

BHARATI VIDYAPEETH
Deemed University, Pune (India)
Under the Faculty of Arts, Social Sciences and Commerce
Bachelor of Commerce (B. Com.) Course Structure
(Choice Based Credit and Grade System)
(Implemented from June 2018)

Bharati Vidyapeeth University and the commerce faculty of this University both are widely accepted not only in India but also abroad. The restructured and revised curriculum for Bachelor of Commerce (B. Com.) of this University is developed considering the current industry needs in terms of skill sets in demand under new business environment and corporate expectations. As per the requirements of the market, this course provides true skills in accounting, taxation and commercial / business legal framework. The course endows students with an ability to understand the commercial aspects of government regulatory framework, market as a whole and international business as well as financial standards and ethics. The sound knowledge of subjects under commerce stream empowers students to be great business leaders who can add value to business and commerce with new skill sets.

1. Introduction to Programme:

In this era of globalization, it has become necessity to prepare students ready for future by providing quality education at degree level, which should be the blend of theory, conceptual knowledge, practical and technologically applicable in real world. For describing quality of education, there are multiple ways and aspects involved however B.Com. programme of Bharati Vidyapeeth (Deemed to be University) is designed to equip students to acquire knowledge, skills and abilities to analyse and produce the contemporary realities pertaining to the domain of business and commerce. Curriculum designed provides intellect for sustaining businesses in the face of dynamic business environment and achieving steady growth through seasonal ups and downs. Programme aims at imparting conceptual understanding along with practical knowledge to equip students to deal with today's real business world which is full of challenges on one side and competition on the other side. Programme will also provide the knowledge of technology in the new digitized world. This programme not only ensures students employability but also makes them ready to take entrepreneurial activities at their own.

2. Learning Outcome-based Curriculum Framework in Programme B.Com.

2.1. Nature and Extent of the Programme in B.Com.

The courses of this programme have been designed to impart understanding of the contemporary issues in dynamic business environment and overall economy as a whole. The Programme will help the students to understand basic eco-system, government policy framework and strategies needed for business administration in changing organizational aspects across the globe. This will ensure understanding of the students about accounting, taxation, auditing, overall prevailing financial system and management functions upto the extent required for business administration.

2.2. Aims of Bachelor Degree Programme in B.Com.

- This programme will introduce the students to the knowledge and ability of understanding the business environment and its dynamic, complex structure and interlinkages with other elements of the society. It will help students to develop ability

and competency required for problem-solving and decision making approach towards real life business situations.

- This degree programme will nurture an attitude and character that will help students emerge as responsible and technologically efficient leader not only ensuring employability but also the business owners.

3. Graduate Attributes in B.Com.

After completing this programme, the students will be able to prepare a mindset by developing following attributes, qualities and skills:

Disciplinary Knowledge:

The curriculum of B.Com. course exposes the students to understand the knowledge of accounting, taxation, auditing, cost and management accounting, finance, principles of management, marketing, economics, international economics, corporate and business laws, etc. The students will understand use of theoretical knowledge for handling issues in the dynamic business environment and will also help businesses to find solutions thereof.

Critical Thinking:

The graduates of this programme will be trained to develop skills needed for critical thinking and applying them for problem-solving. Students shall understand the ways that will help them to deal with real life situations through business case-studies. Programme will help students to build ability to think critically and analyse complex business issues and problems,

Communication Skills:

The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information effectively with a mark.

Cooperation/Team Work:

The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The courses included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

Research Related Skills:

The curriculum planning of B.Com. programme not only fills into the students the skillset and competence required to maintain the national standards but also makes them competent enough to be capable of understanding international frameworks keeping in view research aspects in consideration. The courses make them understand the need of the current business world and make them capable to look at various aspects from global perspective.

Moral and Ethical Awareness:

The courses also involve training the students to check unethical practices, misrepresentation and manipulation of information in order to avoid problems arising in day to day business activities.

Lifelong Learning:

This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them intrusive to raise concerns and act accordingly. The curriculum is designed in such a way that the students are driven to develop an attitude of life-long learning.

Information/Digital literacy:

This programme enables the students to be technologically updated as it has courses like computerized accounting system, computer applications etc. which not only make them work using software but also makes them independent enough in this world of digitization. In all the courses, wherever applicable and possible, components related to technological changes have been incorporated which not only makes them digitally literate but also makes them aware of various cyber-crimes and how to take precautionary measures.

