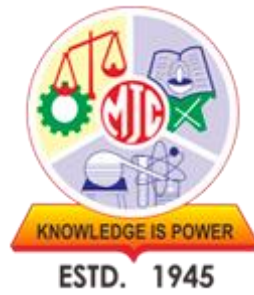


**KCE Society's**

**Moolji Jaitha College, Jalgaon**

**“An Autonomous College Affiliated to K.B.C. North Maharashtra University Jalgaon”**



**BACHELOR OF COMMERCE (B.Com)**

**Structure for 2019-2022 batch**

**School of Commerce and Management**  
**Programme of Bachelor of Commerce (B.Com.) under Autonomy**  
**With effect from Academic Year 2019-20**

**Structure Overview**

**Title of the Programme**

This Under-Graduate Programme shall be titled as Bachelor of Commerce (B.Com.) This new curricula under autonomy shall be effective from the Academic Year 2019-20.

**Eligibility**

A candidate shall be eligible to get admission in B.Com. Programme, if he/she -

- 1) has passed 12<sup>th</sup> Standard Examination (H.S.C. 10+2) from any stream with English as passing subject, or
- 2) has completed a Three-year Diploma Course (after S.S.C., i.e. 10<sup>th</sup> Standard) of Board of Technical Education conducted by Government of Maharashtra or its equivalent, or
- 3) has passed Minimum Competency Vocational Course in any stream with English as passing subject.

**Duration of the Programme**

The B. Com. Programme shall be of three years duration divided into six semesters. A candidate must complete his / her graduation within Five Academic years from date of his / her admission to the first semester.

**Medium of Instructions**

English medium and Marathi medium are allowed as medium of Instructions for study of subjects, except as otherwise prescribed in the programme. The instructions have been given after the structure of B.Com. Programme.

**Attendance**

A student shall be considered to have satisfied the requirements of attendance for a semester, if he / she has attended not less than 75% in aggregate of number of lecture hours or practical hours or other working hours, as have been prescribed for the concerned subjects compulsorily.

A student who has failed to comply with the above requirement or has failed to complete the course in manner stated above shall not be permitted to appear for the semester-end examinations.

**Structure of B.Com. Programme**

The Structure and year-wise subjects description of the B. Com. Programme is as under -

**Structure of Bachelor of Commerce (B.Com.) w.e.f. Academic Year 2019-20**

**F. Y. B. Com w.e.f. Academic Year 2019-20**

**Semester I**

<b>Course module</b>	<b>Subject Code</b>	<b>Title of paper</b>	<b>Credits</b>
<b>AECC - 1</b>	AECC-1111 ENVI-55555	<b>AECC -1</b> English Communication and Environmental Studies	2
<b>CC (English/ MIL-1)</b>	BCOM 111	<b>Compulsory English - 1</b> English	3
	BCOM 112A BCOM 112B BCOM 112C	<b>Compulsory MIL - 1 (Any one)</b> Additional English Hindi Marathi	3
<b>CC DSC – 1A</b>	BCOM 113	<b>DSC – 1A Core Paper 104</b> Micro Economics-I	3
	BCOM 114	<b>DSC – 1A Core Paper 105</b> Financial Accounting& Costing @@	3
<b>CC DSC – 2A</b>	BCOM 115A BCOM 115B	<b>DSC – 2A Core Paper 106 (Any One)</b> a) Business Laws b) Essentials of e – Commerce @@	3
	BCOM 116A BCOM 116B	<b>DSC – 2A - Core Paper 107 (Any One)</b> a) Marketing and Advertising b) Principles and Practices of Banking	3
<b>Non-Credit</b>	BCOM 117	Practical's on Modern Office Management ( <b>Non Credit</b> ) @@	0
		<b>Marks Scheme - 15 Internal and 60 External = 75 Total</b>	20

