

**Deshbhakta Ratnappa Kumbhar College of Commerce, Kolhapur**

**Syllabus of B.Com. (Bachelor of Commerce)**

**(Syllabus, Structure and Rules- NEP-2.2)**

**In accordance with National Education Policy with effect from academic year 2025-26**

**Preamble:**

Commerce education in higher education institutes aims at inculcating knowledge, skills, attitudes, and values for the disciplinary as well as multidisciplinary and holistic development of students. It empowers them to navigate the business world's complexity and make appropriate decisions for organizational success.

**Programme:**

The B. Com. Programme will be offered in the following **Major** specializations:

(A) Accountancy, (B) Business Administration, (C) Business Economics, (D) Costing

As per this pattern, students will choose three courses from above list of subjects in the first year and they will continue one of these as major and another as minor in the second year.

**Implementation of Revised guidelines and rules:** The revised guidelines and rules shall be implemented gradually as mentioned below:

Level	Programme		From Academic Year
Level 4.5	Undergraduate Certificate (One year or two semesters)	B. Com. Part-I	2025-26
Level 5.0	Undergraduate Diploma (Two years four semesters)	B.Com. Part-II	2026-27
Level 5.5	Bachelor's Degree (Three years or six semesters)	B.Com. Part-III	2027-28
Level 6.0	Bachelor Degree with Honours (Four years or eight semesters)	B.Com. Part-IV	2028-29
Level 6.0	Bachelor Degree with Honours with Research (Four years or eight semesters)	B.Com. Part-IV	2028-29

(If the candidate wants to exit after a certain level, the awards after completing specific level will be: Undergraduate Certificate in Commerce, Undergraduate Diploma in Commerce, B. Com. and B. Com. (Hon./Research) for Level-4.5, Level-5.0, Level-5.5 and Level- 6.0 respectively. Other provisions for multiple entry and exit college and parent university's rules and regulations are applicable).

## **2. Eligibility Criteria:**

The eligibility of students taking admission at B. Com. Part-I [Level 4.5] (initial entry) and the eligibility of students making lateral entry (Multiple Entry-ME) admission at Level 5.0/ Level 5.5/ Level 6.0 are required to be scrutinized (with stipulated procedure) on the basis of following criteria:

(A) Eligibility requirements for admission to B. Com. Part-I (Level 4.5):

i) The students passing the Higher Secondary School Certificate Examination with Commerce/ Arts/ Science stream or Vocational subjects with any stream conducted by the Maharashtra State Board of Higher Secondary Education shall be allowed to enter upon the B. Com. Part-I (or Undergraduate Certificate in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-I (or Undergraduate Certificate in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at this college or the college affiliated to Shivaji University/ university department.

**(B) Eligibility requirements for admission to B. Com. Part-II (Level 5.0):**

i) The students passing the B. Com. Part-I (or Undergraduate Certificate in Commerce) shall be allowed to enter upon the B. Com. Part-II (or Undergraduate Diploma in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-II (or Undergraduate Diploma in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at this college or a college affiliated to/ university department of this University or any other recognized university.

**(C) Eligibility requirements for admission to B. Com. Part-III (Level 5.5):**

i) The students passing the B. Com. Part-II (or Undergraduate Diploma in Commerce) shall be allowed to enter upon the B. Com. Part-III (or Three-Year Undergraduate Degree in Commerce).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iv) No candidate shall be allowed to appear the B. Com. Part-III (or Three- Year Undergraduate Degree in Commerce) Examination unless the candidate has satisfactorily kept two terms for the programme at this college or a college affiliated to/ university department of this University or any other recognized university.

**(D) Eligibility requirements for admission to B. Com. Part-IV (Level 6.0):**

i) The students passing the B. Com. Part-III (or Three-Year Undergraduate Degree in Commerce) with 7.5 CGPA or 75% marks in Three-Year Undergraduate Degree in Commerce shall be allowed to enter upon the B. Com. Part-IV (or Four-Year Undergraduate Degree in Commerce with Honours/ Honours with Research).

OR

ii) An Examination of any other Statutory University or an examining Body recognized as equivalent thereto.

iii) No candidate shall be allowed to appear the B. Com. Part-IV (or Four-Year Undergraduate Degree in Commerce with Honours/ Honours with Research) Examination unless the candidate has satisfactorily kept two terms for the programme at this college or the college affiliated to university/ university department of this University or any other recognized university.

**Eligibility Application requirement:**

(a) Students who are seeking admission for Level 4.5 need to apply for eligibility.

(b) Students who are not taking any exit from the programme at any level and students re- entering after taking exit, need not require to make application for eligibility at Level 5.0, 5.5 and 6.0.

(c) However, students from other university who wish to seek admission for any level of undergraduate degree need to apply for eligibility.

**Rules for Multiple Exit:**

a) If a student wishes to exit after completion of Level 4.5, he/she has to complete additional four credit skill course/ internship.

b) If a student wishes to exit after completion of Level 5.0, he/she has to complete additional four credit skill course/ internship.

c) If a student wishes to exit after completion of Level 5.5, he/she need not require to complete any additional skill course/ internship.

**3. Pattern of B. Com. Programme:** Combination of internal assessment and semester- end examination for B. Com. will be 30:20 pattern shall be applicable for each course of 2 credits and 60:40 pattern shall be applicable for each course of 4 credits. Here, each course in each semester wherein 60% marks shall be for Semester- end - examination and 40% marks for internal assessment except Environmental Studies, Co-Curricular Activities (CC), Field Project (FP), On Job Training (OJT) and Research Project (RP).

**4. Weightage:** There shall be Three Year B. Com. Programme with 132 credits. The candidate wishes to attempt for Four-Year B.Com. (Hon./ Research) may opt for 4<sup>th</sup> year which will have

44 credits, hence, Four Year B.Com. Programme will require 176 credits. (Please refer the regulations and structure of the programme for details).

**5. Credit distribution chart for B. Com. Programme: For 3-year B. Com. Programme:**

Course Name		Total Credits	% of total credits
<b>Major</b>		62	
Vocational Skill Courses (VSC)	VSC	04	
On Job Training (OJT)	OJT	02	
Field Project (FP)/ Community Engagement Programme	FP/CEP	02	
Indian Knowledge System	IKS	02	
<b>Major Total Credits</b>		<b>72</b>	<b>54.55</b>
<b>Minor</b>		24	18.18
Open Elective (OE)/ Generic Elective (GE) Courses		12	9.09
Ability Enhancement Courses	AEC	08	9.09
Value Education Courses	VEC	04	
Skill Enhancement Courses	SEC	08	7.57
Co-Curricular Courses (NSS/NCC/Sports/Cultural Activities)	CC	04	
<b>TOTAL</b>		<b>132</b>	<b>100%</b>

**For 4-year B.Com. Programme:**

Course Name		Total Credits	% of total credits
<b>Major</b>			
Major Mandatory	MM	74	
Major Elective	ME	16	
Vocational Skill Courses	VSC	04	
On Job Training	OJT	06	
Field Project/ Community Engagement Programme	FP/CEP	02	
Research Projects*	RP	12	
Indian Knowledge System	IKS	02	
<b>Major Total Credits</b>		<b>116</b>	<b>61.36</b>
<b>Minor</b>		24	15.91
Research Methodology	RM	04	
Open Elective/ Generic Elective Courses	OE/GE	12	6.82
Ability Enhancement Courses	AEC	08	6.82
Value Education Courses	VEC	04	
Skill Enhancement Courses	SEC	08	6.82
Co-Curricular Courses (NSS/NCC/Sports/Cultural Activities)	CC	04	
<b>TOTAL</b>		<b>176</b>	<b>100%</b>

\*For honors degree with research, research project is applicable and for honours degree, courses related to major are incorporated.

