DIRECTION

No. **51 / 2022** **Dated : 15/09/2022**

Subject : Examinations leading to the degree of Bachelor of Commerce (वाणिज्य स्नातक) **(Three Years - Six Semester Degree Course) (Credit & Grade System), Direction 2022.**

Whereas, Ordinance No.147 in respect of Examinations leading to the degree of Bachelor of Commerce (वाणिज्य स्नातक) is in existence in the University,

AND

Whereas, the Faculty of Commerce in its meeting held on 22.05.2017, had accepted the recommendations of various B.O.S. in the Faculty of Commerce & Management in respect of Draft Scheme of Teaching & Examination, Draft Syllabi for B.Com. as per Semester and Credit & Grade System & Draft Provisions to be incorporated in the Ordinance and recommended it to the Academic Council,

AND

Whereas, the Academic Council in its meeting held on 6.6.2017 vide item No.43 had accepted the recommendations of the Faculty of Commerce and Management to be implemented from the Academic Session 2017-18,

AND

Whereas, the above draft schemes and provisions were to be regulated by framing the Ordinance/Regulation and making Ordinance/Regulation is a time consuming process,

AND

Whereas, the direction No. 12 of 2017 dated 28.6.2017 was issued under Sub Section (8) of Section 12 of the Maharashtra Public Universities Act, 2016 and the direction No. 29 of 2017 dated 20.7.2017 was issued for corrigendum to Direction No. 12/2017 dated 28/6/2017 under Sub Section (8) of Section 12 of the Maharashtra Public Universities Act, 2016,

AND

Whereas, these directions had been automatically lapsed as per the Maharashtra Public Universities Act,2016 under section 12(8) and Direction No. 13/2018 dated 01/02/2018 which was issued to give continuance effect to the above mentioned Directions had also been lapsed and it is necessary to issue a fresh direction,

AND

Whereas, the Choice Based Credit system has been adopted from the Academic Session 2022-2023 for Semester I & II and it will be adopted stage wise for Semester III & IV from the Academic Session 2023-2024 & Semester V & VI from the Academic Session 2024-2025,

AND

Whereas, it is necessary to issue fresh Direction for the students of Semester I to VI of Credit and Grade System for the Examination leading to the Degree of Bachelor of Commerce (वाणिज्य स्नातक) (Three Years - Six Semester Degree Course) (Credit & Grade System) ,

AND

Whereas, the conversion of Direction into respective legislation may take some time.

Now, therefore, I, Dr.Dileep N. Malkhede, Vice-Chancellor, Sant Gadge Baba Amravati University, Amravati in exercise of powers conferred upon me under sub-section (8) of Section 12 of the Maharashtra Public Universities Act, 2016, do hereby direct as under-

1) This Direction may be called as "Examinations leading to the degree of Bachelor of Commerce(वाणिज्य स्नातक) (Three Years - Six Semester Degree Course) (Credit & Grade System), Direction 2022".
2) The Degree of Bachelor of Commerce (वाणिज्य स्नातक) shall belong to the faculty of Commerce & Management.
3) This Direction shall come into force from the date of its issuance.
4) There shall be Six Examinations leading to the Degree of Bachelor of Commerce, namely:
   (i) B.Com. Part-I(Semester-I & II) at the end of the each semester;
   (ii) B.Com. Part-II(Semester-III & IV) at the end of the each semester;
   (iii) B.Com. Part-III(Semester-V & VI)at the end of the each semester.
5) The duration of each semester shall be of six months.
6) The examinations specified in Paragraph 3) shall be held twice in a year at such places and on such dates as may be appointed by the University.
7) An applicant for admission to an examination specified in Paragraph 3) shall prosecute a regular course of study in courses prescribed for the examination concerned for not less than one semester in a particular semester in a College affiliated to the University.
8) Subject to his compliance with the provisions of this Direction and of other Ordinances in force from time to time, an applicant –

A) for admission to B.Com. Part-I (Semester -I & II) course shall have-

(i) passed12th Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and Modern Indian Languages at Higher or Lower level with any combination of optional subjects;

OR

XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only; or any other examination recognized as equivalent thereto; in such subjects and with such standards of attainments as may be prescribed;

OR

(ii) been unsuccessful at the Intermediate(10+2 Pattern) Examination of the University;

(iii) The Students seeking admission for vocational subject under U.G.C. Scheme, shall be eligible who fulfil the following condition, besides the admission qualification laid down in paras 6 (A)i) & ii) above. The students who has passed10+2 with the subjects Accounting & Business Studies.

(iv) Only 30 students will be eligible for admission for Vocational subject on merit basis.

9) Subject to his/her compliance with the provisions of this Direction& other Ordinances pertaining to Examination in force from time to time, the applicant for admission, at the end of the course of study of a particular semester, to an Examination specified in column (1) of the table below, shall be eligible to appear if-

i) he/she satisfies with the conditions in the table and the provisions there under.
ii) he/she complies with the provisions of the ordinance pertaining to the Examination in general from time to time.
iii) he/she has prosecuted a regular course of study in a college affiliated to the University.
iv) he/she has in the opinion of the Principal shown satisfactory progress in his/her studies.

Name of the Exam.	The student should have passed the exam. of	The student should have satisfactorily completed the following semester.	The student should have passed the following examination
1	2	3	4
B.Com. Semester-I	As mentioned in Para 7)	Semester-I	--
B.Com. Semester-II	--	Semester-II	--
B.Com. Semester-III	--	Semester-III	1/2 Heads of I & II Semester combined together
B.Com. Semester-IV	--	Semester-IV	--
B.Com. Semester-V	B.Com. I & II Semester	Semester-V	1/2Heads of III & IV Semester combined together
B.Com. Semester-VI	--		--

Explanation :

i) While calculating 1/2heads of passing (fraction if any shall be ignored)
ii) For considering the heads of passing, theory and practical shall be considered as combined head of passing.
iii) An examinee who has passed 1/2heads of passing shall be allowed to keep term in the next higher class.

10) Without prejudice to the other provisions of Ordinance No. 6 relating to the Examination in General, the provisions of Paragraphs 5, 7, 8, 10, 27, 31, 32 & 33 of the said Ordinance shall apply to every Collegiate candidate.

11) The fee for each examination and practical examination shall be as prescribed by the University, from time to time.

12) An examinee for the B.Com. Semester - I to VI examination shall be examined in the following subjects namely:-

Semester-I : 1)English, 2) Optional Language, 3) Principles of Economics, 4) Advanced Accountancy,5) Principles of Business Organization, 6) Computer Fundamentals Operating System - I

Semester-II : 1)English, 2) Optional Language, 3) Business Economics, 4) Financial Accounting,5) Principles of Business Management, 6) Computer Operating Fundamental Operating System - II

Semester-III : 1)English, 2) Optional Language, 3) Company Accounts, 4) Business Mathematics,5) Auditing, 6) Monitory System, 7) Information Technology & Business data Processing -I

Semester-IV : 1)English, 2) Optional Language, 3) Corporate Accounting, 4) Business Statistics,5) Income Tax, 6) Indian Financial System, 7) Information Technology & Business data Processing -II

Semester-V : 1)English, 2) Optional Language, 3) Cost Accounting, 4) Business Environment,5) Business Regulatory Frame Work,
6) Any One Combination from the following :
A) i) Process Business-I, ii) Co-operative Business-I
B) i) Indian Insurance System-I, ii) Indian Banking System-I
C) i) Internet and www-I, ii) e-Commerce-I.

Semester-VI : 1)English, 2) Optional Language, 3) Management Accounting, 4) Economics of Development,5) Company Law,
6) Any One Combination from the following :
A) i) Process Business-II, ii) Co-operative Business-II
B) i) Indian Insurance System-II, ii) Indian Banking System-II
C) i) Internet and www-II, ii) e-Commerce-II.

