

**Solapur University, Solapur**  
**Degree of Bachelor of Commerce**  
**Ordinances, Regulations & Standard of Passing**  
**(w. e. f. June 2010)**

(Revised Courses with changes in the semester system brought into force from June 2009)

B.Com. Part I	-----	Semester I	-----	From June 2010
		Semester II	-----	From Nov. 2010
B.Com. Part II	-----	Semester III	-----	From June 2011
		Semester IV	-----	From Nov. 2011
B.Com. Part III	-----	Semester V	-----	From June 2012
		Semester VI	-----	From Nov. 2012

**Ordinances & Regulations.**

(Subject to Change made from time to time)

**R. B. Com. 1**

The three year B. Com. Degree Course Shall consist of Semester I & II of Part I, Semester III & IV of Part II & Semester V & Semester VI of Part III for the Purpose of examination. The examinations shall be held as shown below –

Part I	-----	Semester I	-----	at the end of the First Term of the First Year.
Part I	-----	Semester II	-----	at the end of the Second Term of the First Year.
Part II	-----	Semester III	-----	at the end of the First Term of the Second Year.
Part II	-----	Semester IV	-----	at the end of the Second Term of the Second Year.
Part III	-----	Semester V	-----	at the end of the First Term of Third Year.
Part III	-----	Semester VI	-----	at the end of Second Term of Third Year.

### **O. B. Com. I**

No Candidate shall be allowed to enter upon the Semester I of the B. Com. Part I Course unless he has passed –

i) The Higher Secondary School Certificate Examination with Commerce Stream or Vocational subjects / Arts or Science & also stream conducted by the Maharashtra State Board of Higher Secondary Education Pune.

or

ii) An Examination of any other statutory University or an examining Body recognised as equivalent there to.

2) No candidate shall be allowed to the B. Com. Part – I Semester I / Semester II Examination, unless he has satisfactorily kept the terms for the respective semesters of the course at a college affiliated to this university.

3) The candidate of Semester I of B. Com. Part I shall be allowed to proceed to Semester II Course irrespective of Passing or failing or remaining absent at the Semester I Examination.

### **O. B. Com. 2**

i) No candidate shall be allowed to enter upon the course for B. Com. Part II Semester III examination, unless he has passed the B. Com Part I examination or an examination of any other Statutory University recognized as equivalent thereto.

However a candidate passing in all the papers except four papers combined together of the sem.-I and sem.-II of B.Com. Part-I examination shall be permitted to enter upon the course of sem.-III of B. Com. Part-II. Such a candidate must pass in the failed subject / papers of B. Com Part I Within a period of three years from the date he obtains the concession of A.T.K.T. otherwise his Part-I performance will become null & void.

The candidate of Semester III shall be allowed to proceed to Semester III shall be allowed to proceed to Semester IV Course irrespective of his at the Semester III Examination.

ii) No candidate shall be allowed to the B. Com. II – Semester III / IV examination, unless he has satisfactorily kept the terms for the respective semesters of the Course at a College affiliated to this university.

### **O. B. Com. 3**

i) No candidate shall be allowed to enter upon the Course for B. Com. Part III / Semester V examination unless he has passed the B. Com. Part II Examination of this university or an examination of any other Statutory university recognised as equivalent thereto.

However a Candidate passing in all subjects / heads of passing of Sem. I & Sem. II and also in all the Papers except two of the semester-III & two of the semester- IV of B. Com. Part II examination of this university only will be permitted to enter upon the Course of Semester-V of B. Com. Part III. Such a candidate must have cleared the B. Com. Part I – Semester Examination.

A Candidate is allowed to proceed to Sem. VI Course from Sem. V, irrespective of his passing or failing or remaining absent at Sem. V examination.

- i) No Candidate shall be allowed to the B. Com. Part III Semester V/VI examination unless he has satisfactorily kept the terms for the respective semester of the Course at a college affiliated to this university.
- 2) A Candidate should clear the backlog of Semester - examinations within three years from the date of respective examination. Otherwise the performance of the said examination will be come null & void.

**O. B.Com. - 4:**

The fees for admission to the B.Com. Part-I, Part-II and Part-III shall be as prescribed in Ordinance 81.

**R.B. Com. – 2 Work load.**

For Semester I to VI of B. Com. Part I, II & III there shall be four periods per subject/paper per week.

**B.Com. Part – I**

1. English (Compulsory) : Realms of Gold.
2. Principles of Marketing/Marathi/Urdu/Hindi/Kannada/Foreign Languages.
3. Mathematics/Insurance & Tourism / Commercial Geography.
4. Business Economics - I
5. Principles of Business Management.
6. Financial Accounting.

