

GONDIA EDUCATION SOCIETY'S

# MANOHARBHAI PATEL COLLEGE OF ARTS, COMMERCE & SCIENCE

SADAK ARJUNI, GONDIA-441807

(AFFILIATED TO R.T.M.NAGPUR UNIVERSITY)



## Cycle-1

**Assessment & Accreditation by  
NAAC**

**CRITERION I:  
CURRICULAR ASPECTS**

**QnM-1.2.1: Percentage of Programmes in  
which Choice Based Credit System (CBCS)/  
elective course system has been  
implemented**

Gondia Education Society's



Estd. 2009

# MANOHARBHAI PATEL COLLEGE OF ARTS, COMMERCE & SCIENCE

SADAK ARJUNI, Dist. Gondia.(Maharashtra) 441807

Affiliated to Rashtrasant Tukdoji Maharaj Nagpur University, Nagpur

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Ref.No. MBPCI/ <sup>336</sup> 120222023

Date : 28/02/2023

## Declaration

The information, reports, true copies of the supporting documents, numerical data, etc. furnished in this file is verified by IQAC and found correct.

Hence this certificate.

Mr. A. M. Patil  
IQAC Coordinator  
Manoharbai Patel College  
Sadak Arjuni



Dr. A. S. Dwivedi  
Chairman IQAC and Principal  
Manoharbai Patel College  
Sadak Arjuni



Gondia Education Society's

## Manoharbai Patel College of Arts, Commerce & Science

SadakArjuni, Dist. Gondia-441807



### Number of Programmes in which CBCS / Elective course system implemented.

| Program Name        | Year of Introduction | Status of Implementation of CBCS/Elective Course System Yes/No | Year of Implementation of CBCS/Elective |
|---------------------|----------------------|--|---|
| B. Com Semester I   | 2016                 | Yes  | 2016                                    |
| B. Com Semester II  | 2016                 | Yes  | 2016                                    |
| B. Com Semester III | 2016                 | Yes  | 2016                                    |
| B. Com Semester IV  | 2016                 | Yes  | 2016                                    |
| B. Com Semester V   | 2016                 | Yes  | 2016                                    |
| B. Com Semester VI  | 2016                 | Yes  | 2016                                    |

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

### **APPENDIX-I**

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

#### **Semester-I**

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

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

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

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

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

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

**Vocational Courses : Semester -I**

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

**Semester-II**

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

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

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

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

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

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

**Vocational Courses : Semester -II**

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

**Semester-III**

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

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

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

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

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

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



**Vocational Courses :Semester-III**

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

**Semester-IV**

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

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

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

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

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

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

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

**Vocational Courses :Semester-IV**

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

**Semester-V**

| Course Code  | Subjects   | Internal /Uni. Examination | Total Hours | Marks              |                     |             | Credits   |
|--------------|--|----------------------------|-------------|--------------------|---------------------|-------------|-----------|
|              |  |                            |             | Semester End Exam. | Internal Assessment | Total Marks |           |
| 5T1          | <b>Core Group</b><br>1. Financial Accounting-IV  | Uni.                       | 60          | 80                 | 20                  | 100         | 4         |
| 5T2          | 2. Cost Accounting   | Uni.                       | 60          | 80                 | 20                  | 100         | 4         |
| 5T3          | 3. Management Process  | Uni.                       | 60          | 80                 | 20                  | 100         | 4         |
| 5T4          | 4. Indian Economics- I   | Uni.                       | 60          | 80                 | 20                  | 100         | 4         |
| 5T5          | <b>Elective Group –I</b><br>5T5.1<br>Marketing Management<br><b>OR</b><br>5T5.2<br>Computerized Accounting | Uni.                       | 60          | 80                 | 20                  | 100         | 4         |
| 5T6          | <b>Foundation Group- I</b><br>5T6.1<br>Business Finance -I<br><b>OR</b><br>5T6.2<br>Auditing               | Uni.                       | 60          | 80                 | 20                  | 100         | 4         |
| <b>Total</b> |  |                            | <b>360</b>  | <b>480</b>         | <b>120</b>          | <b>600</b>  | <b>24</b> |

