

Academic section, Ganesh Khind,
Pune-411007
Tel. No. 020-25601257/58/59
Email-
boards@pune.unipune.ac.com
Website-www.unipune.ac.in



Savitribai Phule Pune Vidyapeeth
Savitribai Phule Pune University
(Former University of Pune)

Academic Section, Ganeshkhind, Pune-
411007
Email-boards@pune.unipune.ac.com
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Circular-1

Ref. No.-CBH/610

Date-02-07-2019

Circular No. 130/2019

Subject: The revised syllabi of the first year Arts (B.A. degree under Choice Based Credit System, under the faculty of Humanities....)subjects.

All the concerned are hereby informed that the university Authorities have approved the revised syllabi of the following subjects for F.Y.B.A. and F.Y.Bcom.(Choice Based Credit System, under the faculty of Humanities...) from the academic year of 2019-20.

- (a)Subjects at B.A.- Marathi, English, Hindi, Sanskrit, German, French, Economics,History,Psychology,Politics,Anthropology,Philosophy,Sociology, Defense Studies, statistics, Geography, Mathematics etc.
- (b)Subjects at Bcom- Marathi, English, Hindi, Sanskrit, Urdu, Arabic, Persian, German, French etc.
- (c)Subjects at BSc- Psychology and Defense studies.

The above (revised) syllabi are also available under the title 'Syllabi' in the website 'www.unipune.ac.in' of the Savitribai Phule Pune University.


All the principals of the affiliated Arts and Commerce College are requested to inform all the concerned about the content of this circular.

PRINCIPAL
Kai Bhagubai Pingle Arts &
Commerce Night College
Chakan, Tal. Khed, Dist. Pune - 410 501



Signed –Deputy Registrar
(Academic Section)

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<p>Savitribai Phule Pune Vidyapeeth Savitribai Phule Pune University (Former University of Pune)</p>		
<p>Circular-2</p>		

Ref. No.-CBS/694

Date-22-07-2019

Circular No. 179/2019

Subject: Revision of the syllabi of the First year Degree Courses (of all the Faculties of the University) according to the 'Semester-wise and ' Choice Based Credit System' from the Academic year 2019-20.

All the concerned are hereby informed that the university Authorities have approved the revision of the syllabi of First Year Degree courses(of all the faculties of the University) according to the 'Semester-wise' and 'Choice –Based Credit System' from the academic year 2019-20.

These revised syllabi (as per faculty) are also available on the 'www.unipune.ac.in' website (the website of the Savitribai Phule Pune University) under the title 'Syllabi ↔ Revised syllabus from the academic year 2019-20(New Syllabus)'.

All the principals of the affiliated colleges and the Directors of approved Institutions are requested to inform all concerned about the content of this circular.

Signed –Deputy Registrar
(Academic Section)



PRINCIPAL

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Tal. Khed, Dist. Pune - 410 501




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411007
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Website- www.unipune.ac.in

Circular-3

Ref. No.-CBCM/303

Date-15th June, 2020

Circular No. 122/2020

Subjects: In the subjects of commerce (under Faculty of commerce & Management), to apply the Revised syllabus of the Second Year Bcom (Regular, CBCS-2019 Pattern) from the Academic year 2020-21.

All the concerned are hereby informed that the university Authorities have decided to approve the application of the revised syllabus of S.Y. Bcom degree (under the Faculty of Commerce and Management, the subject 'commerce') (Semester 3 and 4 Regular, CBCS-2019 Pattern) from the Academic year 2020-21.

These revised syllabus is also available on the website 'www.unipune.ac.in' website (the website of the Savitribai Phule Pune University) under the title 'Syllabi Revised syllabus from the Academic year 2020. Faculty-Commerce.'

The Principals of all colleges affiliated to the university are requested to inform all concerned about the content of this circular.