#### **6. Scheme of Examination:**

The question paper in each Semester for each theory course (paper) for B.Com.(all Semesters) shall be of 60 marks for 4 credits and 30 marks for 2 credits. The question paper for Environmental Studies for Semester IV shall be of 30 marks for theory and 20 marks for project work. Total marks for each course shall be based on continuous internal evaluation and semester- end examination. Combination\* of internal evaluation and semester-end examination for B. Com. will be as follows:

Particulars	4 Credit Course	2 Credit Course
1. Semester-end Examination	60	30
2. Internal Assessment	40	20
Total marks for each course	100	50

\* Excluding Environment Studies (VEC), FP, RP, OJT, CEP and CC.

Internal Assessment Process shall be as follows:

- (a) The Internal Assessment should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/ Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

#### **Internal Assessment Process shall be as follows:**

- (a) The Internal Assessment should be conducted after completing 50% of syllabus of the course/s.
- (b) In case a student has failed to attend internal assessment on scheduled date, it shall be deemed that the student has dropped the test. However, in case of student who could not take the test on scheduled date due to genuine reasons, such a candidate may appeal to the Programme Coordinator/Principal/Head of the Department. The Programme coordinator/ Principal/Head of the Department in consultation with the concerned teacher shall decide about the genuineness of the case and decide to conduct special test to such candidate on the date fixed by the concerned teacher but before commencement of the concerned semester-end examination.

The outline for continuous internal assessment activities shall be as under:

### Outline for continuous internal assessment activities

Level	Semester	Activities per semester	Marks for each activity
4.5	Semester-I	News Analysis / MCQ Exam. /Problem Solving / Home Assignment / Oral / Case Study/Role Play/ Quiz/ Seminar/ Group Discussion/Unit Teat/ Group Activity/ Class Test	20 marks
	Semester-II	News Analysis / MCQ Exam. /Problem Solving / Home Assignment / Oral / Case Study/Role Play/ Quiz/ Seminar/ Group Discussion/Unit Teat/ Group Activity/ Class Test	20 marks
5.0	Semester-III	News Analysis / MCQ Exam. /Problem Solving / Home Assignment / Oral / Case Study/Role Play/ Quiz/ Seminar/ Group Discussion/Unit Teat/ Group Activity	20 marks
	Semester-IV	News Analysis / MCQ Exam. /Problem Solving / Home Assignment / Oral / Case Study/Role Play/ Quiz/ Seminar/ Group Discussion/Unit Teat/ Group Activity	20 marks
5.5	Semester-V	Field Work/Project Work/ Industrial Visit	20 marks
	Semester-VI	Field Work/ Project Work/ Seminar/ Industrial Visit	20 marks
6.0	Semester-VII	Case Study/ Project Work/ Field Work	20 marks
	Semester-VIII	Case Study/ Project Work/ Field Work	20 marks

**7. Ordinances regarding the examinations:** Parent University Ordinances of B.Com.2, 3 and 4 shall prevail.

#### **8. Duration of Semester-end Examination for each course:**

The duration\* of Semester-end Examination for each theory course would be as follows:

Particulars	4 Credit Course	2 Credit Course
1. Marks	60	30
2. Duration	2 hours	1 hour

#### **9. Equivalence of papers and chances for the students in previous-Semester pattern:**

Two additional chances shall be provided for the repeater students of old three- year B.Com. immediate after their Semester- VI or VIII. After that the students concerned shall have to appear for the Examination as per this revised pattern. Equivalence of papers shall be provided as per revised syllabusfor the pattern in accordance with NEP.

**10. Standard of Passing:** The Standard of passing shall be 40%. For B. Com. (all Semesters) the student shall have to score as per this standard of passing shown in the following table:

Maximum Marks	100	80	60	50	40	30	25	20	10
Minimum Marks required for passing	40	32	24	20	16	12	10	8	4

There shall be separate head of passing in Theory and Internal Examination. However, ATKT rules shall be made applicable in respect of Theory courses (semester end examination) only. For Environmental Studies (Semester V, Examination) the student shall have to score marks 12 marks out of 30 in theory course and 8 marks out of 20 for project work.

#### Gradation Chart:

i) Credit system implementation: (10-point scale):

Marks	Grade	Grade Point
80-100	O: Outstanding	10
70-79	A+: Excellent	9
60-69	A: Very Good	8
55-59	B+: Good	7
50-54	B: Above Average	6
45-49	C: Average	5
40-44	P: Pass	4
0-39	F: Fail	0
...	AB: Absent	0

ii) Final Grade:

Grade Point Average Grade	
09.00 – 10.00	O
08.50 – 08.99	A+
07.50 – 08.49	A
06.50 – 07.49	B+
05.50 – 06.49	B
04.25 – 05.49	C
04.00 – 04.24	P
00.00 – 03.99	F

Remark: B+ is equivalent to 55% marks and B is equivalent to

50% marks

Note: 1. Marks obtained  $\geq 0.5$  shall be rounded off to next higher digit.

2. The SGPA & CGPA shall be rounded off to 2 decimal points. Calculation of SGPA & CGPA

#### 1. Semester Grade Point Average (SGPA)

**SGPA** =  $\frac{\text{Course credits} \times \text{Grade points obtained of a semester}}{\text{Course credits of respective semester}}$

#### 2. Cumulative Grade Point Average (CGPA)

**CGPA** =  $\frac{\text{Total credits of a semester} \times \text{SGPA of respective semester of all semesters}}{\text{Total course credit so far semesters}}$

**11. Result** - The result of each semester shall be declared as Pass or Fail with grade/grade points.

**12. Revised Rules** - These revised rules shall be gradually implemented with effect from the academic year 2025-26 for B. Com. Degree programme. However, the existing (i.e. pre-revised) rules shall remain in force for the students of old semester pattern during the transition period.

## **Rules for B. Com. Programme:**

### **R. B. Com. 1**

The Three-Year B. Com. Programme shall consist of 6 semesters which will have 132 credits all together. However, the candidate wishes to attempt for Four Year B. Com. (Hon./Research) may opt for 4<sup>th</sup> year which will have 44 credits, hence, Four Year B. Com. Programme will require 176 credits. (Please refer the college regulations and structure of the programme for details).

Examination shall be held at the end of each semester.

### **R. B. Com. 2**

Structure of B. Com. Programme is given along with syllabus as show below: Structure- I for B. Com. Semester I&II Structure - II for B. Com. Semester III & IV Structure - III for B. Com. Semester V &VI Structure-IV for B.Com. Semester II&VIII

### **R. B. Com. 3**

The List of courses which are included in the structure of B. Com. Programme is also given along with syllabus of their specific syllabus.

- (i) For B. Com. Semester I & II
- (ii) For B.Com. Semester III & IV
- (iii) For B. Com. Semester V & VI

### **R. B. Com. 4**

#### **(A) Value Education Courses (VEC):**

For Semester II, there shall be Value Education Courses which are as follows:

Semester II: VEC-I: Democracy, Good Governance, and Constitution of India - 2 Credits

Semester- IV: VEC- II: Environmental Studies – 2 Credits

#### **(B) Skill Enhancement Courses (SECs):**

For Semester I and Semester II, there shall be Skill Enhancement Courses which are as follows:

Semester III: SEC-I: 4 credits

Semester- IV: SEC - II: 4 credits

#### **(C) Vocational Skill Courses (VSC):**

Semester V: VSC-I: 2 credits

Semester VI: VSC-II: 2 credits

### **R. B. Com. 5**

Equivalence of papers and chances for the students in previous- Semester pattern: Two additional subsequent chance shall be provided for the repeater students of old B. Com. Part I- Semester I & II in the immediate next two sessions. After this the students concerned shall have to appear for the Examination as per this revised syllabus Equivalence of papers shall beprovided as per revised syllabus for this pattern according to NEP 2020.