**Vocational Courses :Semester-V**

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

**Semester-VI**

| Course Code  | Subjects  | University Examination | Total Internal /Hours | Marks              |                     |             | Credits   |
|--------------|---|------------------------|-----------------------|--------------------|---------------------|-------------|-----------|
|              |   |                        |                       | Semester End Exam. | Internal Assessment | Total Marks |           |
| 6T1          | <b>Core Group</b><br>1. Financial Accounting -V   | Uni.                   | 60                    | 80                 | 20                  | 100         | 4         |
| 6T2          | 2. Management Accounting  | Uni.                   | 60                    | 80                 | 20                  | 100         | 4         |
| 6T3          | 3. Advanced Statistics  | Uni.                   | 60                    | 80                 | 20                  | 100         | 4         |
| 6T4          | 4. Indian Economics - II  | Uni.                   | 60                    | 80                 | 20                  | 100         | 4         |
| 6T5          | <b>Elective Group-II</b><br>6T5.1<br>Human Resource Management<br><b>OR</b><br>6T5.2-<br>Indirect Tax | Uni.                   | 60                    | 80                 | 20                  | 100         | 4         |
| 6T6          | <b>Foundation Group- II</b><br>6T6.1<br>Business Finance - II<br><b>OR</b><br>6T6.2<br>Industrial Law | Uni.                   | 60                    | 80                 | 20                  | 100         | 4         |
| <b>Total</b> |   |                        | <b>360</b>            | <b>480</b>         | <b>120</b>          | <b>600</b>  | <b>24</b> |

**Vocational Courses :Semester-VI**

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

### **III Choice of Vocational Courses :**

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

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

#### ***Group –I - Computer Applications***

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

#### ***Group –II - Principles and Practice of Insurance***

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

#### ***Group –III - Advertising, Sales Promotion And Sales Management***

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

#### **NOTE :**

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

#### **B.Com. Semester-I :**

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

#### **B.Com. Semester-II :**

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

#### **B.Com. Semester-III :**

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

#### **B.Com. Semester-IV :**

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

#### **B.Com. Semester-V :**

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

#### **B.Com. Semester-VI :**

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



### Summary of the Total Marks and Credits

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

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

### **B.COM. Examination Semester-I**

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

|                    |                               |            |            |
|--------------------|-------------------------------|------------|------------|
|                    | Total                         | 100        | 40         |
| 6. Second Language | University Theory Examination | 80         | 40         |
|                    | Internal Assessment           | 20         |            |
|                    | Total                         | 100        |            |
| Total              |                               | <b>600</b> | <b>240</b> |

### B.COM. Examination Semester-II

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

**B..COM. Examination Semester–III**

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

**B..COM. Examination Semester–IV**

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

**B.COM. Examination Semester–V**

| Subject   | Examination Scheme            | Maximum Marks | Minimum Passing Marks ( Combined) |
|---|-------------------------------|---------------|-----------------------------------|
| <b>Group</b><br>1. Financial Accounting-IV  | University Theory Examination | 80            | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| 2. Management Accounting  | University Theory Examination | 80            | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| 3. Management Process   | University Theory Examination | 80            | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| 4. Indian Economics- I  | University Theory Examination | 80            | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| 5. <b>Elective Group-I</b><br>Marketing Management<br><b>OR</b><br>Computerized Accounting. | University Theory Examination | <b>80</b>     | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| 6. <b>Foundation Group- I</b><br>Business Finance -I<br><b>OR</b><br>Auditing               | University Theory Examination | <b>80</b>     | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| <b>Total</b>  |                               | <b>600</b>    | <b>240</b>                        |