PRINCIPAL
Kai Bhagubai Pingle Arts &
Commerce Night College
Chakan, Tal. Khed, Dist. Pune - 410 501



Signed -

Registrar
(Academic Section)


PRINCIPAL
Kai Bhagubai Pingle Arts &
Commerce Night College
Chakan, Tal. Khed, Dist. Pune - 410 501

Savitribai Phule Pune University

RULES AND REGULATIONS

for

UG Choice Based Credit System for BA Programme

under the Faculty of Humanities

Effective from June 2019

Prof.(Dr.) Vijay Khare
Dean, Faculty of Humanities
Savitribai Phule Pune University (SPPU)




PRINCIPAL
Kai Bhagubai Pingle Arts &
Commerce Night College
Chakan, Tal. Khed, Dist. Pune - 410 501

Background/Preamble:

Education plays an enormously significant role in the building of a nation. There are quite a large number of educational institutions, engaged in imparting education in our country. Majority of them have entered recently into semester system to match international educational pattern. However, our present education system is churning out youth who have to compete locally, regionally, nationally as well as globally. The present alarming situation necessitates transformation and/or redesigning of system, not only by introducing innovations but also developing learner-centric approach.



Majority of Indian higher education institutions have been following the system which obstructs the flexibility for the students to study the subjects/courses of their choice and their mobility to different institutions. There is need to allow the flexibility in education system, so that students depending upon their interests can choose inter-disciplinary, interdisciplinary and skill-based courses. This can only be possible when choice based credit system (CBCS), an internationally acknowledged system is adopted. The choice based credit system not only offers opportunities and avenues to learn core subjects but also explores additional avenues of learning beyond the core subjects for holistic development of an individual. The CBCS will undoubtedly facilitate benchmarking of our courses with best international academic practices.

Preface:

Considering the change in nature of higher education and input given by new education policy, SPPU has been implementing all Under-graduate programmes under the Faculty of Humanities from June 2019. As per the decisions by the authorities of Savitribai Phule Pune University, the Faculty of Humanities has prepared choice based credit system and its structure. The revised course is of 132 credits and 1 credit is equivalent to 15 hours. Assessment in credit system consists of:

- a) in-semester continuous assessment
- b) end-semester assessment for the oral/presentation at the end of the semester

The Faculty of Humanities has shouldered the idea of incorporating latest advances and equips the subjects /syllabus contents with latest and relevant topics and know-hows. Accordingly the new structure and syllabi are being introduced, to be implemented from the academic year 2019-20 from First Year and it will continue for subsequent years.

1. All UG programmes, under the Faculty of Humanities shall be offered with credit system.
2. All the BA programmes running under the Faculty of Humanities will be of three years duration.



3. The total no. of credits required for the completion of the programme is 132 credits.
4. One credit is equivalent to 15 hours.
5. A student is required to earn 132 credits in a minimum period of six semesters
6. The final CGPA will be calculated on the basis of 132 credits.
7. There is a 15 week of teacher-student interaction during the semester.
8. The 15 week is divided into 12 weeks teaching and 3 weeks for continuous assessment including preparation time to students during the semester (for theory course).
9. Advantages of the Choice based credit system:
10. Shift in focus from the teacher-centric to student-centric education.
11. CBCS allows students to choose inter-disciplinary, intra-disciplinary courses, skill oriented papers (even from other disciplines according to their learning needs, interests and aptitude) and more flexibility for students.

I. Implementation of UG course structure:

1. For first year: student has to select 6 core courses offered by the college/institute.
 - i) F.Y. B.A. – Semester – I student has to select among 6 Core Courses, a total of 18 credits (Compulsory English included)
 - ii) F.Y. B.A. – Semester – II student has to select among 6 Core Courses, a total of 18 credits (Compulsory English included)
2. For second year: student has to select 5 subjects among the courses offered by the college/institute.
 - i) S.Y. B.A.- Semester -III student has to select among 5 courses, a total of 22 credits (2 Core Courses, 1 Ability Enhancement Compulsory Course (AEC), 2 Skill Enhancement Courses (SEC), 2 Discipline Specific Elective Courses (DSE) and Compulsory English)
 - ii) S.Y. B.A.- Semester -IV student has to select among 5 courses, a total of 24 credits (2 Core Courses, 1 Ability Enhancement Compulsory Course (AEC), 2 Skill Enhancement Courses (SEC), 2 Discipline Specific Elective Courses (DSE) and Compulsory English)
3. For third year: student has to select 6 different subjects among the subjects offered by the college/institute.
 - i) T.Y. B.A.- Semester -V student has to select among 5 courses, a total of 25 credits [2 Core Courses, 1 Ability Enhancement Compulsory Course (AEC) MIL (Language/Communication), 2 Skill Enhancement Courses (SEC), 2 Discipline