Multicultural Competence:

The courses of this programme give a global perspective to the students such that they will be able to integrate national values and beliefs with international culture and competence. Reflective Thinking This programme enables the student to analyse the situation objectively and give effective arguments and judgments on the basis of the analysis being done. This programme teaches the student how to move sequentially in order to solve a problem effectively.

Scientific reasoning:

This programme enables the students to think of a given problem or situation from different perspectives like economic, financial, social, national, global etc. and broadens the horizon of their thought processes. It not only helps the students add dimensions to its decision making but also in reaching to inclusive conclusions.

4. Qualification Descriptors for Graduates B.Com.

As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economic, etc., the qualification descriptors for a B.Com. programme include the following:

- demonstration of deeper understanding of business world both from theoretical and practical perspective
- application of knowledge to comprehend the dynamism of the corporate world and its impact on the economy from various perspectives.
- demonstration of comprehensive knowledge of various procedures and the procedural glitches that can affect the working of an organization.
- application of one's disciplinary knowledge pertaining to theories and principles to find solution to problems of business world.
- conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarize them with the interpretations of results and coming to sound conclusions through critical judgments.
- demonstration of multidisciplinary approach towards commerce as it originates from the discipline of economics, politics, law, mathematics, etc.
- comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.

5. Programme Learning Outcomes for B.Com.

B.Com. programme aims to equip students with the knowledge, skills and attitude to meet the challenges of the modern-day business organizations. The curriculum of B.Com. degree provides a carefully selected subject combination of Accounting, Economics, Finance, Management, Tax, Marketing and Corporate Law and other business-related subjects. The programme aims to nurture the students in intellectual, personal, interpersonal and social skills with a focus on Holistic Education and development to make informed and ethical decisions and equips graduates with the skills required to lead management position. This programme brings out reflective and scientific thinking in the students which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

6. Eligibility for Admission:

A candidate who has passed the Higher Secondary School Certificate Examination in Commerce or Science of the Maharashtra State Secondary and Higher Secondary Board or an equivalent of any other Statutory Board or University with English as a passing subject will be admitted to the first year of this course.

7. Intake Capacity: The intake capacity for the course will be 360 students every year.

8. Course Structure and Scheme of Credits of B. Com. Course:

The B. Com. programme will be of three years duration consisting of six semesters and of minimum 158 credits: Semester I (28 Credits), Semester II (30 Credits), Semester III (26 Credits), and Semester IV (24 Credits) Semester V (26 Credits), and Semester VI (24 Credits). In Semester I and II there will be seven theory papers (Core and Elective Courses) and Semester III to VI, there will be six theory papers (Core and Elective Courses) of 4 credits each. In addition, there will be one theory course (Ability enhancement or skill in enhancement course) each in Semester II, Semester III and Semester V of 2 credits each. All 38 (Core and Elective Courses) papers will have 100 marks each out of which 40 marks will be for Continuous Assessment and 60 marks for University Examination. All Ability enhancement or skill in enhancement courses will have 50 marks each out of which 20 marks will be for Continuous Assessment and 30 marks for University Examination. Thus, B. Com. Degree examination, six Semesters shall be of 3950 marks and of 158 credits altogether.

Sr.	Semester	Total Credits	Total Marks
1	Semester I	28	700
2	Semester II	30	750
3	Semester III	26	650
4	Semester IV	24	600
5	Semester V	26	650
6	Semester VI	24	600
	Grand Total	158	3950

A student joining B. Com. Course should note that subjects in Core Courses are compulsory. In addition, he has to offer any subject or any one group from the Elective Courses. Fundamental Course is compulsory for all the students.

