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Implementation of Choice
based Credit System

Government of Gujarat
Education Department
No.CBC-262011-918-KH
Sachivalaya, Gandhinagar
Dated 11th April, 2011.

Read:

1. Report of working group on undergraduate education by National Knowledge Commission
2. Minutes of the meeting of Vice Chancellor held on 28th February, 2011 and 21st March 2011

CIRCULAR

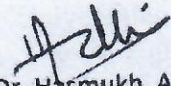
As per recommendations National Knowledge Commission and UGC as well as AIU, the central and state universities and other institutions of higher education need to carry out Academic reforms. UGC in its 11th Plan proposal and strategies has taken a number of new initiatives for reforms in higher education. The reforms need to be carried out in the arena of admission policy, a uniform academic calendar, introduction of Choice based Credit System (CBCS) & semester system, examination reforms including continuous internal assessment and grading system.

2. Choice based Credit System (CBCS) has several unique features such as enhanced learning opportunities, ability to match students' scholastic needs and aspirations, inter institution transferability of students, part completion of an academic programme in the institution of enrollment and part completion in a specialized (and recognized) institution, improvement in educational quality and excellence, flexibility for working students to complete programme over an extended time and standardization and comparability of educational programmes across the country.

3. Implementation of CBCS has been under active consideration of various stakeholders of higher education in Gujarat. The CBCS Gujarat drafts as well as Model regulations have been prepared after studying the models of different universities across the the country where it has been successfully implemented. A Standard CBCS model (as per Appendix-A) has been evolved by organizing a series of workshops and taking opinions from various stakeholders of higher education.

4. The draft CBCS model Regulations (As per Appendix-B) prepared jointly by Vice Chancellors of various State Universities in consultation with the state government shall serve as a guideline to various State Universities for the implementation of CBCS in their undergraduate programmes from June, 2011. All the State Universities may like to use these Standard format for framing various undergraduate courses in the respective disciplines after following due process of approval by their respective governing organs.

By order and in the name of Governor of Gujarat,


(Dr. Hasmukh Adhia)
Principal Secretary,
Education Department

To,

- PS to Hon. Chief Minister
- PS to Hon. Minister for Education
- PS to Hon. Minister of state (H&TE)
- ALL Vice Chancellors of All Universities.
- All Registrars of the Universities
- Commissioner of Higher Education
- Select File

Choice Based Credit System

The Gujarat Initiative

Lead In

The 11th Five Year plan of India proposed various measures for academic reforms in higher education. The National Knowledge Commission in its report to the nation in 2008-2009 on higher education and Yashpal Committee Report in 2009 recommended revamping of higher education through academic and administrative reforms. Keeping in view the challenges of the changed times and make the higher education in Indian Universities compatible with the universities in developed nations, the UGC (11th plan, March 2009) and later on the Association of Indian Universities (AIU) stressed on the following recommendations:

1. Semester System
2. Choice Based Credit System.
3. Curriculum Development
4. Examination Reforms
5. Administrative Reforms

All the above recommendations for reforms have been reviewed in by representatives of various universities in the State and considered for implementation with the aim of transforming Higher Education – a transformation where students change from being passive recipients of knowledge to becoming active participants of the knowledge imbibing process. The education system in the State thus changes from a teacher-centric to learner-centric mode. It should aim at all-round integral development of students' personality so that they become good citizens of the new world order.

In consonance with the recommendations of the Gyanam committee, National Knowledge Commission and UGC recommendations the Government of Gujarat under the visionary leadership of Honorable Chief Minister Shree Narendra Modi, guidance from Honorable Education Minister Shree Ramanabhai Vora as well as Honorable Minister of State for Technical and Higher Education Smt Vasuban Trivedi directed the office of the Commissioner of Higher Education to constitute a committee of experts and educationalists to study the different recommendations and to prepare a framework for implementation of Choice Based Credit System (CBCS). The meeting of about 60 experts was held on 25th March 2009 under the chairmanship of Shri Kireet Joshi, advisor to Honorable Chief Minister. The project was entrusted to Maharaja Sayajirao University of Baroda. The Vice Chancellor of M.S.University of Baroda Prof Ramesh K. Goyal and ex Vice Chancellor of Gujarat University Prof. A.U.Patel carried out an intensive study of existing system of higher education after consultation with experts and academicians and prepared a report which was submitted to the office of the Commissioner of Higher Education. The report was presented to all Vice Chancellors in a

meeting (September 2009, Saurashtra University) which was chaired by the Principal Secretary, Education Dr. Hasmukh Adhia.