### **R. B. Com. 6**

The detailed syllabi for the various courses under this pattern shall be as shown in the appendix and shall be subject to such revision, modification etc. as may be made by the Academic Council

from time to time on their commendation of the Boards of Studies in different courses. The text-books and reference books for the various courses shall be those as prescribed by the Academic Council from time to time on the recommendations of the respective Boards of Studies.

#### **R. B. Com. 7**

The medium of instruction for the Three Year (Six Semester) B.Com./Four Year B. Com. Degree Programme may be either Marathi or English. A candidate shall have option of answering question papers at B.Com. Examination will be either in English or in Marathi for all courses except English, Accountancy and Business Statistics.

Courses on languages (Hindi, Marathi, and Sanskrit, Pali, Ardhamaghadi) will be in their specific languages as a medium of instruction and for examination.

#### **R. B. Com. 8**

- i. The Principal of the college may permit a student to change his/her major and minor subjects in the term when they opt for them, however only before submission of duly filled Examination form.
- ii. If a candidate wishes to change the major elective course (subject) at the B.Com. Semester V examination, student will have to keep one additional term for the changed course (subject).
- iii. If a candidate fails in the major elective course (subject) at the B. Com. Semester- V & VI examination and wish to change major elective course (subject), student will have to keep two additional terms for the changed course (subject).

#### **R. B. Com. 9**

The Principal of the college has to certify the attendance and the examination form of the candidate as per the Ordinance O. 31 and O. 37 of the parent university. A candidate has to submit examination form as per the schedule and date prescribed by the college for every Examination.

#### **R. B. Com. 10**

All Semester end Examinations for B. Com. Part- I, II, III and IV shall be held twice in a year in two sessions i.e. April /May and October/November.

#### **R. B. Com. 11**

- a) A candidate desires to seek B.Com. Degree in another elective course [Major Elective (ME)], shall be permitted to do so. Such candidate may appear at B. Com. Semester V & VI examination on the submission for fresh admission. Such a candidate needs not appear again for courses other than ME.
- b) The Candidate as above (in clause 's') shall not be eligible for a second degree and a class, apprise, scholarship, medal, or any other award. The candidate will get the benefit of new degree in new course (subject) only if candidate surrenders his first degree.

### **R. B. Com. 12**

- a) The result of the B. Com. Semester I & II examination shall be declared publicly in two categories (i) candidates who have passed the B.Com. Semester- I &II examination and (ii) candidates who are allowed to proceed to the B.Com. Semester- III & IV.
- b) The result of the B.Com. Semester III & IV examination shall be declared publicly in two categories. (i) Candidate who have passed the B.Com. Semester-III & IV examination in addition to the remaining papers, if any of previous examination, (ii) candidates who are allowed to proceed to the next Semester.
  - i. If a candidate fails in any number of courses (subject heads) of Semester I, shall be allowed to proceed to Semester II.
  - ii. A candidate who earns 50% of total credits of Level 4.5 shall be allowed to keep terms in Level 5.0
  - iii. If a candidate fails in any number of courses (subject heads) of Semester III, shall be allowed to proceed to Semester IV.
  - iv. A candidate who earns 50% of total credits of Level 5.0 shall be allowed to keep terms in Level 5.5.
  - v. If a candidate fails in any number of courses (subject heads) of Semester V, shall be allowed to proceed to Semester VI.
  - vi. No candidate shall be allowed to proceed to Semester V, unless candidate has passed in all courses of Level 4.5.
  - vii. If a candidate opts for four-year bachelor degree programme and fails in any number of courses (subject heads) of Semester VII, shall be allowed to proceed to Semester VIII.
  - viii. If a candidate opts for four-year bachelor degree programme, such candidate shall not be allowed to proceed to Semester VII, unless candidate has passed three-year bachelor degree with 7.5 CGPA or 75%.
  - ix. In case if the rules of any Apex body differ from these rules, then the rules of that apex body will be applicable.
- c) Rules of ATKT made in time to time will be applicable.

### **R. B. Com. 13**

- (A) The Results of the Examination will be declared on the basis of marks obtained, Grade points obtained, Credit points, Status, Percentage of marks, Result, SGPA & CGPA with numerical grade point and letter grade. The list of Courses, course code, Paper number of programme, numerical grade & letter grade table and calculation of SGPA and CGPA table shall be mentioned on the backside of mark-sheet.
- (B) In case of Three-Year B. Com. Degree, the result of B. Com. Program (Semester-I to VI) shall be declared in Grades by considering SGPA & CGPA (with percentage) based on the performances of all the courses at respective semesters. The award of scholarships and prizes for the B. Com. Program shall be determined on the basis of the aggregate performance of the candidate at Semester-I to VI examination.
- (C) In case of Four-Year B. Com. Degree, the result of B. Com. Program (Semester-I to

VIII) shall be declared in Grades by considering SGPA & CGPA (with percentage) based on the performances of all the courses at respective semesters. The award of scholarships and prizes for the B. Com. Program shall be determined on the basis of the aggregate performance of the candidate at Semester-I to VIII examination.

#### **R. B. Com. 14**

##### **Standard of Passing:**

- To pass the B.Com. Degree Examination, a candidate shall be required to pass in Semester I, II, III, IV, V & VI Examinations.
- To pass in each semester of B.Com. candidate shall be required to obtain a minimum of 40% of the total marks.
- For Three Year B. Com. Degree: Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II & III semester Examinations, (i.e. Semester-I to VI aggregate) shall be declared to have passed the B. Com. Degree Examinations in Second Class and those obtaining 60% or more of the aggregate marks in Parts-I, II & III Examinations (i.e. Semester-I to VI aggregate) shall be declared to have passed the B. Com. Degree Examinations in First Class and those obtaining 70% or more of the aggregate marks in Parts-I, II & III (i.e. Semester-I to VI aggregate) shall be declared to have passed the B. Com. Degree Examination in First Class with Distinction.
- For Four Year B. Com. with (Hon./ Research) Degree: Those of the successful candidates who obtain 45% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B. Com. With (Hon./ Research) Degree Examinations in Second Class and those obtaining 60% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations, (i.e. Semester-I to VIII aggregate) shall be declared to have passed the B. Com. With (Hon./Research) Degree Examinations in First Class and those obtaining 70% or more of the aggregate marks in Parts-I, II, III & IV Semester Examinations (i.e. Semester-I to VIII aggregate), shall be declared to have passed the B.Com. with (Hon./ Research) Degree Examination in First Class with Distinction.
- A.T.K.T.: ATKT rules will be applicable as per the college regulations.

#### **R. B. Com. 15**

A candidate who has satisfactorily completed all courses at Semester-I of B. Com. of the Universities in the State of Maharashtra shall be allowed to join for the Semester II of the B.Com. Programme in this college. However, a candidate who has satisfactorily kept one term in any of the Universities in the State of Maharashtra for B.Com. Semester-I examination shall not be allowed to join for the Semester II of the B. Com. Programme in this college unless and until the candidate has to clear all the courses (papers) of Semester-I from that university.

**R. B. Com. 16**

- (a) A candidate passing Part-I or II Semester Examinations of the B. Com. Degree programme of other Statutory Universities in State of Maharashtra can take admission to next semester of the college and the marks of earlier semesters of previous Statutory University be converted in proportion to the college, Marks structure and grades be awarded accordingly.
- (b) Multiple entry and exit rules as per parent university Regulations and Academic Bank of Credit Regulations are applicable.