13) (i) The scope of the subjects shall be as indicated in the Syllabus.

14) (ii) The medium of instructions and examinations shall be Marathi / Hindi / English.

(iii) Notwithstanding anything to the contrary, examinee shall have an option offer any of the Medias-Marathi, Hindi or English for the practical part/ examples/ problems of the examination in the subject 'Accountancy', 'Statistics', 'Income Tax', and 'Computer' at any of the Examinations for B.Com. degree irrespective of the Media offered by them for Theory Examination.

15) An applicant for admission to an examination shall satisfy the Head of the Department /Principal in the Terminal and other Tests conducted during the academic year regarding his suitability to take the examination.

16) The Scheme of Teaching & Examination along with credits and the maximum marks for internal assessment/theory/practical examination in each paper, and Computation of S.G.P.A. and C.G.P.A., shall be as indicated in Appendices I & II appended with this Direction.

17) The Head/Principal shall maintain in his office a complete record of marks obtained by the candidate for a period of six months after the declaration of result of the concerned examination in the internal assessment. He shall send it to the University in a sealed cover the final marks in sessional examination obtained by every applicant.

18) If a student fails in an examination his marks of Internal/ Sessional Assessment of Theory/Practical of the examination shall be carried forward for the next examination. He may give a declaration to the effect that his Internal/Sessional Assessment marks of the Theory/Practical should not be counted and his marks in the Theory/Practical shall be only on the basis of external examination.

19) Provisions of Ordinance No. 18 of 2001 relating to "An Ordinance to provide grace marks for passing in a Head of passing and Improvement of Division (Higher Class) and getting distinction in the subject and condonation of deficiency of marks in a subject in all the faculties prescribed by the Statute No.18" shall apply to the examinations under this Direction.

20) There shall be no classification of examinees successful at the B.Com. Semester-I to V Examination.

21) Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of a fresh fee and such other fees as may be prescribed.

22) As soon as possible after the examination, but not later than 30th June, next following, incase of examinations held in March-April and 28th February next following, incase of examinations held in October-November, the Board of Examinations shall publish a list of successful examinees on the basis of CGPA. The names of the examinees passing the examination as a whole in the minimum prescribed period and obtaining the prescribed number of places in the C.G.P.A. shall be arranged in Order of Merit as provided in the Examinations in General Ordinance No.6. Provided that the merit lists only be published for Summer Examination.

23) Notwithstanding anything to the contrary in this Direction, no person shall be admitted to an examination under this Direction, if he has already passed the same examination or an equivalent examination of any other University.

24) An examinee who does not pass; or who fails to present himself/herself for the examination shall be eligible for readmission to the same examination/semester, on payment of fresh fees and such other fees as may be prescribed.

25) A candidate who could not complete a semester satisfactorily or who has failed will be eligible for readmission to the same semester. However readmission to semester should be allowed only when a regular session is running for the particular semester.

26) The existing Ordinance / Directions of the course shall be repealed stage-wise and only applicable to the students who have already sought their admissions as per its provisions and shall repealed after exhausting the chances given to the failure students of old courses by the University.

27) Examinees successful at B.Com. Part-I (Semester-I & II) Examination and B.Com. Part-II (Semester -III & IV) Examination shall be entitled to receive a certificate signed by the Registrar and those passing the B.Com. Final (Semester V &VI) Examination shall on payment of the prescribed fees receive a Degree in the prescribed form signed by the Vice- Chancellor.

Sd/-
(Dr.Dileep N. Malkhede)
Vice-Chancellor
Sant Gadge Baba Amravati University,
Amravati

Date :15/09/2022

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Appendix-I

*** Bachelor of Commerce (B.Com.) full Time three years Degree Programme :**

1) A candidate shall have to be admitted every year in the respective Institute/ College for completion of an academic year of this three year degree programme.
2) The B.Com. degree shall consist of six semester i.e. Semester I & II in the first academic year, Semester III & IV in the second academic year & Semester V & VI in the third academic year
3) Candidate has to complete all six Semester successfully for the award of degree of Bachelor of Commerce (B.Com.)
4) Every Semester of B.Com. programme shall be of at least 90 working days in an academic year and shall be of at least 180 working days as per the norms.
5) The Semester wise structure of the programme as follows.

Scheme of Teaching and Examination for B.Com. Semester-I to VI
(Credit & Grade System)

Sr. No.	Subject	Teaching periods per week	Credits	Theory			Total	Passing Marks			
				Th.	Int.	Pra.		Th.	Int.	Pra.	Total
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Semester-I											
1	English	*10	3	80	20	-	100	32	8	-	40
2	Optional Language	4	3	80	20	-	100	32	8	-	40
3	Principles of Economics	5	4	80	20	-	100	32	8	-	40
4	Advanced Accountancy	5	4	80	20	-	100	32	8	-	40
5	Principles of Business Organization	4	3	80	20	-	100	32	8	-	40
6	Computer Fundamentals& Operating Systems. -I	4	3	60	-	40	100	24	-	16	40
	Total		**20**				**600**				
Semester-II											
1	English	*10	3	80	20	-	100	32	8	-	40
2	Optional Language	4	3	80	20	-	100	32	8	-	40
3	Business Economics	5	4	80	20	-	100	32	8	-	40
4	Financial Accounting	5	4	80	20	-	100	32	8	-	40
5	Principles of Business Management	4	3	80	20	-	100	32	8	-	40
6	Computer Fundamental & Operating Systems - II	4	3	60	-	40	100	24	-	16	40
	Total		**20**				**600**				
Semester-III											
1	English	3	1	40	10	-	50	16	4	-	20
2	Optional Language	2	1	40	10	-	50	16	4	-	20
3	Company Accounts	5	4	80	20	-	100	32	8	-	40
4	Business Mathematics	5	4	80	20	-	100	32	8	-	40
5	Auditing	5	4	80	20	-	100	32	8	-	40
6	**Monitory System**	5	4	80	20	-	100	32	8	-	40
7	Information Technology& Business Data Processing - I	5	2	60	-	40	100	24	-	16	40
	Total		**20**				**600**				
Semester-IV											
1	English	3	1	40	10	-	50	16	4	-	20
2	Optional Language	2	1	40	10	-	50	16	4	-	20
3	Corporate Accounting	5	4	80	20	-	100	32	8	-	40
4	Business Statistics	5	4	80	20	-	100	32	8	-	40
5	Income Tax	5	4	80	20	-	100	32	8	-	40
6	Indian Financial System	5	4	80	20	-	100	32	8	-	40
7	Information Technology & Business Data Processing - II	5	2	60	-	40	100	24	-	16	40
	Total		**20**				**600**				
Semester-V											
1	English	3	1	40	10	-	50	16	4	-	20
2	Optional Language	2	1	40	10	-	50	16	4	-	20
3	Cost Accounting	5	4	80	20	-	100	32	8	-	40
4	Business Environment	5	4	80	20	-	100	32	8	-	40
5	Business Regulatory Frame Work	5	4	80	20	-	100	32	8	-	40
6	**Any one combination from the following**										
A)	i) Process Business-I	5	3	80	20	-	100	32	8	-	40
	ii) Co-operative Business-I	5	3	80	20	-	100	32	8	-	40
B)	i) Indian Insurance System-I	5	3	80	20	-	100	32	8	-	40
	ii) Indian Banking System-I	5	3	80	20	-	100	32	8	-	40
C)	i) Internet & www-I	5	3	60	-	40	100	24	-	16	40
	ii) e-Commerce-I	5	3	60	-	40	100	24	-	16	40
	Total		**20**				**600**				

Semester-VI											
1	English	3	1	40	10	-	50	16	4	-	20
2	Optional Language	2	1	40	10	-	50	16	4	-	20
3	Management Accounting	5	4	80	20	-	100	32	8	-	40
4	Economics of Development	5	4	80	20	-	100	32	8	-	40
5	Company Law	5	4	80	20	-	100	32	8	-	40
6	**Any one combination from the following**										
A)	i) Process Business-II	5	3	80	20	-	100	32	8	-	40
	ii) Co-operative Business-II	5	3	80	20	-	100	32	8	-	40
B)	i) Indian Insurance System-II	5	3	80	20	-	100	32	8	-	40
	ii) Indian Banking System-II	5	3	80	20	-	100	32	8	-	40
C)	i) Internet & www-II	5	3	60	-	40	100	24	-	16	40
	ii) e-Commerce-II	5	3	60	-	40	100	24	-	16	40
	Total		**20**				**600**				

* - Regular teaching for Compulsory English – 4 periods/wk = 1 tutorial/wk for a batch of 20 students.

