



M.C.E. Society's
Abeda Inamdar Senior College
Of Arts, Science & Commerce, (Autonomous)
Azam Campus, Camp, Pune-1.
Affiliated to Savitribai Phule Pune University

FACULTY OF COMMERCE & MANAGEMENT

Program Structure

For the Award of

Bachelor of Commerce (B.COM.) (2021 Pattern)

For Choice-Based Credit System (CBCS) Under Autonomy
(Semester Pattern)

With effect from June 2021

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1. Program Overview

B.Com. is a three year degree program spread over 6 semesters. The course is designed to provide the students with a wide range of Commerce and management skills. The objective of this course is to make the student familiar with the different angles relating to accounting, finance, banking, business management and economics. Through this program a student gains a comprehensive view of the functioning of an organisation and also cultivates good communication skills.

Program objectives:

- 1) To empower students to take up the responsibilities in various functional areas in an organisation.
- 2) To impart experiential learning to provide practical exposure on the subjects.
- 3) To develop business skills among students that satisfies the requirements of business and industry.
- 4) To develop social and ethical values for good business practices and employability through entrepreneurial skills.
- 5) To prepare students to pursue higher education and build their professional qualification.

2. Definition of Key Concepts

- 2.1 **Academic Year:** The duration of two consecutive (one odd and one even) semesters constitute one academic year.
- 2.2 **Choice Based Credit System (CBCS):** The CBCS provides choice for students to select from the prescribed courses (core courses, discipline specific electives, generic elective, ability enhancement compulsory courses, skill enhancement courses, mandatory non-CGPA courses etc.).
- 2.3 **Program:** An educational program leading to award of a degree.
- 2.4 **Course:** Usually referred to, as 'paper' is a component of a program. Each course should define learning objectives and learning outcomes. A course may be designed to comprise lectures, field work, outreach activities, project work, vocational training, viva, seminars, term papers, assignments, presentations, self-study etc. or a combination of some of these.

- 2.5 **Credit(C):** A unit by which the course work is measured. It determines the number of hours of teaching/ instruction required per week.

To earn 1 credit minimum 15 hours of teaching/ instruction is required.

A 3 credits theory course requires a minimum duration of 45 hours of teaching in a semester (15hrs*3= 45hours).

A 2 credits theory course requires a minimum duration of 30 hours of teaching in a semester

A 1 credits practical course requires a minimum duration of 15 hours of practical work in a semester

- 2.6 **Letter Grade:** It is an index of the performance of students in a said course. Grades are denoted by letters O, A+, A, B+, B, C, P and F. The Letter Grades, Grade Points and scale of UGC are adopted. Grading is done using Letter Grades as qualitative measure of achievement in each Course like: O (Outstanding), A+ (Excellent), A (Very Good), B+ (Good), B (Above Average), C (Average), P (Pass), F (Fail) and Ab (Absent), based on the percentage (%) of marks scored in (CIE+SEE) of the Course and conversion to Grade.
- 2.7 **Grade Point (GP):** It is a numerical weight allotted to each letter grade on a 10-point UGC scale viz. O=10, A+=09, A=08, B+=07, B=06, C=05, P=04, F=00 & Ab=00.
- 2.8 **Credit Point (CP):** The numerical value obtained by multiplying the grade point (GP) by the no. of credit(C) of the respective course i.e. $CP = GP \times C$.
- 2.9 **Cumulative Grade Point Average (CGPA):** It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.
- 2.10 **Semester Grade Point Average (SGPA):** It is a measure of performance of work done in a semester. It is ratio of total credit points (CPs) secured by a student in various courses registered in a semester and the total course credits taken during that semester. It shall be expressed up to two decimal places.
- 2.11 **Semester:** Each semester shall consist of 15-18 weeks of academic work equivalent to 90/100 actual teaching days. The odd semester may be scheduled from June to December and even semester from January to May.