The following shall be the course structure:

Semester I

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam Hours	Maximum Marks			
							CA	Uni. Exam	Practical	Total
	Core Courses	C101	Compulsory English I	4	4	3	40	60	--	100
		C108	Financial Accounting I	4	4	3	40	60	--	100
		C104	Business Economics I	4	4	3	40	60	--	100

Semester I		C105	Geography of Resources I	4	4	3	40	60	--	100	
	Elective Courses	To choose any one of the following:									
		C106	Business Mathematics & Statistics I	4	4	3	40	60	--	100	
		C107	Computer Application in Business I	4	4	3	40	60	--	100	
		To choose any one of the following:									
		C111	Corporate Law I	4	4	3	40	50	10	100	
		C121	Banking and Insurance I	4	4	3	40	50	10	100	
		C131	Marketing I	4	4	3	40	50	10	100	
		To choose any one of the following:									
		C102	Additional English I	4	4	3	40	60	--	100	
C103	Marathi I	4	4	3	40	60	--	100			

Semester II

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam Hours	Maximum Marks			
							CA	Uni. Exam	Practical	Total
Semester II	Core Courses	C201	Compulsory English II	4	4	3	40	60	--	100
		C208	Financial Accounting II	4	4	3	40	60	--	100
		C204	Business Economics II	4	4	3	40	60	--	100

		C205	Geography of Resources II	4	4	3	40	60	--	100
	Elective Courses	To choose any one of the following:								
		C206	Business Mathematics & Statistics II	4	4	3	40	60	--	100
		C207	Computer Application in Business II	4	4	3	40	60	--	100
		To choose any one of the following:								
		C211	Corporate Law II	4	4	3	40	50	10	100
		C221	Banking and Insurance II	4	4	3	40	50	10	100
		C231	Marketing II	4	4	3	40	50	10	100
		To choose any one of the following:								
		C202	Additional English II	4	4	3	40	60	--	100
		C203	Marathi II	4	4	3	40	60	--	100
	Skill Enhancement Course	SEC 21	Basics of Information Technology	2	2	2	20	30		50

Semester III

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam Hours	Maximum Marks			
							CA	Uni. Exam	Practical	Total
	Core Courses	C308	Corporate Accounting I	4	4	3	40	60	--	100
		C309	Communication Skills I	4	4	3	40	60	--	100
		C310	Principles of Business	4	4	3	40	60	--	100

Semester III			Management I								
		C304	Business Economics III	4	4	3	40	60	--	100	
	Elective Courses	To choose any one of the following:									
			C311	Corporate Law III	4	4	3	40	50	10	100
			C321	Banking and Insurance III	4	4	3	40	50	10	100
			C331	Marketing III	4	4	3	40	50	10	100
		To choose any one of the following:									
			C341	Cost & Management Accounting I	4	4	3	40	50	10	100
			C351	Business Entrepreneurship I	4	4	3	40	50	10	100
			C361	E-Commerce I	4	4	3	40	50	10	100
			C371	Business Administration I	4	4	3	40	50	10	100
	Skill Enhancement Course	To choose any one of the following:									
			SEC 31	Women Empowerment & Social Justice	2	2	2	20	30		50

Semester IV

					Credit		Maximum Marks
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Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week		Exam Hours	CA	Uni. Exam	Practical	Total	
Semester IV	Core Courses	C408	Corporate Accounting II	4	4	3	40	60	--	100	
		C409	Communication Skills II	4	4	3	40	60	--	100	
		C410	Principles of Business Management II	4	4	3	40	60	--	100	
		C404	Business Economics IV	4	4	3	40	60	--	100	
	Elective Courses	To choose any one of the following:									
		C411	Corporate Law IV	4	4	3	40	50	10	100	
		C421	Banking and Insurance IV	4	4	3	40	50	10	100	
		C431	Marketing IV	4	4	3	40	50	10	100	
		To choose any one of the following:									
		C441	Cost & Management Accounting II	4	4	3	40	50	10	100	
		C451	Business Entrepreneurship II	4	4	3	40	50	10	100	
		C461	E-Commerce II	4	4	3	40	50	10	100	
	C471	Business Administration II	4	4	3	40	50	10	100		

Environmental Studies Course Examination (S.Y.B.Com)

As per the order of Hon.'ble Supreme Court of India, the course 'Environmental Studies' is compulsory for every undergraduate student. The college is implementing this module course

in Environment Studies in the second year of all degree courses. There will be 2 lectures per week. The examination will be conducted at the end of Semester IV and will carry 50 marks. These marks will be converted into the grade accordingly. This grade will be mentioned in the degree grade sheet. If any student fails in this course, the result of his/her degree course will be withheld by the university.