Notes : 1) There shall be separate passing for theory, internal and practical.
2) While calculating 2/3rd papers, passing head for theory, internal assessment & practical taken together.

Appendix-II

CREDIT AND GRADE SYSTEM

A) Definitions :

1) **Credit Based Semester System (CBSS):** Under the CBSS, the requirement for awarding a degree or diploma or certificate is prescribed in terms of number of credits to be completed by the students.

2) **Credit Point:** It is the product of grade point and number of credits for a course.

3) **Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.

4) **Cumulative Grade Point Average (C.G.P.A.):** It is a measure of overall cumulative performance of a student over all semesters. The C.G.P.A. is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

5) Grade Point: It is a numerical weight allotted to each letter grade of a 10 point scale.

6) **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.

7) **Programme:** An educational programme leading to award of a Degree, diploma or certificate.

8) Semester Grade Point Average (S.G.P.A.): It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.

9) **Semester:** Each semester will consist of 15-18 weeks of academic work of academic work equivalent to 90 actual teaching days. The odd semester may be scheduled from July to December and even semester from January to June.

10) **Transcript or Grade Card or Certificate:** Based on the grades earned, a grade certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (code, title, number of credits, grade secured) along with S.G.P.A. of that semester and C.G.P.A. earned till that semester.

B) Letter grades and grade points:

1. The U.G.C. recommends a 10-point grading system with the following letter grades as given below:

Grades and Grade Points
TABLE-1

Grade	Description	Range of Marks obtained out of 100 or equivalent fraction	Grade point
O	Outstanding	90-100	10
A+	Excellent	80-89	9
A	Very Good	70-79	8
B+	Good	60-69	7
B	Above average	55-59	6
C	Average	50-54	5
P	Pass	40-49	4
F	Fail	Below 40	0
Ab	Absent	Ab	0

2. A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.

3. 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 S.G.P.A./C.G.P.A.

C) Equivalence of the conventional division/class with the C.G.P.A. in final semester is in accordance with the following table 3.

Table-3: Equivalence of Class/Division to C.G.P.A.

Sr. No.	C.G.P.A.	Class/Division
1.	7.5 or more than 7.5	First Class with Distinction
2.	6.00 or more but less than or equal to 7.49	First Class
3.	5.50 or more but less than or equal to 5.99	Higher Second Class
4.	5.00 or more but less than or equal to 5.49	Second Class
5.	4.00 or more but less than or equal to 4.99	Pass

D) Based on the grade points obtained in each subject, Semester Grade Point Average (SGPA) and then Cumulative Grade Point Average (CGPA) are computed as follows:

i) Computation of SGPA:

Every student is awarded point out of maximum out of 10 point in each subject (Based on 10 point scale). Based on the Grade point obtained in subject the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) are computed. The computation of SGPA and CGPA is as under.

Semester Grade Point Average (SGPA) is the weightage average of point obtained by a student in a semester and computed as follows.

SGPA (Si) = $\sum Ci \; x \; Gi \; / \sum Ci$

Where Ci is the number of credits of the i^{th} course and Gi is the grade points scored by a student in the i^{th} course.

ii) Computation of CGPA :

: CGPA of the course shall be as prescribed by the University.

E)**Degree will be awarded on the basis of the performance of CGPA of the course**

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Appendix-III

I) Eligibility for the Admission and Examination to B.Com. Programme :

II)

Sr. No.	Class	Semester	Eligibility for admission	Eligibility for exams
1	B.Com. Part-I	Semester-1	H.S.C or Equivalent	Term of Semester I be completed
2.	B.Com. Part-I	Semester-II	--	Term of Semester II be completed
3.	B.Com. Part-II	Semester-III	2/3 of the total number of papers of semester- I and II taken together	Term of Semester III be completed
4	B.Com. Part-II	Semester-IV	---	i)All papers of Semester I passed ii)Term of Semester -IV be completed.
5.	B.Com. Part-III	Semester-V	All papers of semester I and II shall have to be cleared and 2/3 of the total number . of papers of Semester-III and IV	i)All papers of Semester I & II be passed ii)Term of Semester -V be completed.
6.	B.Com. Part-III	Semester- VI	------	i)All papers of Semester III be passed ii)Term of Semester -VI be completed.

Passing percentage for each paper will be forty percent (40%) of the total weightage of marks

III) Examination pattern of B.Com. Degree Programme :

1) An examinations shall be held at the end of semester.
2) Question paper of examination shall be in English, Marathi and Hindi. But the papers having practical/examples/problems shall be only in English.
3) Syllabus of respective papers has been divided in to five units for each paper
4) Weightage shall be equal to each unit of the respective paper.
5) The paper shall be of 100 marks each.
6) There shall be internal assessment, multiple choice questions, short answer type questions and long answer type questions in the ratio 20 : 20: 20: 40.
7) Criteria for internal assessment : Test - 10 marks, Assignment- 10 marks.
8) Multiple choice questions: There shall be 20 M.C.Q. having weightage of 1 marks each (4 MCQ from each unit) excluding languages paper.
9) Short questions : There shall be 5 short answer type questions with internal choice, having weightage of 4 marks to each questions. (1 questions from each unit) excluding languages paper.
10) Long questions : There shall be 5 long answer type questions with internal choice, having weightage of 8 marks to each question. (1 questions from each unit with internal choice.) excluding languages paper.

Note: Those papers (language papers) having 50 marks, their questions paper shall be divided by two.

III) Pattern of Question Paper excluding languages paper.

1. All questions in the question paper shall be compulsory.
2. There shall be three Sections in every question paper i.e. Section 'A' Section 'B' and Section 'C'
3. Section – 'A' shall consist of 20 multiple choice questions having weightage of 1 mark to each question but 4 M.C.Q. from each unit.
4. Section – 'B' consist of five short answer type questions with internal choice having weightage of 4 marks to each question and 1 questions from each unit with internal choice.
5. Section – 'C' consist of 5 long answer type questions having weightage of 8 marks to each question with internal choice and 1 question from each unit with internal choice.

DIRECTION

NO . 52 / 2022 **Dated : 15 /9/2022**

Subject : Examinations leading to the degree of Bachelor of Business Administration (व्यवसाय प्रशासन स्नातक) (Three Year - Six Semester Degree Course)(Credit & Grade System), Direction 2022.

