

**GUJARAT UNIVERSITY,
AHMEDABAD - 380009**

**CHOICE BASED CREDIT
SYSTEM (CBCS)**

Ordinances and Regulations

**(For the UG - B. Com.
Program)**

(For the candidates to be admitted from the academic
year 2011 - 2012 onwards)

GUJARAT UNIVERSITY, AHMEDABAD - 380 009.
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(For the UG - B. Com Programmes)

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Ordinances for B. Com = O. B. Com & Regulations for B. Com = R. B. Com

O. B. Com. 1. Eligibility :

- I** For Admission : A pass in the Higher Secondary Examination (with Commerce Subjects) conducted by the Government of Gujarat; or an Examination accepted as equivalent there to by the Executive Council / MHRD, India, subject to such conditions as may be prescribed there for.

Further the candidate must have the following courses in class XII :

- a) Accountancy or business administration or business management and
- b) Economics or statistics or business mathematics or quantitative techniques

A student who has obtained a diploma (after 10 +2) with commerce subjects from any recognized board of any state or central government shall also be eligible for admission to the B.Com program in 3rd semester (second year). The marks obtained in the diploma program shall be converted in to the SGPA of the first two semesters in the B.Com program. Subject to other eligibility criterion prevailing at that time.

II Selection of Core Elective Area.

The Core Elective areas available for the B. Com program are :

- A. Advanced Accountancy & Auditing
- B. Advanced Statistics
- C. Advanced Business Management
- D. Computer Application
- E. Banking
- F. Banking & Insurance
- G. International Business
- H. Marketing

Every student must select one of these core electives at the time of admission in Semester - I out of the core elective areas offered by the college. External candidates must opt for one of these core electives at the time of registration.

The core elective area once selected by a student in Semester - I shall remain for the rest of the semester and can not be altered till the student completes the program.

III Selection of Subject Elective courses.

The Subject Elective courses available in the B. Com program are :

Subject Electives	: (A) Advanced Accounting and Auditing
(To be selected	(B) Advanced Statistics
At the time of	(C) Computer Application
Admission to	(D) Secretarial Practice
Sem - I)	(E) Advance Business Management

Every student must opt for one subject elective course from the list of courses offered by the college. External candidates must select one subject elective course at the time of registration. The selection of the subject elective course is however subject to the following conditions :

- (a) The selection of the subject elective must be different from the core elective area. For example is a student select advanced accountancy as the core elective, she / he can not offer advanced accountancy as a subject elective.
- (b) The subject elective once selected in semester - I shall continue in semester - II

IV Selection of soft skill and foundation courses.

Every student must select one Soft Skill (SS) and one Foundation Course (FC) in each semester out of the college list. The FC can be opted from Science / Arts / any other faculty offered by the college in respective semesters.

- V** For the Degree : The candidates shall have subsequently undergone the prescribed course of study in a college affiliated to this University for a period of not less than three academic years / Six Semesters, passed the examinations prescribed, earning 150 credits and fulfilled such conditions as have been prescribed therefore.

O. B. Com. 2. Duration :

The course is for a period of three years. Each academic year shall comprise of two semesters viz. Odd and Even semesters. Odd semesters (I, III, V) shall be from June / July to October / November and Even Semesters (II, IV, VI) shall be from November / December to April / May. There shall be not less than 90 working days in each semester. A candidate can avail a maximum of 12 Semester (6 Years), in a continuous stretch of 6 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.

O. B. Com. 3. Areas of Specialization : (Core Elective Courses)

Candidates can opt for specialization in any one of the following areas :

- (A) Advance Accounting and Auditing
- (B) Advance Statistics
- (C) Advance Business Management
- (D) Computer Application
- (E) Banking
- (F) Banking & Insurance
- (G) International Business
- (H) Marketing

O. B. Com. 4. The CBCS System :

All Programmes shall be run on Choice Based Credit System (CBCS). It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

O. B. Com. 5. Courses in Programmes :

The B. Com. - programme consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of Courses suggested for the B. Com. - programmes.

Soft Skill Courses

Foundation Courses

Core Courses

Core Elective Courses

Subject Elective Courses

The Soft Skill Courses and Foundation Courses are meant to develop the students' communicative skill and Social Awareness at the UG level. Core Courses are the basic courses compulsorily required for each of the programme of study. Core Elective Courses are the courses to be studied as special subject fields in academics. These will be related to the subject of the programme in which the candidate gets his / her degree. The number of Core Course - shall be 30. The no of Core Elective Courses shall be 10 (related to areas of specialization), there shall be 2 subject Elective courses, 6 Foundation courses and 6 Soft Skill courses. That is a candidate will complete 54 courses totaling 150 credits in the 6 Semester in the programme.

Table - 1
Core Structure for B. Com. - CBCS Programme

Semester - I		
Course Type	Course No.	Credit
Soft Skill	SS 101 A/B/C/D/E	2
Foundation Courses	FC 101 A/B/C/D/E/F	2
Core	CC 101	3
Core	CC 102	3
Core	CC 103	3
Core	CC 104	3
Core	CC 105	3
Core Elective	CE 101 A/B/C/D/E/F/G/H	3
Subject Elective	SE101 A/B/C/D/E	3
Total Credits		25
Total Credits Without SS and FC		21
Semester - II		
Course Type	Course No.	Credit
Soft Skill	SS 102 A/B/C/D/E	2
Foundation Courses	FC 102	2
Core	CC 106	3
Core	CC 107	3
Core	CC 108	3
Core	CC 109	3
Core	CC 110	3
Core Elective	CE 102 A/B/C/D/E/F/G/H	3
Subject Elective	SE 102 A/B/C/D/E	3
Total Credits		25
Total Credits Without SS and FC		21

Semester - III		
Course Type	Course No.	Credit
Soft Skill	SS 201 A/B/C/D/E	2
Foundation Courses	FC 201 A/B/C/D/E	2
Core	CC 201	3
Core	CC 202	3
Core	CC 203	3
Core	CC 204	3
Core	CC 205	3
Core Elective	CE 201 A/B/C/D/E/F/G/H	3
Core Elective	CE 202 A/B/C/D/E/F/G/H	3
Total Credits		25
Total Credits Without SS and FC		21
Semester - IV		
Course Type	Course No.	Credit
Soft Skill	SS 202 A/B/C/D	2
Foundation Courses	FC 202 A/B/C/D/E	2
Core	CC 206	3
Core	CC 207	3
Core	CC 208	3
Core	CC 209	3
Core	CC 210	3
Core Elective	CE 203 A/B/C/D/E/F/G/H	3
Core Elective	CE 204 A/B/C/D/E/F/G/H	3
Total Credits		25
Total Credits Without SS and FC		21
Semester - V		
Course Type	Course No.	Credit
Soft Skill	SS 301 A/B/C/D	2
Foundation Courses	FC 301 A/B/C/D/E	2
Core	CC 301	3
Core	CC 302	3
Core	CC 303	3
Core	CC 304	3
Core	CC 305	3

Core Elective	CE 301 A/B/C/D/E/F/G/H	3
Core Elective	CE 302 A/B/C/D/E/F/G/H	3
Total Credits		25
Total Credits Without SS and FC		21
Semester - VI		
Course Type	Course No.	Credit
Soft Skill	SS 302 A/B/C/D	2
Foundation Courses	FC 302 A/B/C/D/E	2
Core	CC 306	3
Core	CC 307	3
Core	CC 308	3
Core	CC 309	3
Core	CC 310	3
Core Elective	CE 303 A/B/C/D/E/F/G/H	3
Core Elective	CE 304 A/B/C/D/E/F/G/H	3
Total Credits		25
Total Credits Without SS and FC		21

The Foundation Courses (FC), six in number for each UG degree are open to all students; irrespective of Science, Arts or Commerce Programmes. It is also open to a student to choose all the six Foundation Courses from outside his / her Department Selection of students to the FC, subject to the approval of the college and university.

(a.) For the selection of the Foundation courses and Soft Skill courses, the Department Committee shall follow a selection procedure on a first come first served basis, fixing the maximum number of students, giving counseling to the students etc. to avoid overcrowding to particular course(s) at the expense of some other courses.

(b.) The failed candidates in one FC/SS are permitted to opt for another FC and /or SS in another programme or they are permitted to continue with the same FC and SS.

(c.) The Colleges shall provide all information relating to the FCs and SS in each programme to all the students so as to enable them to choose their FCs and SS as prescribed semester wise in the structure.

O. B. Com. 6.

The UGC recommended Certificate Course on Environmental Studies is to be offered in the second semester of all the UG Programmes as Foundation course compulsorily. Every student is required to obtain minimum passing grade in this course for award of degree.

O. B. Com. 7.

Extension Activities: These should be carried out outside the class hours. e.g. NSS, NCC / Sports etc. will be assigned 4 additional credits in first four semesters. These credits will be in addition to the 150 credits of the programmes, they will be mentioned in the mark sheet but not included in the calculation of SGPA and CGPA.

O. B. Com. 8. Semesters :

An academic year is divided into two semesters. In each semester, courses are offered in 15 teaching weeks and the remaining 5 weeks are to be utilized for conduct of examinations and evaluation purposes. Each week has 30 working hours spread over 6 days a week, consisting of lectures, class participation, library work, practical, special counseling, sports, NSS, NCC and Youth Welfare activities etc.

O. B. Com. 9. Credits :

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. For instance, Four hour theory course per week is given Four Credits. Three credit to three hour theory course per week. However, in no instance the credits of a course can be greater than the hours allotted to it. For practical subjects in Commerce 1 and ½ hours of course is given one credit.

The total minimum credits, required for completing a UG B.Com programme is 150. The details of credits for individual components and individual courses are given in attached Table 3.

O. B. Com. 10. Course :

Each Course is to be designed variously under lectures / tutorials / laboratory or field work / seminar / practical training / assignments / term paper or report writing etc., to meet effective teaching and learning needs.

O. B. Com. 11. Examinations :

(i) There shall be university examinations at the end of each semester, for odd semesters in the month of October / November; for even semesters in April / May. A candidate who does not pass

the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in October / November or April / May.

(ii.) A candidate should get enrolled / registered for the first semester examination. If enrollment / registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed OR belated joining OR on medical grounds, the candidates are not permitted to move to the next semester. Such candidates shall re-do the semester in the subsequent turn of that semester as a regular student; however, a student of First Semester shall be admitted in the Second Semester, if he / she has successfully kept the term in first semester. To move in the Third Semester, a student has to clear all Credits of first semester. Like wise, to move in the Fourth Semester, a student is required to obtain all the credits of second semester. Similarly, after clearing all the credits of third semester, a student can move to the fifth semester and he / she shall be allowed to move to the sixth semester after clearing all the credits of fourth semester

For the movement in the said semester as described above, the candidate must have satisfactorily kept the term of the previous semester.

O. B. Com. 12. Condonation :

Students must have 75% of attendance in each course for appearing in the end semester University examination. Students who have 74% to 65% of attendance shall apply for Condonation in the prescribed form with the prescribed fee (Rupees 100 per course). Students who have 64% to 50% of attendance shall apply for Condonation in prescribed form with the prescribed fee (Rs. 100 per Course) along with the Medical Certificate. Students who have below 50% of attendance are not eligible to appear for the examination. It is further clarified that the students who have 75% or more of attendance shall be given Five out of Five marks in internal evaluation. Students (if condoned) who have 74% to 65% of attendance shall be given four to three marks in internal evaluation. Students, if condoned, who have to 64% to 50% of attendance shall be given two to one marks in internal evaluations (as per O.B.Com 14)

O. B. Com. 13. Question Paper Pattern :

Question Paper shall have four questions corresponding to four units of each theory course. Question No. 5 shall have objective type of questions to be asked from all the four units of the theory course by giving equal weight - age.

Table - 2

Question paper Format for 4 Unit Syllabus

Q. 1. (From Unit 1)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 2. (From Unit 2)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 3. (From Unit 3)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 4. (From Unit 4)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 5.	14 questions of 1 mark each. There should be at least 3 questions of 1 mark each from all the 4 units, remaining 2 questions of 1 mark can be from any unit	

SPECIAL STRUCTURE FOR ALL ACCOUNTING AND TAXATION COURSERS

The above structure is also applicable to these courses with the following modifications.

- (1) From question 1 to 4 only one question must be asked of 14 marks with internal option.
- (2) The question which carries 14 marks must be of mainly numerical type.
- (3) In the remaining three questions numerical type questions can be included with theory questions.
- (4) From Question 1 to 4 at least 80% of the questions must be of numerical form i.e. at least 45 marks should be allocated to numerical type questions. (Wherever question paper is of 70 marks)
- (5) In case of question paper carrying other than 70 marks 80% of the question excluding MCQs should be of numerical types.

O. B. Com. 14. Evaluation :

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a continuous internal assessment (CIA) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Table - 3
Internal Evaluation System

One Tests	15 Marks (Second / repeat test for genuine absentees)
Seminar / Quiz / Assignments etc.(class participation by the student)	10 Marks
Attendance	5 Marks
Total	30 Marks

Attendance shall be taken as a component for continuous assessment, although the students should put in a minimum of 75% attendance in each course. In addition to continuous evaluation

component, the end semester examination, which will be a written - type examination of at least 3 hours duration, would also form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 30 : 70. The evaluation of laboratory component, wherever applicable, will also be based on continuous internal assessment and on an end - semester practical examination.

O. B. Com. 15. Passing Minimum :

The passing minimum for CIA (Continues Internal Assessment) shall be 36% out of 30 marks (i.e. 11 marks), where the candidate is required to appear for the internal test at least once. Failed candidates in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters (2 chances will be given) by writing test and by submitting Assignments. The passing minimum for University or External Examinations shall be 36% out of 70 marks (i.e. 25 marks)

O. B. Com. 16. Grading :

Once the marks of the CIA (Continues Internal Assessment) and end-semester examinations for each of the courses are available, they will be added. The marks thus obtained will then be graded as per details provided in Table 4. From the First semester onwards the total performance within a semester and continuous performance starting from the first semester are indicated respectively by Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA). These two are calculated by the following formulae:

$$SGPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

Where ‘Ci ‘ is the Credit earned for the Course i in any semester ; ‘Gi’ is the Grade Point obtained by the student for the Course i and ‘n’ is the number of Courses in that semester.

CGPA = average of SGPA of all the Courses starting from the first semester to the current semester, i.e.

CGPA = Cumulative average GPA of all the courses starting from the first semester to the current semester.

NOTE :

I) The GPA, SGPA and CGPA shall be calculated separately for the following three parts:

PART I : Soft skills courses,

PART II : Foundation courses

PART III : Core courses, core elective courses and subject elective courses.

Part IV : Extension curricular and co-curricular activities including NSS, NCC etc.

II) The SGPA and CGPA shall be calculated only when the student has successfully cleared all the courses.

with the assumption that the total credits in each semester are the same.

O. B. Com. 17. Classification of Final Results :

I. For each of the three parts mentioned in O.B.Com. 16 above, there shall be a separate classification on the basis of CGPA as indicated in Table - 4 below :

Table - 4
Letter Grade Classification of Final Results

Percentage Marks	CGPA From - to	Letter Grade	Classification of Final Result
Above 85	8.5 - 10	O+	First class with Distinction
70 - 84.99	7.0 - 84.99	O	
60 - 69.99	6.0 - 6.99	A	First Class
55 - 59.99	5.5 - 5.99	B+	Higher Second Class
48 - 54.99	4.8 - 5.49	B	Second Class
36 - 47.99	3.6 - 4.79	C	Pass Class
Below 36	Below 3.6 = 0.0	D	Dropped

- II. For purposes of declaring a candidate to have qualified for the Degree of Bachelor of Commerce in the First class / Second class / Pass class or First class with Distinction, the marks and the corresponding CGPA earned by the candidate in part III mentioned in O.B.Com. 16 above alone will be the criterion, provided he/she has secured the prescribed passing minimum in Soft skill and foundation courses.. It is further provided that the candidate should have scored the First / Second Class separately in both the grand total and end Semester (External) examinations.
- III. Grade in Part IV, Extension and Extra Curricular Activities shall be shown separately and it shall not be taken into account for classification of class.
- IV. The marks and grades for the course as foundation (compulsory) course of Sem - II on “Environmental Studies” will be given in a separate certificate by the college as per the guidelines of UGC, MHRD & the Hon’ble Supreme Court of India. The College shall charge Rs.100/- separately to meet the expenditure incurred towards the completion of this course, as per UGC / MHRD guide lines.