**R.B.Com. - 6 :**

The syllabi for the various subjects shall be as shown in the Appendix and shall be subject to such revision modifications etc. as may be made by the Academic Council from time to time on the recommendations of the Boards of studies in different subjects. The text books and reference books for the various subjects shall be those as prescribed by the Academic Council from time to time on the recommendations of the respective Boards of Studies.

**R.B.Com. - 7 :**

The medium of instruction for the Three Year B. Com. Degree Course may be either English or Marathi. A candidate shall have the option of answering his question papers at B.Com. Examination either in English or in Marathi in all Subject except the subject of English. However, paper should be written in one language only except Advanced Accountancy Paper - II at B.Com. - III.

**R.B.Com. - 8 :**

- i) A Student of the B.Com. Part - I Class may be permitted by the Principal of the College to change his subjects wherever permissible in that class during the first term only of that year, provided that the Principal is satisfied that the student wanting such a change will be able to complete his course in the new subject during the time remaining at his disposal in the year.
- ii) If a student of B.Com. Part - II class desires to change his subject wherever permissible of B.Com. Part- I he will have to keep two terms for the changed subject simultaneously with B.Com. Part-II Course and appear for the changed subject along with the B.Com. Part- II Examination.
- iii) A student of B.Com. Part- III class may be permitted by the Principal of the college to change his optional subject selected by him in that class during the first term only of that year and before the conduct of semester exam. provided that the Principal is satisfied that the student wanting such a change will be able to complete his course in the new subject during the time remaining at his disposal in the year.
- iv) If a student fails in the optional subject at the B.Com. ;Part- III examination and desires to change the optional subject he will have to keep two additional terms for the changed subject.

**R.B.Com. - 9:**

An application, which must be in the prescribed form, and accompanied by the prescribed fees for admission to any Part of the B.Com. Degree Examination shall be forwarded by a candidate to the Registrar through the Principal of the College attended by him on or before the prescribed date along with the certificate from the Principal

(i) of his having attended the course and kept the terms according to the provisions of 0.31 and 0.37 in the various subjects and of his having satisfied other conditions laid down by the University and (ii) of his being a fit candidate for the Examination. The certificate of Attendance during the second term of the B.Com. Part-I course shall be forwarded by the Principals of Colleges, on or immediately after the Closing date of the second term of the academic year.

**Note:** In regard to the condition relating to keeping of the terms mentioned above the following should be specially noted.

**0.78:** Students shall not keep terms simultaneously for two different degree examinations. Violation of this condition shall entail cancellation of the terms kept for both the examinations. However students can keep terms simultaneously for short term Certificate Bridge Vocational Diploma course specified and approved by the Faculty.

**R.B.Com. -10 :**

The scheme for the Physical Education has been made operative for the B.Com. part - I Class. The benefit of marks obtained by the students in physical Education Tests conducted by the University and N.C.C. authorities shall be as under :

1. If a student fails in one or two heads of passing only and having passed in all the remaining heads of passing, the marks obtained by him in the Physical Education Test shall be added to one or two heads of passing in which he had failed as the case may be. A student getting the benefit of Physical Education marks should not be given advantage of any other Ordinance. The Physical Education marks shall not be considered for the award of class and for deciding merit.

2. If a result of addition of Physical Education marks a student does not Pass the examination, the marks obtained by him in Physical Education shall not be considered. The marks of Physical Education obtained by the unsuccessful students at the B.Com. part – I Examination shall be carried forward for their subsequent attempt/s. The marks secured by the student under the Physical Education scheme shall be added to the total of his marks in the examination irrespective of the fact if his passing or failure in the examination. The Physical Education marks shall be shown as .Total-P.E. Marks.”

**R. B.Com. – 11:**

The semesters I to VI examinations of B. Com. Part I, II & III shall be held twice in a year, in October / November and April / May.

**R. B.Com. - 12 :**

A candidate who has passed the Three year B.Com. or B.Com. (External) Examination of this University will on payment of a fresh fee be admitted to a subsequent examination without keeping any additional terms registering his name as an external candidate in any of the subject specified under the B.Com. Part- III examination in which he has not already passed and will on passing in such additional subject paper be awarded only a certificate to that effect. (This applies to the subject taught in an affiliated College.)

**R.B.Com. - 13 :**

- i) The result of the B.Com. Part-I Sem. I & II examination shall be declared publically in two categories viz. (i) candidates who have passed the Part-I Examination and (ii) candidates who are allowed to proceed to the B.Com. Part-II Course.
- ii) The result of the B.Com. Part-II Sem. III & IV Examination shall be declared publicly in two categories viz. (i) candidate who have passed in all papers of the examination in addition to the remaining papers, if any of Lower Examination, (ii) candidates who are allowed to proceed to the next higher course. No classes shall be awarded at B.Com. Part-I & II Examinations and

no passing certificate shall be issued to the candidate for these examinations.