Whereas, Ordinance No.6 of 1999 in respect of Examinations leading to the degree of Bachelor of Business Administration (व्यवसाय प्रशासन स्नातक) is in existence in the University,

AND

Whereas, the Faculty of Commerce in its meeting held on 22.05.2017, had accepted the recommendations of various B.O.S. in the Faculty of Commerce & Management in respect of Draft Scheme of Examination, Draft Syllabi for B.B.A.. as per semester and credit & grade system & Draft Provisions to be incorporated in the Ordinance and recommended it to the Academic Council,

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Whereas, the above draft schemes and provisions were to be regulated by framing the Ordinance /Regulation and making Ordinance/Regulation is a time consuming process,

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AND

Whereas, it is necessary to issue fresh Direction for the students of Semester I to VI of Credit and Grade System for the Examination leading to the Degree of Bachelor of Business Administration (व्यवसाय प्रशासन स्नातक) (Three Years - Six Semester Degree Course) (Credit & Grade System),

AND

Whereas, the conversion of Direction into respective legislation may take some time

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1) This Direction may be called as "Examinations leading to the degree of Bachelor of Business Administration (व्यवसाय प्रशासन स्नातक) (Three Years - Six Semester Degree Course)(Credit & Grade System), Direction 2017".
2) The Degree of Bachelor of Business Administration (व्यवसाय प्रशासन स्नातक) shall belong to the faculty of Commerce & Management.

3) This Direction shall come into force from the date of its issuance.

4) There shall be Six Examinations leading to the Degree of Bachelor of Business Administration, namely:

   (i) B.B.A. Part-I(Semester-I & II) at the end of the each semester;
   (ii) B.B.A. Part-II(Semester-III & IV) at the end of the each semester;
   (iii) B.B.A.. Part-III(Semester-V&VI)at the end of the each semester.

5) The duration of each semester shall be of six months.
6) The examinations specified in Paragraph 3) shall be held twice in a year at such places and on such dates as may be appointed by the University.

7) An applicant for admission to an examination specified in Paragraph 3) shall prosecute a regular course of study in courses prescribed for the examination concerned for not less than one semester in a particular semester in a College affiliated to the University.
8) Subject to his compliance with the provisions of this Direction and of other Ordinances in force from time to time, an applicant –
   A) for admission to B.B.A. Part-I (Sem-I & II) course the student shall have-
      (i) passed 12th Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and Modern Indian Languagesat Higher or Lower level with any combination of optional subjects;

      OR

      passed 12th Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Educationin Vocational Stream with one language only; or any other examination recognized as equivalent thereto; insuch subjects and with such standards of attainments as may be prescribed;

      OR

      (ii) passed the 12thStandardExamination with vocational bifocal qualification +

      OR

      (iii) any other examination recognized as equivalent thereto;
9) Subject to his/her compliance with the provisions of this Direction& other Ordinances pertaining to Examination in force from time to time, the applicant for admission, at the end of the course of study of a particular semester, to an Examination specified in column (1) of the table below, shall be eligible to appear if-
   i) he/she satisfies with the conditions in the table and the provisions thereunder.
   ii) he/she complies with the provisions of the ordinance pertaining to the Examination in general from time to time.
   iii) he/she has prosecuted a regular course of study in a college affiliated to the University.
   iv) he/she has in the opinion of the Principal shown satisfactory progress in his/her studies.

Name of the Exam.	The student should have passed the exam. of	The student should have satisfactorily completed the following semester.	The student should have passed the following examination
1	2	3	4
B.B.A. Semester-I	As mentioned in Para 7)	Semester-I	--
B.B.A. Semester-II	--	Semester-II	--
B.B.A. Semester-III	--	Semester-III	2/3rd Heads of I & II Semester combined together
B.B.A. Semester-IV	--	Semester-IV	--
B.B.A. Semester-V	B.B.A.I & II Semester	Semester-V	2/3rd Heads of III & IV Semester combined together
B.B.A. Semester-VI	--	Semester-VI	--

Explanation :
   i) While calculating 2/3rdheads of passing,fraction if any shall be ignored
   ii) For considering the heads of passing, theory and practical shall be considered as combined head of passing.
   iii) An examinee who has passed 2/3rdheads of passing shall be allowed to keep term in the next higher class.
10) Without prejudice to the other provisions of Ordinance No. 6 relating to the Examination in General , the provisions of Paragraphs 5, 7, 8, 10, 27, 31, 32 & 33 of the said Ordinance shall apply to every Collegiate candidate.
11) The fee for each examination and practical examination shall be as prescribed by the University, from time to time.
12) An examinee for the B.B.A. Sem-I to VI examination shallbeexaminedinthefollowingsubjectsnamely:-
   Semester-I : 1) Business Environment, 2) Business Communication, 3) Basics of Accounting, 4) Creativity and Innovation, 5) Business Mathematics & Statistics.
   Semester-II : 1) Principles of Business Management, 2) Principles of Economics, 3) Fundamentals of Accounting, 4) Business Law, 5) Financial Services.
   Semester-III : 1) Human Resource Management, 2) Sales and Distribution Management, 3) Company Accounts, 4) Secretarial Practice & Company Management, 5) Direct Tax Laws.
   Semester-IV : 1) Managerial Skills, 2) Marketing Management, 3) Management of Small Entrepreneurs, 4) Corporate Accounting, 5) Indirect Tax Laws.
   Semester-V : 1) Cost Accounting, 2) Indian Economics, 3) Health Care & Hospitality Management, 4) Personal Financial Planning, 5) Event Management.
   Semester-VI : 1) Management Accounting, 2) Industrial Laws, 3) Auditing, 4) Investment Management, 5) Services Management**.**

13) (i) The scope of the subjects shall be as indicated in the Syllabus.
   (ii) The medium of instructions and examinations shall be Marathi / Hindi / English.

14) An applicant for admission to an examination shall satisfy the Head of the Department /Principal in the Terminal and other Tests conducted during the academic year regarding his suitability to take the examination.

15) The Scheme of Teaching & Examination along with credits and the maximum marks for internal assessment/theory/practical examination in each paper, and Computation of S.G.P.A. and C.G.P.A., shall be as indicated in Appendices I & II appended with this Direction.

16) The Head/Principal shall maintain in his office a complete record of marks obtained by the candidate for a period of six months after the declaration of result of the concerned examination in the internal assessment. He shall send it to the University in a sealed cover the final marks in sessional examination obtained by every applicant.

17) If a student fails in an examination his marks of Internal/ Sessional Assessment of Theory/Practical of the examination shall be carried forward for the next examination. He may give a declaration to the effect that his Internal/Sessional Assessment marks of the Theory/Practical should not be counted and his marks in the Theory/Practical shall be only on the basis of external examination.

18) Provisions of Ordinance No. 18 of 2001 relating to "An Ordinance to provide grace marks for passing in a Head of passing and Improvement of Division (Higher Class) and getting distinction in the subject and condonation of deficiency of marks in a subject in all the faculties prescribed by the Statute No.18" shall apply to the examinations under this Direction.

19) There shall be no classification of examinees successful at the B.B.A. Semester-I to V Examination.

20) Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of a fresh fee and such other fees as may be prescribed.

21) As soon as possible after the examination, but not later than 30th June, next following, incase of examinations held in March-April and 28th February next following, incase of examinations held in October-November, the University shall publish a list of successful examineeson the basis of CGPA. The names of the examinees passing the examination as a whole in the minimum prescribed period and obtaining the prescribed number of places in the C.G.P.A. shall be arranged in Order of Merit as provided in the Examinations in General Ordinance No.6. Provided that the meritlists only be published for Summer Examination.

22) Notwithstanding anything to the contrary in this Direction, no person shall be admitted to an examination under this Direction, if he has already passed the same examination or anequivalent examination of anyother University.

23) An examinee who does not pass; or who fails to present himself/herself for the examination shall be eligible for readmission to the same examination/semester, on payment of fresh fees and such other fees as may be prescribed.

24) A candidate who could not complete a semester satisfactorily or who has failed will be eligible for readmission to the same semester. However readmission to semester should be allowed only when a regular session is running for the particular semester.