This was subsequently followed by a series of workshops involving various stakeholders including Vice Chancellors, Members of Statutory bodies, Deans, Members of the Board of Studies, Principals, Faculty and students from the State Universities. Based upon such workshops, a standard framework was prepared and was presented to all Vice Chancellors in a meeting. (March 2010, Gujarat University)

With their commitment for quality in Higher education Vice Chancellors of all State Universities implemented Choice Based Credit System at Postgraduate level from the academic year 2010-11. It was implemented at Undergraduate level at Saurashtra University, Sardar Patel University, and Bhavnagar University and in the faculty of Science at M.S. University of Baroda.

The framework was further refined, consolidated and standardized with input received from the universities that had already implemented the CBCS. The present draft has been prepared after having considered the successful models in different Universities of India as well as operational feasibility of the Choice Based Credit System in the State Universities.

1. Semesterization

The duration of academic transaction has varied in different institutions in different periods. What should be the ideal length of an academic term? 3 years? 2 years? 1 year? 6 months? 4 months? All the above models are in use in universities across the nation. The annual system has now been almost completely discarded internationally. The examination at the end of a year or two years puts a greater demand on memory recall and the examination questions in such an examination would not have a comprehensive coverage of topics studied. Shorter duration terms – like 6 months – seems to be more suited as:-

- They will have relatively less demand for memory recall
- Questions can cover topics more comprehensively
- It is easier to ensure cohesive learning experience and academic momentum for shorter terms.

In a bi-semester system, an academic year consists of two semesters. The odd semesters may be scheduled from July to November, and even semester from December to April. Each semester will have 15-16 weeks for academic work equivalent to 90 days.

1. Choice Based Credit System (CBCS)

As per the Report by the Times of India on Challenges of Higher Education (2010) are the challenges of Globalization. They can be met by:

1. Making the curriculum interdisciplinary. All cutting edge development in technologies occur at the interface of two

2. Elective Course:-

Elective course is a course which can be chosen from a pool of papers. It may be:

- Supportive to the discipline of study
- Providing an expended scope
- Enabling an exposure to some other discipline/domain
- Nurturing candidate's proficiency/skill.

An elective may be "Generic Elective" focusing on those courses which add generic proficiency to the students.

An elective be "Discipline centric" elective. It may be called "Subject Elective."

An elective paper may be chosen from an unrelated discipline. It may be called an "Open Elective."

3. Foundation Course:-

The Foundation Courses will be of two kinds: Compulsory Foundation and Elective foundation.

"Compulsory Foundation" courses are the courses based upon the content that leads to Knowledge enhancement. They are mandatory for all disciplines.

"Elective Foundation" courses are value based, and are aimed at man making education.

The credit framework for the Core course, Elective course and the Foundation course for a semester shall be as follows.

<u>Core Compulsory</u>	<u>Generic Elective</u>	<u>Compulsory foundation</u>
Course I -3 credits Course II -3 credits 6 credits/semester	2 credits/semester	2 credits/semester
<u>Core Elective (Allied)</u>	<u>Discipline centric elective/Open elective</u>	<u>Elective foundation</u>
Course I -3 credits Course II -3 credits 6 credits/semester	2 credits/semester	2 credits/semester

Core courses, thus, shall have 12 credits/semester. Elective courses shall have 4 Credits/semester. Foundation courses shall have 4 credits/semester.

The normal graduation programme, thus, shall have 20 credits/semester and the total Credits of all the six semester shall be 120.

Since every course is independent and self-contained, some courses can be permitted to be registered by the students of other departments; enabling cross-border and inter-disciplinary mobility of the students. The courses being offered by Dr.Babasaheb Ambedkar Open University, Gujarat Knowledge Society and SCOPE which have been Standardized according to the CBCS framework and so declared by KCG may be directly Offered as Elective and Foundation courses.

New courses may be introduced by the department/ institution at any time depending upon the requirement after completing necessary formalities.