- 2.12 **Transcript:** Based on the grades earned, a transcript shall be issued to all the registered students after every semester. The transcript shall display the course details (code, title, no. of credits, grades secured) along with SGPA of that semester and CGPA earned till that semester at the end of each academic year. The students shall be issued transcript for each semester and a consolidated transcript indicating the performance in all the semesters at the completion of the program.
- 2.13 **Absolute Grading:** Under the absolute grading, the marks are converted to grades based on pre-determined class intervals.
- 2.14 **Continuous Internal Evaluation (CIE) and Semester End Examinations (SEE)** are two key assessment methods. For all theory courses/papers, the ratio of CIE & SEE is 40:60. Thus a course of 100 Marks shall have 40 CIE + 60 SEE which includes 20 marks for Practical Courses.
- 2.15 **Program Span (PS):** The program's maximum time for completion shall be: Duration of Program (3 years) plus additional two 2 years.

3. Introduction:

The B.Com. Degree Course (2021 pattern) will be introduced in the following order:

- | | | |
|----|--------------------|-----------|
| a. | First Year B.Com. | 2021-2022 |
| b. | Second Year B.Com. | 2022-2023 |
| c. | Third Year B.Com. | 2023-2024 |

B.Com. Degree Course will consist of six semesters divided into three Years.

The first year (Semester I and II), Second Year (Semester III and IV) and Third Year (Semester V and VI) Semester End Examination will be held at the end of each semester.

4. Eligibility:

- a. No Candidates shall be admitted to the First Year of the B.Com. Degree Course (2021 pattern) unless he/she has passed the Higher Secondary School Certificate Examination of the Maharashtra State Board of Higher Secondary Education Board or equivalent or University with English as a passing Course.
- b. No candidate shall be admitted to the Third Semester of the second year unless he/ she has cleared first two semesters satisfactorily with 22 Credits out of 46 Credits for the course.

- c. No candidate shall be admitted to the Third Year B.Com. (Fifth Semester) Degree Course (2021 pattern) unless he/she has cleared all the papers of first and second-semester Examination of F.Y. B.Com. and has satisfactorily kept terms for the second year i.e. 20 credits earned out of 42 credits in Third and Fourth Semester.

5. A.T.K.T. Rules:

- a. If a candidate fails in all the courses of semester I shall be allowed to proceed to semester II. However, a student who fails in not more than **seven** theory courses and **one** practical course at semester I and II taken together may be admitted to semester III & IV.
- b. If a candidate fails in all the courses of semester III shall be allowed to proceed to semester IV. However, a student who fails in not more than **six** theory courses and **two** practical courses at semester III and IV taken together may be admitted to semester V & VI.
- c. No candidate shall be allowed to proceed to semester V unless the candidate has cleared semester I & II in all courses (Theory and Practicals).
- d. If a candidate fails in all the courses of semester V shall be allowed to proceed to semester VI.
- e. ATKT rules are applicable for 2nd and 4th semester.

6. Courses Carrying Practical:

- a. Each practical course will be of one credit.
- b. There will be a practical and viva-voce examination for semester I and II of the F.Y.B.Com. for the Course Financial Accounting.
- c. There will be Practical for the S.Y.B.Com level Compulsory Practical Course Business Communication (Semester III and IV) & for T.Y.B.Com Auditing and Taxation (Semester V and VI)
- d. There will be practical and viva-voce examinations for the special Courses (Discipline Special Elective) of S.Y.B.Com. (Semester III and IV) and of T.Y.B.Com. (Semester V & VI)
- e. A Student must offer the same Special Course at T.Y.B.Com. (Semester V & VI) which he/she has offered at S.Y.B.Com. (Semester III and IV)