**R. B. Com. 17****Exemption of courses (subjects):**

- a) A candidate who wishes to admit for B. Com. and already passed Bachelor of Arts and Bachelor of Science of this University with English, Marathi or Kannada or Urdu or Hindi courses (subjects) are not necessary to appear B. Com. Examination again for same subject.
- b) A candidate who has passed Bachelor of Law (L.L.B.) of any others statutory University in the State of Maharashtra passing candidate be exempted for the course Business Regulatory Framework at B. Com.
- c) A candidate claiming exemptions as stated above shall not be eligible for a Class, however a candidate appearing for all the courses (papers) of B. Com. Semester-I to VI shall be eligible for a class.
- d) However, the above-mentioned rule shall not be applicable for other University student, unless that HEI is registered on ABC portal.

**R. B. Com. 18****Exemption of courses (subjects):**

- a) A candidate who wishes to admit for B. Com. and already passed Bachelor of Arts of parent University with Economics course (subject) are not necessary to appear B.Com. Examination again for same subject.
- b) A candidate claiming exemptions as stated above shall not be eligible for a Class, however a candidate appearing for all the courses (papers) of B.Com. Semester-I to VI shall be eligible for a class.
- c) However, the above-mentioned rule shall not be applicable for other University student, unless that HEI is registered on ABC portal.
- d) (Note: The concessions given above are on reciprocal basis).

## **R. B. Com. 19**

### **Eligibility of Teachers:**

The eligibility of teachers will be as per the regulations issued by UGC and GRs of Government of Maharashtra and rules of the university. However, following rules are applicable to eligibility of teachers for teaching at B. Com. Programme:

- a) The teachers in Commerce (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under DSCs of Business Administration; courses under SEC such as Marketing Skills, Insurance Skills, Managerial Skills, Communication Skills, Soft Skills, Applied banking, Practical banking, IKS-Generic and VEC Democracy, Good Governance and Constitution of India. If they have completed their specialization in Advanced Accountancy at post-graduation, they are also eligible to teach all courses of DSCs of Accountancy, Tax Management and Cost Accounting and SECs related to Accounting Skills. If they have completed their specialization in Cost Accounting/ Costing at post-graduation, they are also eligible to teach all courses of DSCs of Cost Accounting and Tax Management and SECs related to Costing/ Cost Accounting Skills. If they have completed their specialization in Business Statistics/ Statistics at post-graduation, they are also eligible to teach all courses of DSCs of Business Statistics.
- b) The teachers in Accountancy (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under DSCs of Accountancy, Business Administration, Cost Accounting, courses under SEC such as Marketing Skills, Insurance Skills, Managerial Skills, Accounting Skills, Communication Skills, Soft Skills, Applied banking, Practical banking, IKS-Generic and VEC- Democracy, Good Governance and Constitution of India.
- c) The teachers in Economics/ Business Economics (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under DSCs of Business Economics, Cooperation and Rural Development; OEs such as Indian Economy-I & II and SECs in Applied Banking and Practical Banking, IKS-Generic and VEC- Democracy, Good Governance and Constitution of India.
- d) The teachers in Statistics/ Business Statistics (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under DSCs of Business Statistics; OEs (made available to B. Com. Students); SECs related to Statistics, IKS-Generic and VEC- Democracy, Good Governance and Constitution of India.
- e) The teachers in English (appointed as Assistant Professor/ Associate Professor/ Professor) are eligible to teach all courses under AEC English for Business Communication; OEs (made available to B. Com. Students); SECs such as Communication Skills and Soft Skills, IKS-Generic and VEC- Democracy, Good Governance and Constitution of India.
- f) However, for teaching SECs, IKS and VECs, teachers need to take syllabus-specific-training.

### **Qualification Descriptors for B. Com.:**

The qualification descriptors suggest the generic outcomes and attributes to be obtained while obtaining the degree of B. Com. These parameters are expected to be attained and demonstrated by the students after becoming graduates of this programme. The assessors should consider the

above-mentioned parameters at the time of assessing the learning of various courses for B. Com. The learning experiences and assessment procedures, thereby are so designed that every graduate in Commerce may achieve the programme learning outcomes with equal opportunity irrespective of class, gender, community, and region. Each graduate in commerce should be able to:

- 1) Demonstrate extensive and coherent knowledge of commerce and its applications in real business world;
- 2) Understanding of various concepts and theories providing strong academic foundation;
- 3) Demonstrate educational skills in areas of Marketing, Finance, Accounting, HR, Tax, Economics, and several other branches of Commerce;
- 4) Acquire various soft skills (like communication, organizing, and analytical) required to manage complete business situation as well as life situations;
- 5) Apply knowledge, understanding, and skills to identify the difficult/unsolved problems in rapidly changing environment and to collect the required information from possible range of sources and try to analyse and assess these problems using appropriate methodologies;
- 6) Fulfil one's learning requirements to provide an insight of research in Commerce and interdisciplinary areas while seeking research pursuits;
- 7) Apply one's disciplinary knowledge and transferable skills to new/unfamiliar contexts, rather than replicate curriculum content knowledge, to identify and analyse problems and issues and solve complex problems with well-defined solutions;
- 8) Good value systems leading to high ethical and moral conduct in society at large;
- 9) Competencies and attitudes;
- 10) Values.

### **Programme Learning Outcomes of B. Com.:**

The outcomes and attributes described in qualification descriptors are attained by students through learning acquired on completion of a programme of study. The term 'programme' refers to the entire scheme of study followed by students leading to a qualification. Programme learning outcomes for B. Com. include various subject specific skills and generic skills like mind management, creativity, and innovation of competencies in diverse areas of Commerce and Business, the achievement of which will be demonstrated by the students of B. Com. Programme for the award of bachelor degree. The programme learning outcomes of B. Com. also enable a

student to prepare for further study, employment, and good citizenship. Further, the difference in the level of achievement of programme outreach provides for comparing of learning levels and standards across different college/institution. The various learning outcomes of the programme are mentioned below:

- 1) Bachelor's Degree in Commerce results in giving comprehensive knowledge of Marketing, Human Resource Management, Business and Corporate Law, Economics, Finance, Accounting, Management, Tax and several other branches of Commerce that includes Investment, Insurance, and Banking. Thus, this programme helps students in building a concrete footing for advanced studies in Commerce and to stand with the requirement of business sector, insurance, banking seeking youth fit for employment.
- 2) Students undergoing this programme will be equipped to the world of work, particularly, work of the future. The student will get a first-hand exposure of working in the real world.
- 3) Students completing this programme will be able to develop managerial knowledge and tactical dexterity, with a broader skill set and encourages them to seek out audacious, innovative solutions for today's business.
- 4) Completion of this programme will also enable the students to formulate business problems and provide innovative solutions thus, moulding them into future visionaries, management leaders that are compassionate yet efficient.
- 5) The course provides an extreme and rigorous base for teaching, research, and allied business administration.

### **Learning outcomes descriptors for qualification at level 4.5 on the NHEQF**

An Undergraduate Certificate is awarded to students who have demonstrated the achievement of the outcomes located at level 4.5 in the NHEQF.