25) The existing Ordinance / Directions of the course shall be repealed stage-wise and only applicable to the students who have already sought their admissions as per its provisions and shall repealed after exhausting the chances given to the failure students of old courses by the University.

26) Examinees successful at B.B.A. Part-I (Sem-I & II) Examination and B.B.A. Part-II (Sem-III & IV) Examination shall been titled to receive a certificate signed by the Registrar and those passing the B.B.A. Final(Sem-V & VI)Examination shall on payment of the prescribed fees received Degree in the prescribed form signed by the Vice- Chancellor.

Sd/-
(Dr. Dileep N. Malkhede)
Vice-Chancellor
Sant Gadge Baba Amravati University,
Amravati

Date : 15/09/2022

Appendix-I

*** Bachelor of Commerce (B.B.A.) full Time three years Degree Programme :**

1) A candidate shall have to be admitted every year in the respective Institute/ College for completion of an academic year of this three year degree programme.
2) The B.B.A. degree shall consist of six semester i.e. Semester I & II in the first academic year, Semester III & IV in the second academic year & Semester V & VI in the third academic year
3) Candidate has to complete all six Semester successfully for the award of degree of Bachelor of Business Administration (B.B.A.)
4) Every Semester of B.B.A. programme shall be of at least 90 working days in an academic year and shall be of at least 180 working days as per the norms.
5) The Semester wise structure of the programme as follows.

Scheme of Teaching and Examination for B.B.A. Semester-I to VI
(Credit & Grade System)

Sub. Code	Subject	Teaching periods per week	Credits	Theory		Total	Passing Marks	
				Th.	Int.		Th.	Int.
1	**2**	**3**	**4**	**5**	**6**	**8**	**9**	**10**
Semester-I								
BBA/101	Business Environment	5	4	80	20	100	32	8
BBA/102	Business Communication	5	4	80	20	100	32	8
BBA/103	Basics of Accounting	5	4	80	20	100	32	8
BBA/104	Creativity and Innovation	5	4	80	20	100	32	8
BBA/105	Business Mathematics & Statistics	5	4	80	20	100	32	8
	Total	**25**	**20**			**500**		
Semester-II								
BBA/201	Principles of Business Management	5	4	80	20	100	32	8
BBA/202	Principles of Economics	5	4	80	20	100	32	8
BBA/203	Fundamentals of Accounting	5	4	80	20	100	32	8
BBA/204	Business Law	5	4	80	20	100	32	8
BBA/205	Financial Services	5	4	80	20	100	32	8
	Total	**25**	**20**			**500**		
Semester-III								
BBA/301	Human Resource Management	5	4	80	20	100	32	8
BBA/302	Sales and Distribution Management	5	4	80	20	100	32	8
BBA/303	Company Accounts	5	4	80	20	100	32	8
BBA/304	Secretarial Practice & Company Management	5	4	80	20	100	32	8
BBA/305	Direct Tax Laws	5	4	80	20	100	32	8
	Total	**25**	**20**			**500**		
Semester-IV								
BBA/401	Managerial Skills	5	4	80	20	100	32	8
BBA/402	Marketing Management	5	4	80	20	100	32	8
BBA/403	Management of Small Entrepreneurs	5	4	80	20	100	32	8
BBA/404	Corporate Accounting	5	4	80	20	100	32	8
BBA/405	Indirect Tax Laws	5	4	80	20	100	32	8
	Total	**25**	**20**			**500**		
Semester-V								
BBA/501	Cost Accounting	5	4	80	20	100	32	8
BBA/502	Indian Economics	5	4	80	20	100	32	8
BBA/503	Health Care & Hospitality Management	5	4	80	20	100	32	8
BBA/504	Personal Financial Planning	5	4	80	20	100	32	8
BBA/505	Event Management	5	4	80	20	100	32	8
	Total	**25**	**20**			**500**		
Semester-VI								
BBA/601	Management Accounting	5	4	80	20	100	32	8
BBA/602	Industrial Laws	5	4	80	20	100	32	8
BBA/603	Auditing	5	4	80	20	100	32	8
BBA/604	Investment Management	5	4	80	20	100	32	8
BBA/605	Services Management	5	4	80	20	100	32	8
	Total	**25**	**20**			**500**		

* - Regular teaching for Compulsory English – 4 periods/wk = 1 tutorial/wk for a batch of 20 students.

Notes : 1) There shall be separate passing for theory, internal and practical.
2) While calculating 2/3rd papers, passing head for theory, internal assessment & practical taken together.

Appendix-II

CREDIT AND GRADE SYSTEM

A) Definitions :

1) **Credit Based Semester System (CBSS):** Under the CBSS, the requirement for awarding a degree or diploma or certificate is prescribed in terms of number of credits to be completed by the students.
2) **Credit Point:** It is the product of grade point and number of credits for a course.
3) **Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.
4) **Cumulative Grade Point Average (C.G.P.A.):** It is a measure of overall cumulative performance of a student over all semesters. The C.G.P.A. is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.
5) Grade Point: It is a numerical weight allotted to each letter grade of a 10 point scale.
6) **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.
7) **Programme:** An educational programme leading to award of a Degree, diploma or certificate.
8) Semester Grade Point Average (S.G.P.A.): It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
9) **Semester:** Each semester will consist of 15-18 weeks of academic work of academic work equivalent to 90 actual teaching days. The odd semester may be scheduled from July to December and even semester from January to June.
10) **Transcript or Grade Card or Certificate:** Based on the grades earned, a grade certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (code, title, number of credits, grade secured) along with S.G.P.A. of that semester and C.G.P.A. earned till that semester.

B) Letter grades and grade points:

1. The U.G.C. recommends a 10-point grading system with the following letter grades as given below:

Grades and Grade Points
TABLE-1

Grade	Description	Range of Marks obtained out of 100 or equivalent fraction	Grade point
O	Outstanding	90-100	10
A+	Excellent	80-89	9
A	Very Good	70-79	8
B+	Good	60-69	7
B	Above average	55-59	6
C	Average	50-54	5
P	Pass	40-49	4
F	Fail	Below 40	0
Ab	Absent	Ab	0

2. A student obtaining GradeF shall be considered failed and will be required to reappear in the examination.
3. 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 S.G.P.A./C.G.P.A.

C) Equivalence of the conventional division/class with the C.G.P.A. in final semester is in accordance with the following table 2.

Table-2: Equivalence of Class/Division to C.G.P.A.

Sr. No.	C.G.P.A.	Class/Division
1.	7.5 or more than 7.5	First Class with Distinction
2.	6.00 or more but less than or equal to 7.49	First Class
3.	5.50 or more but less than or equal to 5.99	Higher Second Class
4.	5.00 or more but less than or equal to 5.49	Second Class
5.	4.00 or more but less than or equal to 4.99	Pass

D) Based on the grade points obtained in each subject, Semester Grade Point Average (SGPA) and then Cumulative Grade Point Average (CGPA) are computed as follows:

i) Computation of SGPA:

Every student is awarded point out of maximum out of 10 point in each subject (Based on 10 point scale). Based on the Grade point obtained in subject the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) are computed. The computation of SGPA and CGPA is as under.

Semester Grade Point Average (SGPA) is the weightage average of point obtained by a student in a semester and computed as follows.

$$\text{SGPA (Si)} = \sum Ci \; x \; Gi \; / \sum Ci$$

Where Ci is the number of credits of the i^{th} course and Gi is the grade points scored by a student in the i^{th} course.

ii) Computation of CGPA :

: CGPA of the course shall be as prescribed by the University.