O. B. Com. 18. Conferment of the Bachelor’s Degree :

- (i) A candidate shall be eligible for the conferment of the Degree of Bachelor of Commerce (B. Com. honours.) only if he / she has earned the minimum required credits for the programme prescribed therefore (i.e. 150 credits).
- (ii) A candidate shall be required to pay Rs.500/- towards the conferment of the Degree of B. Com., which shall be enhanced by a 10% increase every three years and rounded off to the next 10/- rupees stage.

O. B. Com. 19. End Semester Examinations :

- (i) The University shall conduct the external (end) semester Examinations for all the Semesters. Alternatively the University shall conduct the external examination for semesters V and VI only and the internal as well as the external examinations for semesters I to IV shall be conducted by the concerned colleges themselves. However, the common format for the question papers and mark-sheets suggested and/or prepared by the University has to be followed by all the colleges for Semester I to IV external (end semester) examinations.
- (ii) The examination fees for all end semester examination shall be Rs.500/- (Rs. 250/- for Theory & Rs. 250/- for Practical / Project / Term work etc.) for each semester of the Program which shall be enhanced by a 10% increase every three years and rounded off to a next 10/- rupees stage.

O. B. Com. 20. Self - Financing Stream :

The above Ordinances shall be applicable also for the candidates undergoing the programmes in Self-Financing Stream.

The above ordinances shall be applicable to external candidates also.

O. B. Com. 21. Grievance Redressal Committee :

The College shall form a Grievance Redressal Committee for each course in each department with the Course Teacher and the HOD (HOD and Principle for single person Departments) as the members. This Committee shall solve all grievances relating to the Internal Assessment marks of the students.

O. B. Com. 22. Transfer of Credits :

In case of Soft Skill Courses and Foundation Courses, Students are permitted to transfer their course credits from Centre for Distance Education (CDE) of any Open University to Regular Stream and vice - versa. Similarly, they are also permitted to transfer their course credits for all Courses from other state or central universities after verification of eligibility criteria.

O. B. Com. 23. Revision of Ordinances, Regulations and Curriculum :

The University may from time to time revise, amend and change the Ordinances, the Regulations and the Curriculum, if found necessary.

The existing ordinances for passing the examination / course for annual pattern of programs also remain effective for the CBCS program.

R. B. Com 1 - (i) Details of the number of courses and credits per course in B. Com. Programmes (Regular)

Table - 1

Sr. No.	Study Components	No. of Courses	B. Com.		
			Credits per Course	Total Credits	Total Hours on Weekly Basis
1	Soft Skill Courses	6	2	12	12
2	Foundation Courses	6	2	12	12
3	Core Course	30	3	90	90
4	Core Elective Courses	10	3	30	30
5	Subject Elective Courses	2	3	6	6
6	Library and Field work	---	---	---	30
TOTAL		54		150	180

Note: (I) Total weekly hours includes teaching of Foundation and Soft Skill Courses, which may / shall be carried out by the candidate inter or intra colleges.

(II) The workload taken up by the in - house faculty of the college for conducting Foundation and Soft Skill courses per Department, in any Undergraduate programme shall be counted as actual workload.

(III) The teaching of FCs and SSCs shall not depend upon the parent discipline / department of the faculty and can be assigned to any faculty depending upon the nature of the course.

R. B. Com. 2 (i) - B. Com. Programmes - Course Structure under CBCS

Table - 2

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - I						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 101 A	Soft Skill	Personality Development	2	NIL	NIL	2
SS 101 B	Soft Skill	Indian Constitution - I				
SS 101 C	Soft Skill	Stress Management				
SS 101 D	Soft Skill	National Ethics				
SS 101 E	Soft Skill	Indian Culture & Heritage				
FC 101 A	Foundation	Time Management	2	NIL	NIL	2
FC 101 B	Foundation	Growth of Indian Industries				
FC 101 C	Foundation	Human Right				
FC 101 D	Foundation	Tally Accounting				
FC 101 E	Foundation	Yoga & Meditation				
FC 101 F	Foundation	Life Insurance Services				
CC 101	CORE	Fundamentals of Business Economics - I	2	1	NIL	3
CC 102	CORE	Human Resource Management	2	1	NIL	3
CC 103	CORE	Accountancy - I	2	1	NIL	3
CC 104	CORE	Communication in Business	2	1	NIL	3
CC 105	CORE	General English : Text & Composition	2	1	NIL	3
CE 101 A	Core Elective Advanced Accounting and Auditing	Financial Accounting - I	2	1	NIL	3
CE 101 B	Core Elective Advanced Statistics	Basic Statistics - I				
CE 101 C	Core Elective Advance Business Management	Sales Management				
CE 101 D	Core Elective Computer Application	Internet and Web Page Development Using HTML				
CE 101 E	Core Elective Banking	Fundamentals of Banking - I				
CE 101 F	Core Elective Banking & Insurance	Fundamentals of Banking - I (Banking & Insurance)				
CE 101 G	Core Elective International Business	Fundamentals of International Business				
CE 101 H	Core Elective Marketing	Principles of Marketing				
SE 101 A	Subject Elective Advanced Accounting and Auditing	Financial Accounting - I				

SE 101 B	Subject Elective Advanced Statistics	Basic Statistics - I	2	1	NIL	3
SE 101 C	Subject Elective Computer Application	Internet and Web Page Development Using HTML				
SE 101 D	Subject Elective Secretarial Practice	Secretarial Practice - I				
SE 101 E	Subject Elective Advance Business Management	Sales Management				
TOTAL CREDITS						25

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - II						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 102 A	Soft Skill	Leadership Development	2	NIL	NIL	2
SS 102 B	Soft Skill	Team Building Training				
SS 102 C	Soft Skill	Analysis of Accounting Statements				
SS 102 D	Soft Skill	Sports & Practice				
SS 102 E	Soft Skill	Indian Constitution - II				
FC 102	Foundation	Environmental Studies	2	NIL	NIL	2
CC 106	CORE	Fundamentals of Business Economics - II	2	1	NIL	3
CC 107	CORE	Fundamentals OF Marketing Management	2	1	NIL	3
CC 108	CORE	Accountancy - II	2	1	NIL	3
CC 109	CORE	Business Correspondence	2	1	NIL	3
CC 110	CORE	General English : Grammar & Composition	2	1	NIL	3
CE 102 A	Core Elective Advanced Accounting and Auditing	Financial Accounting - I	2	1	NIL	3
CE 102 B	Core Elective Advanced Statistics	Operations Research				
CE 102 C	Core Elective Advance Business Management	Distribution Management				
CE 102 D	Core Elective Computer Application	Web page Designing using Flash & Dream Weaver				
CE 102 E	Core Elective Banking	Fundamentals of Banking - II				
CE 102 F	Core Elective Banking & Insurance	Fundamentals of Insurance				
CE 102 G	Core Elective International Business	Foreign Exchange and Balance of Payments				

CE 102 H	Core Elective Marketing	Personal Selling				
SE 102 A	Subject Elective Advanced Accounting and Auditing	Financial Accounting - II	2	1	NIL	3
SE 102 B	Subject Elective Advanced Statistics	Operation Research				
SE 102 C	Subject Elective Computer Application	Web page Designing using Flash & Dream Weaver				
SE 102 D	Subject Elective Secretarial Practice	Secretarial Practice - II				
SE 102 E	Subject Elective Advance Business Management	Distribution Management				
TOTAL CREDITS						25

Note : Colleges are instructed to see that at the time of Selection of Subject Elective existing workload (Workload of annual system) must not be changed. In case any college wants to offer a new subject as a Subject Elective Course, Prior permission of the University should be obtain, while submitting an undertaking that there will be no adverse effect on the workload of a Teaching Staff. (i.e. no faculty will become surplus)

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - III						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 201 A	Soft Skill	E - Communication	2	NIL	NIL	2
SS 201 B	Soft Skill	Computer Skills				
SS 201 C	Soft Skill	Company Secretary - Duties & Functions				
SS 201 D	Soft Skill	Consultancy Skills				
SS 201 E	Soft Skill	Industrial Statistics				
FC 201 A	Foundation	Tourism Management	2	NIL	NIL	2
FC 201 B	Foundation	Natural Resources Management				
FC 201 C	Foundation	Indian Religions				
FC 201 D	Foundation	General Insurance				
FC 201 E	Foundation	Service Management				
CC 201	CORE	Economics of Government Finances	2	1	NIL	3
CC 202	CORE	Indian Financial System	2	1	NIL	3
CC 203	CORE	Taxation - I	2	1	NIL	3

CC 204	CORE	Commercial Communication	2	1	NIL	3
CC 205	CORE	Fundamental Statistics - I	2	1	NIL	3
CE 201 A	Core Elective Advanced Accounting and Auditing	Cost Accounting - I	2	1	NIL	3
CE 201 B	Core Elective Advanced Statistics	Statistics - III				
CE 201 C	Core Elective Advance Business Management	Advanced Human Resource Management				
CE 201 D	Core Elective Computer Application	Financial Analysis Using Spreadsheet				
CE 201 E	Core Elective Banking	Central Banking				
CE 201 F	Core Elective Banking & Insurance	Central Banking and Banking Regulations				
CE 201 G	Core Elective International Business	International Financial Markets				
CE 201 H	Core Elective Marketing	Advertising and Sales Promotion				
CE 202 A	Core Elective Advanced Accounting and Auditing	Corporate Accounting	2	1	NIL	3
CE 202 B	Core Elective Advanced Statistics	Statistics - IV				
CE 202 C	Core Elective Advance Business Management	Advanced Marketing Management				
CE 202 D	Core Elective Computer Application	E - Commerce - I				
CE 202 E	Core Elective Banking	Indian Banking System				
CE 202 F	Core Elective Banking & Insurance	Indian Banking System				
CE 202 G	Core Elective International Business	International Financial Institutions				
CE 202 H	Core Elective Marketing	Agricultural Marketing				
TOTAL CREDITS						25

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - IV						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 202 A	Soft Skill	Handling Difficult Customers	2	NIL	NIL	2
SS 202 B	Soft Skill	Presentation Skills				
SS 202 C	Soft Skill	Research Skills				

SS 202 D	Soft Skill	Legal Drafting				
FC 202 A	Foundation	World Trade Organization	2	NIL	NIL	2
FC 202 B	Foundation	Pollution Control & Its Impact				
FC 202 C	Foundation	Coastal Management				
FC 202 D	Foundation	Business Process Outsourcing				
FC 202 E	Foundation	Right to Information				
CC 206	CORE	Economics of Growth and Finances	2	1	NIL	3
CC 207	CORE	Production Management	2	1	NIL	3
CC 208	CORE	Taxation - II	2	1	NIL	3
CC 209	CORE	Organizational Communication	2	1	NIL	3
CC 210	CORE	Fundamental Statistics - II	2	1	NIL	3
CE 203 A	Core Elective Advanced Accounting and Auditing	Cost Accounting - II	2	1	NIL	3
CE 203 B	Core Elective Advanced Statistics	Statistics - V				
CE 203 C	Core Elective Advance Business Management	Organizational Behavior				
CE 203 D	Core Elective Computer Application	E - Commerce - II				
CE 203 E	Core Elective Banking	Banking Regulations				
CE 203 F	Core Elective Banking & Insurance	Insurance Regulations				
CE 203 G	Core Elective International Business	Export Import Procedures				
CE 203 H	Core Elective Marketing	Distribution and Retailing				
CE 204 A	Core Elective Advanced Accounting and Auditing	Auditing - I	2	1	NIL	3
CE 204 B	Core Elective Advanced Statistics	Statistics - VI				
CE 204 C	Core Elective Advance Business Management	Advanced Financial Management				
CE 204 D	Core Elective Computer Application	Database Management Systems Using SQL				
CE 204 E	Core Elective Banking	Legal Aspects of Banking				
CE 204 F	Core Elective Banking & Insurance	Life and Non - Life Insurance				
CE 204 G	Core Elective International Business	International Accounting				
CE 204 H	Core Elective Marketing	Industrial Marketing				
TOTAL CREDITS						25

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - V						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 301 A	Soft Skill	Market Research	2	NIL	NIL	2
SS 301 B	Soft Skill	Presentation Skills				
SS 301 C	Soft Skill	Personal Financial Planning				
SS 301 D	Soft Skill	Handling of House Hold Equipments				
FC 301 A	Foundation	Business Ethics	2	NIL	NIL	2
FC 301 B	Foundation	Rural Marketing				
FC 301 C	Foundation	E - Filling of Tax Returns				
FC 301 D	Foundation	Tourism Marketing				
FC 301 E	Foundation	Disaster Management				
CC 301	CORE	Economics of International Trade	2	1	NIL	3
CC 302	CORE	Marketing Management in Practice	2	1	NIL	3
CC 303	CORE	Business Laws - I	2	1	NIL	3
CC 304	CORE	Corporate Communication	2	1	NIL	3
CC 305	CORE	Fundamental Statistics - III	2	1	NIL	3
CE 301 A	Core Elective Advanced Accounting and Auditing	Cost & Financial Accounting	2	1	NIL	3
CE 301 B	Core Elective Advanced Statistics	Statistics - VII				
CE 301 C	Core Elective Advance Business Management	Strategic Management				
CE 301 D	Core Elective Computer Application	Fundamentals of Networking				
CE 301 E	Core Elective Banking	Bank Customer Relationship				
CE 301 F	Core Elective Banking & Insurance	Legal Aspects of Insurance				
CE 301 G	Core Elective International Business	Basics of Logistics Management				
CE 301 H	Core Elective Marketing	Marketing Research				
CE 302 A	Core Elective Advanced Accounting and Auditing	Management Accounting - I	2	1	NIL	3
CE 302 B	Core Elective Advanced Statistics	Statistics - VIII				

CE 302 C	Core Elective Advance Business Management	Market Research				
CE 302 D	Core Elective Computer Application	Data Warehousing & Data Mining				
CE 302 E	Core Elective Banking	Marketing of Banking Services				
CE 302 F	Core Elective Banking & Insurance	Indian Insurance System				
CE 302 G	Core Elective International Business	International Business Environmental				
CE 302 H	Core Elective Marketing	Service Marketing				
TOTAL CREDITS						25

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - VI						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 302 A	Soft Skill	Business History	2	NIL	NIL	2
SS 302 B	Soft Skill	Writing Skills				
SS 302 C	Soft Skill	Business Information Analysis				
SS 302 D	Soft Skill	Basics of Performing Arts				
FC 302 A	Foundation	Cyber Laws	2	NIL	NIL	2
FC 302 B	Foundation	Personal Financial Planning				
FC 302 C	Foundation	Security Market				
FC 302 D	Foundation	Financial Services				
FC 302 E	Foundation	International Business				
CC 306	CORE	Indian Business and Economic Environment	2	1	NIL	3
CC 307	CORE	Fundamentals of Financial Management	2	1	NIL	3
CC 308	CORE	Business Laws - II	2	1	NIL	3
CC 309	CORE	Media and Public Relation Communication	2	1	NIL	3
CC 310	CORE	Fundamental Statistics - IV	2	1	NIL	3
CE 303 A	Core Elective Advanced Accounting and Auditing	Management Accounting – II	2	1	NIL	3
CE 303 B	Core Elective Advanced Statistics	Statistics – IX				
CE 303 C	Core Elective Advance Business	Management Information System				

	Management					
CE 303 D	Core Elective Computer Application	Information Security				
CE 303 E	Core Elective Banking	International Banking				
CE 303 F	Core Elective Banking & Insurance	Marketing of Banking & Insurance Services				
CE 303 G	Core Elective International Business	International Marketing				
CE 303 H	Core Elective Marketing	International Marketing				
CE 304 A	Core Elective Advanced Accounting and Auditing	Auditing - II	2	1	NIL	3
CE 304 B	Core Elective Advanced Statistics	Statistics - X				
CE 304 C	Core Elective Advance Business Management	Project Work And Viva - Voce				
CE 304 D	Core Elective Computer Application	MS Project				
CE 304 E	Core Elective Banking	Project / Technology in Banking				
CE 304 F	Core Elective Banking & Insurance	Emerging Issues in Banking & Insurance in India				
CE 304 G	Core Elective International Business	International Accounting				
CE 304 H	Core Elective Marketing	Industrial Marketing				
TOTAL CREDITS						

Note :

For all Theory courses University (External) Exam Hours = 3 hours
(Except Soft Skill and Foundation Course)

For Foundation and Soft Skill Courses
University (External) Exam Hours = 2 hours

For Practical courses University (External) Exam Hours = 2 hours

Marks Distribution for all courses (Except Foundation and Soft Skill) :
Internal = 30 + External = 70 = Total Marks 100

For Foundation and Soft Skill courses
Internal Marks = Total Marks = 100

R. B. Com. 3 - Grading of the Courses**Table - 3**

Percentage Marks	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very Good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped

R. B. Com. 4 - Final Result**Table - 4**

Percentage Marks	CGPA From - to	Letter Grade	Classification of Final Result
Above 85	8.5 - 10	O+	First class with Distinction
70 - 84.99	7.0 - 84.99	O	
60 - 69.99	6.0 - 6.99	A	First Class
55 - 59.99	5.5 - 5.99	B+	Higher Second Class
48 - 54.99	4.8 - 5.49	B	Second Class
36 - 47.99	3.6 - 4.79	C	Pass Class
Below 36	Below 3.6 = 0.0	D	Dropped

The semester grade point average (SGPA) will be calculated as an weighted average of all the grade point of the semester courses. That is Semester grade point average (SGPA) = (sum of grade points of all six courses of the semester)/ total credit of the semester as per example given below :

R. B. Com. 5 - Course Structure :

- I. The B.Com programme is full time three years Under Graduate Programme. The medium of instruction shall be one of the mediums offered by the respective colleges.
- II. The programme consists of Six Semesters - Semester I and II in the First Year of the Programme , Semesters III and IV in the Second Year and V and VI Semesters in the Third Year of the programme.
- III. The total programme consists of 150 credits equally divided into 25 credits per semester.
- IV. There would be different area of specialization as per syllabus of respective subject.
- V. The programme consists of the following types of courses :
 - (i) Core Courses : Common for all optional specialization groups.
 - (ii) Core Elective Course : To be selected from the group of following option from the 1st Semester onwards as per the table below.