#### **Descriptors for qualifications at levels 4.5 on the NHEQF**

<b>Element of the Descriptor</b>	<b>NHEQF level descriptors relating to undergraduate certificate</b>
Knowledge and understanding	<p>The graduates should be able to demonstrate the acquisition of:</p> <ul style="list-style-type: none"><li>• knowledge of facts, concepts, principles, theories, and processes in broad multidisciplinary learning contexts within the chosen fields of learning in broad multidisciplinary learning,</li><li>• understanding of the linkages between the learning areas within and across the chosen fields of study,</li><li>• procedural knowledge required for performing skilled or paraprofessional tasks associated with the chosen fields of learning.</li></ul>
General, technical and professional skills required to perform and accomplish tasks	<p>The graduates should be able to demonstrate the acquisition of:</p> <ul style="list-style-type: none"><li>• a range of cognitive and technical skills required for accomplishing assigned tasks relating to the chosen fields of learning in the context of broad multidisciplinary contexts.</li><li>• cognitive skills required to identify, analyze and synthesize information from a range of sources.</li><li>• cognitive and technical skills required for selecting and using relevant methods, tools, and materials to assess the appropriateness of approaches to solving problems associated with the chosen fields of learning.</li></ul>

Application of knowledge and skills	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>• apply the acquired operational or technical and theoretical knowledge, and a range of cognitive and practical skills to select and use basic methods, tools, materials, and information to generate solutions to specific problems relating to the chosen fields of learning.</li> </ul>
Generic learning outcomes	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>• listen carefully, read texts related to the chosen fields of study analytically, and present information clearly and concisely to different groups/audiences.</li> <li>• express thoughts and ideas effectively in writing and orally and present the results/findings of the experiments carried out in a clear and concise manner to different groups.</li> </ul>
	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>• meet one's own learning needs relating to the chosen fields of learning.</li> <li>• pursue self-directed and self-managed learning to upgrade the knowledge and skills required for a higher level of education and training.</li> </ul>
	<p>The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>• gather and interpret relevant quantitative and qualitative data to identify problems,</li> <li>• critically evaluate principles and theories associated with the chosen fields of learning.</li> </ul>
	<p>The graduates should be able to demonstrate the ability to: make judgment and take decisions, based on analysis of data and evidence, for formulating responses to issues/problems associated with the chosen fields of learning, requiring the exercise of some personal responsibility for action and outputs/outcomes.</p>
Constitutional, humanistic, ethical, and moral values	<p>The graduates should be able to demonstrate the willingness to:</p> <ul style="list-style-type: none"> <li>• practice constitutional, humanistic, ethical, and moral values in one's life, and practice these values in real-life situations,</li> <li>• put forward convincing arguments to respond to the ethical and moral issues associated with the chosen fields of learning.</li> </ul>
Employability and job-ready skills, and entrepreneurship skills and capabilities/qualities and mindset	<p>The graduates should be able to demonstrate the acquisition of:</p> <ul style="list-style-type: none"> <li>• knowledge and a basket of essential skills, required to perform effectively in a defined job relating to the chosen fields of study,</li> <li>• ability to exercise responsibility for the completion of assigned tasks and for the outputs of own work, and to</li> </ul>

	take some responsibility for group work and output as a member of the group.
Source: National Higher Education Graduation Framework (NHEQF), UGC, May 2023.	

Pedagogy:

For effective teaching, learning and evaluation process, students and teachers should apply different methodologies for acquiring knowledge, inculcating skills and values.

<b>Graduate Attributes</b>	<b>Learning Needs</b>	<b>Suggestive Pedagogical Approach</b>
Comprehensive Knowledge	To know the discipline in its current form, its emergence and future developmental aspects, Interdisciplinary and multi-disciplinary context for discipline knowledge	Classroom Lecture using chalk and talk technique, case study examples, Discussion method, Thematic Teaching and Learning by design
Procedural knowledge	To know how to use the knowledge professionally for highly skilled work/tasks related to the chosen field(s) of learning, including knowledge required for undertaking self-employment initiatives, and knowledge and mindset necessary for entrepreneurship Involving enterprise creation, improved product development or a new model of organization	Activity-based Learning
Skill	To have the skills in areas related to specialization in the chosen disciplinary/interdisciplinary area(s) of learning in a broad multidisciplinary context, including wide-ranging practical skills, involving a variable in routine and non-routine contexts relating to the chosen field(s) of learning	Training, Workshops, Vocational Internship
Critical thinking	Having an analytical mind and the ability to synthesize information from varied sources	Group discussion, Brainstorming, Real-life problems allowing reflection time, Integration

		among students
Creativity	To be able to think differently and have out-of-box solutions	Stimulus activity, Reframing problems, Brainstorming, Free writing, Mind mapping
Community engagement and service	To know and participate in the practices for community development	Fieldwork involves community services, Outdoor learning Project management.
Learning how to learn skills	To have the ability to pursue self-directed learning activities throughout the life to be a lifelong learner	Exploration, Self- learning, Real-life problems, Allow reflection time, Integration among students
Value inculcation	To imbibe constitutional, humanistic, ethical, and moral values in life, including universal human values of truth, righteous conduct, peace, love, non-violence, scientific temper, and citizenship values	Storytelling, Debate, Discussion, Cultural meet, Celebration of days of National importance

## Assessment

Assessment is the systematic basis for making inferences about the learning and development of students. It is the process of defining, selecting, designing, collecting, analyzing, interpreting, and using information to increase students' learning and development.

There are basically two types of assessment i.e. formative assessment and summative assessment. Formative assessment may have formal weightage in marks or it may not be in the form of marks. It is done for proper achievement of evaluation process. Formative assessment is continuous process through the course. Summative assessment is made at the end of the course period (semester). Teachers may assess their teaching and students' learning by using the following activities suitable to their course:

Written Mode	Oral Mode
1. Examination	1. Viva/ Oral Exam
2. Class Tests	2. Group discussion/ Fishbowl technique
3. Open Book Exams/ Tests	3. Role Play
4. Open Notes Exams/ Tests/ CA	4. Authentic Problem Solving
5. Self-Test/ Online Test	5. WSQ (Watch Summarize Questions)
6. Essay/ Article Writing	6. One Question Quiz
7. Quizzes/ Objective Tests	7. End of the class quiz
8. Class Assignment	8. Think Pair-Share
9. Home Assignment	9. Socratic Seminar

10. Annotated Bibliographies	10. Rapid Fire Questions
11. Reports	11. KWL (Know- Want to Know – Learned)
12. Portfolios	
13. Dissertations	
14. Book Review	
15. Article Review	
16. Journal Writing	
17. Case Studies	
<b>Practical Mode</b>	<b>Integrated Mode</b>
1. Lab Work	1. Paper Presentation/ Seminars
2. Computer simulations	2. SWOC Analysis
3. Virtual Labs	3. Authentic Problem Solving
4. Craft work	4. Field Assignments
5. Co-Curriculars	5. Poster Presentation
6. Work Experience	

(Source: Guidelines by UGC)

Credit Distribution Framework													
B.Com. -Major Accountancy (From the Academic Year- 2025-26)													
Level	SE M	1	2		3	4	5			6			Tot al
		SUB-1	SUB-2	SUB-3	OE	VSC/SE C	AEC	VEC	IKS	CC	OJT	FP/C EP	
4.5	I	Accountancy - I (Financial Accounting-I) (4)	Business Administration- I (Management Principles and Applications-I) (4) / Costing-I (4)	Business Economics-I (Micro Economics-I) (4)	Business Mathematics- I (4) /Enhance English Writing- I (4) / Marathi- I (4) / Hindi- I (4) / Communication in Retail Marketing - I (4) / Applied Banking-I (4)		English for Business Communication- I (2)/ English for Competitive Examination-I (2)	0	IKS (Generic) 2	Physical Education & Sports -I (2)	0	0	22
	II	Accountancy - II (Financial Accounting--II)/(4)	Business Administration- II (Management Principles and Applications-II) (4) / Costing-II (4)	Business Economics-II (Micro Economics-II) (4)	Business Mathematics- II (4) /Enhance English Writing- II (4) / Marathi- II (4) / Hindi- II (4) / Communication in Retail Marketing- II (4)/ Applied Banking-II (4)		English for Business Communication- II (2)/English for Competitive Examination- n-II (2)	Democracy, Good Governance & Constitution of India (2)	0	Physical Education & Sports - II (2)	0	0	22