E)Degree will be awarded on the basis of the performance of CGPA of the course

Appendix-III

I) Eligibility for the Admission and Examination to B.B.A. Programme :

Sr. No.	Class	Semester	Eligibility for admission	Eligibility for exams
1	B.B.A. Part-I	Semester-1	H.S.C or Equivalent	Term of Sem. I be completed
2.	B.B.A.Part-I	Semester-II	--	Term of Sem. II be completed
3.	B.B.A.Part-II	Semester-III	2/3 of the total number of papers of semester- I and II taken together	Term of Sem. III be completed
4	B.B.A. Part-II	Semester-IV	---	i)All papers of Sem.I passed ii)Term of Sem.-IV be completed.
5.	B.B.A. Part-III	Semester-V	All papers of semester I and II shall have to be cleared and 2/3 of the total number . of papers of Semester-III and IV	i)All papers of Sem.I & II be passed ii)Term of Sem.-V be completed.
6.	B.B.A. Part-III	Semester- VI	------	i)All papers of Sem.III be passed ii)Term of Sem.-VI be completed.

Passing percentage for each paper will be forty percent (40%) of the total weightage of marks

II) Examination pattern of B.B.A. Degree Programme :

1) An examinations shall be held at the end of semester.
2) Question paper of the semester end examination shall be in English, Marathi and Hindi. But the papers having practical/examples/problems shall be only in English and theoretical questions shall be in English, Marathi and Hindi.
3) Syllabus of respective papers has been divided in to five equal units for each paper
4) Weightage shall be equal to each unit of the respective paper.
5) The paper shall be of 100 marks each.
6) There shall be internal assessment, multiple choice questions, short answer type questions and long answer type questions in the ratio 20 : 20: 20: 40.
7) Criteria for internal assessment : Test - 10 marks, Assignment- 10 marks.
8) Multiple choice questions: There shall be 20 M.C.Q. having weightage of 1 marks each (4 MCQ from each unit)
9) Short questions : There shall be 5 short answer type questions with internal choice, having weightage of 4 marks to each questions. (1 questions from each unit)
10) Long questions : There shall be 5 long answer type questions with internal choice, having weightage of 8 marks to each question. (1 questions from each unit with internal choice.)

Note: Those papers (language papers) having 50 marks, their questions paper shall be divided by two.

III) Pattern of Question Paper :

6. All questions in the question paper shall be compulsory.
7. There shall be three Sections in every question paper i.e. Section 'A' Section 'B' and Section 'C'
8. Section – 'A' shall consist of 20 multiple choice questions having weightage of 1 mark to each question but 4 M.C.Q. from each unit.
9. Section – 'B' consist of five short answer type questions with internal choice having weightage of 4 marks to each question and 1 questions from each unit with internal choice.
10. Section – 'C' consist of 5 long answer type questions having weightage of 8 marks to each question with internal choice and 1 question from each unit with internal choice.

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DIRECTION

NO . 53 / 2022 **Dated : 15 /9/2022**

Subject : Examinations leading to the degree of Master of Commerce (वाणिज्य पारंगत) **(Two Year - Four Semester Degree Course) (Credit & Grade System), Direction 2022.**

Whereas, Ordinance No.19 of 2003 in respect of Examinations leading to the degree of Master of Commerce (वाणिज्य पारंगत) is in existence in the University,

AND

Whereas, the Faculty of Commerce in its meeting held on 22.05.2017, had accepted the recommendations of various B.O.S. in the Faculty of Commerce & Management in respect of Draft Scheme of Examination, Draft Syllabi for M.Com. as per semester and credit & grade system & Draft Provisions to be incorporated in the Ordinance and recommended it to the Academic Council,

AND

Whereas, the Academic Council in its meeting held on 6.6.2017 vide item No.43 had accepted the recommendations of the Faculty of Commerce and Management to be implemented from the Academic Session 2017-18,

AND

Whereas, the above draft schemes and provisions were to be regulated by framing the Ordinance/Regulation is a time consuming process,

AND

Whereas, the direction No. 14 of 2017 dated 28.6.2017 was issued under Sub Section (8) of Section 12 of the Maharashtra Public Universities Act, 2016 and the Direction No. 29 of 2017 dated 20.7.2017 was issued for corrigendum to Direction No. 14/2017 dated 28.6.2017 under Sub Section (8) of Section 12 of the Maharashtra Public Universities Act,2016,

AND

Whereas, these directions had been automatically lapsed as per the Maharashtra Public University Act,2016 under section 12(8) and Directon No. 15/2018 dated 01/02/2018 which was issued to give continuance effect to the above mentioned Directions has also been lapsed and it is necessary to issue a fresh direction,

AND

Whereas, the Choice Based Credit system has been adopted from the Academic Session 2022-2023 for Semester I & II and it will be adopted stage wise for Semester III & IV from the Academic Session 2023-2024.

AND

Whereas, it is necessary to issue fresh Direction for the students of Semester I to VI of Credit and Grade System for the Examination leading to the Degree of Master of Commerce (वाणिज्य पारंगत) (Two Years - Four Semester Degree Course) (Credit & Grade System)

AND

Whereas, the conversion of Direction into respective legislation may take some time

Now, therefore, I, Dr.Dileep N. Malkhede, Vice-Chancellor, Sant Gadge Baba Amravati University, Amravati in exercise of powers conferred upon me under sub-section (8) of Section 12 of the Maharashtra Public Universities Act, 2016, do hereby direct as under-

1) This Direction may be called as "Examinations leading to the degree of Master of Commerce (वाणिज्य पारंगत)(Two Years - Four Semester Degree Course)(Credit & Grade System), Direction 2017".
2) The Degree of Master of Commerce (वाणिज्य पारंगत) shall belong to the faculty of Commerce & Management.
3) This Direction shall come into force from the date of its issuance.
4) There shall be four examinations leading to the Degree of Master of Commerce i.e. Semester-I, II, III & IV of two academic years duration as given below :
   (i) M.Com. Part-I(Semester-I & II) at the end of the each semester;
   (ii) M.Com. Part-II(Semester-III & IV) at the end of the each semester;
5) The duration of each semester shall be of six months.
6) The examinations specified in Paragraph 3) shall be held twice in a year at such places and on such dates as may be appointed by the University.
7) An applicant for admission to an examination specified in Paragraph 3) shall prosecute a regular course of study in courses prescribed for the examination concerned for not less than one semester in a particular semester in a College affiliated to the University.
8) Subject to his/her compliance with the provisions of this Direction and of any other Ordinances in force from time to time an applicant for admission to the Semester Examination of the M.Com. course shall have been admitted to the Degree of Bachelor of Commerce (B.Com.) and Bachelor of Business Administration (B.B.A.), of this University or of any other Statutory University.
9) Subject to his/her compliance with the provisions of this Direction& other Ordinances pertaining to Examination in force from time to time, the applicant for admission, at the end of the course of study of a particular semester, to an Examination specified in column (1) of the table below, shall be eligible to appear if-

i) he/she satisfies with the conditions in the table and the provisions thereunder.
ii) he/she complies with the provisions of the ordinance pertaining to the Examination in general from time to time.
iii) he/she has prosecuted a regular course of study in a college affiliated to the University.
iv) he/she has in the opinion of the Principal shown satisfactory progress in his/her studies.

Name of the Exam.	The student should have passed the exam. of	The student should have satisfactorily completed the following semester.	The student should have passed the following examination
1	2	3	4
M.Com. Semester-I	As mentioned in Para 7)	Semester-I	--
M.Com. Semester-II	--	Semester-II	--
M.Com. Semester-III	--	Semester-III	2/3 Heads of I & II Semester combined together
M.Com. Semester-IV	--	Semester-IV	Semester-I

Explanation :
i) While calculating 2/3heads of passing,fraction if any shall be ignored
ii) For considering the heads of passing, theory and practical shall be considered as combined head of passing.
iii) An examinee who has passed 2/3heads of passing shall be allowed to keep term in the next higher class.

