



(Extra-Ordinary)

Friday, the 12th October, 2018

DIRECTION

NO . 39 / 2018

Dated : 12.10.2018

SUBJECT: Amendment to Direction no. 12 of 2017 regarding implementation of Bachelor of Commerce (Accounting and Finance).

Whereas, Direction No. 12 of 2017 dated 27/6/2017 and Direction No. 29/2017 dated 20/7/2017 regarding the degree of B.Com. (Semester and Credit Grade System) are in existence in the University,

AND

Whereas, Govt. of Maharashtra vide its G.R. No. एनजीसी २०१८/(१०१)/१८/मशि-४, दिनांक १५ जून २०१८ has granted sanction to Vidya Bharti Shaikshanik Mandal Amravati to start new course B.Com. Part-I (Accounting and Finance) in Vidya Bharti Mahavidyalaya, Amravati, from the academic session 2018-2019 on permanent no grant basis,

AND

Whereas, the adhoc committee in B.Com.(Accounting and Finance) was constituted to prepare draft scheme of teaching and examination, provisions of draft Ordinance /Regulation and draft syllabi of the course B.Com. Part-I (Accounting and Finance) in the faculty of Commerce and Management,

AND

Whereas, the adhoc committee in B.Com.(Accounting and Finance) has recommended draft scheme of teaching and examination, provisions of draft Ordinance /Regulation and draft syllabi of the course B.Com. (Accounting and Finance) Semester I to VI in the faculty of Commerce and Management,

AND

Whereas, the course B.Com. Part-I (Accounting and Finance) is to be started from the academic session 2018-19,

AND

Whereas, the Hon'ble Vice Chancellor has accepted draft scheme of teaching and examination, provisions of draft Ordinance /Regulation and draft syllabi of the course B.Com. (Accounting and Finance) Semester I to VI in the faculty of Commerce and Management u/s 12(7) of Maharashtra Public University Act, 2016 on behalf of faculty of Commerce and Management and the Academic Council.

AND

Whereas, above scheme of teaching and examination, provisions of draft Ordinance /Regulation are to be regulated by framing an Ordinance / Regulation,

AND

Whereas, making Ordinance/Regulation is a time consuming process,

AND

Whereas, it becomes necessary to amend the Direction No.12 of 2017 for "implementation of the course B.Com. (Accounting and Finance)."

Now, therefore, I, Dr.M.G.Chandekar, Vice-Chancellor, Sant Gadge Baba Amravati University, Amravati in exercise of powers conferred upon me under sub-section (8) of Section 12 of the Maharashtra Public Universities Act, 2016, do hereby direct as under-

1. This Direction may be called, "Amendment to Direction No. 12 of 2017 regarding implementation of Bachelor of Commerce (Accounting and Finance)(Three Years – Six semesters) (Credit and Grade System), Direction,2018.
2. This Direction shall come into force from this Session.
3. The Additons in above Direction are as under :

In direction No.12 of 2017 for Bachelor of Commerce (वाणिज्य स्नातक)

i) After Sr. No. 11) of above Direction,and before Sr.No. 12) the following New Sr. No. "11(A)" be added.

11(A) An examinee for the B.Com. (Accounting & Finance) Sem-I to VI examination shall be examined in the following subjects namely:-

Semester-I : 1)English, 2)Marathi/Hindi/Supp.English 3) Financial Accounting-I 4) Cost Accounting- I,5) Business Communication- I, 6) Financial Management-I, 7) Business Environment-I.

Semester-II : 1)English, 2)Marathi/Hindi/Supp.English 3) Financial Accounting- II, 4) Cost Accounting- II, 5) Business Communication- II, 6) Auditing, 7) Business Economics- I

Semester-III: 1)English, 2)Marathi/Hindi/Supp.English 3) Financial Accounting- III, 4) Direct Tax Laws, 5) Information Technology in Accountancy, 6) Business Mathematics, 7) Business Economics- II.

Semester-IV : 1)English, 2)Marathi/Hindi/Supp.English 3) Business Law- I, 4) Indirect Tax Laws, 5) Management Accounting- I,6) Business Statistics,7) Management- I.

Semester-V : 1)English, 2)Marathi/Hindi/Supp.English 3) Financial Accounting- IV, 4) Cost Accounting- III, 5) Business Law- II, 6) Financial Management- II, 7) Management Application- II.

Semester-VI : 1)English, 2)Marathi/Hindi/Supp.English 3) Financial Accounting- V, 4) Cost Accounting- IV, 5) Business Law- III, 6) Financial Management- III 7) Financial Market Operation.

ii) After the word, “calculating” and before the word, “papers” of Notes 2) of Appendix-I, the figure and word, “2/3 rd” be read as “1/2”.

iii) After the word, “together” of Notes 2) of Appendix-I and before word and figure “Appendix-II” ,the following New “Appendix-I(A)” be added.