Exit option: Award of UG Certificate with 44 Credits and an additional 4 credits core NSQF course/ Internships or Continue with Major and minor

		Major	Elective	Minor		OE	VSC/SE C	AEC	VEC	IKS	CC	INT	FP/C EP	
5.0	III	Accountancy- III (Corporate Accounting -I) (4) Fundamentals of Entrepreneurship- I- (4)		Macro Economics-I (4)/ Economics of Development-I (4)	-	Money & Financial System-I (2)/ Introduction to English Literature - I (2)/ Principles of Cooperatives-I (2)/ Introduction to English Short Story (2)	Business Statistics -I (4)/ Insurance- I (Life Insurance) (4)/ Services Marketing-I (4) / International Economics-I (4)	English for Business Communication- III (2)		0	0	0	FP (2)	22
	IV	Accountancy- IV (Corporate Accounting -II) (4) Fundamentals of Entrepreneurship-- II- (4)		Macro Economics-II (4)/ Economics of Development-II (4)	-	Money & Financial System-II (2)/ Introduction to English Literature - II (2)/ Principles of Cooperatives-II (2)/ Introduction to English Novel (2)	Business Statistics -II (4)/ Insurance- II (General Insurance) (4)// Services Marketing-II (4)/ International Economics-II (4)	English for Business Communication- IV (2)	Environmental Science (2)	0	0			22
Exit option: Award of UG Certificate in Major with 88 Credits and an additional 4 credits core NSQF course/ Internships or Continue with Major and Minor														
		Major	Elective	Minor		OE	VSC/SE C		VEC	IKS	CC	INT	FP/C EP	

5.5	V	Accountancy- V (Advanced Accountancy-I) (4) Modern Management Practices-I (4) Accountancy- VI (Advanced Accountancy-II) (2)	Business Regulatory Framework-I (4)	Indian Business Environment-I (4)/ Economic Thoughts-I (4)	0	0	Cooperative Development-I (2)			0	0	Internship (2)	0	22
	VI	Accountancy- VII (Advanced Accountancy-III) (4) Accountancy- VIII (Advanced Accountancy-IV) (4) Modern Management Practices-II (4)	Business Regulatory Framework-II (4)	Indian Business Environment-II (4)/ Economic Thoughts-II (4)	0	0	Cooperative Development-II (2)		0	0	0	0	0	22
Total		46	8	24	8	12	12	8	4	2	4	2	2	132
Exit option: Award of UG Certificate in Major with 132 Credits or Continue with Major and minor														
6.0	VI I	Adv. Accountancy-V (4) Adv. Accountancy VI (4) Adv. Accountancy-VII (4) Adv. Accountancy-VIII (2)	Elective-III (4) Business Management/ Managerial Economics		RM (4)									22
	VI II	Adv. Accountancy	Elective-IV (4)									OJT (4)		22

		y-IX (4) Adv. Accountanc y X (4) Adv. Accountanc y- XI (4) Adv. Accountanc y- XII (2)	Organizat ional Behaviou r / Internatio nal Business											
Total		28	8	0	4	0	0	0	0	0	0	4	0	44
Grant Total		74	16	24	12	12	12	8	4	2	4	6	2	176
<b>Four Year UG Honours Degree in Major and Minor with 176 Credits</b>														
6.0	VI I	Adv. Accountanc y-V (4) Adv. Accountanc y VI (4) Adv. Accountanc y- VII (2)	Elective-III (4) Manage ment Accounti ng		RM (4)							RP (4)		22
	VI II	Adv. Accountanc y-IX (4) Adv. Accountanc y X (4) Adv. Accountanc y- XI (2)	Elective-IV (4) Business Finance									RP (8)		22
Total		20	8	0	4	0	0	0	0	0	0	12	0	44
Grand Total		66	16	24	12	12	12	8	4	2	4	14	2	176
<b>Four Year UG Honours with Research Degree in Major and Minor with 176 Credits</b>														

Credit Distribution Framework													
B.Com. -Major Business Administration (From the Academic Year- 2025-26)													
Level	SE M	1	2		3	4	5			6			Total
		SUB-1	SUB-2	SUB-3	OE	VSC/SEC	AEC	VEC	IKS	CC	OJ T	FP/C EP	
4.5	I	Accountancy - I (Financial Accounting-I) (4)	Business Administration- I (Management Principles and Applications-I) (4) / Costing-I (4)	Business Economics-I (Micro Economics-I) (4)/ MKT- I (4)	Business Mathematics- I (4) /Enhance English Writing- I (4) / Marathi- I (4) / Hindi- I (4) / Communication in Retail Marketing- I (4) / Applied Banking-I (4)		English for Business Communication- I (2)	0	IKS (Generic) 2	Physical Education & Sports -I (2)	0	0	22
	II	Accountancy - II (Financial Accounting-- II)/(4)	Business Administration- II (Management Principles and Applications-II) (4) / Costing-II (4)	Business Economics-II (Micro Economics-II) (4)/ / MKT- II (4)	Business Mathematics- II (4) /Enhance English Writing- II (4) / Marathi- II (4) / Hindi- II (4) / Communication in Retail Marketing- II (4)/ Applied Banking-II (4)		English for Business Communication- II (2)	Democracy, Good Governance & Constitution of India (2)	0	Physical Education & Sports - II (2)	0	0	22

Exit option: Award of UG Certificate with 44 Credits and an additional 4 credits core NSQF course/ Internships or Continue with Major and minor

		Major	Elective	Minor		OE	VSC/SE C	AEC	VEC	IKS	CC	IN T	FP/C EP	
5.0	III	Business Administrati on- III (Human Resource Managemen t-I) (4) Business Administrati on- IV (Introductio n to Entrepreneu rship-I)-(4)		Accountan cy III (Corporate Accountin g- I) (4)	-	Office Manageme nt-I (2)/ Industrial Economics -I (2)	Statistica l Techniqu es for Business- I (4)/ Leadersh ip and Manageri al Skills- I (4)	Conversati onal Skills in English-I (2)		0	0	0	FP (2)	22
	IV	Business Administrati on- V (Human Resource Managemen t-II) (4) Business Administrati on- VI (Introductio n to Entrepreneu rship-II)-(4)		Accountan cy IV (Corporate Accountin g- II) (4)	-	Industrial Economics -II (2)/ Office Manageme nt-II (2)	Statistica l Techniqu es for Business- II (4)/ Leadersh ip and Manageri al Skills- II (4)	Conversati onal Skills in English- I-II (2)	Environm ental Science (2)	0	0			22
Exit option: Award of UG Certificate in Major with 88 Credits and an additional 4 credits core NSQF course/ Internships or Continue with Major and minor														
		Major	Elective	Minor		OE	VSC/SE C		VEC	IKS	CC	IN T	FP/C EP	





6.0	VI I	Modern Management Concepts-I (4) Production and Operation Management-I (4) Corporate Governance and Bus. Ethics-I (2)	Elective-III (4) Management Accounting		RM (4)								RP (4)	22
	VII I	Modern Management Concepts-II (4) Production and Operation Management-II (4) Corporate Governance and Bus. Ethics-II (2)	Elective-IV (4) Business Finance										RP (8)	22
Total		20		0	8	4	0	0	0	0	0	0	12	44
Grand Total		66	8	24	16	16	12	8	4	2	4	2	14	176
Four Year UG Honours with Research Degree in Major and Minor with 176 Credits														