A general framework for Bachelor's programme shall as follows:

- G (General) Level programme 120 credits
- A (Honors) Level programme 144 credits
- S (Special) Level 4 year BS programme 190 credits

Level	Semester –Wise credits.								Total
	1	2	3	4	5	6	7	8	
G	20	20	20	20	20	20	-	-	120
A	24	24	24	24	24	24	-	-	144
S	20	20	25	25	25	25	25	25	190

P.S.: S level shall be considered for implementation at a later stage.

The semester wise weightage of core, elective and foundation courses shall be as follows:

Academic Year	Core & Core Allied	Interdisciplinary Electives	Foundation courses
Sem I & II	60%	20%	20%
Sem III & IV	60%	20%	20%
Sem IV & IV	60%	20%	20%

- A Candidate has a provision to go with a slow pace by registering for a minimum of 12 credits in a semester. He/She may go with an accelerated pace by registering for a maximum of 23 credits in a semester provided he/she opts for 120 credits for a normal G level programme.
- The tuition fee and examination fee to be fixed up by the university will be in accordance with the number of credits equivalent to courses a candidate has registered in the given semester.

- A candidate may avail a maximum of two blank semesters in one stretch. However, he has to pay a nominal fee for maintaining a blank semester.
- If a candidate takes more than six semesters to complete the requirements of 120 credits, he/she will have to pay a nominal extra fee for the credits registered during the spilled over semester.
- A candidate can avail four additional semesters for completion of the stipulated 120 credits requirement for the programme. However in special cases, the student with the permission of the college/university can avail two more semesters. (The duration may be extended by the universities in the second cycle of CBCS implementation)
- A candidate who decides to avail the add-on facility can register for a maximum of 27 credits per semester including 12-23 credits for regular papers. Such candidates have to pay extra fee for add on credits registered.
- University would decide on the validity of credits already earned by a candidate even after a lapse of more number of years, provided the candidate is able to cross the entry level of competency for the course.

3. Class room processes

A) Active Learning Methodology:

Transformation in the field of higher education requires revamping of class room processes. Class room needs to be made a place of an interesting learning experience. With this ideology Active learning methodology (ALM) is to be introduced in the Higher Education. The salient features of ALM are as follows.

- a) It is activity based learning
- b) The emphasis is on learning through meaningful interaction.
- c) It is a student centric methodology.

B) Use of ICT.

ICT has made the teaching learning processes more interactive. Besides it empowers the teachers as well as students to explore the possibility of accessing knowledge worldwide.

- a) Digital Education and Learning Laboratory (DEL) has been set up in 216 colleges and proposal to set up such laboratories in 170 more colleges is in pipeline. These laboratories shall work as learning centers for all the subjects.
- b) Sandhan facilitates students to have an access to an interactive presentation by eminent academicians from across the nation. In addition it also covers aspects such as personality development, proficiency in English, research methodology and preparation for various competitive examinations. It is also going to function as a valuable repository of knowledge in the form of CDs and DVDs.

The continuous assessment provides a feedback on teaching learning process. The feedback after being analyzed is passed on to the concerned for implementation and subsequent improvement.

To let the candidate know about his/her progress periodically, a semester is divided into three distinct components.

- The weightage of the in semester evolution (internal evaluation) shall be 30% and weightage of the end of semester evaluation shall be 70%.

Component	Units covered in a course	Weightage	Weightage Unit wise	Period of cont-assessment
I	1,2	15%	7.5%	To be consolidated by 8 th week
II	3,4	15%	7.5%	To be consolidated by 16 th week
III	Semester end exam	70%	17.5%	To be consolidated by 18-20 week
Final Grades to be announced by 24 th week				

The end of semester examination shall have assessment from following perspective with respect to all courses:

1. Evaluation with respect to knowledge.
2. Evaluation with respect to Understanding.
3. Evaluation with respect to skill.
4. Evaluation with respect to Applications.
5. Higher Order Thinking Skills

With respect to all above components, there will be following four types of questions from each unit of the course:

1. MCQ
2. Short Questions
3. Long Answer Questions
4. Very Long Answer Questions

Question bank shall be prepared by the subject experts across the State. It will have all types of questions as mentioned above. The questions will be largely based upon the Course objective and the Course outcome and it will cover all the aspects of the course content.