7. List of Courses with Practical Examination:

Semester	Type of Course	Title of Practical Course
I	Core Course Practical	Financial Accounting I
II	Core Course Practical	Financial Accounting II
III	Core Course Practical	Business Communication I
III	Discipline Specific Elective	Special Course Paper I Cost and Management Accounting I Marketing Management I
IV	Core Course Practical	Business Communication II
IV	Discipline Specific Elective	Special Course Paper II Cost and Management Accounting II Marketing Management II
V	Core Course Practical	Auditing & Taxation I
V	Discipline Specific Elective	Special Course Paper III Cost and Management Accounting III Marketing Management III
V	Discipline Specific Elective	Special Course Paper IV Cost and Management Accounting IV Marketing Management IV
VI	Core Course Practical	Auditing & Taxation II
VI	Discipline Specific Elective	Special Course Paper V Cost and Management Accounting V Marketing Management V
VI	Discipline Specific Elective	Special Course Paper VI Cost and Management Accounting VI Marketing Management VI

8. Medium of Instruction:

The medium of instruction for B.Com. Degree course shall be English except for languages.

9. Duration:

- a. The program shall be a full-time program and the duration of the program shall be for three years. If a student fails to complete the Program in three years, two more years will be given to complete the program. i.e. the program's maximum time for completion shall be: Duration of Program (3 years) plus additional two 2 years.
- b. If the student fails to complete the Program within the period of 5 years, his registration to the Program stands cancelled and the credits earned will be lost.
- c. In case if the student intends to pursue the program he/she will have to start afresh from the First Year again.

10. Attendance:

No candidate shall be admitted to the semester end examinations unless he/ she has satisfactorily completed 75% of attendance.

11. College Terms:

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

12. Verification and Revaluation:

- The candidate may apply for verification and revaluation of result through Principal of the College which will be done by the college as per ordinances framed in this behalf.
- Verification or Evaluation rule will not be applicable for Practical Courses.

13. Standard of Passing:

- A student must obtain a minimum of 40% marks in Continuous Internal Evaluation (CIE), and minimum 40% marks in Practical Examination and Semester End Examination.

- It means that passing separately in Continuous Internal Evaluation (CIE), Practical Examination and Semester End Examination is compulsory.
- Student who fails in CIE of any Semester can reappear for the same in next immediate semester. (e.g. student who fails in semester I CIE can reappear for it in Semester II itself)

14. Methods of Evaluation, Passing, And Evaluation Criteria:

The evaluation of students will be done on three parameters:

- Continuous Internal Evaluation (CIE)
- Practical Examination (List of Courses having practical is given in Note No. 7)
- Semester End Examination

For Semester End Examination, question papers will be set for sixty marks (2 ½ hours duration).

For Continuous Internal Evaluation (CIE), Evaluation will be done continuously. Internal assessment will be of **40** marks. These 40 marks are divided as follows:

Component	Marks
CIE I: Online MCQ Test (Conducted out of 20 marks scaled down to out of 10 marks)	10
CIE II: Mid Semester Examination (Conducted out of 20 marks scaled down to out of 10 marks)	10
CIE III: Students' Active Participation in Classroom	05
CIE IV: Refer Note below	15

CIE IV: Course teacher will adopt any three out of the following methods for internal assessment under CIE IV, each carrying 5 marks.

- Presentations
- Research Projects/ Article
- Assignments
- Tutorials
- Oral examination
- Open book test

15. Structure of Transcript:

Conversion of percentage into credit(s) and grade(s): The following illustrations could be taken as an example for computing SGPA and CGPA from percentage to credits for Honours courses in all disciplines, degree program courses in Science subjects and degree Program courses in humanities, Social Sciences and Commerce subjects:

1. Percentage to Grades and Grade Points

The following formula may be used to convert (%) into letter grades.

Let \bar{A} = mean of % age marks of all student appeared in the paper.