### Credit Distribution Framework

#### B.Com. -Major Costing (From the Academic Year- 2025-26)

Level	SE M	1	2		3	4	5			6			Total
		SUB-1	SUB-2	SUB-3	OE	VSC/SE C	AEC	VEC	IKS	CC	OJT	FP/C EP	
4.5	I	Accountancy - I (Financial Accounting-I) (4)	Business Administration- I (Management Principles and Applications-I) (4) / Costing-I (4)	Business Economics-I (Micro Economics-I) (4)	Business Mathematics- I (4) / Enhance English Writing- I (4) / Marathi- I (4) / Hindi- I (4) / Communication in Retail Marketing- I (4) / Applied Banking-I (4)		English for Business Communication- I (2)/ English for Competitive Examination-I (2)	0	IKS (Generic) 2	Physical Education & Sports -I (2)	0	0	22
	II	Accountancy - II (Financial Accounting--II)/(4)	Business Administration- II (Management Principles and Applications-II) (4) / Costing-II (4)	Business Economics-II (Micro Economics-II) (4)/	Business Mathematics- II (4) / Enhance English Writing- II (4) / Marathi- II (4) / Hindi- II (4) / Communication in Retail Marketing- II (4)/ Applied Banking-II (4)		English for Business Communication- II (2)/English for Competitive Examination- n-II (2)	Democracy, Good Governance & Constitution of India (2)	0	Physical Education & Sports - II (2)	0	0	22

Exit option: Award of UG Certificate with 44 Credits and an additional 4 credits core NSQF course/ Internships or Continue with Major and minor

		Major	Elective	Minor		OE	VSC/SE C	AEC	VEC	IKS	CC	INT	FP/C EP	
5.0	III	Costing- III (4) Principles of Entrepreneu rship- I-(4)		Public Finance-I (4)	-	Rural Banking-I (2)/ English for Employabili ty Skills- I (2)	Statistical Techniqu es for Business- I (4)/ Insurance Skills I (4)	English for Competitive Examination -III-2		0	0	0	FP (2)	22
	IV	Costing- IV (4) Principles of Entrepreneu rship- II-(4)		Public Finance-II (4)	-	Rural Banking-II (2)/ English for Employabili ty Skills- II (2)	Statistical Techniqu es for Business- II (4)/ Insurance Skills- II (4)	English for Competitive Examination -IV (2)	Environm ental Science (2)	0	0			22
Exit option: Award of UG Certificate in Major with 88 Credits and an additional 4 credits core NSQF course/ Internships or Continue with Major and minor														
		Major	Elective	Minor		OE	VSC/SE C		VEC	IKS	CC	INT	FP/C EP	
5.5	V	Costing- V (4) Costing- VI (4) Business Regulatory Framework- I (2)	Modern Managemen t Practices-I (4)	World Economic Environmen t-I (4)	0	0	World Cooperati ve Develop ment- I (2)/ Business Regulator y Framework- II (2)			0	0	Interns hip (2)	0	22
	VI	Costing- VII (4) Costing- VIII (4) Business Regulatory Framework- III (4)	Modern Managemen t Practices- II (4)	World Economic Environmen t-II (4)	0	0	Cooperati ve Laws- I (2)		0	0	0	0	0	22
Total		46	8	24	8	12	12	8	4	2	4	2	2	13 2
Exit option: Award of UG Certificate in Major with 132 Credits or Continue with Major and minor														

6.0	VII	Adv. Accountancy-V (4) Adv. Accountancy VI (4) Adv. Accountancy- VII (4) Adv. Accountancy- VIII (2)	Elective-III (4) Business Management/ Managerial Economics		RM (4)									22
	VII I	Adv. Accountancy-IX (4) Adv. Accountancy X (4) Adv. Accountancy- XI (4) Adv. Accountancy- XII (2)	Elective-IV (4) Organizational Behaviour / International Business									OJT (4)		22
Total		28	8	0	4	0	0	0	0	0	0	4	0	44
Grand Total		74	16	24	12	12	12	8	4	2	4	6	2	176

Four Year UG Honours Degree in Major and Minor with 176 Credits

6.0	VII	Adv. Accountancy-V (4) Adv. Accountancy VI (4) Adv. Accountancy- VII (2)	Elective-III (4) Management Accounting		RM (4)							RP (4)		22
	VII I	Adv. Accountancy-IX (4) Adv. Accountancy X (4) Adv. Accountancy- XI (2)	Elective-IV (4) Business Finance									RP (8)		22
Total		20	8	0	4	0	0	0	0	0	0	12	0	44
Grand Total		66	16	24	12	12	12	8	4	2	4	14	2	176
Four Year UG Honours with Research Degree in Major and Minor with 176 Credits														

## Subjects Offered from the Academic Year – 2025-26

### B.Com. I, Semester I & II (NEP 2.2) 2025-26

Semester I	Semester II
<b>Compulsory Courses: - (4 Credits)</b> <ol style="list-style-type: none"> <li>1. Accountancy - I (Financial Accounting-I)</li> <li>2. Business Administration- I (Management Principles and Applications-I)</li> <li>3. Business Economics-I (Micro Economics-I)</li> </ol> <b>Open Elective (OE): - (4 Credits)</b> <ol style="list-style-type: none"> <li>4. Business Mathematics- I / Enhance English Writing- I / Marathi- I / Hindi- I / Communication in Retail Marketing- I / Applied Banking-I</li> </ol> <b>Ability Enhancement Course (AEC): - (2 Credits)</b> <ol style="list-style-type: none"> <li>5. English for Business Communication- I / English for Competitive Examination-I</li> </ol> <b>Indian Knowledge System (IKS): -2 Credits</b> <ol style="list-style-type: none"> <li>6. IKS (Generic)- Indian Business Management</li> </ol> <b>Cocurricular Courses (CC): -</b> <ol style="list-style-type: none"> <li>7. Physical Education &amp; Sports-I (2 Credits)</li> </ol>	<b>Compulsory Courses: - (4 Credits)</b> <ol style="list-style-type: none"> <li>1. Accountancy - II (Financial Accounting-II)</li> <li>2. Business Administration- II (Management Principles and Applications-II)</li> <li>3. Business Economics-II (Micro Economics-II)</li> </ol> <b>Open Elective (OE): -</b> <ol style="list-style-type: none"> <li>4. Business Mathematics- II / Enhance English Writing- II / Marathi- II / Hindi- II / Communication in Retail Marketing-II / Applied Banking-II</li> </ol> <b>Ability Enhancement Course (AEC): - (2 Credits)</b> <ol style="list-style-type: none"> <li>5. English for Business Communication- II / English for Competitive Examination- II</li> </ol> <b>Value Education Course (VEC): -2 Credits</b> <ol style="list-style-type: none"> <li>6. Democracy, Good Governance and Constitution of India</li> </ol> <b>Cocurricular Courses (CC): -</b> <ol style="list-style-type: none"> <li>7. Physical Education &amp; Sports-II (2 Credits)</li> </ol>
B.Com. II- Major- Accountancy	
Semester III	Semester IV
<b>Major Courses: - (4 Credits)</b> <ol style="list-style-type: none"> <li>1. Accountancy- III (Corporate Accounting-I)</li> <li>2. Fundamentals of Entrepreneurship- I</li> </ol> <b>Minor: - (4 Credits)</b> <ol style="list-style-type: none"> <li>3. Macro Economics-I / Economics of Development-I</li> </ol> <b>Open Elective (OE): - (2 Credits)</b> <ol style="list-style-type: none"> <li>4. Money &amp; Financial System-I / Introduction to English Literature- I / Principles of Cooperatives-I / Introduction to English Short Story</li> </ol> <b>Skill Enhancement Courses: - (4 Credits)</b>	<b>Major Courses: - (4 Credits)</b> <ol style="list-style-type: none"> <li>1. Accountancy- IV (Corporate Accounting-II)</li> <li>2. Fundamentals of Entrepreneurship- II</li> </ol> <b>Minor: - (4 Credits)</b> <ol style="list-style-type: none"> <li>3. Macro Economics-II / Economics of Development-II</li> </ol> <b>Open Elective (OE): - (2 Credits)</b> <ol style="list-style-type: none"> <li>4. Money &amp; Financial System-II / Introduction to English Literature- II / Principles of Cooperatives-II / Introduction to English Novel</li> </ol>