**R.B.Com. - 14 :**

The result of the Three year - B.Com. Degree Examination shall be declared in three classes on the performances of all the papers of B.Com. Part-I, II and III. The award of scholarships and prizes for the B.Com. Degree Examination shall be determined on the basis of the aggregate performance of the candidates at B.Com. Part- I, II and III examination of the B.Com. Course.

**Standard of Passing**

**R.B. Com. 15**

- A) To pass in each of the semester examination of B. Com Part I, II & III a Candidate shall be required to obtain a minimum of 35% of the total marks in each subject / paper.
- B) Those of the successful Candidates who obtain 45% or more of the aggregate marks in all the subjects / papers of all six semesters of B. Com. Part I, II & III shall be declared to have passed the B. Com. Degree examination with Second Class (Honors) those obtaining 60% or more shall be declared to have passed the B. Com. Degree examination with First Class (Honors) & those obtaining 70% or more shall be declared to have passed the B. Com. Degree examination in the First Class (Honors) with Distinction.
- C) A.T.P.T.: A Candidate passing in all papers of passing except one or two at Part – I, II examination will be allowed to proceed to the next class.

**R.B.Com. - 16 :**

A candidate who has passed in any of the heads of passing shall not be allowed to appear again in that head.

**R.B.Com. - 17 :**

A candidate who has satisfactorily kept one term in any of the Universities in the State of Maharashtra for the Intermediate Commerce Examination B.Com. I Exam. shall be allowed to join for the Second Term of the B.Com. Part-I Cours.

**R.B.Com. - 18 :**

Students passing Part- I or II examination of B.Com. Degree Course of the Regional Universities can take admission to the next higher class. Such of the students appearing for the papers of the higher class only, will not be eligible for any class i.e. successful students shall be declared to have merely passed the examination. The provision of this regulation is applicable to the students of those Regional Universities which reciprocate with this University giving similar concession to the students of this University. For purposes of class, such of the candidates shall have to appear for all the papers of B.Com. Part- I, II and III of this University.

Those of the students who have obtained the concession of A.T.K.T. any of the examination of the Universities in the State of Maharashtra and desire to migrate to this University for prosecuting their further studies will have to clear the failed subjects of A.T.K.T. from the parent University. In the case of such students the parent University should issue the Migration Certificate and also allow them to appear for the Examination in the failed subject of A.T.K.T. while they prosecute their studies in this University. This provision is applicable to the students of those Universities which reciprocate with the University.

**R.B.Com. - 19 :**

A Bachelor of Arts and a Master of Arts of this University or of any other statutory University in the State of Maharashtra passing his examination without Economics as one of his subject shall be admitted to B.Com. Part-I Course. Such a candidate will, at his option be exempted from appearing in :

- i) English at B.Com. Part-I.
- ii) Marathi OR Urdu OR Hindi at B.Com. Part-I.
- iii) Business Regulatory Framework at B.Com. Part-III, if he has passed the LL.B. Examination of the University.

A candidate claiming exemptions as stated above shall not be eligible for a Class. A candidate appearing for all the papers of B/Com. Parts-I, II & III shall be eligible for a class. However a Bachelor of Arts and Master of Arts of any other Statutory University (Outside the State of Maharashtra) recognised by this University shall be admitted to the B.Com. Part-I course without availing of the concession mentioned above.

**R.B.Com. - 20 :** A candidate who has passed :

- i) The B.A. (General) or the B.A. (Special) Examination of this University or of any other University in the State of Maharashtra with Economics as his optional subject.

OR

- ii) The Master of Arts Examination of this University or any other Statutory University in the State of Maharashtra with at least four papers in Economics, shall be allowed to take admission to B.Com. Part-II Course, Provided he appears and passes only in three Subjects viz. : 1) Principles of Management 2) Accountancy 3) Business Mathematics/ Insurance/ Economic and Commercial Geography of India promotion & Development of Business of the B.Com. Part - I Examination (and not the rest) before proceeding to B.Com. Part-III Course. This concession shall be allowed in addition to the concession of A.T.K.T. of B.Com. Part- II.

Such a candidate will at his option, be exempted from appearing in :

- a) i) English of the B.Com. Part-II and that

ii) if he has passed B.A. (Spl.) Examination with Economics or M.A. Examination with at least four papers in Economics shall be exempted from appearing in Business Economics II at B.Com. Part-II and world Economic Environment and co-operative Development at B.Com. Part-III course.

b) and further he shall be exempted from appearing in Business Law if he has passed the LL.B. examination and from appearing in Adv. Statistics, if he has passed the B.A. Examination with statistics as one of his optional Subjects.