Specific Elective Courses (DSE), 2 Generic Elective (GE) and Compulsory English]

- ii) T.Y. B.A.- Semester -VI student has to select among 5 courses, a total of 25 credits [2 Core Courses, 1 Ability Enhancement Compulsory Course (AEC) MIL (Language/Communication), 2 Skill Enhancement Courses (SEC), 2 Discipline Specific Elective Courses (DSE), 2 Generic Elective (GE) and Compulsory English]



4. CGPA will be calculated on the basis of total 132 credits only
5. Each theory credit is equivalent to 15 clock hours of teaching
6. There are 15 weeks of teacher-student interaction during the semester.
7. The 15 weeks are divided into 12 weeks teaching and 3 weeks for continuous assessment including preparation time to students during the semester (for theory course).
8. Each theory lecture for FY, SY, TY is of 50 mins.
9. Exam pattern : University assessment 70% and continuous internal assessment 30%
10. For Internal Examination minimum two tests per paper of which one has to be written test of 10 marks.
11. Methods of assessment for internal exams: seminars, Viva-voca, projects, surveys, field visits, tutorials, assignments, group discussions.

II. Outlines of Choice Based Credit System [Detailed description of the courses]

- a) **Core Course (14 for honours courses; 4 discipline specific papers each for regular courses):** The papers under this category are going to be taught uniformly across all universities with 30% deviation proposed in the draft. The purpose of fixing core papers is to ensure that all the institutions follow a minimum common curriculum so that each institution/university adheres to common minimum standard. Also the course designed for papers under this category aim to cover the basics that a student is expected to imbibe in that particular discipline. A course, which should compulsorily be studied by a candidate as a core requirement is termed as a Core Course.
- b) **Elective Course:** Generally a course which can be chosen from a pool of courses and which may be very specific or specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure to some other discipline/subject/domain or nurtures the candidates proficiency/skill is called and Elective Course.



- i) **Discipline Specific Elective (DSE) Course:** (4 for Honours courses and 2 each for regular courses): Elective course offered under the main discipline/subject of study is referred to as a Discipline Specific Elective. The list provided under this category are suggestive in nature and each university has complete freedom to suggest their own papers under this category based on theory, expertise, specialization, requirements, scope and need. The University/institute may also offer discipline related Elective courses if interdisciplinary nature (to be offered by main discipline/subject of study)
- ii) **Dissertation/Project:** An elective course designed to acquire special/advanced knowledge, such as supplement study/support study to a project work and a candidate studies such a course on his own with an advisory support by a teacher/faculty member id called dissertation/project.

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.

c) **Ability Enhancement Courses (AEC):** The Ability Enhancement (AE) Courses may be of two kinds: Ability Enhancement Compulsory Courses (AECC) and Skill Enhancement Courses (SEC). "AECC" courses are the courses based upon the English/Hindi/MIL Communication. These are mandatory for all disciplines. SEC courses are value-based and/or skill-based and are aimed at providing hands-on training, competencies, skills, etc.

- i) **Ability Enhancement Compulsory Courses (AECC):** Environmental Science, English Communication/Hindi Communication/ MIL Communication.
- ii) **Skill Enhancement Courses (SEC)** (minimum 4 for regular courses): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge and should contain 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. The list provided under this category are suggestive in nature and each University has complete freedom to suggest their expertise, specialization, requirements, scope and need.



d) **Practical/tutorials:** (One each with every core and discipline/generic specific elective paper). The list of practical provided is suggestive in nature and each university has the freedom to add/subtract/edit practical from the list depending on their faculty and infrastructure available. Addition will however be of similar nature.

e) **Introducing Research Component in Under-Graduate Courses Project work/dissertation** is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/difficult problem. A project/Dissertation work would be of 6 credits. A project/Dissertation work may be given in lieu of a discipline specific elective paper.

III. Eligibility for Admission:

First Year – B.A.: Higher Secondary School Certificate (10+2) or its equivalent Examination with English as a passing subject.

