



RASHTRASANT TUKADOJI MAHARAJ NAGPUR UNIVERSITY

(Established by Government of Central Provinces Education Department by Notification No. 513 dated the 1st of August, 1923 & presently a State University governed by Maharashtra Universities Act, 1994)

***ORDINANCE NO. 25 OF 2010**

ORDINANCE GOVERNING THE EXAMINATIONS LEADING TO THE DEGREE OF BACHELOR OF COMMERCE

Whereas it is expedient to provide for an Ordinance for governing the examinations leading to the Degree of Bachelor of Commerce in the Faculty of Commerce, the Management Council is hereby pleased to make the following Ordinance. :

1. This Ordinance may be called **“Ordinance governing Examinations leading to the degree of Bachelor of Commerce in the Faculty of Commerce, Ordinance, 2010”**.
2. This Ordinance shall come into force with effect from the date of its approval by the Management Council.
3. There shall be three examinations leading to the degree of Bachelor of Commerce namely :
 - (1) the B. Com. Part – I $\frac{1}{2}$ of. kT; Lukrd Hkkx & $1\frac{1}{2}$ Examination,
 - (2) the B. Com. Part – II $\frac{1}{2}$ of. kT; Lukrd Hkkx & $2\frac{1}{2}$ Examination and
 - (3) the B. Com Final $\frac{1}{2}$ of. kT; Lukrd vUR; $\frac{1}{2}$ Examination.
4. The duration of the Degree Course under this shall be of three academic years with the B. Com. Part – I Examination at the end of the first academic year, the B. Com. Part – II Examination at the end of the second year and the B. Com. Final Examination at the end of the third year.
5. The Examinations Specified in paragraph 3 above shall be held twice a year at such places and on such dates as may be fixed by the University.
6. Subject to compliance with the provisions of this Ordinance and of other Ordinances in force from time to time, an applicant for admission to :-
 - (A) The B. Com. Part – I $\frac{1}{4}$ of. kT; Lukrd Hkkx & $1\frac{1}{2}$ Examination shall have :
 - (i) Passed the 12th Standard Examination of the Maharashtra State Board of Secondary and Higher Secondary Education, with English at Higher or Lower level and Modern Indian Language at Higher or Lower level with any combination of optional subjects ;

* Accepted by the Management Council on dt. 27th August, 2010, vide item No. 94, under the draft Ordinance No. 30 of 2005

OR

XII Standard Examination of Maharashtra State Board of Secondary and Higher Secondary Education in Vocational Stream with one language only ; or any other examination recognized as equivalent thereto ; in such subjects and with such standards of attainments as may be prescribed ;

OR

- (ii) Passed the 'Diploma in Education' with English as one of the passing subjects, conducted by the Education Institute, Pune.

(B) The B. Com. Part – II $\frac{1}{4}$ of the Examination shall have :

- (i) Passed the B. Com. Part – I Examination of University with English as one of the subjects of passing or an examination recognized as equivalent thereto;

OR

- (ii) been successful at :

- (a) The Intermediate (of Old Pattern, i.e. 11+2) Examination of the University.
 (b) The Intermediate (of Old Pattern, i.e. 11+2) Commerce Examination of any other Statutory University ; or
 (c) The Intermediate (of Old Pattern, i.e. 11+2) Examination of any other Statutory University in a Faculty other than Commerce.

Provided that, an applicant falling under sub-clause (c) shall be required to pass the B. Com. Part – I Examination of the University before his admission to B. Com. Part – II Examination; and

(C) B. Com. Final $\frac{1}{4}$ of the Examination shall have passed B. Com. Part – II Examination of this University.

7. A collegiate candidate shall have pursued a regular course of study for not less than one academic year before being admitted to B. Com. Part – I or the B. Com. Part – II or the B. Com. Final Examination.
8. An applicant for the B. Com. Part –I or the B. Com. Part –II or the B. Com. Final Examination shall have passed an examination specified in Clauses (A), (B) and (C) of paragraph 6 respectively, not less than one academic year prior to his admission to the respective examination.