**Semester II**

<b>Course module</b>	<b>Subject Code</b>	<b>Theory</b>	<b>Credits</b>
<b>AECC -1</b>	AEC-1111 ENVI-55555	<b>AECC -1</b> English Communication Environmental Studies	2
<b>CC (English/ MIL-1)</b>	BCOM 121	<b>Compulsory English - 1</b> English	3
	BCOM 122A BCOM 122B BCOM 122C	<b>Compulsory MIL –1 - (Any one)</b> Additional English Hindi Marathi	3
<b>CC DSC – 1B</b>	BCOM 123	<b>DSC - Core Paper 204</b> Micro Economics - II	3
	BCOM 124	<b>DSC - Core Paper 205</b> Financial Accounting& Costing @@	3
<b>CC DSC – 2B</b>	BCOM 125	<b>DSC - Core Paper 206</b> Quantitative Techniques	3
	BCOM 126A BCOM 126B	<b>DSC - Core Paper 207 (Any One)</b> a) Marketing and Advertising b) Principles and Practices of Banking	3
		<b>Marks Scheme - 15 Internal and 60 External = 75 Total</b>	20

**@@ Note** - Medium of Instructions of these subjects will be English only, irrespective of whether a student has been admitted to English medium or Marathi medium.

<b>Abbreviation</b>	<b>Long form</b>
AECC	Ability Enhancement Compulsory Course
MIL	Modern Indian Language
CC	Core Course
DSC	Discipline Specific Course
DSE	Discipline Specific Elective
SEC	Skill-Enhancement Elective Course
GE	Generic Elective

**S. Y. B. Com w.e.f. Academic Year 2020-21**

**Semester III**

<b>Course module</b>	<b>Subject Code</b>	<b>Theory</b>	<b>Credits</b>
<b>CC (English/ MIL-2)</b>	BCOM 211	<b>Compulsory English - 2</b> Corporate Communication (Soft Skill Development)	3
	BCOM 212A BCOM 212 B BCOM 212C	<b>Compulsory MIL – 2 (Any one)</b> Additional English Hindi Marathi	3
<b>CC DSC – 1C</b>	BCOM 213	<b>DSC - Core Paper 303</b> Macro Economics	3
	BCOM 214	<b>DSC - Core Paper 304</b> Corporate Laws – I	3
<b>CC DSC – 1C</b>	BCOM 215	<b>DSC - Core Paper 305</b> Corporate Accounting & Costing @@	3
	BCOM 216	<b>DSC - Core Paper 306</b> Business Management	3
<b>SEC-1</b>	BCOM 217	<b>SEC-1</b> Business Entrepreneurship Skill Development	2
		<b>Marks Scheme - 15 Internal and 60 External = 75 Total</b>	20

**Semester IV**

<b>Course module</b>	<b>Subject Code</b>	<b>Theory</b>	<b>Credits</b>
<b>CC (English/ MIL-2)</b>	BCOM 221	<b>Compulsory English - 2</b> Corporate Communication (Soft Skill Development)	3
	BCOM 222A BCOM 222 B BCOM 222C	<b>Compulsory MIL -2- (Any one)</b> Additional English Hindi Marathi	3
<b>CC DSC – 1D</b>	BCOM 223	<b>DSC - Core Paper 403</b> Macro Economics	3
	BCOM 224	<b>DSC -Core Paper 404</b> Corporate Laws – II	3
<b>CC DSC – 2D</b>	BCOM 225	<b>DSC -Core Paper 405</b> Corporate Accounting & Costing @@	3
	BCOM 226	<b>DSC - Core Paper 406</b> Business Management	3
<b>SEC-2</b>	BCOM 227	<b>SEC-2</b> Business Entrepreneurship Skill Development	2
		<b>Marks Scheme - 15 Internal and 60 External = 75 Total</b>	20

**@@ Note** - Medium of Instructions of these subjects will be English only, irrespective of whether a student has been admitted to English medium or Marathi medium.

**T. Y. B. Com. w.e.f. Academic Year 2021-22**

**Semester - V**

Course module	Subject Code	Theory	Credits
<b>DSE – 1A</b>	BCOM 301	<b>DSE – 1A</b> Principles and Practices of Auditing	3
	BCOM 302A BCOM 302B	<b>DSE 1 A – (Any one)</b> Retail Management Modern Banking & Financial System.	3
<b>DSE – 2A</b>	BCOM 303A BCOM 303 B	<b>DSE – 2A – Paper - Any one of the following</b> a) Advanced Accounting I @@ b) Business Administration I	3
	BCOM 304A BCOM 304B	<b>DSE – 2A – Paper - Any one of the following</b> a) Advanced Accounting II @@ b) Business Administration II	3
<b>GE-1</b>	BCOM 305	<b>GE-1</b> Indian Economic Scenario	3
	BCOM 306	<b>GE-1</b> Income Tax @@	3
<b>SEC - 3</b>	BCOM 307A BCOM 307B	<b>SEC – 4 - Any one of the following</b> a) Mercantile Law – I, DIV - b) Economics of Global Trade & Finance	2
		<b>Marks Scheme - 15 Internal and 60 External = 75 Total</b>	20

