

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)				Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project / Practical Exam (Marks 20)	Semester End Examination (Marks 60)	
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)				Total Marks
					Various Internal Examinations (Marks 20)	Mid Semester Examination (Marks 20)	Project / Practical Exam (Marks 20)	Semester End Examination (Marks 60)	
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 Entrepreneurship f) 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