\square = Standard deviation

m = % of marks obtained

Letter Grade	Numerical Grade	Formula
O (Outstanding)	10	$m \geq \bar{A} + 2.5\square$
A+ (Excellent)	9	$\bar{A} + 2.0\square \leq m < \bar{A} + 2.5\square$
A (Very Good)	8	$\bar{A} + 1.5\square \leq m < \bar{A} + 2.0\square$
B+ (Good)	7	$\bar{A} + 1.0\square \leq m < \bar{A} + 1.5\square$
B (Above Average)	6	$\bar{A} \leq m < \bar{A} + \square$
C (Average)	5	$\bar{A} - 0.5\square \leq m < \bar{A}$
D (Pass)	4	$\bar{A} - \square \leq m < \bar{A} - 0.5\square$
F (Fail)	0	$m < \bar{A} - \square$
Ab (Absent)	0	

❖ Minor variations may be adjusted by the individual institution.

- A student obtaining Grade F shall be considered failed and will be required to reappear in the examination.
- For non-credit courses 'Satisfactory' or 'unsatisfactory' shall be indicated instead of the letter grade and this will not be counted for the computation of SGPA/CGPA.
- The universities can decide on the or percentage of marks required to pass in a course and also the CGPA required to qualify for a degree taking into consideration the recommendations of the statutory professional councils such as AICTE, MCI, BCI, NCTE etc.

16. Improvement of Class:

- A Candidate will be allowed to re-appear for the examination for improvement of Class or grade within a period of 2 years from the date of his/her passing Bachelor's degree examination. Only 1 attempt for improvement will be allowed, according to the syllabus in existence at the time of improvement.
- A Candidate shall have to reappear for minimum 1/3rd and /or maximum all the theory courses at a time on which the class is awarded.
- A Candidate who has appeared for improvement of class and fails to improve his/her class, his/her performance at such reappearance shall be ignored.
- A Candidate appearing for the improvement of Class grade, shall not be entitled to be in the list of Rank holders/ Merit holders.
- Improved Candidate will have to surrender the degree, Statement of marks, passing certificate in original, after the declaration of their results of the concerned improved class. After surrendering the above documents in original new certificate will be issued in due course of time as in usual process.

17. Scheme of Credits (Academic/CGPA):

Total credits for three years B.Com. Course (2021 pattern) is as follows:

Sr. No.	Semester No	No of Courses	Total Lecture	Credit per Course	Credit for practical Courses	Add on course credit (*)	Lectures + Practical + Add on courses = Total Credits
1	I	7	54	3	1	1	21+1+1=23
2	II	7	54	3	1	1	21+1+1=23
3	III	6	54	3	2	2	18+2+2=22
4	IV	6	54	3	2	-	18+2=20
5	V	6	54	3	3	2	18+3+2=23
6	VI	6	54	3	3	-	18+3=21
Total No. of Credits							132

CGPA Add On courses (*)

Sr. No.	Add on course (Ability Enhancement Credit Course and Skill Enhancement Courses)	Class	Semester	Credit
1	*Value-added course – I* (SEC) Certificate Course in Tally	F.Y.B.Com.	I	1
2	*Value-added course – II* (SEC) Certificate Course in Spoken English	F.Y.B.Com.	II	1
3	*Value-added course – III* (AECC) Environmental Awareness	S.Y.B.Com.	III	2
4.	*Value-added course – IV* (SEC) <ul style="list-style-type: none"> • Cost Analysis for Business decision making (Students opting for Cost & Management Accounting) • Digital Marketing (Students opting for Marketing Management) 	T.Y.B.Com.	V	2
Total Credits				6

18. Course wise Classification of CGPA/Academic Credits:

Total credits for three years B.Com. Course (2021 pattern) is as follows:

Sr. No.	Nature of Courses	Semesters (Credits)						Total (Credits)
		I	II	III	IV	V	VI	
1	Ability Enhancement Compulsory Course	06	06	02	-	-	-	14
2	Skill Enhancement Course	01	01	-	-	02	-	04
3	Core Course	12	12	15	15	12	12	78
4	Core Course / DSE Practical	01	01	02	02	03	03	12
5	Generic Elective Course	03	03	-	-	-	-	06
6	Discipline Special Elective	-	-	03	03	06	06	18
Sub Total		23	23	22	20	23	21	132

19. Scheme of credits (Non-CGPA):

In addition to the compulsory credits of 132, the student has to earn additional 08 credits from the following groups by taking/participating/conducting respective activities. These extra credits will not be considered for GPA calculation; however, these are mandatory for the completion and award of B.Com. Degree.