**B.COM. Examination Semester–VI**

| Subject   | Examination Scheme            | Maximum Marks | Minimum Passing Marks ( Combined) |
|---|-------------------------------|---------------|-----------------------------------|
| <b>Group</b><br>1.Financial Accounting -V   | University Theory Examination | 80            | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| 2.Cost Accounting   | University Theory Examination | 80            | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| 3. Advanced Statistics  | University Theory Examination | 80            | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| 4. Indian Economics-II  | University Theory Examination | 80            | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| <b>3. Elective Group-II</b><br>Human Resource Management<br><b>OR</b><br>Indirect Tax | University Theory Examination | <b>80</b>     | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| <b>4. Foundation Group- II</b><br>Business Finance –II<br><b>OR</b><br>Industrial Law | University Theory Examination | <b>80</b>     | 40                                |
|   | Internal Assessment           | 20            |                                   |
|   | Total                         | 100           |                                   |
| <b>Total</b>  |                               | <b>600</b>    | <b>240</b>                        |

## APPENDIX-II

### I. GENERAL RULES AND REGULATIONS

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

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

### II. TEACHING NORMS FOR THEORY PAPERS

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

examination in vogue at the time the candidate took the examination for the first time. This facility shall be limited to the following two years i.e. 4 more attempts.

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

**APPENDIX- III**  
**Rashtrasant Tukdoji Maharaj Nagpur University**

**I. SUBJECTS FOR B.Com. EXAMINATION**

**Semester-I**

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

**Semester-II**

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

**Semester-III**

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



**Semester-IV**

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

**Semester-V**

|                           |   |
|---------------------------|---|
| <b>Core Group</b>         | 1. 5T1 Financial Accounting IV  |
|                           | 2.5T2 Management Accounting   |
|                           | 3. 5T3 Management Process   |
|                           | 4. 5T4 Indian Economics-I   |
| <b>Elective Group-I</b>   | 5.<br>5T5 .1 Marketing Management<br><b>OR</b><br>5T5.2 Computerizes Accounting |
| <b>Foundation Group I</b> | 6.<br>5T6.1 Business Finance 1<br><b>OR</b><br>5T6.2 Auditing                   |

**Semester-VI**

|                            |  |
|----------------------------|--|
| <b>Core Group</b>          | 1.6T1 Financial Accounting -V  |
|                            | 2. 6T2 Cost Accounting   |
|                            | 3.6T3 Advanced Statistics  |
|                            | 4. 6T4 Indian Economics-Ii   |
| <b>Elective Group-II</b>   | 5.<br>6T5.1 Human Resource Management<br><b>OR</b><br>6T5.2 Indirect Tax |
| <b>Foundation Group II</b> | 6.<br>6T6.1 Business Finance-II<br><b>OR</b><br>6T6.2 Industrial Law     |

## Workload

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

| B. Com. Semester - I |                        |                    | B. Com. Semester – III |                                       |                   | B. Com. Semester – V |  |                   |
|----------------------|------------------------|--------------------|------------------------|---------------------------------------|-------------------|----------------------|--|-------------------|
| S.<br>No.            | Subjects               | N/o. of<br>Periods | S.<br>No.              | Subjects                              | No. of<br>Periods | S.<br>No.            | Subjects   | No. of<br>Periods |
| 1.                   | Financial Accounting-I | 5                  | 1.                     | Financial Accounting-II               | 5                 | 1.                   | <b>Core Group 1.</b><br>Financial Accounting IV<br>Management Accounting<br>Management Process<br>Indian Economics | 5                 |
| 2.                   | Business Organization  | 5                  | 2.                     | Business Communication and Management | 5                 | 2.<br>3.<br>4.       |  | 5<br><br>5        |
| 3                    | Company Law            | 5                  | 3.                     | Business Law                          | 5                 | 5.                   |  | 5                 |
| 4.                   | Business Economics –I  | 5                  | 4.                     | Monetary Economics -I                 | 5                 | 6.                   |  | 5                 |
| <b>Total Periods</b> |                        | <b>20</b>          | <b>Total Periods</b>   |                                       | <b>20</b>         | <b>Total Periods</b> |  | <b>30</b>         |