Question papers will be set in such a manner that even a very ordinary student would be able to successfully clear/answer a part of the question paper and obtain minimum % of the marks based on a basic level of Conceptual clarity, understanding and application.

The next 30% questions would be tough and will be of that level that about 30% of the class can attempt successfully.

The next 10% will be of a higher level of difficulty which only about 5% of the class can attempt successfully.

The remaining 10% will be truly challenging questions of a level of difficulty that barely 1% of class can attempt both in terms of speed and difficulty.

A questions bank shall be prepared for each course based upon learning objectives and learning outcome of each of the course.

A student shall have an option to go for on demand on line examination (ODOLE).

Preparations for development of a module for ODOLE are being made on the model of National Institute of Open School.

The evaluation papers/ assessments during component I and component II of assessment will be immediately returned to the candidates.

The duration of component I and component II examination shall be 1 hour.

The duration of semester end examination shall be of 2 hours.

There shall be no practical examination for component I and II.

The evaluation of semester end practical viva voce examination, wherever such an examination is required to be conducted, will be carried out by a panel consisting an internal examiner and an external examiner in case such an examination is to be conducted at University level. In case of viva voce examination, the examiners should particularly test for the creative and problem solving capabilities in a candidate.

The distribution of maximum marks for practical examination will be 20 and for theory examination will be 50 and the total semester end examination will be for 70 marks for bachelor degree programme.

In Internal assessment, the student will have to score 40% marks in each of the component.

The candidate will NEVER be said to have failed in a course if he/she is unsuccessful in completing the course by the end of the semester. On the contrary he/she is said to have DROPPED the paper.

The regulations of the university and provisions therein would determine conduct of continuous and comprehensive assessment for the programme.

6. Grading

Grading constitutes the core of CBCS, as it tries to reduce the subjective element in Assessment/evaluation and thereby prevents any disadvantage to the student. Grade is an index of the performance of a student in a particular course. It is the transformation of scaled marks secured by a student in a course. Grade point is the weightage allotted to each grade depending on the range of marks awarded in a course.

Grade Points	Description	% of marks	Division/Grade
10	Outstanding	90% → 99%	First/O
9	Excellent	80% → 89%	First/A
8	Very good	70% → 79%	First/B
7	Good	60% → 69%	First/C
6	Fair	50% → 59%	Second/D
5	Average	40% → 49%	Pass/E
4	DROPPED	Below 40%	F

F = Dropped (<40%)

The % of marks taken into considerations includes marks of component I, II and III of each semester.

Semester Grade Point Average (SGPA) indicates the performance of a student in a given semester. SGPA is based on the total credit points earned by the student in all the courses and the total numbers of credits assigned to the courses in a semester.

$$\text{Credit point for the paper} = \frac{\text{No. of credits assigned for the course} \times \text{Grade point secured for the course}}{1}$$

$$\text{SGPA} = \frac{\text{Total credit points earned in a semester}}{\text{Total credits for that semester}}$$

For Example

Course	Credit	Marks obtained by student (In %)	Grade letter	Grade point	Credits assigned x Grade point = Credit Point
Core comp.	6	60	B	6	6 X 6 = 36
Core allied	6	55	C	5	6 X 5 = 30
Elective Generic	2	60	B	6	2 X 7 = 14
Elective Open	2	60	B	6	2 X 6 = 12
Foundation Generic	2	60	B	6	2 X 6 = 12
Foundation Elective	2	60	B	6	2 X 7 = 14
	20				118

$$SGPA = 118/20 = 5.9$$

Thus SGPA for semester I is 5.9

Cumulative grade point average (CGPA) is obtained by dividing the total number of credit points earned in all the semester by the total number of credits in all the semester.

For Example

I	Semester	Total	Credit	Point	118
II	"	"	"	"	130
III	"	"	"	"	122
IV	"	"	"	"	136
V	"	"	"	"	128
VI	"	"	"	"	130
Total					764

Total credits for semester I+II+III+IV+V+VI = 120

$$CGPA = 764/120 = 6.36$$

The Class/ Division shall be awarded on the basis of CGPA

1. First division with Distinction	CGPA	9.00	to	10.00
2. First division	CGPA	8.00	to	08.99
3. Higher second Division	CGPA	7.00	to	07.99
4. Second Division	CGPA	6.00	to	06.99
5. Pass Division	CGPA	5.00	to	05.99

Lead Out:

CBCS is the mother of student centric educational reforms. A student is provided with an academically rich, highly flexible learning system blended with abundant provision for skill practice and activity orientation that he/she could learn in depth without sacrificing his/her creativity.