Admissions will be given as per the selection procedure /policies adopted by the respective college keeping in accordance with conditions laid down by SPPU.

Reservation and relaxation will be as per the Government rules.

IV. **Medium of instruction:** Marathi/English

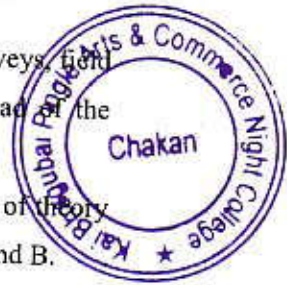
V. Award of Credits:

- i) Each course having 3 credits shall be evaluated out of 70 marks and student should secure at least 28 marks (40%) in continuous assessment as well as term end exam to earn full credits of that course.
- ii) Each course having 3 credits shall be evaluated out of 70 marks as student should secure at least 28 marks (40%) and in continuous assessment student should secure minimum 12 marks.

VI) Evaluation Pattern:

- i) The course carrying 100 marks shall be evaluated with continuous Assessment (CA) and University Evaluation (UE) mechanism.
- ii) Continuous assessment shall be of 30 marks while university evaluation shall be of 70 marks. To pass in a course of 3 credits, a student has to secure minimum 40 marks, provided that he should secure minimum 28 marks in University Evaluation (UE) and 12 marks (40%) in continuous assessment.
- iii) For internal examination minimum two tests per paper of which one has to be a written test of 10 marks.

- iv) Methods of assessment for internal exams: seminars, viva-voce, projects, surveys, field visits, tutorials, assignments, group discussion etc. (on approval of the head of the centre).
- v) There shall be reevaluation of the answer scripts of semester-end examination of theory papers only but not of internal assessment papers as per ordinance no 134 A and B.



VII) ATKT Rules:

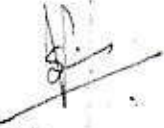
- i) Minimum 80% core courses have to be qualified in the Ist and IInd semester, then only will the student be allowed in the IIIrd semester (2nd year B.A).
- ii) Minimum 36 credits have to be earned by the students in the 1st year. Then students will be allowed in the 3rd year which means students have to clear all the compulsory courses of 1st year.

VIII) Completion of Degree Course:

A student who earns 132 credits, shall be considered to have completed the requirements of the B.A. degree program and CGPA will be calculated for such student, on the basis of only 132 credits. The following percentage to grade and grade point is given in the below table:

Percentage to Grade and Grade Points

Sr. No.	Grade Letter	Grade Point	Marks
1	O (Outstanding)	10	90 ≤Marks≤ 100
2	A+ (Excellent)	9	75 ≤Marks< 89
3	A (Very Good)	8	60 ≤Marks< 74
4	B+ (Good)	7	55≤Marks≤59
5	B ₁ (Above average)	6	50 ≤Marks< 54
6	C (Average)	5	45 ≤Marks< 49
7	D(Pass)	4	40 ≤Marks< 44
8	F (Fail)	0	Marks< 40
9	Ab (Absent)		


Prof.(Dr.) Vijay Khare
 Dean, Faculty of Humanities
 SavitribaiPhule Pune University (SPPU)


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1. B. A. Structure :



Semester	Core Courses (CC)	Ability Enhancement Compulsory Course (AEC)	Skill Enhancement Course (SEC)	Discipline Specific Elective Courses (DSE)	Generic Elective(GE)	Credit
I	Compulsory English (3)					18
	CC - 1 A (3)					
	CC - 2 A (3)					
	CC - 3 A (3)					
	CC - 4 A (3)					
	CC - 5 A (3)					
II	Compulsory English (3)					18
	CC - 1 B (3)					
	CC - 2 B (3)					
	CC - 3 B (3)					
	CC - 4 B (3)					
	CC - 5 B (3)					
III	Compulsory English (3)	Environment Science (2)	SEC 1 A(3)	DSE 1 A (3)		24
	MIL 2 (2)		SEC 2 A (2) (Value/skill based course)	DSE 2 A (3)		
	CC - 1 C (3)					
	CC - 2 C (3)					
IV	Compulsory English (3)	Environment Science (2)	SEC 1 B (3)	DSE 1 B (3)		24
	MIL 2 (2)		SEC 2 B (2) (Value/skill based course)	DSE 2 B (3)		
	CC - 1 D (3)					
	CC - 2 D (3)					
V	Compulsory English (3)		SEC 1 C (3)	DSE 1 C (3)+1 Research Project, Field work etc	G.E. 1 (2)	24
	CC - 1 E (3)		SEC 2 C (2) (Value/skill based course)	DSE 2 C (3)+1 Research Project, Field work etc.		
	CC - 2 E (3)					
VI	Compulsory English (3)		SEC 1 D (3)	DSE1 D (3)+1 Research Project, Field work	G.E.2 (2)	24
	CC - 1 F (3)		SEC 2 D (2) (Value/skill based course)	DSE 2 D (3)+1 Research Project, Field work		
	CC - 2 F (3)					
Total Credit	76	04	20	28	04	132



