

# **Revised Syllabi for Three - Year Integrated B.Com. Degree course (From June 2013)**

## **1) INTRODUCTION**

The revised syllabi for B.Com Degree Course will be introduced in the following order.

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|-------------|--------------------|-----------|
| <b>i)</b>   | First Year B.Com.  | 2013-2014 |
| <b>ii)</b>  | Second Year B.Com. | 2014-2015 |
| <b>iii)</b> | Third Year B.Com.  | 2015-2016 |

The B.Com. Degree Course (Revised Structure) will consist of three Years. The first year annual examination will be held at the end of the first year. The Second Year annual examination will be held at the end of the second year. The Third annual examination shall be held at the end of the third year.

## **2) ELIGIBILITY**

1. No Candidates shall be admitted to enter the First Year of the B.Com. Degree Course (Revised Structure) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing subject.
2. No candidate shall be admitted to the annual examination of the First year B.Com. (Revised Structure) unless he/ she has satisfactorily kept two terms for the course at the college at the college affiliated to this University.
3. No candidate shall be admitted to the annual examination of the Second Year unless he/she has kept two terms satisfactorily for the course at the college affiliated to this University.
4. No candidate shall be admitted to the Third year of the B.Com. Degree Course (Revised Structure) unless he/she has passed in all the papers at the First Year B.Com. Examination and has passed in all the papers at the first Year B.Com. Examination and has satisfactorily kept terms for the second year and also two terms for the third year of B.Com. satisfactorily in a college affiliated to this University.

## **3) A.T.K.T. Rules :**

As far as A.T.K.T. is concerned, a student who fails in two theories and one practical head of passing at F.Y.B.Com may be admitted to S.Y.B.Com. likewise a student who fails in the two theory and one practical head of passing at S.Y.B.Com may be admitted to T.Y.B.Com. But a student passing S.Y.B.Com but fails in any subject at F.Y.B.Com cannot be admitted to T.Y.B.Com.

4) (A) Revised Structure of B.Com. Course.

<b>F.Y.B.Com. w.e.f. 2013-14</b>	
<b>Sr. No.</b>	<b>Compulsory / Main Subjects</b>
<b>101</b>	Compulsory English
<b>102</b>	Financial Accounting
<b>103</b>	Business Economics (Micro)
<b>104 (A)</b>	Business Mathematics and Statistics
	or
<b>104 (B)</b>	Computer Concepts and Applications
<b>105</b>	<b>Optional Group (Any one of the following)</b> a) Organizational Skill Development. b) Banking & Finance c) Commercial Geography d) Defense Organization and Management in India e) Co-Operation. f) Managerial Economics
<b>106</b>	<b>Optional Group (Any one of the following)</b> a) Essentials of E-Commerce b) Insurance & Transport c) Marketing & Salesmanship d) Consumer Protection & Business Ethics. e) Business Environment & Entrepreneurship f) Foundation Course in Commerce
<b>107</b>	<b>(Any one of the language from the following groups)</b> <b>Modern Indian Languages (M.I.L.) -:</b> Compulsory English / Marathi / Hindi / Gujarathi / Sindhi / Urdu / Persian.  <b>Modern European Languages (M.E.L.) -:</b> French / German.  <b>Ancient Indian Languages (A.I.L.) -:</b> Sanskrit.  <b>Arabic.</b>

<b>S.Y.B.Com. w.e.f. 2014-15</b>	
<b>Sr. No.</b>	<b>Compulsory / Main Subjects</b>
<b>201</b>	Business Communication.
<b>202</b>	Corporate Accounting.
<b>203</b>	Business Economics (Macro)
<b>204</b>	Business Management
<b>205</b>	Elements of Company Law
<b>206</b>	<b>Special Subject – Paper I</b> <b>(Any one of the following)</b> a) Business Administration b) Banking & Finance. c) Business Laws & Practices.