A candidate claiming exemptions, as stated as above, shall not be eligible for a Class. A candidate appearing for all the papers of B.Com. Parts-I, II and III Examination shall be eligible for a class.

(Note : The concessions given above are on reciprocal basis).

**0.123 :** Registration as external candidates for an examination shall be open to :

1. Persons residing in Maharashtra State or in the Goa Territory or in the Districts of Belgaum or Karwar at the time of Registration

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2. Women residing at any place.

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3. A graduate of this University desirous of taking the Post-graduate examination externally irrespective of his place of residence at the time of registration.

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4. Persons who are domiciled in the State of Maharashtra and have passed the Pre-Degree or Part-Examination of this University provided they are in the service of the Central Government or the Maharashtra State Government.

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5. Marathi speaking persons who are residing outside the jurisdiction of the Solapur University.

**Definition No. 1 :**

For purpose of this Ordinance the expression residing means continuously residing for a period of one year immediately preceding the date of Registration as an external candidate.

**Definition No. 2 :**

The term .Marathi. Speaking person.s used in rule 5 above shall mean persons whose mother tongue is Marathi.

**R.B.Com. - 21 :**

a) i) A candidate who has appeared for the B. Com. Part- I Examination of this University as an external student and has either passed or is eligible to register his name for the B.Com. Part-II examination will be permitted to join a College for the B.Com. Part-II Course on condition that he will have to pass in the remaining papers of the B.Com. Part - I Examination.



- ii) A candidate who has appeared for the B.Com. Part-II Examination of this University as an external student and has either passed or is eligible to register his name for the B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Course on condition that he will have to pass in the remaining papers of the B.Com. Part-I & II Examination.
- b) i) A candidate who has appeared for the B.Com. Part-II Examination of this University as an external student and has either passed or is eligible to register his name for the B.Com. Part-III Examination will be permitted to join a College for B.Com. Part-III Course on condition that he will have to pass in the remaining papers of the B. Com. Part - I & II Examination.
- ii) A candidate, who has appeared for the B.Com. Part-II Examination of this University as a regular candidate and has either passed in it or becomes eligible to enter upon the B.Com. Part-III Course will be permitted to register his name as an external candidate for the B.Com. -III Examination.

**Note:** Candidates interchanging their status from external to regular students and vice-versa while completing their course of studies prescribed for B.Com. Parts-I, II, III examination will be treated as external candidates for the degree.

**R.B.Com. - 22 :**

A candidate who has passed the Inter Commerce Examination of the University from a College now affiliated to this University or of any other Statutory University recognised as equivalent thereto shall be allowed to register his name for any of the subjects scheduled for the Second Year of the Three Year B.Com. Degree Course.

Such a candidate shall have the provision of 0.123 while registering his name for the subjects scheduled for the second year of B.Com. Course Such a candidate shall be eligible for a class on the aggregate marks of B.Com. Parts - I, II and III of the B.Com. Degree Course otherwise such of the candidates will be declared to have passed the examination in Pass Class only.

**R.B.Com. - 23 :**

The course of studies and syllabi and or books prescribed and or recommended under it and the standard for passing at the examination for the Degree of Commerce for candidates appearing for the same as external candidates shall be identical with those for the regular students of the University appearing for the examination, but an external student shall not offer at an examination any of the subjects for which there is no teaching Provision in any of the affiliated colleges of the University.

**R.B.Com. - 24 :**

A candidate receiving an official intimation for registration as an external candidate and wishing to appear for the subjects concerned must forward his application in the prescribed form for admission to the prescribed examination fee, on or before the date announced for the purpose.

**R.B.Com. - 25 :**

Two more chances following the last regular examination of the old course, will be given to the repeater students of the old course.

**Note:** Whenever text books prescribed are replaced, alternative question-paper on such text books is set for two more examinations to be held in October and March/April following the last regular examination in these text books.

**T.O.B.Com. - 25:**

For the students who have not cleared all the subjects of B.Com. Part-I by October 2008 and April 2009 according to the old course. The following shall be the equivalence for such students.

<b>B.Com. Part - I : Pre Revised Course</b>	<b>B.Com. Part -I Revised Course</b>
1. Business Communication	1. English (Compulsory): Realms of Gold.
2. Principles of Marketing/Marathi/Urdu/Hindi/ Foreign Languages	2. Principles of Marketing/Marathi/Urdu/ Hindi/Kannada/Foreign Languages.
3. Mathematics/Insurance/Commercial Geography.	3. Mathematics/Insurance & Tourism/ Commercial Geography.
4. Business Economics - I	4. Business Economics – I.
5. Principles of Business Management	5. Principles of Business Management.
6. Financial Accounting.	6. Financial Accounting.