10) Without prejudice to the other provisions of Ordinance No. 6 relating to the Examination in General , the provisions of Paragraphs 5, 8, 10, 26&31of the said Ordinance shall apply to every Collegiate candidate.
11) Notwithstanding anything contained in any Ordinance or Regulation, Medium of instructions as well as Medium of Examinations of all the papers including Dissertation and a viva voce shall be English, Marathi and Hindi.
12) Provided that the medium of instructions and examinations for practical of all computer papers shall be in English only.
13) An applicant for the Examination prosecuting a regular of study leading to the Degree of Master of Commerce shall not seek admission to any other course of this University or any other University or shall not appear examination of this University or any other University in same academic session.Contravention of this shall result in cancellation of his/her admission to the course of Master of Commerce.

semester-i : 1) Managerial economics, 2) banking & insurance services, 3) advanced financial & cost accounting, 4) services marketing & customer relationship.

14) An examinee for the m.com. sem-i to iv examination shall be examined in the following subjects namely:-
semester-ii : 1) accounting for managerial decisions, 2) strategic management, 3) management concept & organisational behaviour, 4) computer applications in business (theory & practical)(old & new)
semester-iii: statistical analysis, research methodology(old & new), corporate tax planning & management, e-commerce & legal security (theory & practical) (old & new),
semester-iv: 1) international business environment, international financing, foreign trade policy, procedures & documentation, co-operative management, financial institutions & markets, project planning & control, security analysis & portfolio management, advertising & sales management, international marketing, saving & investment planning, sales & distribution management, enterpreneurship & skill development, project report & viva-voce (external examiners

2) Any one combination from the following :
A) 1) Financial Institutions & Markets, 2) Security Analysis & Portfolio Management, 3) Savings and Investment Planning.
B) 1) Sales& Distribution Management, 2) Co-operative Management, 3) International Financing.
C) 1)International Business Environment, 2) International Marketing, 3) Foreign Trade.

15) (i) The scope of the subjects shall be as indicated in the Syllabus.
(ii) The medium of instructions and examinations shall be Marathi / Hindi / English.
(iii) Notwithstanding anything to the contrary, examinee shall have an option to offer any of the Medias-Marathi, Hindi or English for the practical part/ examples/ problems of the examination in the subject'– I Advanced Accountancy, Computer Fundamentals& Operating Systems. –I, Sem.- II Financial Accounting, Computer Fundamental & Operating Systems – II, Sem. III Company Accounts, Business Mathematics, Information Technology& Business Data Processing – I, Sem. IV Corporate Accounting, Income Tax, Information Technology & Business Data Processing – II, Sem. V Cost Accounting, C) i) Internet & www-I, ii) e-Commerce-I, Sem. VI 3) Management Accounting, C) i) Internet & www-II, ii) E Commerce - II

16) In Order to pass at the Semester I,II, III,& IV Examinations, an examinee shall obtain not less than 40% marks in eac""h paper, and atleast 50% of the aggregate marks in all the papers taken together as given in appendices I appended with this Direction.
17) A student appearing for Project Report, Semester IV Examination will have to pay an additional fee of Rs.100/- for Project Report in addition to usual Examination fees.

18) The fee for each examination and practical examination shall be as prescribed by the University, from time to time.
19) An applicant for admission to an examination shall satisfy the Head of the Department /Principal in the Terminal and other Tests conducted during the academic year regarding his suitability to take the examination.
20) The Scheme of Teaching & Examination along with credits and the maximum marks forinternal assessment/theory/ practicalexamination in each paper, and Computation of S.G.P.A. and C.G.P.A., shall be as indicated in Appendices I &II appended with this Direction.
21) The Head/Principal shall maintain in his office a complete record of marks obtained by the candidate for a period of six months after the declaration of result of the concerned examination in the internal assessment. He shall send it to the University in a sealed cover the final marks in sessional examination obtained by every applicant.
22) If a student fails in an examination his marks of Internal/ Sessional Assessment of Theory/Practical of the examination shall be carried forward for the next examination. He may give a declaration to the effect that his Internal/Sessional Assessment marks of the Theory/Practical should not be counted and his marks in the Theory/Practical shall be only on the basis of external examination.
23) Provisions of Ordinance No. 18 of 2001 relating to "An Ordinance to provide grace marks for passing in a Head of passing and Improvement of Division (Higher Class) and getting distinction in the subject and condonation of deficiency of marks in a subject in all the faculties prescribed by the Statute No.18" shall apply to the examinations under this Direction.
24) There shall be no classification of examinees successful at the M.Com. Semester-I to III Examination.
25) Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of afresh fee and such other fees as may be prescribed.
26) As soon as possible after the examination, but not later than 30th June, next following ,incase of examinations held in March-April and 28th February next following, incase of examinations held in October-November, the Board of Examinations shall publish a list of successful examinees on the basis of CGPA.The names of the examinees passing the examination as a whole in the minimum prescribed period and obtaining the prescribed number of places in the C.G.P.A. shall be arranged in Order of Merit as provided in the Examinations in General Ordinance No.6. Provided that the merit lists only be published for Summer Examination.
27) A person who desire to improve the division obtained by him/her at the M.Com. examination of this University, shall be eligible for improvement of Division under the provisions of Ordinance No. 6 of 2008.
An examinee at the M.Com. Semester-I or Semester-II or Semester-III or Semester-IV Examination shall have the option of being not declared successful at the examination in case he does not secure a minimum of Second Division marks, Higher Second Division marks (55%) at the examination. The option shall have to be exercised every time an application is submitted to either of the four examinations and shall be on the proforma printed on the application form itself, once exercised the option shall be binding upon the examinee and shall not be revoked under any circumstances.
28) Notwithstanding anything to the contrary in this Direction, no person shall be admitted to an examination under this Direction, if he has already passed the same examination or an equivalent examination of any other University.
29) An examinee who does not pass; or who fails to present himself/herself for the examination shall be eligible for readmission to the same examination/semester, on payment of fresh fees and such other fees as may be prescribed.
30) A candidate who could not complete a semester satisfactorily or who has failed will be eligible for readmission to the same semester. However readmission to semester should be allowed only when a regular session is running for the particular semester.
31) Examinees successful at M.Com. Part-I (Sem-I & II) Examination shall be entitled to receive a certificate signed by the Registrar and those passing the M.Com. Final(Sem-III&IV)Examination shall on payment of the prescribed fees received Degree in the prescribed form signed by the Vice- Chancellor.
32) The existing Ordinance / Directions of the course shall be repealed after exhausting the chance given by the University.

Sd/-
Date : 15/09/2022 (Dr.Dileep N. Malkhede)
Vice-Chancellor
Sant Gadge Baba Amravati University,
Amravati

Appendix-I

* **Master of Commerce (M.Com.) Full Time Two years Degree Programme :**

1) A candidate shall have to be admitted every year in the respective Institute/College for completion of an academic year of this two year degree programme.
2) The M.Com.degree shall consist of four semester i.e. Semester I & II in the first year, Semester III & IV in the second year
3) Candidate has to complete all four Semester successfully for the award of degree of Master of Commerce (M.Com.)
4) Every Semester of M.Com. programme shall be of atleast 90 working days in an academic year and shall be of 180 working daysas per the norms.
5) The Semester wise structure of the programme as follows.