Semester V

Semester	Subject Type	Course Code	Title of the Paper	Hrs/Week	Credit	Exam Hours	Maximum Marks			
							CA	Uni. Exam	Practical	Total
Semester V	Core Courses	C508	Corporate Accounting III	4	4	3	40	60	--	100
		C512	International Economics I	4	4	3	40	60	--	100
	To choose any one of the following:									
		C513	Auditing & Taxation I	4	4	3	40	60	--	100
		C504	Business Regulatory Framework I	4	4	3	40	60	--	100
	To choose any one of the following:									
		C511	Corporate Law V	4	4	3	40	50	10	100
		C521	Banking and Insurance V	4	4	3	40	50	10	100
		C531	Marketing V	4	4	3	40	50	10	100
	To choose any one Group of the following:									
	Group A									
		C541	Cost & Management Accounting III	4	4	3	40	50	10	100
		C542	Cost & Management Accounting IV	4	4	3	40	50	10	100

		Group B							
	C55 1	Business Entrepreneur -ship III	4	4	3	40	50	10	100
	C55 2	Business Entrepreneur -ship IV	4	4	3	40	50	10	100
		Group C							
	C56 1	E-Commerce III	4	4	3	40	50	10	100
	C56 2	E-Commerce IV	4	4	3	40	50	10	100
		Group D							
	C57 1	Business Administratio n III	4	4	3	40	50	10	100
	C57 2	Business Administratio n IV	4	4	3	40	50	10	100
		This paper is compulsory for all the students.							
	UGF 33	Soft Skills	2	2	2	20	30	--	50
Ability enhancem ent course									

Semester VI

Semeste r	Subject Type	Cours e Code	Title of the Paper	Hrs/ Week	Credit	Exam · Hour s	Maximum Marks			
							CA	Uni. Exa m	Practi -cal	Total
	Core Courses	C608	Corporate Accounting IV	4	4	3	40	60	--	100
		C604	Internationa l Economics II	4	4	3	40	60	--	100
		To choose any one of the following:								

Semester VI	Elective Courses	C612	Auditing & Taxation II	4	4	3	40	60	--	100	
		C613	Business Regulatory Framework II	4	4	3	40	60	--	100	
		To choose any one of the following:									
		C611	Corporate Law VI	4	4	3	40	50	10	100	
		C621	Banking and Insurance VI	4	4	3	40	50	10	100	
		C631	Marketing VI	4	4	3	40	50	10	100	
		To choose any one Group of the following:									
		Group A									
		C641	Cost & Management Accounting V	4	4	3	40	50	10	100	
		C642	Cost & Management Accounting VI	4	4	3	40	50	10	100	
		Group B									
		C651	Business Entrepreneurship V	4	4	3	40	50	10	100	
		C652	Business Entrepreneurship VI	4	4	3	40	50	10	100	
		Group C									
		C661	E-Commerce V	4	4	3	40	50	10	100	
		C662	E-Commerce VI	4	4	3	40	50	10	100	
		Group D									

		C67 1	Business Administratio n V	4	4	3	40	50	10	100
		C67 2	Business Administratio n VI	4	4	3	40	50	10	100

5. Scheme of Teaching:

Class	Semester	Subject	Work Load per Week		
			Theory	Tutorial	Total
F.Y.B.Com.	I and II	Each Subject	3	1	4
S.Y.B.Com.	III and IV	Each Subject	3	1	4
T.Y.B.Com.	V and VI	Each Subject	3	1	4

6. Medium of Instruction:

The medium of instruction and examination shall be in English and Marathi simultaneously. Students can choose any one medium of instruction and examination.

7. University Terms:

The dates for the commencement and conclusion of the first and the second terms of each year shall be fixed by the University authorities. The terms can be kept by students, who have registered their names with the University.