Table 5

Semester No.	Optional / Specialization Area	No. of Core Elective Courses
I	(A) Advanced Accountancy & Auditing	1
II	(B) Advanced Statistics	1
III	(C) Advanced Business Management	2
IV	(D) Computer Application	2
V	(E) Banking	2
VI	(F) Banking & Insurance	2
	(G) International Business	2
	(H) Marketing	2

- (iii) Selection of Subject Elective Course every student must opt for one subject elective course from the list of courses offered by the college. External candidates must select one

subject elective course at the time of registration. The selection of the subject elective course is however subject to the following conditions :

- a. The selection of the subject elective must be different from the core elective area. For example is a student select advanced accountancy as the core elective, she / he can not offer advanced accountancy as a subject elective.
- b. The subject elective once selected in semester - I shall continue in Semester

(iv) Selection of soft skill and foundation courses.

Every student must select one SS and one FC in each semester out of the college list. The FC can be opted from Science / Arts / any other faculty offered by the college in respective semesters.

For the selection of the Foundation courses and Soft Skill courses, the Department Committee shall follow a selection procedure on a first come first served basis, fixing the maximum number of students, giving counseling to the students etc. to avoid overcrowding to particular course(s) at the expense of some other courses.

The UGC recommended Certificate Course on Environmental Studies is to be offered in the second semester of all the UG Programmes as Foundation course compulsorily. Every student is required to obtain minimum passing grade in this course for award of degree.

R. B. Com. 6 - Clearing and carrying forward the Semesters :

Rules for carrying forward the semesters are given below:

- I. A candidate must have at least 75% overall attendance in the programme (except O B.Com - 12) and should have satisfactory performance in class participation of each course and must have appeared in internal written test to be eligible for grant of term.
- II. In case, a candidate obtains D in any one course / all courses in the first semester, he / she shall be allowed to continue to proceed to the second semester provided he / she has kept his / her terms of the first semester successfully.
- III. The candidate shall be allowed to proceed to the third semester only after clearing all the courses of the first semester.
- IV. In case, a candidate obtains D in any one course / all courses in the second semester, he / she shall be allowed to continue to proceed to the third semester provided he / she has kept his / her term of the second semester successfully.

- V. The candidate shall be allowed to proceed to the fourth semester only after clearing all the courses of the second semester.
- VI. In case a candidate obtains D in any one course / all courses in the third semester, he / she shall be allowed to continue to proceed to the fourth semester provided he / she has kept his / her term of the third semester successfully. Similarly a candidate is allowed to move in the fifth semester provided he / she has kept his / her term of the fourth semester successfully and a candidate is allowed to move in the sixth semester after he / she has successfully kept the term of fifth semester even if he / she has failed in any one or all courses of the fifth semester.
- VII. The candidate shall be eligible for the award of the degree after successful clearance of all the courses of semester I, II, III, IV, V & VI by the Sixth semester examination of the third year programme or till expiry of registration / enrolment.
- VIII. When ever a candidate fails in a course due to failure of obtaining minimum marks in the internal component of the examination, the marks obtained in attendance and class participation shall be carried forward for the consideration of the repeat examination. The student has to appear in the internal test only to complete the requirement of the internal assessment.

R. B. Com. 7 - Assessment and Evaluations :

- I. Each course will be assessed on basis of 100 marks. The marks would be divided between internal and external assessment.
- II. There shall be one end semester external examination of each course in every semester consisting of 70% (70 marks) weight-age in theory and practical courses.
- III. Each Theory & Practical course shall have internal assessment of 30% weight - age based on the following
 - Internal written test - 15% (15 marks)
 - Attendance - 05% (5 marks)
 - Class participation in assignment-
Presentations/quizzes etc. - 10% (10 marks)
- IV. Every student will be required to pass in the external examination and internal assessment separately in each course.

V. The minimum passing standard will be 36% for the external and internal component of each course, i.e. 25 marks out of 70 (external - 36% of 70 marks) and 11 marks out of 30 (internal - 36% of 30 marks).

VI (a) The grades for each course would be decided on the basis of the percentage marks obtained in the end-semester external and internal examinations as per following table :

Table 6

Percentage Marks	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very Good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped

VI (b) **Final Results :**

Table 7

Percentage Marks	CGPA From - to	Letter Grade	Classification of Final Result
Above 85	8.5 - 10	O+	First class with Distinction
70 - 84.99	7.0 - 84.99	O	
60 - 69.99	6.0 - 6.99	A	First Class
55 - 59.99	5.5 - 5.99	B+	Higher Second Class
48 - 54.99	4.8 - 5.49	B	Second Class
36 - 47.99	3.6 - 4.79	C	Pass Class
Below 36	Below 3.6 = 0.0	D	Dropped or Fail

Note : The student must score class separately in both end semester examination and in grand total.

- VII The semester grade point average (SGPA) will be calculated as an weighted average of all the grade point of the semester courses. That is Semester grade point average (SGPA) = (sum of grade points of all six courses of the semester) / total credit of the semester as per example given below :

Table 8

Semester - I

Course No.	Credit	Marks out of 100(%)	Grade	Grade Point	Credit Grade Point
CC - 101	3	65	A	6.50	19.50
CC - 102	3	60	A	6.00	18.00
CC - 103	3	62	A	6.20	18.60
CC - 104	3	57	B+	5.70	17.10
CC - 105	3	55	B+	5.50	16.50
CE - 101	3	72	O	7.20	21.60
SE - 101	3	58	B+	5.80	17.40
FC - 101	2	44	C	4.40	8.80
SS - 101	2	60	A	6.00	12.00
Total Credits Without FC & SS	21				128.70

Examples : Conversion of marks into grade points

$$65 = 60 + 5 = 6.0 + 5 \times (0.99 / 9.99) = 6.0 + 5 \times 0.1 = 6.0 + 0.5 = 6.5$$

$$57 = 55 + 2 = 5.5 + 2 \times (0.49 / 4.99) = 5.5 + 2 \times 0.1 = 5.5 + 0.2 = 5.7$$

$$72 = 70 + 2 = 7.0 + 2 \times (1.49 / 14.99) = 7.0 + 2 \times 0.1 = 7.0 + 0.2 = 7.2$$

$$44 = 36 + 8 = 3.6 + 8 \times (1.19 / 11.99) = 3.6 + 8 \times 0.1 = 3.6 + 0.8 = 4.4$$

VIII SEMESTER GRADE POINT AVERAGE (SGPA) = Total Credit Grade
Points Without FCs and ECs = $128.70 / 21 = 6.13$

SGPA Sem. I = 6.16

SGPA Sem. II = 5.63

SGPA Sem. III = 6.01

SGPA Sem. IV = 5.50

SGPA Sem. V = 5.61

SGPA Sem. VI = 5.72

Total SGPA = 34.63

Cumulative Grade Point Average (CGPA) = $34.63 / 6 = 5.77$

CGPA = 5.77 Grade = B+ Class = Higher Second Class

CGPA X 10 = Percentage e.g. $5.77 \times 10 = 57.7 \%$

Note :

(1) SGPA is calculated only if the candidate passes in all the courses i.e. get minimum C grade in all the courses.

(2) CGPA is calculated only when the candidate passes in all the courses of all the semesters

IX The cumulative grade point average will be calculated as the average of the SGPA of all the six semesters, as shown above.

VII. For the award of the class CGPA shall be calculated on the basis of :

(a) Marks of End Semester External Examination

And

(b) Total Marks obtained (Marks of End Semester External Examination + Marks of Internal Assessment) for each course. The final Class for B. Com. Degree shall be awarded on the basis of lowest CGPA of (a) & (b) of fifth & sixth semester examinations. However, the marks of elective courses as well as foundation courses shall not be counted for the award of class,

provided a candidate has secured at least minimum passing marks in Elective & Foundation courses both in internal & external examinations.

R. B.Com. 8 - Syllabi Revision :

- I. Syllabi of every course should be preferably changed after every two years. For example a syllabus changed in 2011 must be revised in 2013 - 14.
- II. Revised Syllabi of each semester should be implemented in sequential way.
- III. In courses where units / topics relate to governmental provisions, regulations or laws, changes to accommodate the latest developments are automatic under information to the Registrar and Vice - Chancellor of Gujarat University.
- IV. All formalities for revisions in the syllabi should be completed before the end of the 2nd / 4th Semester for implementation in the next academic year.
- V. During every revision, up to twenty percent of the entire syllabi of each course can be changed to ensure that students who have studied the old syllabi can also appear for examinations in the revised syllabi.
- VI. In case, the syllabus of any course is carried forward without any change, it shall be included in the revised syllabi.
- VII. New / Additional areas and courses of elective optional can be introduced on the basis of recommendations of the board of studies.

R. B. Com. 9 - Format of Question paper for 4 Units :

THE ALLOCATION OF MARKS FOR EACH QUESTION RELATES TO ITS TYPE AND LENGTH OF ANSWER.

- (A) QUESTION CARRYING 6 MARKS SHOULD BE OF ESSAY TYPE WITH THE MAXIMUM LENGTH OF ANSWER TO ABOUT THREE TO FOUR PAGES (APPROX 600 WORDS).
- (B) QUESTIONS CARRYING FOUR MARKS SHOULD BE EITHER SHORT NOTES OR BRIEF ANSWER TO ABOUT TWO PAGES (APPROX 400 WORDS).

- (C) IN QUESTION NO.5 THEIR SHOULD BE 14 OBJECTIVE TYPE QUESTIONS OF 1 MARK EACH. THERE SHOULD BE AT LEAST 3 QUESTIONS OF 1 MARK EACH FROM ALL THE 4 UNITS, REMAINING 2 QUESTIONS OF 1 MARK CAN BE FROM ANY UNIT.

Q. 1. (From Unit 1)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 2. (From Unit 2)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 3. (From Unit 3)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 4. (From Unit 4)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 5.	14 questions of 1 mark each. There should be at least 3 questions of 1 mark each from all the 4 units, remaining 2 questions of 1 mark can be from any unit	

SPECIAL STRUCTURE FOR ALL ACCOUNTING AND TAXATION COURSERS

	EITHER	OR	
Q.1 From Unit - I	Numerical of 14 Marks	A OR A	7 Marks
		B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
		(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
Q.2 From Unit - II	Numerical of 14 Marks	A OR A	7 Marks
		B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
		(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
Q.3 From Unit - III	Numerical of 14 Marks	A OR A	7 Marks
		B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
		(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
		A OR	7 Marks

Q.4 From Unit - IV	Numerical of 14 Marks	A	
		B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
		(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
Q.5 Shall be	14 multiple choice questions of 1 mark each. There should be at least 3 questions of 1 mark each from all the 4 units, remaining 2 questions of 1 mark can be from any unit		

The above structure is also applicable to these courses with the following modifications.

- (1) From question 1 to 4 any one question must be asked of 14 marks with internal option.
- (2) The question which carries 14 marks must be of mainly numerical type.
- (3) In the remaining three questions numerical type questions can be included with theory questions.
- (4) From Question 1 to 4 at least 80% of the questions must be of numerical form i.e. at least 45 marks should be allocated to numerical type questions. (Wherever question paper is of 70 marks)
- (5) In case of question paper carrying other than 70 marks 80% of the question excluding MCQs should be of numerical types.

**GUJARAT UNIVERSITY,
AHMEDABAD - 380009**

**CHOICE BASED CREDIT
SYSTEM (CBCS)**

Ordinances and Regulations

**(For the PG - M.Com.
Regular Program)**

(For the candidates to be admitted from the
academic year 2011 - 2012 onwards)

GUJARAT UNIVERSITY, AHMEDABAD - 380009
CHOICE BASED CREDIT SYSTEM (CBCS)

Ordinances and Regulations
(For the PG - M. Com. Program)
(For Regular Candidates)

(For the candidates to be admitted from the academic year 2011 - 2012 onwards)

Ordinances for M.Com = O. M.Com. & Regulations for M.Com. = R. M. Com.

O. M. Com. 1. Eligibility :

I For Admission: A pass in the Bachelor of Commerce /Bachelor of Business Administration. Examination with relevant Commerce Subject, conducted by Gujarat University , or any other University, accepted as equivalent thereto by the Executive Council / MHRD, India, subject to such conditions as may be prescribed therefor. The university will follow the criteria for admissions with reference to the minimum marks or its equivalent grade for various categories of students, as prescribed by the Government of Gujarat / UGC / MHRD and accepted by the Executive Council of Gujarat University.

II A candidate who has passed any examination of M.Com. from any other University except Gujarat University shall be eligible for admission only to the first Semester if the M.Com program of Gujarat University as a fresh student. However, in such situation the grades and credits obtained outside Gujarat University will not be considered for award of M.Com. degree.

III A candidate who has obtained M. Com degree of Gujarat University in one area of specialization will not be eligible to appear in the M. Com degree examinations with another specialization as a regular student.

IV In case the student is not able to clear the program till the expiry of the registration and wishes to continue with the program, he / she shall re - register in the program as a fresh student, as per Provision - (I).

V A candidate once registered as a Regular candidate in the program shall not be allowed to switch over to the external program in the same academic year.

VI In case a candidate drops out of the program voluntarily for any reason whatsoever and opts to join any other program by obtaining a Transfer and / or Migration Certificate, the registration of the candidate in the M. Com program would be automatically cancelled.

VII For the M.Com. Degree : The candidates shall have subsequently undergone the prescribed course of study in the university department or a college affiliated to this University for a period of not less than two academic years, passed the

examinations prescribed and fulfilled such conditions as have been prescribed therefor.

O. M. Com. 2. Duration :

The P.G. M.Com. Program is for a period of two years. Each academic year shall comprise of two semesters viz. Odd and Even semesters. Odd semesters shall be from June / July to October / November and Even Semesters shall be from November / December to April / May. There shall be not less than 90 working days which shall comprise 450 teaching clock hours for each semester. (Exclusive of the days for the conduct of University or external end-semester examinations). A candidate can avail a maximum of 10 Semesters (5 Years), in a continuous stretch of 5 Years from the date of admission to complete Masters's Degree

O. M. Com. 3. Specialization areas offered at P. G. M. Com. Program :

GROUP A) ACCOUNTING AND FINANCE

GROUP B) MARKETING AND FINANCE

GROUP C) STATISTICS AND FINANCE

GROUP D) INTERNATIONAL BUSINESS AND BANKING

O. M. Com. 4. The CBCS System :

All Programmes shall be run on **Choice Based Credit System (CBCS)**. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

O. M. Com. 5. Courses in Programmes :

The PG M.Com. program consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of Courses suggested for the PG M. Com. - programmes. Core courses, Elective Courses and Projects and Such Other courses deemed necessary for the programme.

The above courses (including project courses) shall be distributed in all M.Com. Program / Semesters so as to keep the number of courses per semester, uniformly six and the credits per semester, uniformly twenty four. However, in the fourth semester, the number of courses may be reduced to accommodate the dissertation /project work / Industrial Training etc. as per the requirement of Subjects of M.Com. programme.