> A student can exercise the option to decide his/her own pace of learning- slow, normal or accelerated plan and sequence his/her choice of paper, learn to face challenges through term work/ project work/ and may venture out to acquire extra knowledge/ proficiency through add-on facilities.

>A student enjoys an extra ordinary benefit that his/her evaluation would be in terms of grades, computed through a more scientific and a logical process of normalization which imbibes the advantages of relative weighing of the performances against evaluating in an absolute way.

>The great advantage is that the learning process is made continuous and the evaluation process is not only made continuous but also made learner-centric and is designed to recognize the capability and talent of a student.

>CBCS is a process of evolution of educational reforms that would yield the result in subsequent years and after a few cycles of its implementation.

APPENDIX-B

CBCS Regulation for Undergraduate Programme

These Regulations shall govern Undergraduate programmers under the Choice Based Credit System. These regulations shall come into force from Academic year 2011-2012.

Definitions:

1. "Undergraduate programmes" mean Bachelor's degree programmes in the faculties of Science, Arts, Commerce, Education, Social Science, Law and Home Science (Where ever it is applicable to the concerned university.)
2. "An academic year" consists of two semesters. Each semester will have 15-16 weeks for academic work equivalent to 90 days. The odd semesters may be scheduled from July to November and even semester from December to April.
3. "Programme" is used for a fixed educational programme in place of Degree. A normal undergraduate programme shall be of six semester's duration.
4. "Course" is a component of programme i.e. in the CBCS; papers will be referred to as courses. Each Course is identified by a unique course code. Every course is not of equal weight age. Each course, in addition of having a curriculum, will have learning objectives and learning outcome.
A Course may be designed to involve lectures/tutorials/laboratory work/field work/project work/vocational training/viva voce etc. or combination of some of these.
5. "Credit" means the unit by which the course work is measured. It defines the quantum of contents/syllabus prescribed for the course. It also determines the number of hours of instructions required per week. In these regulations, one credit means one hour of direct teaching work or two hours of practical work/field work per week for 15 weeks in a semester.
6. "Grade letter" is an index to indicate the performance of a student in a particular course. It is arrived at by transformation of actual marks secured by a student in a said course. Grade letters are O, A, B, C, D, E, F.
7. "Grade Point" is the weight age allotted to each grade letter depending on the range of marks awarded in a course.
8. "Credit Points" refer to the product of "No. of credits assigned to the course" and the grade point secured for the same course.
9. "Semester Grade Point Average"(SGPA) is an index of a student's performance in a given semester. It is the ratio of the "total credit points earned by the students in all the courses at the semester" and the "total number of credits assigned to the courses" in the semester.
10. "Cumulative grade point Average" (CGPA) refers to the cumulative grade point average of SGPA and is computed based on the following formula.

$$\text{CGPA} = \frac{\text{Sum of all Credit points of the entire programme}}{\text{Sum of Credits up to the end of the programme}}$$

11. "Fee" means the fee prescribed by the University for the Undergraduate

Programme. The tuition fee and the examination fee of a semester will be in accordance with the number of credits a candidate has registered for in that semester.

Salient Features of Choice Based Credit System:

1. All Undergraduate departments in the Universities/Affiliated Colleges shall offer undergraduate programmes in faculties of Arts, Commerce, Science, Education, Home Science, Law and Social Sciences from the Academic year 2011-12.
2. A student will have to get enrolled at an Affiliated College for a Core course depending upon his/her requirement of a degree in the said discipline of study.
3. A student will have a choice of selecting an Elective as well as Foundation courses from a pool of courses. She/he will have a choice of selecting such courses from the same department/faculty or the other department/faculty depending upon his/her interest, need, long term goals and also feasibility in terms of available expertise and infrastructure.
4. The faculty/an Affiliated college may design and offer courses after the due consideration and approval by the university.
5. Each course shall be assigned a specific number of Credits.
6. A Core course is the course which should compulsorily be studied by a candidate as a Core requirement so as to get degree in a said discipline of study.
Two courses each of Core compulsory and Core Elective shall be offered to each student in every semester.
The Credit weight age for Core course shall be of Three (03) Credits.
7. In addition to the Core courses, a student will have to choose Elective as well as Foundation courses from a pool of courses.
Two courses of Elective, one each from Generic Elective and Interdisciplinary/Multidisciplinary/Subject centric electives shall have to be offered. The Credit weight age for Elective course shall be of Two (02) Credits.
Two courses of Foundation, one each from Compulsory Foundation and Elective Foundation shall have to be offered. The Credit weight age for Foundation course shall be of Two (02) Credits.