2. B.A. Existing Pattern & New Pattern :

Semester	Existing Pattern	New CBCS Pattern
I	Compulsory English	Compulsory English (3)
	G 1 (General Paper)	CC – 1 A (3)
	G 2 (General Paper)	CC – 2 A(3)
	G 3 (General Paper)	CC – 3 A(3)
	G 4 (General Paper)	CC – 4 A(3)
	G 5 (General Paper)	CC – 5 A(3)
II	Compulsory English	Compulsory English (3)
	G 1 (General Paper)	CC – 1 B(3)
	G 2 (General Paper)	CC – 2 B(3)
	G 3 (General Paper)	CC – 3 B(3)
	G 4 (General Paper)	CC – 4 B(3)
	G 5 (General Paper)	CC – 5 B(3)
III	Compulsory English	Compulsory English (3)
		MIL 2 (2) (Modern Indian Languages)
	G 2 (General Paper)	CC 1 C (3)
	G 2 (General Paper)	CC 2 C (3)
	G 2 (General Paper)	SEC 1 A (3)
		SEC 2 A (2) (Skill Base Course of DSE Subject)
	S1 (Special 1)	DSE 1 A (3)
	S2 (Special 2)	DSE 2 A (3)
Environment Science	Environment Science (2)	
IV	Compulsory English	Compulsory English (3)
		MIL 2 (2) (Modern Indian Language)
	G 2 (General Paper)	CC 1 D (3)
	G 2 (General Paper)	CC 2 D (3)
	G 2 (General Paper)	SEC 1 B (3)
		SEC 2 B (2) (Skill Base Course of DSE Subject)
	S1 (Special 1)	DSE 1 B (3)
	S2 (Special 2)	DSE 2 B (3)
	(Special 1 & Special 2)	
	Environment Science	Environment Science (2)
V	Compulsory English	Compulsory English (3)
	G 3 (General Paper)	CC 1 E (3)
	G 3 (General Paper)	CC 2 E (3)
	G 3 (General Paper)	SEC 1 C (3)
		SEC 2 C (2) (Skill Base Course of DSE Subject)
	S 3 (Special 1)	DSE 1 C (3)+1 (Research Project, field visit, etc)
	S 4 (Special 2)	DSE 2 C (3)+1 (Research Project, Field visit etc)
		GE 2 A (2)

VI	Compulsory English	Compulsory English (3)
	G 3 (General Paper)	CC 1 F (3)
	G 3 (General Paper)	CC 2 F (3)
	G 3 (General Paper)	SEC 1 D (3)
		SEC 2 D (2) (Skill Base Course of DSE Subject)
	S 3 (Special 1)	DSE 1 D (3)+1 (Research Project, field visit etc)
	S 4 (Special 2)	DSE 2 D (3)+1 (Research Project, field visit etc)
	GE 2 B (2)	

Note:

1. Semester V and VI -DSE 3+1 = One credit is for Research Project/field visit/ or any other subject-centric activities to be taken by the students in consultation with the concerned teacher.
2. For III & IV Semester B.A. in Geography will have (3)+1 Credit for DSE 2A and DSE 2B.

