----	60	100
B1-21/105	Banking and finance (Not Applicable for Vocational Tax students)	Generic Elective Course	Theory	3	20	20	-----	60	100

Course Code	Title of Course / Paper	Nature of Course	Theory / Project	No. of Credits	Continuous Comprehensive Evaluation – (CCE) (Internals) (Marks 40)		Project / Practical Exam (Marks 20)	Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)			
B1-21/106 A or B1-21/106 B	Business Environment and Entrepreneurship Or Marketing & Salesmanship	Generic Elective Course	Theory	3	20	20	-----	60	100
B1-21/107 (1)	Vocational Taxation Paper I	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/108 (2)	Vocational Taxation Paper II	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100

Course Code	Title of Course / Paper	Nature of Course	Theory / Project	No. of Credits	Continuous Comprehensive Evaluation – (CCE) (Internals) (Marks 40)		Project / Practical Exam (Marks 20)	Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)			
B1-21/109 A Or B1-21/109 B	Additional English Or Marathi	Ability Enhancement Course	Theory	3	20	20	-----	60	100
B1-21/110	Physical Education	Skill Enhancement Course (Compulsory)		1					25
B1-21/111	Add on Course	Skill Enhancement Courses (Compulsory)		1					25

First Year B. Com. Semester – II (w.e.f. 2021- 22)

Course Code	Title of Course /Paper	Nature of Course	Theory / Project	No. of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/201	Compulsory English	Core Course	Theory	3	20	20	-----	60	100
B1-21/202	Financial Accounting	Core Course Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/203	Business Economics (Micro)	Core Course	Theory	3	20	20	-----	60	100
B1-21/204A or B1-21/204B	Business Mathematics and Statistics Or Computer Concepts and Application.	Generic Elective	Theory	3	20	20	-----	60	100

Course Code	Title of Course /Paper	Nature of Course	Theory / Project	No. of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/205	Banking and finance (Not Applicable for Vocational Tax students)	Generic Elective Course	Theory	3	20	20	----	60	100
B1-21/206A Or B1-21/206B	Business Environment & Entrepreneurship Or Marketing & Salesmanship	Generic Elective Course	Theory	3	20	20	----	60	100
B1-21/207(3)	Vocational Taxation Paper III	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/208(4)	Vocational Taxation Paper IV	Discipline Specific Elective	Theory + Project	4	20	20	20	40 (paper will be for 60 marks)	100

Course Code	Title of Course /Paper	Nature of Course	Theory / Project	No. of Credits	Continuous Comprehensive Evaluation (CCE) (Internals) (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
		Practical						converted into 40)	
B1-21/209A Or B1-21/209B	Additional English Or Marathi	Ability Enhancement Course	Theory	3	20	20	-----	60	100
B1-21/210	Physical Education	Skill enhancement Course (Compulsory)		1					25
B1-21/211	Add On course	Skill Enhancement course (Compulsory)		1					25
B1-21/212	Add on Course on Democracy, Election and Governance	Ability Enhancement Course		1					25

Second Year B. Com. Semester – III (w.e.f. 2022- 23)

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/301	Business Communication	Core Course Practical	Theory + Practical	4	20	20	20	40 (paper will be for 60 marks converted into 40))	100
B1-21/302	Corporate Accounting	Core Course	Theory	3	20	20	-----	60	100
B1-21/303	Business Economics (Macro)	Core Course	Theory	3	20	20	-----	60	100
B1-21/304	Business Management	Core Course	Theory	3	20	20	-----	60	100
B1-21/305	Elements of Company Law	Generic Elective Course	Theory	3	20	20	-----	60	100

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/306 A (I)	Special Course Paper- I (Any One)	Discipline							
B1-21/306B(I)	a) Business Administration	Specific Elective	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/306C(I)	b) Banking & Finance								
B1-21/306D(I)	c) Business Laws and Practices								
B1-21/306E(I)	d) Cost and Works								

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/306F(I)	Accounting e) Business Entrepreneurship f) Marketing Management								
B1-21/307(5)	Vocational Taxation Paper V	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/308(6)	Vocational Taxation Paper VI	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/309	Environment Awareness Course	Ability Enhancement Compulsory Course	Theory + Project	2					50