Undergraduate Course Structure:

1. Undergraduate programmes offered in the CBCS will be of Six semester duration. The General (G) level programme will be of 120 Credits distributed equally among the six semesters. The Advanced (A) level programme (Honors) shall be of 144 Credits distributed equally among the six semesters. A Special (S) level BS programme of eight semester duration will be considered for implementation at a later stage.

2. Each Academic year shall consist of two semesters, each of 15 weeks of teaching equivalent to 90 working days. The Odd semester period shall be from July to November and the Even semester period shall be from December to April.
3. There shall be following three categories of courses in Undergraduate programme.
 - A) Core Course:
 A course which shall compulsorily be studied by a candidate to complete the requirement for Degree in a said programme of study.
 Core Compulsory is a course which has to be studied compulsorily as a part of Core requirement so as to get degree in a said discipline of study.
 Core Elective or Core Allied is a course that supports/strengthens the Core Compulsory.
 - B) Elective Course:
 It is a course which can be chosen from the pool of courses. The course may be specific/specialized/supportive or advanced to the discipline of study. They may be nurturing candidate's skill as well as proficiency.
 Generic Elective courses add generic proficiency to the students and they are for the said discipline of study.
 Open Elective courses are from the pool of courses that are Interdisciplinary and/or Multidisciplinary.
 - C) Foundation Course:
 It is a course that aims to improve proficiency and skill of the students.
 Compulsory Foundation courses add generic proficiency to the students belonging to all disciplines of study.
 Elective Foundation courses are Value based and aimed at Man making Education.
4. All of the above courses may be designed so as to include Field work/Project work/Laboratory work/Entrepreneurship/Internship/Vocational training etc depending upon the course requirement. The credit distribution may be done keeping in mind the weight age of the required skill in the said discipline of study.
5. In addition to the above three type of courses, more courses may be designed in future. They may be of following types:
 - A. Self Study Courses
 The courses that enables students to learn on their own.
 - B. Add on Courses
 The courses that allow students to earn more credits than minimum required for the said programme. These courses may enable the students to get equipped with advance skills and proficiency.
 - C. Advanced level Foundation courses
 These are the courses that have special emphasis on proficiency in multiple languages as well as use of ICT in Knowledge Management.
6. Each course shall have a unique Course code. The Core courses, Elective courses and the Foundation courses shall be abbreviated respectively as C, E and F.

1. Core Compulsory	CC
Core Elective	CE
2. Elective Generic	EG
Elective Open	EO
3. Foundation Compulsory	FC

Foundation Elective FE

The normal graduation programme shall have 20 credits/semester. The total number of credits for an G level undergraduate programme shall be 120. The weight age of Core, Elective and Foundation courses shall remain as follows:

Academic year	Semester	Core	Elective	Foundation
1	I & II	60%	20%	20%
2	III & IV	60%	20%	20%
3	V & VI	60%	20%	20%

A general framework for G level undergraduate programme shall be as follows:

Semester	I	II	III	IV	V	VI	Total
Credits	20	20	20	20	20	20	120

The A level and S level programmes shall be considered for implementation at a later stage.

Level	I	II	III	IV	V	VI	VII	VIII	Total
A	24	24	24	24	24	24	-	-	144
S	20	20	25	25	25	25	25	25	190

- Since every course is independent and Self-contained, some courses can be permitted to be registered by the students of other departments, enabling them Cross-border and Interdisciplinary mobility.
- A candidate has a provision to go with a slow pace by registering for a minimum of 12 credits in a semester. He/she may go with an accelerated pace by registering for a maximum of 23 credits in a semester.
- A candidate may avail a maximum of two blank semesters in one stretch. However he/she may have to pay a prescribed fee for maintaining a blank semester. If a candidate takes more than six semesters to complete the requirements of 120 credits, he/she will have to pay a prescribed fee for the credits registered during the spilled over semester.
- A candidate can avail four additional semesters for the completion of the stipulated 120 credit requirement for a programme. However in special cases, a candidate with the permission of the college/university can avail two more semesters. The duration may be extended by the universities in the second cycle of the CBCS implementation.