9. Without prejudice to the other provisions of Ordinance No. 6 relating to the Examinations in General, the provisions of Paragraphs 5, 7, 8, 10, 26 and 31 of the said Ordinance shall apply to every collegiate candidate.
10. The fees for the examination shall be as prescribed by the Management Council from time to time and whenever any change is made in the fees prescribed for any particular examination that shall be notified through a notification for information of the examinees concerned.
- 11 (A) An examinee for the B. Com. Part –I Examination shall be examined in the following subjects, namely :-
1. Compulsory English,
 2. Marathi / Hindi / Supplementary English,
 3. Financial Accounting Paper – I,
 4. Basics of Computer and Statistical Techniques.
 5. Principles of Business Management,
 6. Business Economics,
 7. Optional Paper – I (Selected from any of the following optional group) :

Group (A) Business Finance :

- Paper – I : Business Finance - I,
 Paper – II : Business Finance - II,
 Paper – III : Business Finance - III,

Group (B) Human Resource Development :

- Paper – I : Human Resource Development – I ,
 (Human Resource Management),
 Paper – II : Human Resource Development – II ,
 (Organizational Behaviour)
 Paper – III : Human Resource Development – III ,
 (Industrial relations and labour Laws)

Group (C) Marketing Management :

- Paper – I : Marketing Management – I ,
 (Dynamics of Marketing),
 Paper – II : Marketing Management – II,
 (Advertising & Sales Management)
 Paper – III : Marketing Management – III.
 (Industrial and services Marketing)

Group (D) Information technology :

- Paper – I : MIS and Information technology - I,
 Paper – II : MIS and Information technology - II,
 Paper – III : MIS and Information technology - III,

Group (E) Entrepreneurial Development :

- Paper – I : Entrepreneurship Development - I.
(Entrepreneurship Development)
- Paper – II : Entrepreneurship Development - II.
(Management of Agro and Small Scale Industries)
- Paper – III : Entrepreneurship Development – III.
(Insurance, Transport and Foreign Trade)

8. Vocational Subjects :

- (i) Principles and practice of Insurance,
OR
- (ii) Office Management and Secretarial Practice,
OR
- (iii) Tax Procedure and Practice,
OR
- (iv) Computer Application.
OR
- (v) Advertising Sales promotion & Sales Management.

Provided that the examinee shall be examined either in the subject Marathi / Hindi / Supp. English and optional Paper – I or the vocational subject for B. Com. Part – I Examination.

- (B) An examinee for the B. Com Part – II Examination shall be examined in the following subjects :

1. Compulsory English,
2. Marathi / Hindi / Supplementary English,
3. Monetary Economics,
4. Financial Accounts Paper – II,
5. Cost & Management Accounts,
6. Company Law & Secretarial Practice,
7. Optional Paper – II

8. Vocational Subjects :

- (i) Principles and practice of Insurance,
OR
- (ii) Office Management and Secretarial Practice,
OR
- (iii) Tax Procedure and Practice,
OR
- (iv) Computer Application.
OR
- (v) Advertising Sales promotion & Sales Management.

Provided that the examinee shall be examined either in the subject Marathi / Hindi / Supp. English and optional Paper –II or the vocational subject for B. Com. Part – II Examination.

Provided further that every examinee shall be examined in the paper selected from the optional-group as has been offered in the B. Com. Part – I Examination.

(C) An examinee for B. Com. Final ¼ of KT; Lukrd vUR; ½ Examination shall be examined in the following subjects :

1. **Financial Accounting – III,**
2. **Auditing & Income- tax,**
3. Business Law,
4. Business Communication & Management,
5. Indian Economics,
6. Optional Paper – III
7. **Vocational Subject :**

(i) Principles and practice of Insurance,

OR

(ii) Office Management and Secretarial Practice,

OR

(iii) Tax Procedure and Practice,

OR

(iv) Computer Application.

OR

(v) Advertising Sales promotion & Sales Management.

Provided that the examinee shall be examined either in the subject Indian Economics and optional Paper –III Or the vocational subject for B. Com. Final Examination.

Provided further that every examinee shall be examined in the paper selected from the optional-group as has been offered in the B. Com. Part – I Examination.