O.M.Com. 6 Extension and Extra - curricular activities

Field work, industrial tours and other such activities shall be treated as extension and extra-curricular activities.

O. M.Com.7. Semesters :

An academic year is divided into two semesters. In each semester, courses are offered in 15 teaching weeks and the remaining 5 weeks are to be utilized for conduct of examinations and evaluation purposes. Each week has 30 working hours spread over 5 / 6 days a week.

O. M.Com. 8. Credits :

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. For instance, a Twelve Instructional hour course of practicals for sem. I & IV per week is assigned Four Credits. Four hour Theory course per week is given Four Credits. The dissertation / Term Work / Industrial Training / Seminars / Project etc. offered in fourth semester in M.Com. Program shall carry the credit weightage as described by the respective Board of Studies of the said Subject.

The total minimum Credits, required for completing a PG M.Com. Program is 96.

O. M.Com. 9. Course :

Each Course is to be designed variously under lectures / tutorials / laboratory or field work / seminar / practical training / assignments / term paper or report writing etc., to meet effective teaching and learning needs.

O. M.Com. 10. Examinations :

(i.) There shall be examinations of each course at the end of each semester, for odd semesters in the month of November / December; for even semesters in May / June. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in November / December or May / June.

(ii.) A candidate should get enrolled / registered for the first semester examination. If enrollment / registration of a candidate is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed, OR belated joining, OR on medical grounds, this candidate will not be not permitted to move to the next semester. Such candidates shall re - do the semester in the subsequent turn of that semester as a regular student. However, a student of First Semester shall be admitted in the Second Semester, if he / she has successfully kept the term in first semester. To move in the Third Semester, a student has to clear all Credits of first semester. Like wise, to move in the Fourth Semester, a student is required to obtain all the credits of second semester.

For the movement in the said semester as described above, the candidate must have satisfactorily kept the term of the previous semester.

O. M.Com. 11. Condonation :

Students must have 75% of attendance in each course for appearing in the examination. Students who have 74% to 65% of attendance shall apply for condonation in the prescribed form with the prescribed fee (Rs.100/ per Course). Students who have 64% to 50% of attendance shall apply for condonation in prescribed form with the prescribed fee along with the Medical Certificate. Students who have below 50% of attendance are not eligible to appear for the examination. It is furthered clarified that the students, who have 75% or more of attendance shall be given five out of five marks in internal evaluation. Students (if condoned), who have 74% to 65% of attendance shall be given 3 to 4 marks in internal evaluation. Students (if condoned), who have 64% to 50% of attendance shall be given 1 to 2 marks in internal evaluation. (As per O.M.Com. 10)

O. M.Com. 12. Question Paper Pattern :

Question Paper shall have four questions corresponding to four units of each theory course. Question No. 5 shall have objective type of questions to be asked from all the four units of the theory course by giving equal weightage.

O. M. Com. 13. Evaluation :

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a continuous internal assessment (CIA) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are :

One Internal Tests	15 Marks (Second / repeat test for genuine absentees)
Seminar / Quiz / Assignments	10 Marks
Attendance	5 Marks
Total	30 Marks

Attendance shall be taken as a component for continuous assessment, although the students should put in a minimum of 75% attendance in each course. In addition to continuous evaluation component, the end semester examination, which will be a written - type examination of at least 3 hours duration, would also form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 30 : 70. The evaluation of

laboratory component, wherever applicable, will also be based on continuous internal assessment and on an end-semester practical examination.

Every student should undertake an individual project in the fourth semester. The assessment of the project work would be done on the basis of the project report submitted by the student. The ratio of marks to be allotted to internal assessment and external end semester university examination shall be 30 : 70.

O. M.Com. 14. Passing Minimum :

The passing minimum for CIA (Continues Internal Assessment) shall be 36% out of 30 marks (i.e. 11 marks), where the candidate is required to appear for the internal test at least once. Failed candidates in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters (2 chances will be given) by writing test and by submitting Assignments. The passing minimum for University or External Examinations shall be 36% out of 70 marks (i.e. 25 marks)

O. M.Com. 15. Grading :

Once the marks of the CIA (Continues Internal Assessment) and end-semester examinations for each of the courses are available, they will be added. The marks thus obtained will then be graded as per details provided in R.M.Com. 3. From the First semester onwards the total performance within a semester and continuous performance starting from the first semester are indicated respectively by Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA). These two are

calculated by the following formulae :

$$SGPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

where 'Ci ' is the Credit earned for the Course i in any semester ; 'Gi' is the Grade Point obtained by the student for the Course i and 'n' is the number of Courses passed in that semester.

CGPA = SGPA of all the Courses starting from the first semester to the current semester.

O. M.Com. 16. Classification of Final Results :

For purposes of declaring a candidate to have qualified for the Degree of Master of Commerce in the First class / Second class / Pass class or First class with Distinction, the marks and the corresponding CGPA earned by the candidate in Core Courses will be the criterion.. It is further provided that the candidate should have scored the First / Second Class separately in both the grand total and end Semester (External) examinations.

Grading of the Courses

Percentage / Marks	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped or Fail

Final

Result

CGPA From - to	Letter Grade	Classification of Final Result
8.5 - 10	O+	First class with Distinction
7.0 - 84.99	O	
6.0 - 6.99	A	First Class
5.5 - 5.99	B+	Higher Second Class
4.8 - 5.49	B	Second Class
3.6 - 4.79	C	Pass Class
Below 3.6 - 0.0	D	Dropped or Fail

O. M.Com. 17. Conferment of the Master's Degree :

- (i) A candidate shall be eligible for the conferment of the Degree of Master of Commerce only if he / she has earned the minimum required credits for the programme prescribed therefor (i.e. 96 credits).
- (ii) A candidate shall be required to pay Rs.500/- towards the conferment of the Degree of M. Com., which shall be enhanced by a 10% increase every three years and rounded off to the next 10/- rupees stage.

O. M.Com. 18. End Semester Examinations :

- (i) The University shall conduct the External (End Semester) Examinations for the Semester I, II, III and IV.
- (ii) The examination fees for all end semester examinations shall be Rs.500/- for all subjects, which shall be enhanced by a 10% increase every three years and rounded off to a next 10/- rupees stage.

O. M.Com. 19. Self - Financing Stream :

The above Ordinances shall be applicable also for the candidates undergoing the program in Self - Financing Stream.

O. M.Com. 20. Grievance Redressal Committee :

The University Departments or P.G. Centers of the Affiliating Colleges or Recognized Institutes shall form a Grievance Redressal Committee for each course in each department with the Course Teacher and the HOD as the members. This Committee shall solve all grievances relating to the Internal Assessment marks of the students.

O. M.Com. 21. Revision of Ordinances, Regulations and Curricula :

The University may from time to time revise, amend and change the Ordinances, the Regulations and the Curricula, if found necessary. The existing ordinances for passing the examination / paper for annual pattern of courses shall also remain effective for the CBCS programmes.

R. M. Com. 1 - Grading of the Courses

Percentage / Marks	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped or Fail

R. M. Com. 2 - Final Result

CGPA From - to	Letter Grade	Classification of Final Result
8.5 - 10	O+	First class with Distinction
7.0 - 84.99	O	
6.0 - 6.99	A	First Class
5.5 - 5.99	B+	Higher Second Class
4.8 - 5.49	B	Second Class
3.6 - 4.79	C	Pass Class
Below 3.6 - 0.0	D	Dropped or Fail

R. M.Com. 3 - Course Structure :

- I. The M.Com. programme is full time two years Post Graduate Programme. The medium of instruction shall be English. However, the students are allowed to write the answers in Gujarati in the examinations.
- II. The programme consists of Four Semesters - Semester I and II in the First Year of the Programme and Semesters III and IV in the Second Year of the programme.
- III. The total programme consists of 96 credits equally divided into 24 credits per semester.
- IV. There would be different elective areas of specialization as per syllabus of respective subject.
- V. The programme consists of the following types of courses
 - (i) Core courses: common for all optional specialization groups.
 - (ii) Elective courses separate for all optional specialization groups.

R. M.Com. 4 - Clearing and carrying forward the Semesters :

Rules for carrying forward the semesters are :

- I. A candidate must have at least 75% overall attendance in the programme (As explained in O.M.Com.11) and should have satisfactory performance in class participation of each course and must have appeared in internal written test to be eligible for grant of term.
- II. In case, a candidate obtains D in any one course / all courses in the first semester, he / she shall be allowed to continue to proceed to the second

semester provided he / she has kept his / her term of the first semester successfully.

- III. The candidate shall be allowed to proceed to the third semester only after clearing all the courses of the first semester.
- IV. In case, a candidate obtains D in any one course / all courses in the second semester, he / she shall be allowed to continue to proceed to the third semester provided he / she has kept his / her term of the second semester successfully.
- V. The candidate shall be allowed to proceed to the fourth semester only after clearing all the courses of the second semester.
- VI. In case a candidate obtains D in any one course / all courses in the third semester, he / she shall be allowed to continue to proceed to the fourth semester provided he / she has kept his / her term of the third semester successfully.
- VII. The candidate shall be eligible for the award of the degree after successful clearance of all the courses of semester I, II, III & IV by the fourth semester examination of the second year programme or till expiry of registration / enrolment.
- VIII. When ever a candidate fails in a course due to failure of obtaining minimum marks in the internal component of the examination, the marks obtained in attendance and class participation shall be carried forward for the consideration of the repeat examination. The student has to appear in the internal test only to complete the requirement of the internal assessment.

R. M.Com. 5 - Assessment and Evaluations :

- I. Each course will be assessed on the basis of 100 marks. The marks would be divided between internal and external assessment.
- II. There shall be one end semester external examination of each course in every semester consisting of 70% (70 marks) weightage in theory and practical courses.
- III. Each Theory & Practical course shall have internal assessment of 30% waightage based on the following
 - Internal written test - 15% (15 marks)
 - Attendance - 05% (5 marks)
 - Class participation in assignments - 05% (5 marks)
 - Presentations (Seminars)/quizzes etc. - 05% (5 marks)

- IV. Every student will be required to pass the external examination and internal assessment separately in each course.
- V. The minimum passing standard will be 36% for the external and internal component of each course, i.e. 25 marks out of 70 (external -36% of 70 marks) and 11 marks out of 30 (internal - 36% of 30 marks).
- VI. **(A)** The grades for each course would be decided on the basis of the percentage marks obtained in the end-semester external and internal examinations as per following table:

Percentage / Marks (Normalized)	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped or Fail

VI.(B) Final Result :

CGPA From - to	Letter Grade	Classification of Final Result
8.5 - 10	O+	First class with Distinction
7.0 - 84.99	O	
6.0 - 6.99	A	First Class
5.5 - 5.99	B+	Higher Second Class
4.8 - 5.49	B	Second Class
3.6 - 4.79	C	Pass Class
00 - 00	D	Dropped or Fail

- VII. The semester grade point average (SGPA) will be calculated as an weighted average of all the grade point of the semester courses. That is Semester grade point average (SGPA) = (sum of grade points of all six courses of the semester) / total credit of the semester as per example given below :

Semester - I

Course No.	Credit	Marks out of 100(%)	Grade	Grade Point	Credit Grade point
Core Course - 1	4	65	A	6.5	26
Core Course - 2	4	60	A	6.0	24
Core Course -3	4	62	A	6.2	24.8
Core Course - 4	4	57	B+	5.7	22.8
Core Course - 5	4	55	B+	5.5	22
Core Course - 6	4	72	O	7.2	28.2
Total	24				147.8

Examples : Conversion of marks into grade points

$$65 = 60 + 5 = 6.0 + 5 \times (0.99 / 9.99) = 6.0 + 5 \times 0.1 = 6.0 + 0.5 = 6.5$$

$$57 = 55 + 2 = 5.5 + 2 \times (0.49 / 4.99) = 5.5 + 2 \times 0.1 = 5.5 + 0.2 = 5.7$$

$$72 = 70 + 2 = 7.0 + 2 \times (1.49 / 14.99) = 7.0 + 2 \times 0.1 = 7.0 + 0.2 = 7.2$$

$$\text{VIII.SEMESTER GRADE POINT AVERAGE (SGPA)} = \text{Total Credit Grade Points} / 24 = 6.16$$

$$\text{SGPA Sem. I} = 6.16$$

$$\text{SGPA Sem. II} = 5.63$$

$$\text{SGPA Sem. III} = 6.01$$

$$\text{SGPA Sem. IV} = 5.50$$

$$\text{Total SGPA} = 23.30$$

$$\text{Cumulative Grade Point Average (CGPA)} = 23.30 / 4 = 5.82$$

$$\text{CGPA} = 5.82 \quad \text{Grade} = \text{B+} \quad \text{Class} = \text{Higher Second Class}$$

$$\text{GPA} \times 10 = \text{Percentage} \quad \text{e.g. } 5.82 \times 10 = 58.2 \%$$

Note: (1)SGPA is calculated only if the candidate passes in all the courses i.e. get minimum C grade in all the courses.

(2) CGPA is calculated only when the candidate passes in all the courses of all the semesters

IX. The cumulative grade point average will be calculated as the average of the SGPA of all the four semesters, as shown above.

X. For the award of the class, CGPA shall be calculated on the basis of :

(a) Marks of End Semester External Examination

And

(b) Total Marks obtained (Marks of End Semester External Examination + Marks of Internal Assessment) for each course. The final Class for M.Com. Degree shall be awarded on the basis of lowest CGPA (marks) of (a) & (b) of one to fourth semester examinations.

R. M.Com. 6 - Revision of Syllabi :

- I. Syllabi of every course should be preferably revised every two years. For example, a syllabus revised in 2011 must be revised in 2013.
- II. Revised Syllabi of each semester should be implemented in sequential way.
- III. In courses, where units / topics relate to governmental provisions, regulations or laws, changes to accommodate the latest developments, are to be made automatically under the information to the Academic and Executive Councils of Gujarat University.
- IV. All formalities for revisions in the syllabi should be completed before the end of the 2nd / 4th semester for implementation in the next academic year.
- V. During every revision, up to twenty percent of the syllabi of each course should be changed so as to ensure the appearance in the examinations of revised syllabi for those students, who have studied the old (unrevised) syllabi without any difficulties.
- VI. In case, the syllabus of any course is carried forward without any revision, it shall also be included in the revised syllabi.

R. M.Com.7 - Format of Question paper :

Q.1 From Unit - I	A OR A	7 Marks
	(B) Write in brief any two out of three (i) (ii) (iii)	4 Marks

	(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
Q.2 From Unit - II	A OR A	7 Marks
	(B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
	(C) Write in brief any two out of three (i) (ii) (iii)	3 Marks
Q.3 From Unit - III	A OR A	7 Marks
	(B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
	(C) Write in brief any two out of three (i) (ii) (iii)	3 Marks
Q.4 From Unit - IV	A OR A	7 Marks
	(B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
	(C) Write in brief any two out of three (i) (ii) (iii)	3 Marks
Q.5 Shall be	14 multiple choice questions of 1 mark each. There should be at least 3 questions of 1 mark each from all the 4 units, remaining 2 questions of 1 mark can be from any unit	

SPECIAL STRUCTURE FOR ALL ACCOUNTING, TAXATION AND STATISTICS COURSERS.

The above structure is also applicable to these courses with the following modifications.

- (1) From question 1 to 4 any two question must be asked of 14 marks with internal option.
- (2) The questions which carry 14 marks must be of mainly numerical type.
- (3) In the remaining two questions numerical type questions should be included with theory questions.
- (4) From Question 1 to 4 at least 80% of the questions must be of numerical form i.e. at least 45 marks should be allocated to numerical type questions. (Wherever question paper is of 70 marks)
- (5) In case of question paper carrying other than 70 marks 80% of the question excluding MCQs should be of numerical types.

**GUJARAT UNIVERSITY,
AHMEDABAD - 380009**

**CHOICE BASED CREDIT
SYSTEM (CBCS)**

Ordinances and Regulations

**(For the UG - B. Com.
Program)**

(For the candidates to be admitted from the academic
year 2011 - 2012 onwards)

GUJARAT UNIVERSITY, AHMEDABAD - 380 009.
CHOICE BASED CREDIT SYSTEM (CBCS)

Ordinances and Regulations

(For the UG - B. Com Programmes)

(For the candidates to be admitted from the Academic Year 2011 - 2012 onwards)

Ordinances for B. Com = O. B. Com & Regulations for B. Com = R. B. Com

O. B. Com. 1. Eligibility :

- I** For Admission : A pass in the Higher Secondary Examination (with Commerce Subjects) conducted by the Government of Gujarat; or an Examination accepted as equivalent there to by the Executive Council / MHRD, India, subject to such conditions as may be prescribed there for.