- Courses in Sr. No. 1 and in Sr. No. 2, are compulsory (02 Credits Each).
- A student has to earn the remaining 04 Credits through participation in the various activities from in Sr. No. 3 to Sr. No.32
- A student is encouraged to earn a maximum of 04 credits in a year.

Sr no.	Activity	Code	Credits
1.	Physical Education	21CPE11M2	2
2.	Democracy, Elections and Good Governance	21CDG12M2	2
3.	Sports Representation at College Level	21SRCO1	1
4.	Sports Representation at University Level	21SRUO2	2
5.	Sports Representation at State Level	21SRSO2	2
6.	Sports Representation at National Level	21SRNO3	3
7.	Sports Representation at International Level	21SRIO3	3
8.	National Social Service Scheme (participation in Camp)	21NSSO1	1
9.	N.C.C. (with participation in annual camp)	21NCCAO1	1
10.	N. C. C. (with B certificate/C certificate award)	21NCCCO2	2
11.	N.S.S./N.C.C. Republic day parade participation	21RDPO4	4
12.	Extension Activities	21EAO1	1
13.	Avishkar participation	21APO1	1
14.	Avishkar selection at university/state level	21ASO2	2
15.	Avishkar prize winner at university/state level	21AAO4	4
16.	Research paper presentation at State Level	21RPSO2	1

17.	Research paper presentation at National Level	21RPNO2	1
18.	Research paper presentation at International Level	21RPIO3	2
19.	Participation in Summer School	21SSO2	2
20.	Short Term Program (Not less than 1-week duration)	21STPO2	2
21.	Survey - Scientific / Societal.	21SVO2	2
22.	Internships of 1 month	21IOMO2	2
23.	Internships of 2 month	21ITMO4	4
24.	Study tours - Field / Industrial Visits	21STO1	1
25.	Participation in curricular: co-curricular & Extra-curricular competitions at college minimum two events	21PECO1	1
26.	Participation in curricular: co-curricular & Extra-curricular competitions at Intercollegiate level	21PECO2	2
27.	Online Certificate Courses/ MOOC Courses/ Career Advancement Course 10 hours	21CCO1	1
28.	Online Certificate Courses/ MOOC Courses/ Career Advancement Course 20 hours	21CCO2	2
29.	Online Certificate Courses/ MOOC Courses/ Career Advancement Course 30 hours	21CCO3	3
30.	Online Certificate Courses/ MOOC Courses/ Career Advancement Course 40 hours	21CCO4	4
31.	Department / Faculty Courses at College: 1. Event Management 2. Basics of Banking Operations 3. GST & Income Tax 4. Supply Chain & logistic 5. Travels and Tourism	21CVADO2	2
32.	Interdisciplinary Courses at College	21CVAIO2	2

20. Marks Structure of Choice Based Credit System Course

First Year B. Com. Semester – I w.e.f. 2021- 22

Course Code	Course / Title of Paper	Course	No. of lectures	No of Credits	Continuous Internal Evaluation (Marks 40) Refer Point No. 14				Semester End Assessment (Marks 60)		Total Marks
					CIE I Mid Semester Examination 10	CIE II Online MCQ Test 10	CIE III (Students Active Participation) 05	CIE IV 15	Semester End Examination [Duration: 2 1/2 Hours]	Practical Exam	
21CBCO111	Compulsory English- I	AECC	54	3	10	10	05	15	60	-	100
21CBCO112	Financial Accounting- I	Core Course	54	4	10	10	05	15	40	20	100
21CBCO113	Business Economics- I	Core Course	54	3	10	10	05	15	60	-	100
21CBCO114A 21CBCO114B	Business Mathematics and Statistics - I OR Computer Concepts and Application- I	Generic Course	54	3	10	10	05	15	60	-	100
21CBCO115	Banking and finance- I	Core Course	54	3	10	10	05	15	60	-	100
21CBCO116	Marketing & Salesmanship- I	Core Course	54	3	10	10	05	15	60	-	100