- (D) (i) Each compulsory paper of B.Com. Part – I, Part – II and Final shall carry 100 marks (Except the Optional papers).
- (ii) Each optional papers (Except group D) of B.Com. Part – I, Part – II and Final shall carry 100 marks and shall be distributed as under :
- | | | |
|-------------------------|---|-----------|
| (a) Written Examination | - | 80 Marks |
| (b) Internal Assessment | - | 20 Marks. |

(iii) Each paper in optional group D shall also carry 100 marks and shall be distributed as under :

(a)	Written Examination	-	50 Marks
(b)	Practical Exam. by External Examiner	-	30 Marks
(c)	Internal Assessment	-	20 Marks.

(E) (i) The Scheme of internal assessment for each optional paper for B. Com. Part – I, B. Com. Part – II and B. Com. Final Examination shall be as under :

(a)	Two home assignments	-	5 Marks.
(b)	Regularity and punctuality	-	5 Marks.
(c)	Presentation in class-room	-	5 Marks.
(d)	Viva-voce	-	<u>5 Marks.</u>
	Total	-	<u>20 Marks.</u>

(ii) In order to pass in Optional paper the student should at least get 35 % marks i.e. 28 marks out of 80 marks in the university Exam. and 7 marks out of 20 marks in Internal Assessment.

12. (A) The scope of the subjects shall be as indicated in syllabi.

(B) The question papers in the subjects Financial Accounts -I, II and III, Basics of Computer and Statistical Techniques, Cost & Management Accounts and Income Tax at any of the examinations for the B.Com. degree will be set in ENGLISH / MARATHI / HINDI. However, the practicals / numericals will be set in ENGLISH only. The students of Marathi / Hindi medium will have the option to attempt the theory part in MARATHI / HINDI and practical problems / numericals in ENGLISH only.

13. The Maximum and Minimum marks which each subject carries in B. Com Part- I, Part- II and Final Examination shall be as indicated in Appendices “A”, “B”, and “C” respectively.

14. The Minimum Marks which an Examinee must obtain in order to pass the B.Com Part-I, Part-II, and Final Examination in all Subjects is 35 Marks each.

15. (a) There shall be no classification of examinees successful at the B.Com. Part – I and B. Com. Part – II Examinations.

(b) Division at the B. Com. Final Examination shall be declared on the basis of the aggregate marks at the B. Com. Part – I Examination, the B. Com. Part – II Examination and the B. Com. Final Examination taken together.

(c) Successful examinees at the B. Com. Part– I, B. Com. Part – II and the B. Com. Final Examinations taken together and obtaining 60% or more marks in the aggregate shall be placed in the first division; those obtaining less than 60 % but not less than 45 % in the Second Division and all other successful examination in the Third Division.
16. Successful examinees in the B. Com. Part – I , the B. Com. Part – II and B. Com. Final Examination shall be awarded Distinction in each subject of the respective group in which examinees obtain 75 % or more marks in that subject at the respective Examination.
17. Unsuccessful examinees at the above examinations can be readmitted to the same examination on payment of a fresh fee and such other fees as may be prescribed.
18. Provisions of Ordinance No.3 Of 2007 relating to the award of Grace marks for passing an examination, securing higher division/class and for securing distinction in subject(s) and of Ordinance No. 10 relating to grant of Exemptions and Compartment vide Ordinance No. 45 of 1983 as amended up-to-date shall apply to the Examinations under this Ordinance.
19. Notwithstanding anything to the contrary in this Ordinance, no person shall be admitted to an examination under this Ordinance, if he has already passed the same examination or an equivalent examination of any other University.
20. Examinees successful at B. Com. Part – I Examination and B. Com. Part – II Examination shall be entitled to receive a Certificate signed by the Registrar, and those passing the B. Com. Final Examination shall on payment of the prescribed fees receive a Degree in the prescribed form signed by the Vice-chancellor.

21. The provisions of Ordinance No. 147 governing the existing course for Bachelor of Commerce shall stand repealed physically on issuance of this Ordinance..
22. Upon promulgation of this Ordinance, Direction No. 11 of 2002, shall stand repealed.