Scheme of Teaching and Examination for M.Com. Semester-I to IV
(Credit & Grade System)

Sr. No.	Subject& Paper	Periods per week	Credits	Theory			Total	Passing Marks			
				Th.	Int. Ass.	Pra.		Th.	Int. Ass.	Pra.	Total
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**	**12**
Semester-I											
1	Managerial Economics	4	5	80	20	-	100	32	8	-	40
2	Services Marketing and Customer Relationship Management	4	5	80	20	-	100	32	8	-	40
3	Advanced Financial and Cost Accounting	4	5	80	20	-	100	32	8	-	40
4	Banking and Insurance Services	4	5	80	20	-	100	32	8	-	40
	Total		**20**				**400**				
Semester-II											
1	Accounting for Managerial Decisions	5	5	80	20	-	100	32	8	-	40
2	Strategic Management	4	5	80	20	-	100	32	8	-	40
3	Management Concept and OrganizationalBehavior	4	5	80	20	-	100	32	8	-	40
4	Computer Applications in Business	5	5	60	-	40	100	24	-	16	40
	Total		**20**				**400**				
Semester-III											
1	Research Methodology	5	5	80	20	-	100	32	8	-	40
2	Statistical Analysis	5	5	80	20	-	100	32	8	-	40
3	Corporate Tax Planning and Management	5	5	80	20	-	100	32	8	-	40
4	E-Commerce and Legal Security	5	5	60	-	40	100	24	-	16	40
	Total		**20**				**400**				
Semester-IV											
1	Entrepreneurship and Skill Development	5	5	80	20	-	100	32	8	-	40
2	**Any one combination from the following**										
A)	i) Financial Institution and Markets	4	5	80	20	-	100	32	8	-	40
	ii) Savings and Investment Planning	4	5	80	20	-	100	32	8	-	40
	iii) Security Analysis and Portfolio Management	4	5	80	20	-	100	32	8	-	40
B)	i) Sales and Distribution Management	4	5	80	20	-	100	32	8	-	40
	ii) Co-operative Management	4	5	80	20	-	100	32	8	-	40
	iii) International Financing	4	5	80	20	-	100	32	8	-	40
C)	i) International Business Environment	4	5	80	20	-	100	32	8	-	40
	ii) International Marketing	4	5	80	20	-	100	32	8	-	40
	iii) Foreign Trade	4	5	80	20	-	100	32	8	-	40
	Total		**20**				**400**				

1) Paper 'Computer Applications in Business' shall be partially assessed. The assessment shall be based on distribution.
2) Paper 'E-Commerce and Legal Security' shall be partially internally assessed. The assessment shall be based on distribution.

Appendix-II

CREDIT AND GRADE SYSTEM

A) Definitions :

1) **Credit Based Semester System (CBSS):** Under the CBSS, the requirement for awarding a degree or diploma or certificate is prescribed in terms of number of credits to be completed by the students.
2) **Credit Point:** It is the product of grade point and number of credits for a course.
3) **Credit:** A unit by which the course work is measured. It determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work/field work per week.
4) **Cumulative Grade Point Average (C.G.P.A.):** It is a measure of overall cumulative performance of a student over all semesters. The C.G.P.A. is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.
5) Grade Point: It is a numerical weight allotted to each letter grade of a 10 point scale.
6) **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F.
7) **Programme:** An educational programme leading to award of a Degree, diploma or certificate.
8) Semester Grade Point Average (S.G.P.A.): It is a measure of performance of work done in a semester. It is ratio of total credit points secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
9) **Semester:** Each semester will consist of 15-18 weeks of academic work of academic work equivalent to 90 actual teaching days. The odd semester may be scheduled from July to December and even semester from January to June.
10) **Transcript or Grade Card or Certificate:** Based on the grades earned, a grade certificate shall be issued to all the registered students after every semester. The grade certificate will display the course details (code, title, number of credits, grade secured) along with S.G.P.A. of that semester and C.G.P.A. earned till that semester.

B) Letter grades and grade points:

The U.G.C. recommends a 10-point grading system with the following letter grades as given below:

Grades and Grade Points
TABLE-1

Grade	Description	Range of Marks obtained out of 100 or equivalent fraction	Grade point
O	Outstanding	90-100	10
A+	Excellent	80-89	9
A	Very Good	70-79	8
B+	Good	60-69	7
B	Above average	55-59	6
C	Average	50-54	5
P	Pass	40-49	4
F	Fail	Below 40	0
Ab	Absent	Ab	0

1. A student obtaining GradeF 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 S.G.P.A./C.G.P.A.

C) Equivalence of the conventional division/class with the C.G.P.A. in final semester is in accordance with the following table 3.

Table-3: Equivalence of Class/Division to C.G.P.A.

Sr. No.	C.G.P.A.	Class/Division
1.	7.5 or more than 7.5	First Class with Distinction
2.	6.00 or more but less than or equal to 7.49	First Class
3.	5.50 or more but less than or equal to 5.99	Higher Second Class
4.	5.00 or more but less than or equal to 5.49	Second Class
5.	4.00 or more but less than or equal to 4.99	Pass

D) Based on the grade points obtained in each subject, Semester Grade Point Average (SGPA) and then Cumulative Grade Point Average (CGPA) are computed as follows :

i) Computation of SGPA:

Every student is awarded point out of maximum out of 10 point in each subject (Based on 10 point scale). Based on the Grade point obtained in subject the Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) are computed. The computation of SGPA and CGPA is as under.

Semester Grade Point Average (SGPA) is the weightage average of point obtained by a student in a semester and computed as follows.

SGPA (Si) = $\sum Ci \; x \; Gi \; / \sum Ci$

Where Ci is the number of credits of the ist course and Gi is the grade points scored by a student in the ith course.

ii) Computation of CGPA :

If Camputation of CGPA is not given Apex Bodies or by Examination and evaluation section then CGPA will be calculated as under..

The CGPA is calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme,i.e.

CGPA = $\sum (Ci \; x \; Si) \; / \sum Ci$

Where Si is the SGPA of the the ist Semester and Ci is the total number of credits in that Semester. The SGPA and CGPA shall be rounded off to 2 decimal points and reported in the transcripts

E)Degree will be awarded on the basis of the performance of CGPA of the course

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Appendix-III

I) Eligibility for the Admission to M.Com.

Sr. No.	Name of the Exam.	The student should have satisfactorily completed the term	The student have passed the exam. of	Eligibility
1	**2**	**3**	**4**	**5**
1	M.Com Part-I (Sem-I)	Semester-I	--	The student should hav ?
2.	M.Com Part-I (Sem-II)	Semester-I &II	Semester-II	--
3.	M.Com. Part-II (Sem-III)	Semester-III	Semester-III	2/3rd head of the total no of paper of semester- I & II
4	M.Com.Part-II (Sem-IV)	Semester-III &IV	Semester-IV	---

Passing percentage for each paper will be forty (40%) of the total weightage of marks.

II) Examination pattern of M.Com. Degree programme :

1) An examination shall be held at the end of each semester.
2) Question paper of the semester end examination shall be in English, Marathi and Hindi. But the papers having practical/examples/problems shall be only in English and theoretical questions shall be in English, Marathi and Hindi.
3) Syllabus of papers has been divided into five equal units for each paper.
4) Weightage to each units of the paper shall be equal.
5) There can be multiple choice questions or long answer type questions.
6) Each paper shall be of 100 marks.
7) Division of 100 marks between internal assessment, multiple choice questions and long answer type questions will in the ratio of 20 : 20 : 60.
8) Multiple choice question will be of 1 marks each. Long answer type question will have weightage of 12 marks each with internal choice.

III) Pattern of Question Paper :

1. All questions shall be compulsory. There shall be two sections in every question paper i.e. Section-A & Section-B.
2. Section – 'A' shall consists of 20 multiple choice questions having weightage of 1 mark to each question, and each question shall have 4 options. There shall be 4 multiple choice questions from each unit.
3. Section – 'B' shall consist of 5 long answer type questions having weightage of 12 marks to each question with internal choice. There shall be 1 long question from each unit with internal choice.