	Any one of the following Language										
21CBCO117A	a) Additional English- I	AECC	54	3	10	10	05	15	60	-	100
21CBCO117B	b) Additional Marathi- I										
21CBCO117C	c) Additional Hindi- I										
21CBCO117D	d) Additional Urdu- I										
21CBCO117E	e) Additional Arabic- I										

First Year B. Com. Semester – II w.e.f. 2021- 22

Course Code	Course / Title of Paper	Course	No. of lectures	No. of Credits	Continuous Internal Evaluation (Marks 40) Refer Point No. 14				Semester End Assessment (Marks 60)		Total Marks
					CIE I Mid Semester Examination 10	CIE II Online MCQ Test 10	CIE III (Students Active Participation) 05	CIE IV 15	Semester End Examination [Duration: 2 1/2 Hours]	Practical Exam	
21CBCO121	Compulsory English- II	AECC	54	3	10	10	05	15	60	-	100
21CBCO122	Financial Accounting- II	Core Course	54	4	10	10	05	15	40	20	100
21CBCO123	Business Economics- II	Core Course	54	3	10	10	05	15	60	-	100

21CBCO124A	Business Mathematics and Statistics -II OR Computer Concepts and Application- II	Generic Course	54	3	10	10	05	15	60	-	100
21CBCO124B											
21CBCO125	Banking and finance- II	Core Course	54	3	10	10	05	15	60	-	100
21CBCO126	Marketing & Salesmanship- II	Core Course	54	3	10	10	05	15	60	-	100
21CBCO127A	Any one of the following Language a) Additional English- II	Ability Enhancement Course	54	3	10	10	05	15	60	-	100
21CBCO127B	b) Additional Marathi- II										
21CBCO127C	c) Additional Hindi- II										
21CBCO127D	d) Additional Urdu- II										
21CBCO127E	e) Additional Arabic- II										

Second Year B. Com. Semester – III w.e.f. 2022- 23

Course Code	Course / Title of Paper	Course	No. of lectures	No of Credits	Continuous Internal Evaluation (Marks 40) Refer Point No. 14				Semester End Assessment (Marks 60)		Total Marks
					CIE I Mid Semester Examination 10	CIE II Online MCQ Test 10	CIE III (Students Active Participation) 05	CIE IV 15	Semester End Examination [Duration: 2 1/2 Hours]	Practical Exam	
21CBCO231	Business Communication- I	Core Course	54	4	10	10	05	15	40	20	100
21CBCO232	Corporate Accounting- I	Core Course	54	3	10	10	05	15	60	-	100
21CBCO233	Business Economics - I (Macro)	Core Course	54	3	10	10	05	15	60	-	100
21CBCO234	Business Management - I	Core Course	54	3	10	10	05	15	60	-	100
21CBCO235	Elements of Company Law- I	Core Course	54	3	10	10	05	15	60	-	100
21CBCO236A	Special Course Paper- I (Any One) a) Cost and Management Accounting- I	Discipline Special Elective	54	4	10	10	05	15	40	20	100
21CBCO236B	b) Marketing Management- I										