GE: Generic Elective Course



(Signature)
PRINCIPAL
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Savitribai Phule Pune University
Faculty of Commerce & Management
Structure for Three - Year

B.Com. Degree course (Choice Based Credit System)
(2019 Pattern)

With effect from June 2019



Preamble:-

Commerce education is that area of education, which develops the required knowledge, skills and attitudes for the handling of Trade, Commerce and Industry. Commerce education is entirely different from other disciplines. Hence, it must charter Course routes to service the aspirations of the nation. To meet the growing needs of the business society, there is greater demand for sound development of commerce education. The relevance of commerce education has become more imperative, this means a marked change in the way commerce and management education is perceived in India. The Commerce education is dedicated to developing tomorrow's leaders, managers, and professionals.

The existing education system of imparting commerce education needs to be more dynamic to incorporate all local and global changes in the field of trade and commerce. The curriculum needs to be restructured accordingly. The learning inputs are required to be more update, skill based and with appropriate applications. This will be achieved through the introduction of Choice based Credit System at undergraduate level.

The choice based credit system offers a cafeteria approach where the students have the liberty to choose courses of their own choice. The credit system allows students to opt for additional courses where he /she can score more than the required credits. The system will focus on student centric learning methods, which include use of Information and Communication Technology, innovative methods of teaching and learning and emphasis on industry interaction to enable the learners to take up professional challenges more effectively.

1. INTRODUCTION

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

- | | |
|-----------------------|-----------|
| a. First Year B.Com. | 2019-2020 |
| b. Second Year B.Com. | 2020-2021 |
| c. Third Year B.Com. | 2021-2022 |

The B.Com. Degree Course will consist of six semesters divided into three Years. The first year (Semester I and II) choice based credit system examination will be held at the end of the each semester.

The Second Year (Semester III and IV) and Third Year (Semester V and VI) choice based credit system examination will be held at the end of each semester.



2. ELIGIBILITY

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

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

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



4. COURSES CARRYING PRACTICALS

- Each practical course will be of one credit.
- There will be practical and practical examination for semester I and II of the F.Y.B.Com. For the Course Financial Accounting.
- There will be practical and practical examinations for the special Courses (Discipline Specific Elective) of S.Y.B.Com. (Semester III and IV) and of T.Y.B.Com. (Semester V & VI)
- There will be Practical for the S.Y.B.Com level Compulsory Course Business Communication (Semester III and IV) & for T.Y.B.Com Auditing and Taxation (Semester V) & (Semester VI)
- A Student must offer the same Special Course at T.Y.B.Com. (Semester V & VI) which he / she has offered at S.Y.B.Com. (Semester III and IV)
- In an exceptional case, a student may change the Course chosen by him at third and fourth semester of second year during the first semester of the third year provided he keeps the additional terms of the Course at S.Y.B.Com.

Course having practical examination:-

Semester	Type of Course	Name of Practical Course	Course Code
I	Core Course	Financial Accounting – I	PR - 112
II	Core Course	Financial Accounting – II	PR – 122
III	Core Course	Business Communication – I	PR - 231
III	Discipline Specific Elective	Special Course Paper (I) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	PR- 236
IV	Core Course	Business Communication – II	PR- 241
IV	Discipline Specific Elective	Special Course Paper (I) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics	PR- 246



		<ul style="list-style-type: none"> g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	
V	Core Course	Auditing & Taxation – I	PR- 354
V	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (II)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 355
V	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (III)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 356
VI	Core Course	Auditing & Taxation – II	PR- 364
VI	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (II)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development 	PR- 365



		<ul style="list-style-type: none"> e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	
VI	Discipline Specific Elective	<p style="text-align: center;">Special Course Paper (III)</p> <ul style="list-style-type: none"> a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application 	PR- 366

5. MEDIUM OF INSTRUCTION

The medium of instruction for B.Com. Degree course shall be either Marathi or English except languages. The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

6. UNIVERSITY TERMS

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

7. VERIFICATION AND REVALUATION

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



8. RESTRUCTURING OF COURSES

This revised course structure shall be made applicable to the colleges implementing 'Restructured Programme at the undergraduate level from June, 2019. The Colleges under the Restructured Programme which has revised their structure in the light of the "2019 Pattern" shall be introduced with effect from academic year 2019-20.