Further the candidate must have the following courses in class XII :

- a) Accountancy or business administration or business management and
- b) Economics or statistics or business mathematics or quantitative techniques

A student who has obtained a diploma (after 10 +2) with commerce subjects from any recognized board of any state or central government shall also be eligible for admission to the B.Com program in 3rd semester (second year). The marks obtained in the diploma program shall be converted in to the SGPA of the first two semesters in the B.Com program. Subject to other eligibility criterion prevailing at that time.

II Selection of Core Elective Area.

The Core Elective areas available for the B. Com program are :

- A. Advanced Accountancy & Auditing
- B. Advanced Statistics
- C. Advanced Business Management
- D. Computer Application
- E. Banking
- F. Banking & Insurance
- G. International Business
- H. Marketing

Every student must select one of these core electives at the time of admission in Semester - I out of the core elective areas offered by the college. External candidates must opt for one of these core electives at the time of registration.

The core elective area once selected by a student in Semester - I shall remain for the rest of the semester and can not be altered till the student completes the program.

III Selection of Subject Elective courses.

The Subject Elective courses available in the B. Com program are :

Subject Electives	:	(A) Advanced Accounting and Auditing
(To be selected		(B) Advanced Statistics
At the time of		(C) Computer Application
Admission to		(D) Secretarial Practice
Sem - I)		(E) Advance Business Management

Every student must opt for one subject elective course from the list of courses offered by the college. External candidates must select one subject elective course at the time of registration. The selection of the subject elective course is however subject to the following conditions :

- (a) The selection of the subject elective must be different from the core elective area. For example is a student select advanced accountancy as the core elective, she / he can not offer advanced accountancy as a subject elective.
- (b) The subject elective once selected in semester - I shall continue in semester - II

IV Selection of soft skill and foundation courses.

Every student must select one Soft Skill (SS) and one Foundation Course (FC) in each semester out of the college list. The FC can be opted from Science / Arts / any other faculty offered by the college in respective semesters.

- V** For the Degree : The candidates shall have subsequently undergone the prescribed course of study in a college affiliated to this University for a period of not less than three academic years / Six Semesters, passed the examinations prescribed, earning 150 credits and fulfilled such conditions as have been prescribed therefore.

O. B. Com. 2. Duration :

The course is for a period of three years. Each academic year shall comprise of two semesters viz. Odd and Even semesters. Odd semesters (I, III, V) shall be from June / July to October / November and Even Semesters (II, IV, VI) shall be from November / December to April / May. There shall be not less than 90 working days in each semester. A candidate can avail a maximum of 12 Semester (6 Years), in a continuous stretch of 6 Years from the date of admission to complete Bachelor's Degree. However, for repeat Semesters the candidates shall appear in internal test and end semester examinations as per the current applicable syllabus.

O. B. Com. 3. Areas of Specialization : (Core Elective Courses)

Candidates can opt for specialization in any one of the following areas :

- (A) Advance Accounting and Auditing
- (B) Advance Statistics
- (C) Advance Business Management
- (D) Computer Application
- (E) Banking
- (F) Banking & Insurance
- (G) International Business
- (H) Marketing

O. B. Com. 4. The CBCS System :

All Programmes shall be run on Choice Based Credit System (CBCS). It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

O. B. Com. 5. Courses in Programmes :

The B. Com. - programme consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of Courses suggested for the B. Com. - programmes.

Soft Skill Courses

Foundation Courses

Core Courses

Core Elective Courses

Subject Elective Courses

The Soft Skill Courses and Foundation Courses are meant to develop the students' communicative skill and Social Awareness at the UG level. Core Courses are the basic courses compulsorily required for each of the programme of study. Core Elective Courses are the courses to be studied as special subject fields in academics. These will be related to the subject of the programme in which the candidate gets his / her degree. The number of Core Course - shall be 30. The no of Core Elective Courses shall be 10 (related to areas of specialization), there shall be 2 subject Elective courses, 6 Foundation courses and 6 Soft Skill courses. That is a candidate will complete 54 courses totaling 150 credits in the 6 Semester in the programme.

Table - 1
Core Structure for B. Com. - CBCS Programme

Semester - I		
Course Type	Course No.	Credit
Soft Skill	SS 101 A/B/C/D/E	2
Foundation Courses	FC 101 A/B/C/D/E/F	2
Core	CC 101	3
Core	CC 102	3
Core	CC 103	3
Core	CC 104	3
Core	CC 105	3
Core Elective	CE 101 A/B/C/D/E/F/G/H	3
Subject Elective	SE101 A/B/C/D/E	3
Total Credits		25
Total Credits Without SS and FC		21
Semester - II		
Course Type	Course No.	Credit
Soft Skill	SS 102 A/B/C/D/E	2
Foundation Courses	FC 102	2
Core	CC 106	3
Core	CC 107	3
Core	CC 108	3
Core	CC 109	3
Core	CC 110	3
Core Elective	CE 102 A/B/C/D/E/F/G/H	3
Subject Elective	SE 102 A/B/C/D/E	3
Total Credits		25
Total Credits Without SS and FC		21

Semester - III		
Course Type	Course No.	Credit
Soft Skill	SS 201 A/B/C/D/E	2
Foundation Courses	FC 201 A/B/C/D/E	2
Core	CC 201	3
Core	CC 202	3
Core	CC 203	3
Core	CC 204	3
Core	CC 205	3
Core Elective	CE 201 A/B/C/D/E/F/G/H	3
Core Elective	CE 202 A/B/C/D/E/F/G/H	3
Total Credits		25
Total Credits Without SS and FC		21
Semester - IV		
Course Type	Course No.	Credit
Soft Skill	SS 202 A/B/C/D	2
Foundation Courses	FC 202 A/B/C/D/E	2
Core	CC 206	3
Core	CC 207	3
Core	CC 208	3
Core	CC 209	3
Core	CC 210	3
Core Elective	CE 203 A/B/C/D/E/F/G/H	3
Core Elective	CE 204 A/B/C/D/E/F/G/H	3
Total Credits		25
Total Credits Without SS and FC		21
Semester - V		
Course Type	Course No.	Credit
Soft Skill	SS 301 A/B/C/D	2
Foundation Courses	FC 301 A/B/C/D/E	2
Core	CC 301	3
Core	CC 302	3
Core	CC 303	3
Core	CC 304	3
Core	CC 305	3

Core Elective	CE 301 A/B/C/D/E/F/G/H	3
Core Elective	CE 302 A/B/C/D/E/F/G/H	3
Total Credits		25
Total Credits Without SS and FC		21
Semester - VI		
Course Type	Course No.	Credit
Soft Skill	SS 302 A/B/C/D	2
Foundation Courses	FC 302 A/B/C/D/E	2
Core	CC 306	3
Core	CC 307	3
Core	CC 308	3
Core	CC 309	3
Core	CC 310	3
Core Elective	CE 303 A/B/C/D/E/F/G/H	3
Core Elective	CE 304 A/B/C/D/E/F/G/H	3
Total Credits		25
Total Credits Without SS and FC		21

The Foundation Courses (FC), six in number for each UG degree are open to all students; irrespective of Science, Arts or Commerce Programmes. It is also open to a student to choose all the six Foundation Courses from outside his / her Department Selection of students to the FC, subject to the approval of the college and university.

(a.) For the selection of the Foundation courses and Soft Skill courses, the Department Committee shall follow a selection procedure on a first come first served basis, fixing the maximum number of students, giving counseling to the students etc. to avoid overcrowding to particular course(s) at the expense of some other courses.

(b.) The failed candidates in one FC/SS are permitted to opt for another FC and /or SS in another programme or they are permitted to continue with the same FC and SS.

(c.) The Colleges shall provide all information relating to the FCs and SS in each programme to all the students so as to enable them to choose their FCs and SS as prescribed semester wise in the structure.

O. B. Com. 6.

The UGC recommended Certificate Course on Environmental Studies is to be offered in the second semester of all the UG Programmes as Foundation course compulsorily. Every student is required to obtain minimum passing grade in this course for award of degree.

O. B. Com. 7.

Extension Activities: These should be carried out outside the class hours. e.g. NSS, NCC / Sports etc. will be assigned 4 additional credits in first four semesters. These credits will be in addition to the 150 credits of the programmes, they will be mentioned in the mark sheet but not included in the calculation of SGPA and CGPA.

O. B. Com. 8. Semesters :

An academic year is divided into two semesters. In each semester, courses are offered in 15 teaching weeks and the remaining 5 weeks are to be utilized for conduct of examinations and evaluation purposes. Each week has 30 working hours spread over 6 days a week, consisting of lectures, class participation, library work, practical, special counseling, sports, NSS, NCC and Youth Welfare activities etc.

O. B. Com. 9. Credits :

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. For instance, Four hour theory course per week is given Four Credits. Three credit to three hour theory course per week. However, in no instance the credits of a course can be greater than the hours allotted to it. For practical subjects in Commerce 1 and ½ hours of course is given one credit.

The total minimum credits, required for completing a UG B.Com programme is 150. The details of credits for individual components and individual courses are given in attached Table 3.

O. B. Com. 10. Course :

Each Course is to be designed variously under lectures / tutorials / laboratory or field work / seminar / practical training / assignments / term paper or report writing etc., to meet effective teaching and learning needs.

O. B. Com. 11. Examinations :

(i) There shall be university examinations at the end of each semester, for odd semesters in the month of October / November; for even semesters in April / May. A candidate who does not pass

the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in October / November or April / May.

(ii.) A candidate should get enrolled / registered for the first semester examination. If enrollment / registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed OR belated joining OR on medical grounds, the candidates are not permitted to move to the next semester. Such candidates shall re-do the semester in the subsequent turn of that semester as a regular student; however, a student of First Semester shall be admitted in the Second Semester, if he / she has successfully kept the term in first semester. To move in the Third Semester, a student has to clear all Credits of first semester. Like wise, to move in the Fourth Semester, a student is required to obtain all the credits of second semester. Similarly, after clearing all the credits of third semester, a student can move to the fifth semester and he / she shall be allowed to move to the sixth semester after clearing all the credits of fourth semester

For the movement in the said semester as described above, the candidate must have satisfactorily kept the term of the previous semester.

O. B. Com. 12. Condonation :

Students must have 75% of attendance in each course for appearing in the end semester University examination. Students who have 74% to 65% of attendance shall apply for Condonation in the prescribed form with the prescribed fee (Rupees 100 per course). Students who have 64% to 50% of attendance shall apply for Condonation in prescribed form with the prescribed fee (Rs. 100 per Course) along with the Medical Certificate. Students who have below 50% of attendance are not eligible to appear for the examination. It is further clarified that the students who have 75% or more of attendance shall be given Five out of Five marks in internal evaluation. Students (if condoned) who have 74% to 65% of attendance shall be given four to three marks in internal evaluation. Students, if condoned, who have to 64% to 50% of attendance shall be given two to one marks in internal evaluations (as per O.B.Com 14)

O. B. Com. 13. Question Paper Pattern :

Question Paper shall have four questions corresponding to four units of each theory course. Question No. 5 shall have objective type of questions to be asked from all the four units of the theory course by giving equal weight - age.

Table - 2

Question paper Format for 4 Unit Syllabus

Q. 1. (From Unit 1)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 2. (From Unit 2)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 3. (From Unit 3)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 4. (From Unit 4)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 5.	14 questions of 1 mark each. There should be at least 3 questions of 1 mark each from all the 4 units, remaining 2 questions of 1 mark can be from any unit	

SPECIAL STRUCTURE FOR ALL ACCOUNTING AND TAXATION COURSERS

The above structure is also applicable to these courses with the following modifications.

- (1) From question 1 to 4 only one question must be asked of 14 marks with internal option.
- (2) The question which carries 14 marks must be of mainly numerical type.
- (3) In the remaining three questions numerical type questions can be included with theory questions.
- (4) From Question 1 to 4 at least 80% of the questions must be of numerical form i.e. at least 45 marks should be allocated to numerical type questions. (Wherever question paper is of 70 marks)
- (5) In case of question paper carrying other than 70 marks 80% of the question excluding MCQs should be of numerical types.

O. B. Com. 14. Evaluation :

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a continuous internal assessment (CIA) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:

Table - 3
Internal Evaluation System

One Tests	15 Marks (Second / repeat test for genuine absentees)
Seminar / Quiz / Assignments etc.(class participation by the student)	10 Marks
Attendance	5 Marks
Total	30 Marks

Attendance shall be taken as a component for continuous assessment, although the students should put in a minimum of 75% attendance in each course. In addition to continuous evaluation

component, the end semester examination, which will be a written - type examination of at least 3 hours duration, would also form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 30 : 70. The evaluation of laboratory component, wherever applicable, will also be based on continuous internal assessment and on an end - semester practical examination.

O. B. Com. 15. Passing Minimum :

The passing minimum for CIA (Continues Internal Assessment) shall be 36% out of 30 marks (i.e. 11 marks), where the candidate is required to appear for the internal test at least once. Failed candidates in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters (2 chances will be given) by writing test and by submitting Assignments. The passing minimum for University or External Examinations shall be 36% out of 70 marks (i.e. 25 marks)

O. B. Com. 16. Grading :

Once the marks of the CIA (Continues Internal Assessment) and end-semester examinations for each of the courses are available, they will be added. The marks thus obtained will then be graded as per details provided in Table 4. From the First semester onwards the total performance within a semester and continuous performance starting from the first semester are indicated respectively by Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA). These two are calculated by the following formulae:

$$SGPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

Where ‘Ci ‘ is the Credit earned for the Course i in any semester ; ‘Gi’ is the Grade Point obtained by the student for the Course i and ‘n’ is the number of Courses in that semester.

CGPA = average of SGPA of all the Courses starting from the first semester to the current semester, i.e.

CGPA = Cumulative average GPA of all the courses starting from the first semester to the current semester.

NOTE :

I) The GPA, SGPA and CGPA shall be calculated separately for the following three parts:

PART I : Soft skills courses,

PART II : Foundation courses

PART III : Core courses, core elective courses and subject elective courses.

Part IV : Extension curricular and co-curricular activities including NSS, NCC etc.

II) The SGPA and CGPA shall be calculated only when the student has successfully cleared all the courses.

with the assumption that the total credits in each semester are the same.

O. B. Com. 17. Classification of Final Results :

- I. For each of the three parts mentioned in O.B.Com. 16 above, there shall be a separate classification on the basis of CGPA as indicated in Table - 4 below :

Table - 4
Letter Grade Classification of Final Results

Percentage Marks	CGPA From - to	Letter Grade	Classification of Final Result
Above 85	8.5 - 10	O+	First class with Distinction
70 - 84.99	7.0 - 84.99	O	
60 - 69.99	6.0 - 6.99	A	First Class
55 - 59.99	5.5 - 5.99	B+	Higher Second Class
48 - 54.99	4.8 - 5.49	B	Second Class
36 - 47.99	3.6 - 4.79	C	Pass Class
Below 36	Below 3.6 = 0.0	D	Dropped

- II. For purposes of declaring a candidate to have qualified for the Degree of Bachelor of Commerce in the First class / Second class / Pass class or First class with Distinction, the marks and the corresponding CGPA earned by the candidate in part III mentioned in O.B.Com. 16 above alone will be the criterion, provided he/she has secured the prescribed passing minimum in Soft skill and foundation courses.. It is further provided that the candidate should have scored the First / Second Class separately in both the grand total and end Semester (External) examinations.
- III. Grade in Part IV, Extension and Extra Curricular Activities shall be shown separately and it shall not be taken into account for classification of class.
- IV. The marks and grades for the course as foundation (compulsory) course of Sem - II on “Environmental Studies” will be given in a separate certificate by the college as per the guidelines of UGC, MHRD & the Hon’ble Supreme Court of India. The College shall charge Rs.100/- separately to meet the expenditure incurred towards the completion of this course, as per UGC / MHRD guide lines.

O. B. Com. 18. Conferment of the Bachelor’s Degree :

- (i) A candidate shall be eligible for the conferment of the Degree of Bachelor of Commerce (B. Com. honours.) only if he / she has earned the minimum required credits for the programme prescribed therefore (i.e. 150 credits).
- (ii) A candidate shall be required to pay Rs.500/- towards the conferment of the Degree of B. Com., which shall be enhanced by a 10% increase every three years and rounded off to the next 10/- rupees stage.