	<ul style="list-style-type: none"> <li>d) Co-operation &amp; Rural Development.</li> <li>e) Cost &amp; Works Accounting.</li> <li>f) Business Statistics.</li> <li>g) Business Entrepreneurship.</li> <li>h) Marketing Management.</li> <li>i) Agricultural &amp; Industrial Economics.</li> <li>j) Defense Budgeting, Finance &amp; Management.</li> <li>k) Insurance, Transport &amp; Tourism.</li> <li>l) Computer Programming and Applications.</li> </ul>
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<b>T.Y. B.Com. w.e.f. 2015-16</b>	
<b>Sr. No.</b>	<b>Compulsory / Main Subjects</b>
<b>301</b>	Business Regulatory Framework (Mercantile Law)
<b>302</b>	Advanced Accounting.
<b>303 (A)</b>	Indian & Global Economic Development
	Or
<b>303 (B)</b>	International Economics
<b>304</b>	Auditing & Taxation
<b>305</b>	<p><b>Special Subject – Paper II</b> (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking &amp; Finance.</li> <li>c) Business Laws &amp; Practices.</li> <li>d) Co-operation &amp; Rural Development.</li> <li>e) Cost &amp; Works Accounting.</li> <li>f) Business Statistics.</li> <li>g) Business Entrepreneurship.</li> <li>h) Marketing Management.</li> <li>i) Agricultural &amp; Industrial Economics.</li> <li>j) Defense Budgeting, Finance &amp; Management.</li> <li>k) Insurance, Transport &amp; Tourism.</li> <li>l) Computer Programming and Applications.</li> </ul>
<b>306</b>	<p><b>Special Subject – Paper III</b> (Same special subject offered at S.Y. B.Com.)</p> <ul style="list-style-type: none"> <li>a) Business Administration</li> <li>b) Banking &amp; Finance.</li> <li>c) Business Laws &amp; Practices.</li> <li>d) Co-operation &amp; Rural Development.</li> <li>e) Cost &amp; Works Accounting.</li> <li>f) Business Statistics.</li> <li>g) Business Entrepreneurship.</li> <li>h) Marketing Management.</li> <li>i) Agricultural &amp; Industrial Economics.</li> <li>j) Defense Budgeting, Finance &amp; Management.</li> <li>k) Insurance, Transport &amp; Tourism.</li> <li>l) Computer Programming and Applications.</li> </ul>

**B) Subjects Carrying Practical's**

There will be practical examination for the F.Y.B.Com. for the subject Financial Accounting. There will be practical and practical examinations for the special subjects at S.Y.B.Com. and T.Y.B.Com. levels. There will be Practical for the S.Y.B.Com level Compulsory subject Business Communication & for T.Y.B.Com Auditing & Taxation.

(C) A Student must offer the same Special Subject at T.Y.B.Com. which he has offered at S.Y.B.Com.

(D) In an exceptional cases, a student may change the subject chosen by him at second year during the first term of the third year provided he keeps the additional terms of the new subject at S.Y.B.Com.

**4. EXTERNAL CANDIDATES**

- 1) The student who has registered his name as the external student will appear at the annual examination.
- 2) The result of external student will be declared on the basis of Annual Examination of 80 marks for practical subjects by converting the same out of 100.
- 3) No foreign student shall be allowed to register as an External Student.

**5. MEDIUM OF INSTRUCTION.**

Medium of instruction for B.Com. degree course shall be either Marathi or English except languages.

The Medium of instructions for Business Communication (S.Y.B.Com) shall be English only.

**6. WORKLOAD**

The present norms of workload of lectures, tutorials and practicals per subject in respect of B.Com. Course shall continue.

**7. UNIVERSITY TERMS**

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

**8. VERIFICATION AND REVALUATION**

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

**9. EQUIVALENCE AND TRANSITORY PROVISION**

The University will conduct examination of old course for next three academic years from the date of implementation of new course.

The candidate of old course will be given three chances to clear his subjects as per the old course and thereafter he will have to appear for the subjects under new course as per the equivalence given to old course.