Appendix-I(A)

Bachelor of Commerce (Accounting and Finance) :

1. A candidate shall have to be admitted every year in the respective Institute/ College for completion of an academic year of this three year degree programme.
2. The B.Com. (Accounting and Finance) degree shall consist of six semester i.e. Semester I & II in the first academic year, Semester III & IV in the second academic year & Semester V & VI in the third academic year
3. Candidate has to complete all six Semester successfully for the award of degree of Bachelor of Commerce B.Com. (Accounting and Finance)
4. Every Semester of B.Com.(Accounting and Finance) programme shall be of at least 90 working days in an academic year and shall be of at least 180 working days as per the norms.
5. The Semester wise structure of the programme as follows.

Scheme of Teaching and Examination for B.Com. (Accounting and Finance) Semester-I to VI
(Credit & Grade System)

Sr. No.	Subject	Teaching periods per week	Credits	Theory			Total	Passing Marks			
				Th.	Int.	Pra.		Th.	Int.	Pra.	Total
1	2	3	4	5	6	7	8	9	10	11	12
Semester-I											
1	English	3	1	40	10		50	16	4	-	20
2	Marathi / Hindi / Supp. English	2	1	40	10		50	16	4	-	20
3	Financial Accounting-I	5	4	80	20	-	100	32	8	-	40
4	Cost Accounting- I	5	4	80	20	-	100	32	8	-	40
5	Business Communication- I	5	3	80	20	-	100	32	8	-	40
6	Financial Management- I	5	4	80	20	-	100	32	8	-	40
7	Business Environment-I	5	3	80	20	-	100	32	8	-	40
	Total		20				600				
Semester-II											
1	English	3	1	40	10		50	16	4	-	20
2	Marathi / Hindi / Supp. English	2	1	40	10		50	16	4	-	20
3	Financial Accounting- II	5	4	80	20	-	100	32	8	-	40
4	Cost Accounting- II	5	4	80	20	-	100	32	8	-	40
5	Business Communication- II	5	3	80	20	-	100	32	8	-	40
6	Auditing	5	3	80	20	-	100	32	8	-	40
7	Business Economics- I	5	4	80	20	-	100	32	8	-	40
	Total		20				600				
Semester-III											
1	English	3	1	40	10		50	16	4	-	20
2	Marathi / Hindi / Supp. English	2	1	40	10		50	16	4	-	20
3	Financial Accounting- III	5	4	80	20	-	100	32	8	-	40
4	Direct Tax Laws	5	4	80	20	-	100	32	8	-	40
5	Business Mathematics	5	4	80	20	-	100	32	8	-	40
6	Business Economics- II	5	4	80	20	-	100	32	8	-	40
7	Information Technology in Accountancy	5	2	60	-	40	100	24	-	16	40
	Total		20				600				
Semester-IV											
1	English	3	1	40	10		50	16	4	-	20
2	Marathi / Hindi / Supp. English	2	1	40	10		50	16	4	-	20
3	Business Law- I	5	3	80	20	-	100	32	8	-	40
4	Indirect Tax Laws	5	4	80	20	-	100	32	8	-	40
5	Management Accounting- I	5	4	80	20	-	100	32	8	-	40

6	Business Statistics	5	4	80	20	-	100	32	8	-	40
7	Management- I	5	3	80	20	-	100	32	8	-	40
	Total		20				600				
Semester-V											
1	English	3	1	40	10		50	16	4	-	20
2	Marathi / Hindi / Supp. English	2	1	40	10		50	16	4	-	20
3	Financial Accounting- IV	5	4	80	20	-	100	32	8	-	40
4	Cost Accounting- III	5	4	80	20	-	100	32	8	-	40
5	Business Law- II	5	3	80	20	-	100	32	8	-	40
6	Financial Management- II	5	4	80	20	-	100	32	8	-	40
7	Management Application- II	5	3	80	20	-	100	32	8	-	40
	Total		20				600				
Semester-VI											
1	English	3	1	40	10		50	16	4	-	20
2	Marathi / Hindi / Supp. English	2	1	40	10		50	16	4	-	20
3	Financial Accounting- V	5	4	80	20	-	100	32	8	-	40
4	Cost Accounting- IV	5	4	80	20	-	100	32	8	-	40
5	Business Law- III	5	3	80	20	-	100	32	8	-	40
6	Financial Management- III	5	4	80	20	-	100	32	8	-	40
7	Financial Market Operation	5	3	80	20	-	100	32	8	-	40
	Total		20				600				

Notes : 1) Internal Assessment — 20 Marks

- A) Class Test — 10 Marks.
B) Home Assignment — 10 Marks.

2) Division of Marks for Practical subject

- Record preparation 10 Marks
Practical 15 Marks
Description 10 Marks
Viva 05 Marks

3) There shall be separate passing for theory, internal and practical.

4) The medium of instructions and examinations shall be English.

5) No. of Passing head for keeping the term in next higher class shall be $\frac{1}{2}$ and in calculating half no. of passing head Theory, Internal assessment & Practical taken together and fraction shall be ignored.

Date : 12/10/2018

Sd/-
(Dr.M.G.Chandekar)
Vice-Chancellor
Sant Gadge Baba Amravati University,
Amravati