O. B. Com. 19. End Semester Examinations :

- (i) The University shall conduct the external (end) semester Examinations for all the Semesters. Alternatively the University shall conduct the external examination for semesters V and VI only and the internal as well as the external examinations for semesters I to IV shall be conducted by the concerned colleges themselves. However, the common format for the question papers and mark-sheets suggested and/or prepared by the University has to be followed by all the colleges for Semester I to IV external (end semester) examinations.
- (ii) The examination fees for all end semester examination shall be Rs.500/- (Rs. 250/- for Theory & Rs. 250/- for Practical / Project / Term work etc.) for each semester of the Program which shall be enhanced by a 10% increase every three years and rounded off to a next 10/- rupees stage.

O. B. Com. 20. Self - Financing Stream :

The above Ordinances shall be applicable also for the candidates undergoing the programmes in Self-Financing Stream.

The above ordinances shall be applicable to external candidates also.

O. B. Com. 21. Grievance Redressal Committee :

The College shall form a Grievance Redressal Committee for each course in each department with the Course Teacher and the HOD (HOD and Principle for single person Departments) as the members. This Committee shall solve all grievances relating to the Internal Assessment marks of the students.

O. B. Com. 22. Transfer of Credits :

In case of Soft Skill Courses and Foundation Courses, Students are permitted to transfer their course credits from Centre for Distance Education (CDE) of any Open University to Regular Stream and vice - versa. Similarly, they are also permitted to transfer their course credits for all Courses from other state or central universities after verification of eligibility criteria.

O. B. Com. 23. Revision of Ordinances, Regulations and Curriculum :

The University may from time to time revise, amend and change the Ordinances, the Regulations and the Curriculum, if found necessary.

The existing ordinances for passing the examination / course for annual pattern of programs also remain effective for the CBCS program.

R. B. Com 1 - (i) Details of the number of courses and credits per course in B. Com. Programmes (Regular)

Table - 1

Sr. No.	Study Components	No. of Courses	B. Com.		
			Credits per Course	Total Credits	Total Hours on Weekly Basis
1	Soft Skill Courses	6	2	12	12
2	Foundation Courses	6	2	12	12
3	Core Course	30	3	90	90
4	Core Elective Courses	10	3	30	30
5	Subject Elective Courses	2	3	6	6
6	Library and Field work	---	---	---	30
TOTAL		54		150	180

Note: (I) Total weekly hours includes teaching of Foundation and Soft Skill Courses, which may / shall be carried out by the candidate inter or intra colleges.

(II) The workload taken up by the in - house faculty of the college for conducting Foundation and Soft Skill courses per Department, in any Undergraduate programme shall be counted as actual workload.

(III) The teaching of FCs and SSCs shall not depend upon the parent discipline / department of the faculty and can be assigned to any faculty depending upon the nature of the course.

R. B. Com. 2 (i) - B. Com. Programmes - Course Structure under CBCS

Table - 2

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - I						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 101 A	Soft Skill	Personality Development	2	NIL	NIL	2
SS 101 B	Soft Skill	Indian Constitution - I				
SS 101 C	Soft Skill	Stress Management				
SS 101 D	Soft Skill	National Ethics				
SS 101 E	Soft Skill	Indian Culture & Heritage				
FC 101 A	Foundation	Time Management	2	NIL	NIL	2
FC 101 B	Foundation	Growth of Indian Industries				
FC 101 C	Foundation	Human Right				
FC 101 D	Foundation	Tally Accounting				
FC 101 E	Foundation	Yoga & Meditation				
FC 101 F	Foundation	Life Insurance Services				
CC 101	CORE	Fundamentals of Business Economics - I	2	1	NIL	3
CC 102	CORE	Human Resource Management	2	1	NIL	3
CC 103	CORE	Accountancy - I	2	1	NIL	3
CC 104	CORE	Communication in Business	2	1	NIL	3
CC 105	CORE	General English : Text & Composition	2	1	NIL	3
CE 101 A	Core Elective Advanced Accounting and Auditing	Financial Accounting - I	2	1	NIL	3
CE 101 B	Core Elective Advanced Statistics	Basic Statistics - I				
CE 101 C	Core Elective Advance Business Management	Sales Management				
CE 101 D	Core Elective Computer Application	Internet and Web Page Development Using HTML				
CE 101 E	Core Elective Banking	Fundamentals of Banking - I				
CE 101 F	Core Elective Banking & Insurance	Fundamentals of Banking - I (Banking & Insurance)				
CE 101 G	Core Elective International Business	Fundamentals of International Business				
CE 101 H	Core Elective Marketing	Principles of Marketing				
SE 101 A	Subject Elective Advanced Accounting and Auditing	Financial Accounting - I				

SE 101 B	Subject Elective Advanced Statistics	Basic Statistics - I	2	1	NIL	3
SE 101 C	Subject Elective Computer Application	Internet and Web Page Development Using HTML				
SE 101 D	Subject Elective Secretarial Practice	Secretarial Practice - I				
SE 101 E	Subject Elective Advance Business Management	Sales Management				
TOTAL CREDITS						25

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - II						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 102 A	Soft Skill	Leadership Development	2	NIL	NIL	2
SS 102 B	Soft Skill	Team Building Training				
SS 102 C	Soft Skill	Analysis of Accounting Statements				
SS 102 D	Soft Skill	Sports & Practice				
SS 102 E	Soft Skill	Indian Constitution - II				
FC 102	Foundation	Environmental Studies	2	NIL	NIL	2
CC 106	CORE	Fundamentals of Business Economics - II	2	1	NIL	3
CC 107	CORE	Fundamentals OF Marketing Management	2	1	NIL	3
CC 108	CORE	Accountancy - II	2	1	NIL	3
CC 109	CORE	Business Correspondence	2	1	NIL	3
CC 110	CORE	General English : Grammar & Composition	2	1	NIL	3
CE 102 A	Core Elective Advanced Accounting and Auditing	Financial Accounting - I	2	1	NIL	3
CE 102 B	Core Elective Advanced Statistics	Operations Research				
CE 102 C	Core Elective Advance Business Management	Distribution Management				
CE 102 D	Core Elective Computer Application	Web page Designing using Flash & Dream Weaver				
CE 102 E	Core Elective Banking	Fundamentals of Banking - II				
CE 102 F	Core Elective Banking & Insurance	Fundamentals of Insurance				
CE 102 G	Core Elective International Business	Foreign Exchange and Balance of Payments				

CE 102 H	Core Elective Marketing	Personal Selling				
SE 102 A	Subject Elective Advanced Accounting and Auditing	Financial Accounting - II	2	1	NIL	3
SE 102 B	Subject Elective Advanced Statistics	Operation Research				
SE 102 C	Subject Elective Computer Application	Web page Designing using Flash & Dream Weaver				
SE 102 D	Subject Elective Secretarial Practice	Secretarial Practice - II				
SE 102 E	Subject Elective Advance Business Management	Distribution Management				
TOTAL CREDITS						25

Note : Colleges are instructed to see that at the time of Selection of Subject Elective existing workload (Workload of annual system) must not be changed. In case any college wants to offer a new subject as a Subject Elective Course, Prior permission of the University should be obtain, while submitting an undertaking that there will be no adverse effect on the workload of a Teaching Staff. (i.e. no faculty will become surplus)

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - III						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 201 A	Soft Skill	E - Communication	2	NIL	NIL	2
SS 201 B	Soft Skill	Computer Skills				
SS 201 C	Soft Skill	Company Secretary - Duties & Functions				
SS 201 D	Soft Skill	Consultancy Skills				
SS 201 E	Soft Skill	Industrial Statistics				
FC 201 A	Foundation	Tourism Management	2	NIL	NIL	2
FC 201 B	Foundation	Natural Resources Management				
FC 201 C	Foundation	Indian Religions				
FC 201 D	Foundation	General Insurance				
FC 201 E	Foundation	Service Management				
CC 201	CORE	Economics of Government Finances	2	1	NIL	3
CC 202	CORE	Indian Financial System	2	1	NIL	3
CC 203	CORE	Taxation - I	2	1	NIL	3

CC 204	CORE	Commercial Communication	2	1	NIL	3
CC 205	CORE	Fundamental Statistics - I	2	1	NIL	3
CE 201 A	Core Elective Advanced Accounting and Auditing	Cost Accounting - I	2	1	NIL	3
CE 201 B	Core Elective Advanced Statistics	Statistics - III				
CE 201 C	Core Elective Advance Business Management	Advanced Human Resource Management				
CE 201 D	Core Elective Computer Application	Financial Analysis Using Spreadsheet				
CE 201 E	Core Elective Banking	Central Banking				
CE 201 F	Core Elective Banking & Insurance	Central Banking and Banking Regulations				
CE 201 G	Core Elective International Business	International Financial Markets				
CE 201 H	Core Elective Marketing	Advertising and Sales Promotion				
CE 202 A	Core Elective Advanced Accounting and Auditing	Corporate Accounting	2	1	NIL	3
CE 202 B	Core Elective Advanced Statistics	Statistics - IV				
CE 202 C	Core Elective Advance Business Management	Advanced Marketing Management				
CE 202 D	Core Elective Computer Application	E - Commerce - I				
CE 202 E	Core Elective Banking	Indian Banking System				
CE 202 F	Core Elective Banking & Insurance	Indian Banking System				
CE 202 G	Core Elective International Business	International Financial Institutions				
CE 202 H	Core Elective Marketing	Agricultural Marketing				
TOTAL CREDITS						25

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - IV						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 202 A	Soft Skill	Handling Difficult Customers	2	NIL	NIL	2
SS 202 B	Soft Skill	Presentation Skills				
SS 202 C	Soft Skill	Research Skills				

SS 202 D	Soft Skill	Legal Drafting				
FC 202 A	Foundation	World Trade Organization	2	NIL	NIL	2
FC 202 B	Foundation	Pollution Control & Its Impact				
FC 202 C	Foundation	Coastal Management				
FC 202 D	Foundation	Business Process Outsourcing				
FC 202 E	Foundation	Right to Information				
CC 206	CORE	Economics of Growth and Finances	2	1	NIL	3
CC 207	CORE	Production Management	2	1	NIL	3
CC 208	CORE	Taxation - II	2	1	NIL	3
CC 209	CORE	Organizational Communication	2	1	NIL	3
CC 210	CORE	Fundamental Statistics - II	2	1	NIL	3
CE 203 A	Core Elective Advanced Accounting and Auditing	Cost Accounting - II	2	1	NIL	3
CE 203 B	Core Elective Advanced Statistics	Statistics - V				
CE 203 C	Core Elective Advance Business Management	Organizational Behavior				
CE 203 D	Core Elective Computer Application	E - Commerce - II				
CE 203 E	Core Elective Banking	Banking Regulations				
CE 203 F	Core Elective Banking & Insurance	Insurance Regulations				
CE 203 G	Core Elective International Business	Export Import Procedures				
CE 203 H	Core Elective Marketing	Distribution and Retailing				
CE 204 A	Core Elective Advanced Accounting and Auditing	Auditing - I	2	1	NIL	3
CE 204 B	Core Elective Advanced Statistics	Statistics - VI				
CE 204 C	Core Elective Advance Business Management	Advanced Financial Management				
CE 204 D	Core Elective Computer Application	Database Management Systems Using SQL				
CE 204 E	Core Elective Banking	Legal Aspects of Banking				
CE 204 F	Core Elective Banking & Insurance	Life and Non - Life Insurance				
CE 204 G	Core Elective International Business	International Accounting				
CE 204 H	Core Elective Marketing	Industrial Marketing				
TOTAL CREDITS						25

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - V						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 301 A	Soft Skill	Market Research	2	NIL	NIL	2
SS 301 B	Soft Skill	Presentation Skills				
SS 301 C	Soft Skill	Personal Financial Planning				
SS 301 D	Soft Skill	Handling of House Hold Equipments				
FC 301 A	Foundation	Business Ethics	2	NIL	NIL	2
FC 301 B	Foundation	Rural Marketing				
FC 301 C	Foundation	E - Filling of Tax Returns				
FC 301 D	Foundation	Tourism Marketing				
FC 301 E	Foundation	Disaster Management				
CC 301	CORE	Economics of International Trade	2	1	NIL	3
CC 302	CORE	Marketing Management in Practice	2	1	NIL	3
CC 303	CORE	Business Laws - I	2	1	NIL	3
CC 304	CORE	Corporate Communication	2	1	NIL	3
CC 305	CORE	Fundamental Statistics - III	2	1	NIL	3
CE 301 A	Core Elective Advanced Accounting and Auditing	Cost & Financial Accounting	2	1	NIL	3
CE 301 B	Core Elective Advanced Statistics	Statistics - VII				
CE 301 C	Core Elective Advance Business Management	Strategic Management				
CE 301 D	Core Elective Computer Application	Fundamentals of Networking				
CE 301 E	Core Elective Banking	Bank Customer Relationship				
CE 301 F	Core Elective Banking & Insurance	Legal Aspects of Insurance				
CE 301 G	Core Elective International Business	Basics of Logistics Management				
CE 301 H	Core Elective Marketing	Marketing Research				
CE 302 A	Core Elective Advanced Accounting and Auditing	Management Accounting - I	2	1	NIL	3
CE 302 B	Core Elective Advanced Statistics	Statistics - VIII				

CE 302 C	Core Elective Advance Business Management	Market Research				
CE 302 D	Core Elective Computer Application	Data Warehousing & Data Mining				
CE 302 E	Core Elective Banking	Marketing of Banking Services				
CE 302 F	Core Elective Banking & Insurance	Indian Insurance System				
CE 302 G	Core Elective International Business	International Business Environmental				
CE 302 H	Core Elective Marketing	Service Marketing				
TOTAL CREDITS						25

CHOICE BASED SEMESTER SYSTEM FOR B.COM

SEMESTER - VI						
COURSE NO.	COURSE TYPE	TITLE OF COURSE	CREDITS			
			LECTURE	OTHERS	PRACTICAL	TOTAL
SS 302 A	Soft Skill	Business History	2	NIL	NIL	2
SS 302 B	Soft Skill	Writing Skills				
SS 302 C	Soft Skill	Business Information Analysis				
SS 302 D	Soft Skill	Basics of Performing Arts				
FC 302 A	Foundation	Cyber Laws	2	NIL	NIL	2
FC 302 B	Foundation	Personal Financial Planning				
FC 302 C	Foundation	Security Market				
FC 302 D	Foundation	Financial Services				
FC 302 E	Foundation	International Business				
CC 306	CORE	Indian Business and Economic Environment	2	1	NIL	3
CC 307	CORE	Fundamentals of Financial Management	2	1	NIL	3
CC 308	CORE	Business Laws - II	2	1	NIL	3
CC 309	CORE	Media and Public Relation Communication	2	1	NIL	3
CC 310	CORE	Fundamental Statistics - IV	2	1	NIL	3
CE 303 A	Core Elective Advanced Accounting and Auditing	Management Accounting – II	2	1	NIL	3
CE 303 B	Core Elective Advanced Statistics	Statistics – IX				
CE 303 C	Core Elective Advance Business	Management Information System				

	Management					
CE 303 D	Core Elective Computer Application	Information Security				
CE 303 E	Core Elective Banking	International Banking				
CE 303 F	Core Elective Banking & Insurance	Marketing of Banking & Insurance Services				
CE 303 G	Core Elective International Business	International Marketing				
CE 303 H	Core Elective Marketing	International Marketing				
CE 304 A	Core Elective Advanced Accounting and Auditing	Auditing - II	2	1	NIL	3
CE 304 B	Core Elective Advanced Statistics	Statistics - X				
CE 304 C	Core Elective Advance Business Management	Project Work And Viva - Voce				
CE 304 D	Core Elective Computer Application	MS Project				
CE 304 E	Core Elective Banking	Project / Technology in Banking				
CE 304 F	Core Elective Banking & Insurance	Emerging Issues in Banking & Insurance in India				
CE 304 G	Core Elective International Business	International Accounting				
CE 304 H	Core Elective Marketing	Industrial Marketing				
TOTAL CREDITS						

Note :

For all Theory courses University (External) Exam Hours = 3 hours
(Except Soft Skill and Foundation Course)

For Foundation and Soft Skill Courses
University (External) Exam Hours = 2 hours

For Practical courses University (External) Exam Hours = 2 hours

Marks Distribution for all courses (Except Foundation and Soft Skill) :
Internal = 30 + External = 70 = Total Marks 100

For Foundation and Soft Skill courses
Internal Marks = Total Marks = 100

R. B. Com. 3 - Grading of the Courses**Table - 3**

Percentage Marks	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very Good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped

R. B. Com. 4 - Final Result**Table - 4**

Percentage Marks	CGPA From - to	Letter Grade	Classification of Final Result
Above 85	8.5 - 10	O+	First class with Distinction
70 - 84.99	7.0 - 84.99	O	
60 - 69.99	6.0 - 6.99	A	First Class
55 - 59.99	5.5 - 5.99	B+	Higher Second Class
48 - 54.99	4.8 - 5.49	B	Second Class
36 - 47.99	3.6 - 4.79	C	Pass Class
Below 36	Below 3.6 = 0.0	D	Dropped

The semester grade point average (SGPA) will be calculated as an weighted average of all the grade point of the semester courses. That is Semester grade point average (SGPA) = (sum of grade points of all six courses of the semester)/ total credit of the semester as per example given below :

R. B. Com. 5 - Course Structure :

- I. The B.Com programme is full time three years Under Graduate Programme. The medium of instruction shall be one of the mediums offered by the respective colleges.
- II. The programme consists of Six Semesters - Semester I and II in the First Year of the Programme , Semesters III and IV in the Second Year and V and VI Semesters in the Third Year of the programme.
- III. The total programme consists of 150 credits equally divided into 25 credits per semester.
- IV. There would be different area of specialization as per syllabus of respective subject.
- V. The programme consists of the following types of courses :
 - (i) Core Courses : Common for all optional specialization groups.
 - (ii) Core Elective Course : To be selected from the group of following option from the 1st Semester onwards as per the table below.