Second Year B. Com. Semester – IV w.e.f. 2022- 23

Course Code	Course / Title of Paper	Course	No. of lectures	No of Credits	Continuous Internal Evaluation (Marks 40) Refer Point No. 14				Semester End Assessment (Marks 60)		Total Marks
					CIE I Mid Semester Examination 10	CIE II Online MCQ Test 10	CIE III (Students Active Participation) 05	CIE IV 15	Semester End Examination [Duration:- 2 1/2 Hours]	Practical Exam	
21CBCO241	Business Communication- II	Core Course	54	4	10	10	05	15	40	20	100
21CBCO242	Corporate Accounting- II	Core Course	54	3	10	10	05	15	60	-	100
21CBCO243	Business Economics - II (Macro)	Core Course	54	3	10	10	05	15	60	-	100
21CBCO244	Business Management - II	Core Course	54	3	10	10	05	15	60	-	100
21CBCO245	Elements of Company Law- II	Core Course	54	3	10	10	05	15	60	-	100
21CBCO246A	Special Course Paper- II (Any One) a) Cost and Management Accounting- II	Discipline Special Elective	54	4	10	10	05	15	40	20	100
21CBCO246B	b) Marketing Management- II										

Third Year B. Com. Semester – V w.e.f. 2023- 24

Course Code	Course / Title of Paper	Course	No. of lectures	No of Credits	Continuous Internal Evaluation (Marks 40)				Semester End Assessment (Marks 60)		Total Marks
					Refer Point No. 14				Semester End Examination [Duration: 2 1/2 Hours]	Practical Exam	
					CIE I Mid Semester Exam 10	CIE II Online MCQ Test 10	CIE III (Students Active Participation) 05	CIE IV 15			
21CBCO351	Business Regulatory Framework - I	Core Course	54	3	10	10	05	15	60	-	100
21CBCO352	Advanced Accounting - I	Core Course	54	3	10	10	05	15	60	-	100
21CBCO353	Indian and Global Economic Development - I	Core Course	54	3	10	10	05	15	60	-	100
21CBCO354	Auditing & Taxation - I	Core Course	54	4	10	10	05	15	40	20	100
21CBCO355A 21CBCO355B	Special Course Paper – III (Same Special Course Offered at S.Y.B.Com.) a) Cost and Management Accounting- III b) Marketing Management- III	Discipline Specific Elective	54	4	10	10	05	15	40	20	100

21CBCO356A	Special Course Paper – IV (Same Special Course Offered at S.Y.B.Com.)	Discipline Specific Elective	54	4	10	10	05	15	40	20	100
21CBCO356B	a) Cost and Management Accounting- IV b) Marketing Management- IV										

Third Year B. Com. Semester – VI w.e.f. 2023- 24

Course Code	Course / Title of Paper	Course	No. of lectures	No of Credits	Continuous Internal Evaluation (Marks 40) Refer Point No. 14				Semester End Assessment (Marks 60)		Total Marks
					CIE I Mid Semester Examination 10	CIE II Online MCQ Test 10	CIE III (Students Active Participation) 05	CIE IV 15	Semester End Examination [Duration: 2 1/2 Hours]	Practical Exam	
21CBCO361	Business Regulatory Framework - II	Core Course	54	3	10	10	05	15	60	-	100
21CBCO362	Advanced Accounting - II	Core Course	54	3	10	10	05	15	60	-	100
21CBCO363	Indian and Global Economic Development - II	Core Course	54	3	10	10	05	15	60	-	100

21CBCO364	Auditing & Taxation - II	Core Course	54	4	10	10	05	15	40	20	100
21CBCO365A	Special Course Paper V (Same Special Course Offered at S.Y.B.Com.) a) Cost and Management Accounting- V	Discipline Specific Elective	54	4	10	10	05	15	40	20	100
21CBCO365B	b) Marketing Management-V										
21CBCO366A	Special Course Paper VI (Same Special Course Offered at S.Y.B.Com.) a) Cost and Management Accounting- VI	Discipline Specific Elective	54	4	10	10	05	15	40	20	100
21CBCO366B	b) Marketing Management-VI										