Attendance and Medium of Instruction:

The Attendance Rules as well as the medium of Instruction shall be as per the norms of Concerned University.

Evaluation Methods:

1. A student shall be evaluated through Comprehensive Continuous Assessment (CCA) as well as the End of Semester examination. The weight age of CCA shall be 30%, where as the weight age of the Semester end examination shall be 70%.
2. The In Semester assessment (CCA) is spread through the duration of the course and is to be done by the Teacher teaching the course. The assessment is to be done by various means including:
 - Written Tests
 - MCQ based quiz
 - Presentations/Seminars
 - Project work/Field work
 - Group discussions/Group activities.

The End of Semester examination shall have an assessment based upon following perspective with respect to all the courses:

- Evaluation with respect to Knowledge
- Evaluation with respect to Understanding
- Evaluation with respect to Skill
- Evaluation with respect to Application
- Higher Order Thinking Skills.

With respect to all the above components, there will be following four types of Questions from each unit of the course.

1. MCQ
2. Short Questions
3. Long answer questions
4. Very long answer questions

The questions may largely be from the questions from the question bank for the each Course.

The Schedule of the In Semester examination (Internal Evaluation) and the End of Semester examination (External Evaluation) shall be as follows. The End of Semester Examination will be conducted by the University.

It will be compulsory for a candidate to obtain passing percentage in both Internal as well as External Evaluation. The passing marks for each course shall be 40%, or as decided

by the University.

Component	Units Covered	Weight age	Period of Assessment
I	1 & 2	15%	To be consolidated by 8 th week
II	3 & 4	15%	To be consolidated by 15 th week
III	Entire Course	70%	To be consolidated by 18 th to 20 th week

Final Grade should be announced by 24th week.

The candidate will never be said to have failed in a Course if he/she is unsuccessful in completing the course by the end of the semester. He/she is said to have Dropped the course.

The details of any Dropped paper will not appear in the Grade Card

Promotion, Re-Admission and Time for Completion of Course:

1. A candidate who has undergone a regular course of study in Semester I, fulfill the required criteria of attendance and has secured marks equal to passing standard both in Internal and External Examination shall be eligible for promotion to Semester II. He/she will have to earn a minimum of 12 Credits in Semester I.
2. A candidate who has successfully completed all the courses of Semester I, but not all the courses of Semester II shall be eligible for promotion to Semester III. He/she will be required to complete all courses of Semester II before migrating to Semester IV
3. A candidate who has undergone a regular course of study in Semester III, fulfill the required criteria of attendance and has secured marks equal to passing standard both in Internal and External Examination and having earned a minimum of 12 Credits shall be eligible for promotion to Semester IV.
4. A candidate who has successfully completed all the courses of Semester I and II but not all the courses of Semester III shall be eligible for promotion to Semester IV. He/she will be required to complete all courses of Semester III before migrating to Semester V
5. The same rules shall be applied for promotion from Semester IV to V and from V to VI respectively.
6. A candidate will be allowed two blank semesters continuously in case he/she may have to leave his/her study halfway due to unforeseen circumstances. However he/she may have to pay the prescribed registration fee as per the College/University norms for such semesters
7. A candidate shall have maximum of 10 semesters (five academic years) for completion of a said programme in case he/she wishes to go at a slower pace by registering a minimum

of 12 credits per semester. However he/she will have to pay the prescribed registration fee for each of the semester in addition to the course fee for the courses he/she avails during each semester.

8. A candidate shall have a choice of going at fast pace by registering for 23 credits per semester.
9. The minimum and maximum number of credits may increase provided a candidate opts for Add on courses.
10. The tentative/provisional grade shall be issued at the end of every semester indicating the courses completed successfully. The final Grade Card may be issued by the Registrar of the concerned university after a candidate has successfully completed all the courses of the said programme.