Table 5

Semester No.	Optional / Specialization Area	No. of Core Elective Courses
I	(A) Advanced Accountancy & Auditing	1
II	(B) Advanced Statistics	1
III	(C) Advanced Business Management	2
IV	(D) Computer Application	2
V	(E) Banking	2
VI	(F) Banking & Insurance	2
	(G) International Business	2
	(H) Marketing	2

- (iii) Selection of Subject Elective Course every student must opt for one subject elective course from the list of courses offered by the college. External candidates must select one

subject elective course at the time of registration. The selection of the subject elective course is however subject to the following conditions :

- a. The selection of the subject elective must be different from the core elective area. For example is a student select advanced accountancy as the core elective, she / he can not offer advanced accountancy as a subject elective.
- b. The subject elective once selected in semester - I shall continue in Semester

(iv) Selection of soft skill and foundation courses.

Every student must select one SS and one FC in each semester out of the college list. The FC can be opted from Science / Arts / any other faculty offered by the college in respective semesters.

For the selection of the Foundation courses and Soft Skill courses, the Department Committee shall follow a selection procedure on a first come first served basis, fixing the maximum number of students, giving counseling to the students etc. to avoid overcrowding to particular course(s) at the expense of some other courses.

The UGC recommended Certificate Course on Environmental Studies is to be offered in the second semester of all the UG Programmes as Foundation course compulsorily. Every student is required to obtain minimum passing grade in this course for award of degree.

R. B. Com. 6 - Clearing and carrying forward the Semesters :

Rules for carrying forward the semesters are given below:

- I. A candidate must have at least 75% overall attendance in the programme (except O B.Com - 12) and should have satisfactory performance in class participation of each course and must have appeared in internal written test to be eligible for grant of term.
- II. In case, a candidate obtains D in any one course / all courses in the first semester, he / she shall be allowed to continue to proceed to the second semester provided he / she has kept his / her terms of the first semester successfully.
- III. The candidate shall be allowed to proceed to the third semester only after clearing all the courses of the first semester.
- IV. In case, a candidate obtains D in any one course / all courses in the second semester, he / she shall be allowed to continue to proceed to the third semester provided he / she has kept his / her term of the second semester successfully.

- V. The candidate shall be allowed to proceed to the fourth semester only after clearing all the courses of the second semester.
- VI. In case a candidate obtains D in any one course / all courses in the third semester, he / she shall be allowed to continue to proceed to the fourth semester provided he / she has kept his / her term of the third semester successfully. Similarly a candidate is allowed to move in the fifth semester provided he / she has kept his / her term of the fourth semester successfully and a candidate is allowed to move in the sixth semester after he / she has successfully kept the term of fifth semester even if he / she has failed in any one or all courses of the fifth semester.
- VII. The candidate shall be eligible for the award of the degree after successful clearance of all the courses of semester I, II, III, IV, V & VI by the Sixth semester examination of the third year programme or till expiry of registration / enrolment.
- VIII. When ever a candidate fails in a course due to failure of obtaining minimum marks in the internal component of the examination, the marks obtained in attendance and class participation shall be carried forward for the consideration of the repeat examination. The student has to appear in the internal test only to complete the requirement of the internal assessment.

R. B. Com. 7 - Assessment and Evaluations :

- I. Each course will be assessed on basis of 100 marks. The marks would be divided between internal and external assessment.
- II. There shall be one end semester external examination of each course in every semester consisting of 70% (70 marks) weight-age in theory and practical courses.
- III. Each Theory & Practical course shall have internal assessment of 30% weight - age based on the following
 - Internal written test - 15% (15 marks)
 - Attendance - 05% (5 marks)
 - Class participation in assignment-
Presentations/quizzes etc. - 10% (10 marks)
- IV. Every student will be required to pass in the external examination and internal assessment separately in each course.

V. The minimum passing standard will be 36% for the external and internal component of each course, i.e. 25 marks out of 70 (external - 36% of 70 marks) and 11 marks out of 30 (internal - 36% of 30 marks).

VI (a) The grades for each course would be decided on the basis of the percentage marks obtained in the end-semester external and internal examinations as per following table :

Table 6

Percentage Marks	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very Good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped

VI (b) **Final Results :**

Table 7

Percentage Marks	CGPA From - to	Letter Grade	Classification of Final Result
Above 85	8.5 - 10	O+	First class with Distinction
70 - 84.99	7.0 - 84.99	O	
60 - 69.99	6.0 - 6.99	A	First Class
55 - 59.99	5.5 - 5.99	B+	Higher Second Class
48 - 54.99	4.8 - 5.49	B	Second Class
36 - 47.99	3.6 - 4.79	C	Pass Class
Below 36	Below 3.6 = 0.0	D	Dropped or Fail

Note : The student must score class separately in both end semester examination and in grand total.

VII The semester grade point average (SGPA) will be calculated as an weighted average of all the grade point of the semester courses. That is Semester grade point average (SGPA) = (sum of grade points of all six courses of the semester) / total credit of the semester as per example given below :

Table 8

Semester - I

Course No.	Credit	Marks out of 100(%)	Grade	Grade Point	Credit Grade Point
CC - 101	3	65	A	6.50	19.50
CC - 102	3	60	A	6.00	18.00
CC - 103	3	62	A	6.20	18.60
CC - 104	3	57	B+	5.70	17.10
CC - 105	3	55	B+	5.50	16.50
CE - 101	3	72	O	7.20	21.60
SE - 101	3	58	B+	5.80	17.40
FC - 101	2	44	C	4.40	8.80
SS - 101	2	60	A	6.00	12.00
Total Credits Without FC & SS	21				128.70

Examples : Conversion of marks into grade points

$$65 = 60 + 5 = 6.0 + 5 \times (0.99 / 9.99) = 6.0 + 5 \times 0.1 = 6.0 + 0.5 = 6.5$$

$$57 = 55 + 2 = 5.5 + 2 \times (0.49 / 4.99) = 5.5 + 2 \times 0.1 = 5.5 + 0.2 = 5.7$$

$$72 = 70 + 2 = 7.0 + 2 \times (1.49 / 14.99) = 7.0 + 2 \times 0.1 = 7.0 + 0.2 = 7.2$$

$$44 = 36 + 8 = 3.6 + 8 \times (1.19 / 11.99) = 3.6 + 8 \times 0.1 = 3.6 + 0.8 = 4.4$$

VIII SEMESTER GRADE POINT AVERAGE (SGPA) = Total Credit Grade
Points Without FCs and ECs = $128.70 / 21 = 6.13$

SGPA Sem. I = 6.16

SGPA Sem. II = 5.63

SGPA Sem. III = 6.01

SGPA Sem. IV = 5.50

SGPA Sem. V = 5.61

SGPA Sem. VI = 5.72

Total SGPA = 34.63

Cumulative Grade Point Average (CGPA) = $34.63 / 6 = 5.77$

CGPA = 5.77 Grade = B+ Class = Higher Second Class

CGPA X 10 = Percentage e.g. $5.77 \times 10 = 57.7 \%$

Note :

(1) SGPA is calculated only if the candidate passes in all the courses i.e. get minimum C grade in all the courses.

(2) CGPA is calculated only when the candidate passes in all the courses of all the semesters

IX The cumulative grade point average will be calculated as the average of the SGPA of all the six semesters, as shown above.

VII. For the award of the class CGPA shall be calculated on the basis of :

(a) Marks of End Semester External Examination

And

(b) Total Marks obtained (Marks of End Semester External Examination + Marks of Internal Assessment) for each course. The final Class for B. Com. Degree shall be awarded on the basis of lowest CGPA of (a) & (b) of fifth & sixth semester examinations. However, the marks of elective courses as well as foundation courses shall not be counted for the award of class,

provided a candidate has secured at least minimum passing marks in Elective & Foundation courses both in internal & external examinations.

R. B.Com. 8 - Syllabi Revision :

- I. Syllabi of every course should be preferably changed after every two years. For example a syllabus changed in 2011 must be revised in 2013 - 14.
- II. Revised Syllabi of each semester should be implemented in sequential way.
- III. In courses where units / topics relate to governmental provisions, regulations or laws, changes to accommodate the latest developments are automatic under information to the Registrar and Vice - Chancellor of Gujarat University.
- IV. All formalities for revisions in the syllabi should be completed before the end of the 2nd / 4th Semester for implementation in the next academic year.
- V. During every revision, up to twenty percent of the entire syllabi of each course can be changed to ensure that students who have studied the old syllabi can also appear for examinations in the revised syllabi.
- VI. In case, the syllabus of any course is carried forward without any change, it shall be included in the revised syllabi.
- VII. New / Additional areas and courses of elective optional can be introduced on the basis of recommendations of the board of studies.

R. B. Com. 9 - Format of Question paper for 4 Units :

THE ALLOCATION OF MARKS FOR EACH QUESTION RELATES TO ITS TYPE AND LENGTH OF ANSWER.

- (A) QUESTION CARRYING 6 MARKS SHOULD BE OF ESSAY TYPE WITH THE MAXIMUM LENGTH OF ANSWER TO ABOUT THREE TO FOUR PAGES (APPROX 600 WORDS).
- (B) QUESTIONS CARRYING FOUR MARKS SHOULD BE EITHER SHORT NOTES OR BRIEF ANSWER TO ABOUT TWO PAGES (APPROX 400 WORDS).

- (C) IN QUESTION NO.5 THEIR SHOULD BE 14 OBJECTIVE TYPE QUESTIONS OF 1 MARK EACH. THERE SHOULD BE AT LEAST 3 QUESTIONS OF 1 MARK EACH FROM ALL THE 4 UNITS, REMAINING 2 QUESTIONS OF 1 MARK CAN BE FROM ANY UNIT.

Q. 1. (From Unit 1)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 2. (From Unit 2)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 3. (From Unit 3)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 4. (From Unit 4)	A OR A	6 Marks
	B OR B	4 Marks
	C OR C	4 Marks
Q. 5.	14 questions of 1 mark each. There should be at least 3 questions of 1 mark each from all the 4 units, remaining 2 questions of 1 mark can be from any unit	

SPECIAL STRUCTURE FOR ALL ACCOUNTING AND TAXATION COURSERS

	EITHER	OR	
Q.1 From Unit - I	Numerical of 14 Marks	A OR A	7 Marks
		B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
		(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
Q.2 From Unit - II	Numerical of 14 Marks	A OR A	7 Marks
		B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
		(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
Q.3 From Unit - III	Numerical of 14 Marks	A OR A	7 Marks
		B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
		(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
		A OR	7 Marks

Q.4 From Unit - IV	Numerical of 14 Marks	A	
		B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
		(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
Q.5 Shall be	14 multiple choice questions of 1 mark each. There should be at least 3 questions of 1 mark each from all the 4 units, remaining 2 questions of 1 mark can be from any unit		

The above structure is also applicable to these courses with the following modifications.

- (1) From question 1 to 4 any one question must be asked of 14 marks with internal option.
- (2) The question which carries 14 marks must be of mainly numerical type.
- (3) In the remaining three questions numerical type questions can be included with theory questions.
- (4) From Question 1 to 4 at least 80% of the questions must be of numerical form i.e. at least 45 marks should be allocated to numerical type questions. (Wherever question paper is of 70 marks)
- (5) In case of question paper carrying other than 70 marks 80% of the question excluding MCQs should be of numerical types.

**GUJARAT UNIVERSITY,
AHMEDABAD - 380009**

**CHOICE BASED CREDIT
SYSTEM (CBCS)**

Ordinances and Regulations

**(For the PG - M.Com.
Regular Program)**

(For the candidates to be admitted from the
academic year 2011 - 2012 onwards)

GUJARAT UNIVERSITY, AHMEDABAD - 380009
CHOICE BASED CREDIT SYSTEM (CBCS)

Ordinances and Regulations
(For the PG - M. Com. Program)
(For Regular Candidates)

(For the candidates to be admitted from the academic year 2011 - 2012 onwards)

Ordinances for M.Com = O. M.Com. & Regulations for M.Com. = R. M. Com.

O. M. Com. 1. Eligibility :

I For Admission: A pass in the Bachelor of Commerce /Bachelor of Business Administration. Examination with relevant Commerce Subject, conducted by Gujarat University , or any other University, accepted as equivalent thereto by the Executive Council / MHRD, India, subject to such conditions as may be prescribed therefor. The university will follow the criteria for admissions with reference to the minimum marks or its equivalent grade for various categories of students, as prescribed by the Government of Gujarat / UGC / MHRD and accepted by the Executive Council of Gujarat University.

II A candidate who has passed any examination of M.Com. from any other University except Gujarat University shall be eligible for admission only to the first Semester if the M.Com program of Gujarat University as a fresh student. However, in such situation the grades and credits obtained out side Gujarat University will not be considered for award of M.Com. degree.

III A candidate who has obtained M. Com degree of Gujarat University in one area of specialization will not be eligible to appear in the M. Com degree examinations with another specialization as a regular student.

IV In case the student is not able to clear the program till the expiry of the registration and wishes to continue with the program, he / she shall re - register in the program as a fresh student, as per Provision - (I).

V A candidate once registered as a Regular candidate in the program shall not be allowed to switch over to the external program in the same academic year.

VI In case a candidate drops out of the program voluntarily for any reason whatsoever and opts to join any other program by obtaining a Transfer and / or Migration Certificate, the registration of the candidate in the M. Com program would be automatically cancelled.

VII For the M.Com. Degree : The candidates shall have subsequently undergone the prescribed course of study in the university department or a college affiliated to this University for a period of not less than two academic years, passed the

examinations prescribed and fulfilled such conditions as have been prescribed therefor.

O. M. Com. 2. Duration :

The P.G. M.Com. Program is for a period of two years. Each academic year shall comprise of two semesters viz. Odd and Even semesters. Odd semesters shall be from June / July to October / November and Even Semesters shall be from November / December to April / May. There shall be not less than 90 working days which shall comprise 450 teaching clock hours for each semester. (Exclusive of the days for the conduct of University or external end-semester examinations). A candidate can avail a maximum of 10 Semesters (5 Years), in a continuous stretch of 5 Years from the date of admission to complete Masters's Degree

O. M. Com. 3. Specialization areas offered at P. G. M. Com. Program :

GROUP A) ACCOUNTING AND FINANCE

GROUP B) MARKETING AND FINANCE

GROUP C) STATISTICS AND FINANCE

GROUP D) INTERNATIONAL BUSINESS AND BANKING

O. M. Com. 4. The CBCS System :

All Programmes shall be run on **Choice Based Credit System (CBCS)**. It is an instructional package developed to suit the needs of students to keep pace with the developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

O. M. Com. 5. Courses in Programmes :

The PG M.Com. program consists of a number of courses. The term 'course' is applied to indicate a logical part of the subject matter of the programme and is invariably equivalent to the subject matter of a "paper" in the conventional sense. The following are the various categories of Courses suggested for the PG M. Com. - programmes. Core courses, Elective Courses and Projects and Such Other courses deemed necessary for the programme.

The above courses (including project courses) shall be distributed in all M.Com. Program / Semesters so as to keep the number of courses per semester, uniformly six and the credits per semester, uniformly twenty four. However, in the fourth semester, the number of courses may be reduced to accommodate the dissertation /project work / Industrial Training etc. as per the requirement of Subjects of M.Com. programme.