9. STANDARD OF PASSING.

A candidate is required to obtain 40% marks in Internal Assessment, Practical Examination and Semester End University Examination.

It means that passing separately at internal assessment, practical examination and semester end university examination is compulsory.

10. METHODS OF EVALUATION, PASSING, AND EVALUATION CRITERIA:-

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

- a. Internal assessment
- b. Practical Examination (list of Courses having practical is given in note No. 4)
- c. University examination

For university examination, question papers will be set for seventy marks (three hours duration)

Evaluation will be done on a continuous basis, three times during each semester. Internal assessment will be of 30 marks. The colleges need to adopt any three out of the following methods for internal assessment:-

- a. Written examination
- b. Quiz
- c. Presentations
- d. Projects
- e. Assignments
- f. Tutorials
- g. Oral examination

11. STRUCTURE OF TRANSCRIPT:



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

1. Percentage to Grades and Grade Points

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

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

σ = Standard deviation

m = % of marks obtained

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

* Minor variations may be adjusted by the individual institution.

- 1 A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.
- 2 For non credit courses 'Satisfactory' or 'Unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.
- 3 The Universities can decide on the grade or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.,
- 4 The statutory requirement for eligibility to enter as assistant professor in colleges and universities in the disciplines of arts, science, commerce etc., is a minimum average mark of 50% and 55% in relevant postgraduate degree respectively for reserved and general category. Hence, it is recommended that the cut-off marks for grade B shall not be less than 50% and

12. RESTRUCTURING OF COURSES – EQUIVALENCE AND TRANSITORY PROVISION:

The University will conduct examination of old course (2013 Pattern) for next three academic years from the date of implementation of course.

The candidate of old course will be given three chances to clear his/her Courses as per the old course (2013 Pattern) and thereafter he/she will have to appear for the Courses as per the equivalence given to old course (2013 Pattern).



13. SCHEMES OF CREDITS –

Total credits for three year integrated B.Com. Course is as follows:-

Sr. No.	Semester No	No. of courses	Lecture Hours	Credit per course	Credit for practical courses	Add on course credit (*)	Lectures + Practical + add on courses = Total Credits
1	I	7	48	3	1	1	21+2=23
2	II	7	48	3	1	1	21+2=23
3	III	6	48	3	2	0	18+2=20
4	IV	6	48	3	2	2	18+2+2=22
5	V	6	48	3	3	0	18+3=21
6	VI	6	48	3	3	2	18+3+2=23
Total No. of credits							132

Suggested Add On courses (*)

Sr. No.	Add on course	Class	Semester	Credit
1.	Value added course - I	F.Y.B.Com.	I	1
2.	Value added course - II	F.Y.B.Com.	II	1
3.	Environment Awareness	S.Y.B.Com.	IV	2
4.	Specific Add - on Course related to specialized Course/ Internship	T.Y.B.Com.	VI	2
Total				6

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



Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
111	Compulsory English-I	Ability Enhancement Compulsory Course	4	3	30	70	--	100	3 Hours
112	Financial Accounting - I	Core Course	4	4	30	50	20	100	3 Hours
113	Business Economics- I	Core Course	4	3	30	70	--	100	3 Hours
114 (A)	Business Mathematics and Statistics - I	Core Course	4	3	30	70	--	100	3 Hours
114 (B)	OR Computer Concepts and Application- I								
115	Optional Group. (A) (Any one of the Following) a) Organization Skill Development b) Banking and finance c) Commercial Geography d) Defence Organization and Management in India e) Cooperation f) Managerial Economics	Generic Elective Course	4	3	30	70	--	100	3 Hours



Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
116	Optional Group. (B) (Any one of the Following) a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection and Business Ethics e) Business Environment & Entrepreneurship f) Foundation Course in Commerce	Generic Elective Course	4	3	30	70	--	100	3 Hours
117	Any one of the following Language Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	Ability Enhancement Course	4	3	30	70	--	100	3 Hours



Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
121	Compulsory English- II	Ability Enhancement Compulsory Course	4	3	30	70	--	100	3 Hours
122	Financial Accounting - II	Core Course	4	4	30	50	20	100	3 Hours
123	Business Economics- II	Core Course	4	3	30	70	--	100	3 Hours
124(A)	Business Mathematics and Statistics - II	Core Course	4	3	30	70	--	100	3 Hours
124(B)	OR Computer Concepts and Application- II								
125	Optional Group. - (A) (Any one of the Following) a) Organization Skill Development b) Banking and finance c) Commercial Geography d) Defence Organization and Management in India e) Cooperation f) Managerial Economics	Generic Elective Course	4	3	30	70	--	100	3 Hours



Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam.	Practical Exam.		
126	Optional Group. (B) (Any one of the Following) – a) Essentials of E- Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection and Business Ethics e) Business Environment & Entrepreneurship f) Foundation Course in Commerce	Generic Elective Course	4	3	30	70	--	100	3 Hours
127	Any one of the following Language- II Additional English/ Marathi/ Hindi/ Gujarati/ Sindhi/ Persian/ Urdu/ French/ German / Sanskrit / Arabic	Ability Enhancement Course	4	3	30	70	--	100	3 Hours

Second Year B. Com. w.e.f. 2020-21.

Semester - III



Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	Total No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
231	Business Communication-I	Core Course	4	4	30	50	20	100	3 Hours
232	Corporate Accounting-I	Core Course	4	3	30	70	--	100	3 Hours
233	Business Economics - I (Macro)	Core Course	4	3	30	70	--	100	3 Hours
234	Business Management - I	Core Course	4	3	30	70	--	100	3 Hours
235	Elements of Company Law-I	Core Course	4	3	30	70	--	100	3 Hours
236	Special Course Paper-I (Any One) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Special Elective	4	4	30	50	20	100	3 Hours

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



Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	Total No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
241	Business Communication- II	Core Course	4	4	30	50	20	100	3 Hours
242	Corporate Accounting- II	Core Course	4	3	30	70	--	100	3 Hours
243	Business Economics - II (Macro)	Core Course	4	3	30	70	--	100	3 Hours
244	Business Management - II	Core Course	4	3	30	70	--	100	3 Hours
245	Elements of Company Law- II	Core Course	4	3	30	70	--	100	3 Hours
246	Special Course Paper- I (Any One) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Special Elective	4	4	30	50	20	100	3 Hours

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



Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
351	Business Regulatory Framework - I	Core Course	4	3	30	70	--	100	3 Hours
352	Advanced Accounting - I	Core Course	4	3	30	70	--	100	3 Hours
353	Indian and Global Economic Development - I Or International Economics - I	Core Course	4	3	30	70	--	100	3 Hours
354	Auditing & Taxation - I	Core Course	4	4	30	50	20	100	3 Hours
355	Special Course Paper - II (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	20	100	3 Hours



Course No.	Course / Title of Paper	Course	No. of Lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
356	Special Course Paper - III (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	20	100	3 Hours

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



Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination 3 Hours
						Univ. Exam	Practical Exam		
361	Business Regulatory Framework - II	Core Course	4	3	30	70	--	100	3 Hours
362	Advanced Accounting - II	Core Course	4	3	30	70	--	100	3 Hours
363	Indian and Global Economic Development - II Or International Economics - II	Core Course	4	3	30	70	--	100	3 Hours
364	Auditing & Taxation - II	Core Course	4	4	30	50	20	100	3 Hours
365	Special Course Paper - II (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	20	100	3 Hours

Course No.	Course / Title of Paper	Course	No. of lectures (Per Week)	No. of Credits	Internal Assessment	University Assessment		Total Marks	Duration of Theory Examination
						Univ. Exam	Practical Exam		
366	Special Course Paper – III (Same Special Course Offered at S.Y.B.Com) a) Business Administration b) Banking and Finance c) Business Law and practices d) Cooperation and Rural Development e) Cost and Works Accounting f) Business Statistics g) Business Entrepreneurship h) Marketing Management i) Agricultural and Industrial Economics j) Defence Budgeting, Finance and Management k) Insurance, Transport and Tourism l) Computer Programming and Application	Discipline Specific Elective	4	4	30	50	20	100	3 Hours

(Signature)

PRINCIPAL
 Kai Bhagubai Pingle Arts &
 Commerce Night College
 Chakan, Tal. Khed, Dist. Pune - 410 501