8. Scheme of Examination:

The assessment of regular students of Bachelor of Commerce (B. Com.) course in the academic session 2018-19 and thereafter shall be based on-

- a. University Examination (UE)
- b. Practical Examination
- c. Internal Assessment (IA)
- d. Choice Based Credit System and
- e. Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA) System

A) University Examination (UE):

i) Theory:

The university examination will be held at the end of each term of first, second and third year; which shall be called 'University Examination' (UE). For each paper of 100 marks, there will be Internal Assessment (IA) of 40 marks and the UE of 60 marks at the end of each semester. The UE of each subject (including Elective Courses having Practical) will be of 60 marks and three hours duration. The marks of the Elective Courses having practical will be converted into 50 marks. The 4 credits will be given to a student who secures at least 40% marks allotted to each

paper. A candidate who does not pass the examination in any subject or subjects in one semester will be permitted to reappear in such failed subject or subjects along with the papers of following semesters.

ii) Practical:

There shall be compulsory practical examination of 10 marks for Elective Courses (excluding Auditing & Taxation as well as Business Regulatory Framework at Semester V & VI) at the end of each semester but before/after UE. The practical examination will be based on the following:

- | | |
|------------|---------|
| a) Journal | 5 Marks |
| b) Viva | 5 Marks |

B) Internal Assessment (IA):

The Internal Assessment (IA) for each paper will be of 40 marks. It may be in the forms as follows:

- | | |
|---|----------|
| a) Attendance | 10 Marks |
| b) Home Assignment/Tutorial/Test/Presentation | 15 Marks |
| c) Mid Semester Examination | 15 Marks |

9. Diploma in Marketing and Diploma in Banking (Parallel to B. Com. Degree):

A student admitted for B. Com. Semester I and opted for Marketing or Banking and Insurance as one of the Elective Courses, shall enroll himself/herself for Diploma in Marketing or Diploma in Banking as the case may be. He/ She has to apply for Diploma in the prescribed form. The duration of the Diploma is of three years and can be completed simultaneously with B. Com. degree. The medium of instruction and examination shall be English.

For successful completion of the Diploma -

1. A student has to complete all practical in F. Y .B.Com. and S. Y. B.Com. While in T. Y. B.Com he/she has to complete Project Report under the supervision of the concerned subject teacher.
2. The evaluation of project and viva voce examination shall be done by marks only and then it will be converted into grade in the ten point scale and awarded the same to the student.
3. A student shall have to obtain a minimum 40% marks in project evaluation and viva voce taken together.

After successful completion of the diploma course, separate Diploma will be conferred on the students in the convocation of the University.

10. Standard of Passing:

For all courses, both UE and IA constitute separate heads of passing. In order to pass in such courses and to earn the assigned credits, a student must obtain a minimum grade point of 5.0 (40% marks) at UE and also a minimum grade point of 5.0 (40% marks) at IA.

Even if a student fails in IA, he/she shall be declared 'pass' in the course provided he/she obtains a minimum of 25% in IA and GPA for the course is at least 6.0 (50% in aggregate). The GPA for a course will be calculated only if the student passes at the UE.

A student who fails at UE in a course has to reappear only at UE as a backlog candidate and clear the head of passing. Similarly, a student who fails in a course at IA has to reappear only at IA as a backlog candidate and clear the head of passing.

The 10-point scale Grades and Grade Points according to the following table.

Range of Marks (Out of 100)	Grade	Grade Point
$80 \leq \text{Marks} \leq 100$	O	10
$70 \leq \text{Marks} < 80$	A+	9
$60 \leq \text{Marks} < 70$	A	8
$55 \leq \text{Marks} < 60$	B+	7
$50 \leq \text{Marks} < 55$	B	6
$40 \leq \text{Marks} < 50$	C	5
Marks < 40	D	0

The performances at UE and IA will be combined to obtain the Grade Point Average (GPA) for the course. The weights for performance at UE and IA shall respectively be 60% and 40%.

GPA is calculated by adding the UE marks out of 60 and IA marks out of 40. The total marks out of 100 are converted to grade point, which will be the GPA.

11. Formula to Calculate Grade Points (GP):

Suppose that 'Max' is the maximum marks assigned for an examination or evaluation based on which GP will be computed. In order to determine the GP, Set $x = \text{Max} / 10$ (since we have adapted 10-point system). Then GP is calculated by the formulas shown as below.

Range of Marks at the evaluation	Formula for the Grade Point
$8x \leq \text{Marks} \leq 10x$	10
$5.5x \leq \text{Marks} < 8x$	Truncate (Marks/x) + 2
$4x \leq \text{Marks} < 5.5x$	Truncate (Marks/x) + 1

Two kinds of performance indicators, namely, the Semester Grade Point Average (SGPA) and the Cumulative Grade Point Average (CGPA) shall be computed at the end of each term. The SGPA measures the cumulative performance of a student in all the courses in a particular semester, while the CGPA measures the cumulative performance in all courses since his/her enrolment to the course. The CGPA of learner when he/she completes the programme is the final result of the learner.