**Semester VI**

Course module	Subject Code	Theory	Credits
<b>DSE – 1B</b>	BCOM 311	<b>DSE 1 A –</b> Principles and Practices of Auditing	3
	BCOM 312A BCOM 312B	<b>DSE 1 A – (Any one)</b> Retail Management Modern Banking & Financial System.	3
<b>DSE -2B</b>	BCOM 313 A BCOM 313 B	<b>DSE – 2A – Paper - Any one of the following</b> c) Advanced Accounting I @@ d) Business Administration I	3
	BCOM 314 A BCOM 314 B	<b>DSE – 2A – Paper - Any one of the following</b> c) Advanced Accounting II @@ d) Business Administration II	3
<b>GE-2</b>	BCOM 315	<b>GE - 2</b> Indian Economic Scenario	3
	BCOM 316	<b>GE-2</b> Goods & Services Tax (GST) @@	3
<b>SEC - 4</b>	BCOM 317 A BCOM 317 B	<b>SEC – 4 - Any one of the following</b> a) Mercantile Law – II, b) Economics of Global Trade & Finance	2
		<b>Marks Scheme - 15 Internal and 60 External = 75 Total</b>	20

**@@ Note** - Medium of Instructions of these subjects will be English only, irrespective of whether a student has been admitted to English medium or Marathi medium.

**Evaluation of Students**

- The evaluation of students shall be divided into two parts viz. Continuous Internal Assessment (CIA) and Semester-end Examinations (SEE) with a weightage of 15 marks and 60 marks, respectively.

It means, the distribution of marks for every theory paper of 3 credits at Semester-end Examinations and for Continuous Internal Assessment shall be as follows -

<b>Theory Examination</b>	<b>Maximum marks</b>
Continuous Internal Assessment (CIA)	15
End Semester Assessment (ESE)	60
<b>Total marks</b>	<b>75</b>

For AEC and SEC Papers the distribution of marks for theory paper of 2 credits at Semester End Examination and for Continuous Internal Assessment shall be as follows –

<b>Theory Examination</b>	<b>Maximum marks</b>
Continuous Internal Assessment (CIA)	10
End Semester Assessment (ESE)	40
<b>Total marks</b>	<b>50</b>

- In order to pass the examinations a candidate has to obtain at least 40% marks for each paper separately, that is 6 marks out of 15 marks (CIA) in each and every course, and 24 marks out of 60 marks (SEE) in each and every course (4 marks out of 10 marks (CIA) in each and every course, and 16 marks out of 40 marks (SEE) in each and every course for AEC and SEC Courses)
- Continuous Internal Assessment of 15 marks shall be done as under –

<b>Nature of internal examinations</b>	<b>Marks allotted</b>	<b>Evaluating Authority</b>
Online MCQ	10	Concerned School
Paper based Internal Exam	20	Concerned School
<b>Total marks</b>	<b>30</b>	

The marks obtained by a student out of aggregate of 30 marks, as stated above, shall be converted into marks out of 15 marks for the purpose of semester-end result. In this process, any fraction of number so obtained shall be converted into the next whole number. (For example, a student obtains total 25 marks out of 30 marks. These marks will be converted into marks out of 15, which come to 12.5 marks; in this case they will be taken as 13 marks.)

- Continuous Internal Assessment of 10 marks of AEC and SEC courses shall be done as under –

<b>Nature of internal examinations</b>	<b>Marks allotted</b>	<b>Evaluating Authority</b>
Paper based Internal Exam	20	Concerned School
<b>Total marks</b>	<b>20</b>	

- The marks obtained by a student out of aggregate of 20 marks, as stated above, shall be converted into marks out of 10 marks for the purpose of semester-end result. In this process, any fraction of number so obtained shall be converted into the next whole number. (For example, a student obtains total 15 marks out of 20 marks. These marks will be converted into marks out of 10, which come to 7.5 marks; in this case they will be taken as 8 marks.)
- The marks for each test shall be displayed on notice board within 15 days of conducting the test. It is mandatory to show the answer sheets of all tests to the students on demand