STATEMENT OF OBJECT & REASONS

In order to incorporate a Bachelor's course in the stream of Commerce so as to fulfill regional requirements, and affording holders greater employability. The same was for the time being regulated through issuance of Direction No. 11 of 2002. However, the matter needs to be governed by a Ordinance prescribed for the said purpose.

While implementing the provisions of this Ordinance, no financial implications are involved at the Government as well as university level as of now or in future and the same is in consonance with the orders of the State Government and guidelines of the University Grants Commission.

Hence this Ordinance.

APPENDIX – A

B. Com. Part – I Examination

Subject	Paper	Maximum Marks	Minimum Marks
(1) Compulsory English	Paper	100	35
(2) Marathi /Hindi / Supplementary English	Paper	100	35
(3) Financial Accounting - I	Paper	100	35
(4) Basics of Computer and Statistical Techniques	Paper	100	35
(5) Principles of Business Management	Paper	100	35
(6) Business Economics	Paper	100	35
(7) (A) Optional Paper – I (Except Group D / Vocational Paper – I (Selected from any Optional group as mentioned under Para 10 (A) (7) of the Directions)	Paper Internal Assessment	80 20	28 07
		100	35
(B) Optional Paper – I (Group D) (Selected from any Optional group as mentioned Under Para 10 (A) (7) of the Directions)	Paper Pract. Exam. Internal Assessment	50 30 20	18 10 07
		100	35

APPENDIX – B

B. Com. Part – II Examination

Subject	Paper	Maximum Marks	Minimum Marks
(1) Compulsory English	Paper	100	35
(2) Marathi /Hindi /Supplementary English	Paper	100	35
(3) Financial Accounting – II	Paper	100	35
(4) Cost & Management Accounts	Paper	100	35
(5) Company Law & Secretarial Practice	Paper	100	35
(6) Monetary Economics	Paper	100	35
(7) (A) Optional Paper –II (Except Group D / Vocational Paper –II (Selected from any Optional group as mentioned under Para 10 (A) (7) of the Directions)	Paper Internal Assessment	80 20	28 07
		100	35
(B) Optional Paper –II (Group D) (Selected from any Optional group as mentioned Under Para 10 (A) (7) of the Directions)	Paper Pract. Exam. Internal Assessment	50 30 20	18 10 07
		100	35

APPENDIX – C

B. Com. Part – Final Examination

Subject	Paper	Maximum Marks	Minimum Marks
(1) Financial Accounting - III	Paper	100	35
(2) Auditing & Income Tax	Paper	100	35
(3) Business Laws	Paper	100	35
(4) Business Communication & Management	Paper	100	35
(5) Indian Economics	Paper	100	35
(6) (A) Optional Paper –III (Except Group D / Vocational Paper –III (Selected from any Optional group as mentioned under Para 10 (A) (7) of the Directions)	Paper	80	28 } 07 } 35
	Internal Assessment	20	
(B) Optional Paper –III (Group D) (Selected from any Optional group as mentioned Under Para 10 (A) (7) of the Directions)	Paper	50	18 } 10 } 07 } 35
	Pract. Exam.	30	
	Internal Assessment	20	

TEACHING PERIODS FOR THE VARIOUS SUBJECTS FOR B. COM. PART – I , B. COM. PART – II AND B. COM. FINAL COURSES WILL BE AS UNDER

Sr. No.	Subject	Periods prescribed per week
1.	Financial Accounting	5 Periods.
2.	Statistical & Quantitative Techniques	5 Periods.
3.	Cost & Management Accounting	5 Periods.
4.	Auditing & Income – Tax	5 Periods.
5.	Company Law & Secretarial Practice	5 Periods.
6.	English (Compulsory)	5 Periods of theory for B. Com. Part – I and B.Com. Part–II each. In Addition one period of Tutorial for a batch of 20 students. A Batch shall not exceed 20 students & 10 % of 20.
7.	Information Technology	3 periods of theory and 2 periods of practical per week
8.	Optional Papers & Other papers except above	4 Periods.
9.	Vocational Subject	The workload will be 3 periods for each theory paper and for practical 6 periods per week for B. Com. I, B. Com. II and B. Com Final Examinations. The workload will be 3 periods for theory paper each and 3 periods for Report per week.