O.M.Com. 6 Extension and Extra - curricular activities

Field work, industrial tours and other such activities shall be treated as extension and extra-curricular activities.

O. M.Com.7. Semesters :

An academic year is divided into two semesters. In each semester, courses are offered in 15 teaching weeks and the remaining 5 weeks are to be utilized for conduct of examinations and evaluation purposes. Each week has 30 working hours spread over 5 / 6 days a week.

O. M.Com. 8. Credits :

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. For instance, a Twelve Instructional hour course of practicals for sem. I & IV per week is assigned Four Credits. Four hour Theory course per week is given Four Credits. The dissertation / Term Work / Industrial Training / Seminars / Project etc. offered in fourth semester in M.Com. Program shall carry the credit weightage as described by the respective Board of Studies of the said Subject.

The total minimum Credits, required for completing a PG M.Com. Program is 96.

O. M.Com. 9. Course :

Each Course is to be designed variously under lectures / tutorials / laboratory or field work / seminar / practical training / assignments / term paper or report writing etc., to meet effective teaching and learning needs.

O. M.Com. 10. Examinations :

(i.) There shall be examinations of each course at the end of each semester, for odd semesters in the month of November / December; for even semesters in May / June. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in November / December or May / June.

(ii.) A candidate should get enrolled / registered for the first semester examination. If enrollment / registration of a candidate is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed, OR belated joining, OR on medical grounds, this candidate will not be not permitted to move to the next semester. Such candidates shall re - do the semester in the subsequent turn of that semester as a regular student. However, a student of First Semester shall be admitted in the Second Semester, if he / she has successfully kept the term in first semester. To move in the Third Semester, a student has to clear all Credits of first semester. Like wise, to move in the Fourth Semester, a student is required to obtain all the credits of second semester.

For the movement in the said semester as described above, the candidate must have satisfactorily kept the term of the previous semester.

O. M.Com. 11. Condonation :

Students must have 75% of attendance in each course for appearing in the examination. Students who have 74% to 65% of attendance shall apply for condonation in the prescribed form with the prescribed fee (Rs.100/ per Course). Students who have 64% to 50% of attendance shall apply for condonation in prescribed form with the prescribed fee along with the Medical Certificate. Students who have below 50% of attendance are not eligible to appear for the examination. It is furthered clarified that the students, who have 75% or more of attendance shall be given five out of five marks in internal evaluation. Students (if condoned), who have 74% to 65% of attendance shall be given 3 to 4 marks in internal evaluation. Students (if condoned), who have 64% to 50% of attendance shall be given 1 to 2 marks in internal evaluation. (As per O.M.Com. 10)

O. M.Com. 12. Question Paper Pattern :

Question Paper shall have four questions corresponding to four units of each theory course. Question No. 5 shall have objective type of questions to be asked from all the four units of the theory course by giving equal weightage.

O. M. Com. 13. Evaluation :

The performance of a student in each course is evaluated in terms of percentage of marks with a provision for conversion to grade points. Evaluation for each course shall be done by a continuous internal assessment (CIA) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are :

One Internal Tests	15 Marks (Second / repeat test for genuine absentees)
Seminar / Quiz / Assignments	10 Marks
Attendance	5 Marks
Total	30 Marks

Attendance shall be taken as a component for continuous assessment, although the students should put in a minimum of 75% attendance in each course. In addition to continuous evaluation component, the end semester examination, which will be a written - type examination of at least 3 hours duration, would also form an integral component of the evaluation. The ratio of marks to be allotted to continuous internal assessment and to end semester examination is 30 : 70. The evaluation of

laboratory component, wherever applicable, will also be based on continuous internal assessment and on an end-semester practical examination.

Every student should undertake an individual project in the fourth semester. The assessment of the project work would be done on the basis of the project report submitted by the student. The ratio of marks to be allotted to internal assessment and external end semester university examination shall be 30 : 70.

O. M.Com. 14. Passing Minimum :

The passing minimum for CIA (Continues Internal Assessment) shall be 36% out of 30 marks (i.e. 11 marks), where the candidate is required to appear for the internal test at least once. Failed candidates in the Internal Assessment are permitted to improve their Internal Assessment marks in the subsequent semesters (2 chances will be given) by writing test and by submitting Assignments. The passing minimum for University or External Examinations shall be 36% out of 70 marks (i.e. 25 marks)

O. M.Com. 15. Grading :

Once the marks of the CIA (Continues Internal Assessment) and end-semester examinations for each of the courses are available, they will be added. The marks thus obtained will then be graded as per details provided in R.M.Com. 3. From the First semester onwards the total performance within a semester and continuous performance starting from the first semester are indicated respectively by Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA). These two are

calculated by the following formulae :

$$SGPA = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i}$$

where 'Ci ' is the Credit earned for the Course i in any semester ; 'Gi' is the Grade Point obtained by the student for the Course i and 'n' is the number of Courses passed in that semester.

CGPA = SGPA of all the Courses starting from the first semester to the current semester.

O. M.Com. 16. Classification of Final Results :

For purposes of declaring a candidate to have qualified for the Degree of Master of Commerce in the First class / Second class / Pass class or First class with Distinction, the marks and the corresponding CGPA earned by the candidate in Core Courses will be the criterion.. It is further provided that the candidate should have scored the First / Second Class separately in both the grand total and end Semester (External) examinations.

Grading of the Courses

Percentage / Marks	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped or Fail

Final

Result

CGPA From - to	Letter Grade	Classification of Final Result
8.5 - 10	O+	First class with Distinction
7.0 - 84.99	O	
6.0 - 6.99	A	First Class
5.5 - 5.99	B+	Higher Second Class
4.8 - 5.49	B	Second Class
3.6 - 4.79	C	Pass Class
Below 3.6 - 0.0	D	Dropped or Fail

O. M.Com. 17. Conferment of the Master's Degree :

- (i) A candidate shall be eligible for the conferment of the Degree of Master of Commerce only if he / she has earned the minimum required credits for the programme prescribed therefor (i.e. 96 credits).
- (ii) A candidate shall be required to pay Rs.500/- towards the conferment of the Degree of M. Com., which shall be enhanced by a 10% increase every three years and rounded off to the next 10/- rupees stage.

O. M.Com. 18. End Semester Examinations :

- (i) The University shall conduct the External (End Semester) Examinations for the Semester I, II, III and IV.
- (ii) The examination fees for all end semester examinations shall be Rs.500/- for all subjects, which shall be enhanced by a 10% increase every three years and rounded off to a next 10/- rupees stage.

O. M.Com. 19. Self - Financing Stream :

The above Ordinances shall be applicable also for the candidates undergoing the program in Self - Financing Stream.

O. M.Com. 20. Grievance Redressal Committee :

The University Departments or P.G. Centers of the Affiliating Colleges or Recognized Institutes shall form a Grievance Redressal Committee for each course in each department with the Course Teacher and the HOD as the members. This Committee shall solve all grievances relating to the Internal Assessment marks of the students.

O. M.Com. 21. Revision of Ordinances, Regulations and Curricula :

The University may from time to time revise, amend and change the Ordinances, the Regulations and the Curricula, if found necessary. The existing ordinances for passing the examination / paper for annual pattern of courses shall also remain effective for the CBCS programmes.

R. M. Com. 1 - Grading of the Courses

Percentage / Marks	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped or Fail

R. M. Com. 2 - Final Result

CGPA From - to	Letter Grade	Classification of Final Result
8.5 - 10	O+	First class with Distinction
7.0 - 84.99	O	
6.0 - 6.99	A	First Class
5.5 - 5.99	B+	Higher Second Class
4.8 - 5.49	B	Second Class
3.6 - 4.79	C	Pass Class
Below 3.6 - 0.0	D	Dropped or Fail

R. M.Com. 3 - Course Structure :

- I. The M.Com. programme is full time two years Post Graduate Programme. The medium of instruction shall be English. However, the students are allowed to write the answers in Gujarati in the examinations.
- II. The programme consists of Four Semesters - Semester I and II in the First Year of the Programme and Semesters III and IV in the Second Year of the programme.
- III. The total programme consists of 96 credits equally divided into 24 credits per semester.
- IV. There would be different elective areas of specialization as per syllabus of respective subject.
- V. The programme consists of the following types of courses
 - (i) Core courses: common for all optional specialization groups.
 - (ii) Elective courses separate for all optional specialization groups.

R. M.Com. 4 - Clearing and carrying forward the Semesters :

Rules for carrying forward the semesters are :

- I. A candidate must have at least 75% overall attendance in the programme (As explained in O.M.Com.11) and should have satisfactory performance in class participation of each course and must have appeared in internal written test to be eligible for grant of term.
- II. In case, a candidate obtains D in any one course / all courses in the first semester, he / she shall be allowed to continue to proceed to the second

semester provided he / she has kept his / her term of the first semester successfully.

- III. The candidate shall be allowed to proceed to the third semester only after clearing all the courses of the first semester.
- IV. In case, a candidate obtains D in any one course / all courses in the second semester, he / she shall be allowed to continue to proceed to the third semester provided he / she has kept his / her term of the second semester successfully.
- V. The candidate shall be allowed to proceed to the fourth semester only after clearing all the courses of the second semester.
- VI. In case a candidate obtains D in any one course / all courses in the third semester, he / she shall be allowed to continue to proceed to the fourth semester provided he / she has kept his / her term of the third semester successfully.
- VII. The candidate shall be eligible for the award of the degree after successful clearance of all the courses of semester I, II, III & IV by the fourth semester examination of the second year programme or till expiry of registration / enrolment.
- VIII. When ever a candidate fails in a course due to failure of obtaining minimum marks in the internal component of the examination, the marks obtained in attendance and class participation shall be carried forward for the consideration of the repeat examination. The student has to appear in the internal test only to complete the requirement of the internal assessment.

R. M.Com. 5 - Assessment and Evaluations :

- I. Each course will be assessed on the basis of 100 marks. The marks would be divided between internal and external assessment.
- II. There shall be one end semester external examination of each course in every semester consisting of 70% (70 marks) weightage in theory and practical courses.
- III. Each Theory & Practical course shall have internal assessment of 30% waightage based on the following
 - Internal written test - 15% (15 marks)
 - Attendance - 05% (5 marks)
 - Class participation in assignments - 05% (5 marks)
 - Presentations (Seminars)/quizzes etc. - 05% (5 marks)

- IV. Every student will be required to pass the external examination and internal assessment separately in each course.
- V. The minimum passing standard will be 36% for the external and internal component of each course, i.e. 25 marks out of 70 (external -36% of 70 marks) and 11 marks out of 30 (internal - 36% of 30 marks).
- VI. **(A)** The grades for each course would be decided on the basis of the percentage marks obtained in the end-semester external and internal examinations as per following table:

Percentage / Marks (Normalized)	Grade Points	Grade	Description
Above 85	8.5 - 10.0	O+	Outstanding
70 - 84.99	7.0 - 8.49	O	Excellent
60 - 69.99	6.0 - 6.99	A	Very good
55 - 59.99	5.5 - 5.99	B+	Good
48 - 54.99	4.8 - 5.49	B	Fair
36 - 47.99	3.6 - 4.79	C	Average
Below 36	0.0	D (Dropped)	Dropped or Fail

VI.(B) Final Result :

CGPA From - to	Letter Grade	Classification of Final Result
8.5 - 10	O+	First class with Distinction
7.0 - 84.99	O	
6.0 - 6.99	A	First Class
5.5 - 5.99	B+	Higher Second Class
4.8 - 5.49	B	Second Class
3.6 - 4.79	C	Pass Class
00 - 00	D	Dropped or Fail

- VII. The semester grade point average (SGPA) will be calculated as an weighted average of all the grade point of the semester courses. That is Semester grade point average (SGPA) = (sum of grade points of all six courses of the semester) / total credit of the semester as per example given below :

Semester - I

Course No.	Credit	Marks out of 100(%)	Grade	Grade Point	Credit Grade point
Core Course - 1	4	65	A	6.5	26
Core Course - 2	4	60	A	6.0	24
Core Course -3	4	62	A	6.2	24.8
Core Course - 4	4	57	B+	5.7	22.8
Core Course - 5	4	55	B+	5.5	22
Core Course - 6	4	72	O	7.2	28.2
Total	24				147.8

Examples : Conversion of marks into grade points

$$65 = 60 + 5 = 6.0 + 5 \times (0.99 / 9.99) = 6.0 + 5 \times 0.1 = 6.0 + 0.5 = 6.5$$

$$57 = 55 + 2 = 5.5 + 2 \times (0.49 / 4.99) = 5.5 + 2 \times 0.1 = 5.5 + 0.2 = 5.7$$

$$72 = 70 + 2 = 7.0 + 2 \times (1.49 / 14.99) = 7.0 + 2 \times 0.1 = 7.0 + 0.2 = 7.2$$

$$\text{VIII.SEMESTER GRADE POINT AVERAGE (SGPA)} = \text{Total Credit Grade Points} / 24 = 6.16$$

$$\text{SGPA Sem. I} = 6.16$$

$$\text{SGPA Sem. II} = 5.63$$

$$\text{SGPA Sem. III} = 6.01$$

$$\text{SGPA Sem. IV} = 5.50$$

$$\text{Total SGPA} = 23.30$$

$$\text{Cumulative Grade Point Average (CGPA)} = 23.30 / 4 = 5.82$$

$$\text{CGPA} = 5.82 \quad \text{Grade} = \text{B+} \quad \text{Class} = \text{Higher Second Class}$$

$$\text{GPA} \times 10 = \text{Percentage} \quad \text{e.g. } 5.82 \times 10 = 58.2 \%$$

Note: (1)SGPA is calculated only if the candidate passes in all the courses i.e. get minimum C grade in all the courses.

(2) CGPA is calculated only when the candidate passes in all the courses of all the semesters

IX. The cumulative grade point average will be calculated as the average of the SGPA of all the four semesters, as shown above.

X. For the award of the class, CGPA shall be calculated on the basis of :

(a) Marks of End Semester External Examination

And

(b) Total Marks obtained (Marks of End Semester External Examination + Marks of Internal Assessment) for each course. The final Class for M.Com. Degree shall be awarded on the basis of lowest CGPA (marks) of (a) & (b) of one to fourth semester examinations.

R. M.Com. 6 - Revision of Syllabi :

- I. Syllabi of every course should be preferably revised every two years. For example, a syllabus revised in 2011 must be revised in 2013.
- II. Revised Syllabi of each semester should be implemented in sequential way.
- III. In courses, where units / topics relate to governmental provisions, regulations or laws, changes to accommodate the latest developments, are to be made automatically under the information to the Academic and Executive Councils of Gujarat University.
- IV. All formalities for revisions in the syllabi should be completed before the end of the 2nd / 4th semester for implementation in the next academic year.
- V. During every revision, up to twenty percent of the syllabi of each course should be changed so as to ensure the appearance in the examinations of revised syllabi for those students, who have studied the old (unrevised) syllabi without any difficulties.
- VI. In case, the syllabus of any course is carried forward without any revision, it shall also be included in the revised syllabi.

R. M.Com.7 - Format of Question paper :

Q.1 From Unit - I	A OR A	7 Marks
	(B) Write in brief any two out of three (i) (ii) (iii)	4 Marks

	(C) Answer any two in one or two lines only (i) (ii) (iii)	3 Marks
Q.2 From Unit - II	A OR A	7 Marks
	(B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
	(C) Write in brief any two out of three (i) (ii) (iii)	3 Marks
Q.3 From Unit - III	A OR A	7 Marks
	(B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
	(C) Write in brief any two out of three (i) (ii) (iii)	3 Marks
Q.4 From Unit - IV	A OR A	7 Marks
	(B) Write in brief any two out of three (i) (ii) (iii)	4 Marks
	(C) Write in brief any two out of three (i) (ii) (iii)	3 Marks
Q.5 Shall be	14 multiple choice questions of 1 mark each. There should be at least 3 questions of 1 mark each from all the 4 units, remaining 2 questions of 1 mark can be from any unit	

SPECIAL STRUCTURE FOR ALL ACCOUNTING, TAXATION AND STATISTICS COURSERS.

The above structure is also applicable to these courses with the following modifications.

- (1) From question 1 to 4 any two question must be asked of 14 marks with internal option.
- (2) The questions which carry 14 marks must be of mainly numerical type.
- (3) In the remaining two questions numerical type questions should be included with theory questions.
- (4) From Question 1 to 4 at least 80% of the questions must be of numerical form i.e. at least 45 marks should be allocated to numerical type questions. (Wherever question paper is of 70 marks)
- (5) In case of question paper carrying other than 70 marks 80% of the question excluding MCQs should be of numerical types.