The SGPA is calculated by the formula $SGPA = \frac{\sum C_k \times GP_k}{\sum C_k}$, where C_k is the credit-value assigned to a course and GP_k is the GPA obtained by the student in the course. In the above, the sum is taken over all the courses that the student has undertaken for the study during the semester, including those in which he/she might have failed or those for which he/she remained absent. The SGPA shall be calculated up to two decimal place accuracy.

The CGPA is calculated by the formula $CGPA = \frac{\sum C_k \times GP_k}{\sum C_k}$, where C_k is the credit-value assigned to a course and GP_k is the GPA obtained by the student in the course. In the above, the sum is taken over all the courses that the student has undertaken for the study from the time of his/her enrolment to the course and also the during the semester for which CGPA is calculated, including those in which he/she might have failed or those for which he/she remained absent. The CGPA shall be calculated up to two decimal place accuracy.

The Formula to compute equivalent percentage marks for specified CGPA:

% Marks (CGPA) =	$10 \times \text{CGPA} - 10$	if $5.00 \leq \text{CGPA} \leq 6.00$
	$5 \times \text{CGPA} + 20$	if $6.00 \leq \text{CGPA} \leq 8.00$
	$10 \times \text{CGPA} - 20$	if $8.00 \leq \text{CGPA} \leq 9.00$
	$20 \times \text{CGPA} - 110$	if $9.00 \leq \text{CGPA} \leq 9.50$
	$40 \times \text{CGPA} - 300$	if $9.50 \leq \text{CGPA} \leq 10.00$

12. Award of Honors:

A student who has completed the minimum credits specified for the programme shall be declared to have passed in the programme. The final result will be in terms of letter grade only and is based on the CGPA of all courses studied and passed. The criteria for the award of honors are given below.

Range of CGPA	Equivalent Range of Marks (%)	Final Grade	Performance Descriptor	Final Class
$9.50 \leq \text{CGPA} \leq 10.00$	$80 \leq \text{Marks} \leq 100$	O	Outstanding	First Class with Distinction
$9.00 \leq \text{CGPA} \leq 9.49$	$70 \leq \text{Marks} < 80$	A+	Excellent	
$8.00 \leq \text{CGPA} \leq 8.99$	$60 \leq \text{Marks} < 70$	A	Very Good	First Class
$7.00 \leq \text{CGPA} \leq 7.99$	$55 \leq \text{Marks} < 60$	B+	Good	Higher Second Class
$6.00 \leq \text{CGPA} \leq 6.99$	$50 \leq \text{Marks} < 55$	B	Average	Second Class
$5.00 \leq \text{CGPA} \leq 5.99$	$40 \leq \text{Marks} < 50$	C	Satisfactory	Pass Class
CGPA Below 5.00	Marks Below 40	F	Fail	Fail

A candidate shall be permitted to proceed further from Semester I to Semester IV irrespective of his/her failure in any of the Semester examinations subject to the condition that the candidates should register for all the backlog subjects of earlier semesters along with current (subsequent) semester subjects. However, he/she should have cleared all the papers at F. Y. B. Com Semester I and II when he/she admits to T. Y. B. Com. Semester V.

13. Gracing:

The gracing shall be done as per existing rules of the University.

14. Verification and Revaluation:

There is provision for verification and revaluation of the result. A student can apply for the verification and revaluation of the result within two weeks from the declaration of the results with the prescribed fee. The verification and revaluation shall be done as per the existing rules of the University.

15. Format of the Transcript:

The student will be given a transcript indicating his/her performance at the end of every semester examination. The transcript shall be given as per the following table along with other necessary details:

Course No.	Course Name		University Examination	Internal Assessment	Grade Point	Result
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		No. of Credits	Grade	Grade Point	Grade	Grade Point	Average	
1								
2								
3								
4								
5								
6								
Total Cumulative Credits Completed			SGPA		CGPA		Equivalent Marks (%)	
<p><u>Note:</u> GPA is calculated by adding the UE marks out of 60 and IA marks out of 40. The total marks out of 100 are converted to Grade Point, which will be the GPA.</p>								