Procedure for Awarding Grades:

A Normalization Committee shall be set up for every course. The committee will comprise of Head of the Department, One senior Faculty member from the same department and the concerned Course teacher.

The committee shall decide:

1. The Lower cut off to draw boundary between unsuccessful and successful candidates. This will be based upon analysis and logical thinking.
2. The Lower end of Grade and the Higher end of Grade that is thought to be appropriate for grading of students in a scale of 10 from 4 to 10.

Based upon above, the committee will calculate an Intermediate Score called U (Unit Score Value) which is spread between 0 and 1.

$$U = \{M - \text{Min}(M)\} / \{\text{Max}(M) - \text{Min}(M)\}$$

Where M is the score of candidate for the said course, Min (M) is the minimum score in the class for the said course and Max (M) is the maximum score in the class for the said course, after eliminating the scores of unsuccessful candidates.

The Normalized Percentage value is the calculated as follows:

$$P = \{(B - A) \times U\} + A$$

Where A is the marks corresponding to the Lower limit of the Lower end of the grade decided to be awarded and B is the marks corresponding to the Upper limit of the Higher end of the grade decided to be awarded.

If Normalization committee decides to grade all successful candidates from 5 to 10 in a scale of 10, then A is equal to 40 and B is equal to 99. This can be explained on the basis of following table.

Grade Point	Lower limit (A)	Upper limit (B)	Range for P	Grade
4	30	39	$30 \geq P < 40$	Dropped
5	40	49	$40 \geq P < 50$	E
6	50	59	$50 \geq P < 60$	D
7	60	69	$60 \geq P < 70$	C
8	70	79	$70 \geq P < 80$	B
9	80	89	$80 \geq P < 90$	A
10	90	99	$90 \geq P < 100$	O

The Semester end Grade point average (SGPA) and the Course end Cumulative Grade point average (CGPA) are computed as follows.

The Grade Point in a said course may be calculated by using the formula

$GP = CV \times G$, where CV is the Credit Value of the said course and G is the Grade awarded to a candidate in the said course.

The SGPA may be calculated as follows:

$SGPA = \text{Sum of all GPs in the said Semester} / \text{Sum of Credits in the said semester}$

The CGPA may be calculated as follows.

$CGPA = \text{Sum of all GPs in all the Semesters} / \text{Credits for the said Programme}$

The CGPA may be expressed to an accuracy of three decimal digits.

The Percentage equivalence may be obtained by multiplying CGPA by 10.

Provision for Appeal:

There shall be a provision for Appeal for a candidate who may be dissatisfied with the Grade he/she has been awarded. He/she can approach the Grievance Cell with the written submission. The appeal may be made for In Semester examination as well as the End of Semester examination. The Grievance Cell is empowered to revise the grades if the case is genuine and is also empowered to penalize the candidate if his/her submission is found to be baseless and unduly motivated. The Grievance Cell may be set up as per the norms of the University/ Institution

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**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 1/2 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 enhance 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			
			LECT URE	OTHE RS	PRACT ICAL	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			
			LECT URE	OTHE RS	PRACT ICAL	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	2	NIL	NIL	2	
FC 202 A	Foundation	World Trade Organization					
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	2	1	NIL	3	
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

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			
			LECT URE	OTHE RS	PRACT ICAL	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	2	1	NIL	3
CC 306	CORE	Indian Business and Economic Environment				
CC 307	CORE	Fundamentals of Financial Management				
CC 308	CORE	Business Laws - II				
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				

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			
			LECT URE	OTHE RS	PRACT ICAL	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
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

$$\begin{aligned}65 &= 60+5 = 6.0+5 \times (0.99 / 9.99) = 6.0+5 \times 0.1 = 6.0+0.5 = 6.5 \\57 &= 55+2 = 5.5+2 \times (0.49 / 4.99) = 5.5+2 \times 0.1 = 5.5+0.2 = 5.7 \\72 &= 70+2 = 7.0+2 \times (1.49 / 14.99) = 7.0+2 \times 0.1 = 7.0+0.2 = 7.2 \\44 &= 36+8 = 3.6+8 \times (1.19 / 11.99) = 3.6+8 \times 0.1 = 3.6+0.8 = 4.4\end{aligned}$$

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.