Second Year B. Com. Semester – IV (w.e.f. 2022- 23)

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/401	Business Communication	Core Course Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/402	Corporate Accounting	Core Course	Theory	3	20	20	-----	60	100
B1-21/403	Business Economics (Macro)	Core Course	Theory	3	20	20	-----	60	100
B1-21/404	Business Management	Core Course	Theory	3	20	20	-----	60	100
B1-21/405	Elements of Company Law	Generic Elective Course	Theory	3	20	20	-----	60	100

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/406A(II) B1-21/406B(II) B1-21/406C(II) B1-1/406D(II) B1-21/406E(II) B1-21/406F(II)	Special Course Paper- I(Anyone) a) Business Administration b) Banking & Finance c) Business Laws & Practices d) Cost and Works Accounting e) Business Entrepreneurship f) Marketing Management	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/407(7)	Vocational Taxation Paper VII	Discipline Specific	Theory +	4	20	20	20	40 (paper will be for 60)	100

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
		Elective Practical	Project					marks converted into 40)	
B1-21/408(8)	Vocational Taxation Paper VIII	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100

Third Year B. Com. Semester – V (w.e.f. 2023- 24)

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/501	Business Regulatory Framework	Core Course	Theory	3	20	20	-----	60	100
B1-21/502	Advanced Accounting	Core Course	Theory	3	20	20	-----	60	100
B1-21/503	Indian & Global Economic Development	Core Course	Theory	3	20	20	-----	60	100
B1-21/504	Auditing & Taxation	Core Course Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/505A(III)	Special Course Paper-II (Same Special Course Offered at S.Y.B.Com) a) Business Administration	Discipline Specific Elective	Theory + Project	4	20	20	20	40 (paper will be for 60 marks)	100

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/505B(III) B1-21/505C(III) B1-21/505D(III) B1-21/505E(III) B1-21/505F(III)	b) Banking & Finance c) Business Laws & Practices d) Cost and Works Accounting e) Business Entrepreneurship f) Marketing Management							converted into 40)	
B1-21/506A(IV) B1-21/506B(IV) B1-21/506C(IV) B1-21/506D(IV)	Special Course Paper-III(Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking & Finance c) Business Laws & Practices d) Cost and Works	Discipline Specific Elective	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/506E(IV) B1-21/506F(IV)	e) Accounting Business f) Entrepreneurship Marketing Management								
B1-21/507(9)	Vocational Taxation Paper IX	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/508(10)	Vocational Taxation Paper X	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100

Third Year B. Com. Semester – VI (w.e.f. 2023- 24)

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/601	Business Regulatory Framework	Core Course	Theory	3	20	20	-----	60	100
B1-21/602	Advanced Accounting	Core Course	Theory	3	20	20	-----	60	100
B1-21/603	Indian & Global Economic Development	Core Course	Theory	3	20	20	-----	60	100
B1-21/604	Auditing & Taxation	Core Course Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/605A(V) B1-21/605B(V)	Special Course Paper- II(Same Special Course Offered at S.Y.B.Com) a) Business Administration	Discipline Specific Elective	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted)	100

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/605C(V) B1-21/605D(V) B1-21/605E(V) B1-21/605F(V)	b) Banking & Finance c) Business Laws & Practices d) Cost and Works Accounting e) Business Entrepreneurship f) Marketing Management							into 40))	
B1-21/606A(VI) B1-21/606B(VI) B1-21/606C(VI) B1-21/606D(VI)	Special Course Paper- III(Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking & Finance c) Business Laws & Practices	Discipline Specific Elective	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100

Course Code	Course / Title of Paper	Course	Theory / Project	No of Credits	Continuous Internal Evaluation (Marks 40)			Semester End Examination (Marks 60)	Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project/ Practical Exam (Marks 20)		
B1-21/606E(VI) B1-21/606F(VI)	d) Cost and Works Accounting e) Business entrepreneurship f) Marketing Management								
B1-21/607(11)	Vocational Taxation Paper XI	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/608(12)	Vocational Taxation Paper XII	Discipline Specific Elective Practical	Theory + Project	4	20	20	20	40 (paper will be for 60 marks converted into 40)	100
B1-21/609	Internship	Skill Enhancement	---	2	---	----	---	---	50