5. Business Statistics-I / Insurance- I (Life Insurance) /Services Marketing-I / International Economics-I <b>Ability Enhancement Course (AEC): - (2 Credits)</b> 6. English for Business Communication- III 7. <b>Field Project (FP): -(2 Credits)</b>	<b>Skill Enhancement Courses: - (4 Credits)</b> 5. Business Statistics-II / Insurance- II (Life Insurance) /Services Marketing-II / International Economics-II <b>Ability Enhancement Course (AEC): - (2 Credits)</b> 6. English for Business Communication- IV <b>Value Education Course (VEC): -(2 Credits)</b> 7. Environmental Science
<b>Semester V</b>	<b>Semester VI</b>
<b>Major Courses: -</b> 1. Accountancy- V (Advanced accountancy-I) <b>(4 Credits)</b> 2. Modern Management Practices-I <b>(4 Credits)</b> 3. Accountancy- VI (Advanced Accountancy-II) <b>(2 Credits)</b> <b>Major Elective: - (4 Credits)</b> 4. Business Regulatory Framework-I <b>Minor: - (4 Credits)</b> 5. Indian Business Environment-I / Economic Thoughts- I <b>Vocational Skill Courses: - (2 Credits)</b> 6. Cooperative Development-I 7. <b>Internship: - (2 Credits)</b>	<b>Major Courses: - (4 Credits)</b> 1. Accountancy- VII (Advanced accountancy-III) 2. Modern Management Practices-II 3. Accountancy- VIII (Advanced Accountancy-IV) <b>Major Elective: - (4 Credits)</b> 4. Business Regulatory Framework-II <b>Minor: - (4 Credits)</b> 5. Indian Business Environment-II / Economic Thoughts- II <b>Vocational Skill Course: - (2 Credits)</b> 6. Cooperative Development-II
<b>B.Com. II- Major- Business Administration</b>	
<b>Semester III</b>	<b>Semester IV</b>
<b>Major Courses: - (4 Credits)</b> 1. Business Administration- III (Human Resource Management-I) 2. Business Administration- IV (Introduction to Entrepreneurship-I) <b>Minor: - (4 Credits)</b> 3. Accountancy III (Corporate Accounting- I) <b>Open Elective (OE): - (2 Credits)</b> 4. Office Management-I / Industrial Economics-I <b>Skill Enhancement Courses: - (4 Credits)</b> 5. Statistical Techniques for Business-I / Leadership and Managerial Skills- I	<b>Major Courses: - (4 Credits)</b> 1. Business Administration- V (Human Resource Management-II) 2. Business Administration- VI (Introduction to Entrepreneurship-II) <b>Minor: - (4 Credits)</b> 3. Accountancy IV (Corporate Accounting- II) <b>Open Elective (OE): - (2 Credits)</b> 4. Office Management-II / Industrial Economics-II <b>Skill Enhancement Courses: - (4 Credits)</b>

<b>Ability Enhancement Course (AEC): - (2 Credits)</b> 6. Conversational Skills in English-I 7. <b>Field Project (FP): -(2 Credits)</b>	5. Statistical Techniques for Business-II / Leadership and Managerial Skills- II <b>Ability Enhancement Course (AEC): - (2 Credits)</b> 6. Conversational Skills in English-II <b>Value Education Course (VEC): -(2 Credits)</b> 7. Environmental Science
<b>Semester V</b>	<b>Semester VI</b>
<b>Major Courses: -</b> 1. Business Administration-VII (Functions of Management- I) <b>(4 Credits)</b> 2. Business Administration-VIII (Industrial Management-I) <b>(4 Credits)</b> 3. Business Administration- IX (Industrial Management-II) <b>(2 Credits)</b> <b>Major Elective: - (4 Credits)</b> 4. Business Regulatory Framework-I <b>Minor: - (4 Credits)</b> 5. Accountancy V (Advanced Accountancy- I) <b>Vocational Skill Courses: - (2 Credits)</b> 6. Business Environment- I / Industrial Management-III 7. <b>Internship: - (2 Credits)</b>	<b>Major Courses: - (4 Credits)</b> 1. Business Administration-X (Functions of Management- II) <b>(4 Credits)</b> 2. Business Administration-XI (Industrial Management-IV) <b>(4 Credits)</b> 3. Business Administration- XII (Industrial Management-V) <b>(2 Credits)</b> <b>Major Elective: - (4 Credits)</b> 4. Business Regulatory Framework-II <b>Minor: - (4 Credits)</b> 5. Accountancy VI (Advanced Accountancy- II) <b>Vocational Skill Courses: - (2 Credits)</b> 6. Business Environment- II
<b>B.Com. II- Major- Costing</b>	
<b>Semester III</b>	<b>Semester IV</b>
<b>Major Courses: - (4 Credits)</b> 1. Costing- III 2. Principles of Entrepreneurship- I <b>Minor: - (4 Credits)</b> 3. Public Finance- I <b>Open Elective (OE): - (2 Credits)</b> 4. Rural Banking-I / English for Employability Skills- I <b>Skill Enhancement Courses: - (4 Credits)</b> 5. Statistical Techniques for Business-I / Insurance Skills- I <b>Ability Enhancement Course (AEC): - (2 Credits)</b> 6. English for Competitive Examinations-III 7. <b>Field Project (FP): -(2 Credits)</b>	<b>Major Courses: - (4 Credits)</b> 1. Costing- IV 2. Principles of Entrepreneurship- II <b>Minor: - (4 Credits)</b> 3. Public Finance- II <b>Open Elective (OE): - (2 Credits)</b> 4. Rural Banking-II / English for Employability Skills- II <b>Skill Enhancement Courses: - (4 Credits)</b> 5. Statistical Techniques for Business-II / Insurance Skills- II <b>Ability Enhancement Course (AEC): - (2 Credits)</b> 6. English for Competitive Examinations-IV <b>Value Education Course (VEC): -(2 Credits)</b>

	7. Environmental Science
<b>Semester V</b>	<b>Semester VI</b>
<b>Major Courses: -</b> 1. Costing- V (4 Credits) 2. Costing- VI (4 Credits) 3. Business Regulatory Framework-I (2 Credits) <b>Major Elective: - (4 Credits)</b> 4. Modern Management Practices- I <b>Minor: - (4 Credits)</b> 5. World Economic Environment-I <b>Vocational Skill Courses: - (2 Credits)</b> 6. World Cooperative Development- I / Business Regulatory Framework-II 7. <b>Internship: - (2 Credits)</b>	<b>Major Courses: - (4 Credits)</b> 1. Costing- VII 2. Costing- VIII 3. Business Regulatory Framework-III <b>Major Elective: - (4 Credits)</b> 4. Modern Management Practices- II <b>Minor: - (4 Credits)</b> 5. World Economic Environment-II <b>Vocational Skill Courses: - (2 Credits)</b> 6. Cooperative Laws- I