

**Revised Absorption Scheme B. Com.(old course Annual Pattern) 2014-2015 to
CBS New Course introduced in 2016-2017, issued under Direction No. 17 of
2018)**

1. It is notified for general information of all concerned that the failure students of **B.Com. old course Annual Pattern introduced in 2014** shall be absorbed in the new course **CBS Pattern introduced from the session 2016-2017 examination with the following scheme.**

2. The University shall conduct the examination of old course for three more consecutive examinations after the new scheme of examination is introduced as per following table:

B.Com. Examination	Attempt 1	Attempt 2	Attempt 3
B.Com. Part I	Winter 2016	Summer 2017	Winter 2017
B.Com. Part II	Winter 2017	Summer 2018	Winter 2018
B.Com. Part III	Winter 2018	Summer 2019	Winter 2019

3. Those who have completed & passed **B.Com. Part-I as per Old course (Annual pattern)** are eligible for admission in the **B.Com. II, SEM - III New Course**

4. The failure students of **B.Com. I and B.Com. II of old course (Annual Pattern - Introduced in 2014)** can be admitted to the **3rd and 5th semester of B.Com Course Semester Pattern** respectively under this direction under the **ATKT rules prevailing in Old Course (Introduced in 2014)**. However, they will be required to clear papers of annual pattern course in which they failed in 3 attempts as mentioned in above table.

5. The students are required to clear all their papers within the stipulated time. The students who failed to clear their course in three consecutive attempts as per this clause, will be required to appear in equivalent papers of new CBS semester pattern indicated in **Appendix.I, II & III**

Note:

The students who will appear in equivalent papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. I**

6. Those who have completed & passed **B.Com. Part - I & B.Com. Part - II** as per Old course are eligible for admission in the **B.Com. Part – III, Sem - V (New course)**.

7. Failure students of **B.Com. Part - II old course** and having ATKT as per rules are eligible to take admission in **B.Com. Part-III , Semester V New Course**. They should clear their **B.Com. Part - II old course backlog papers** in next **three attempts (Last Chance Winter 2018)**. If they fail to pass in **Winter-2018** attempt they will have to appear in equivalent papers of **new course CBS scheme** as per absorption scheme indicated in **Appendix- II**.

Note:

The students who will appear in parallel papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. Part-II**.

8. Failure students of **B.Com. Part-III old course** are having chances upto **winter 2019 examination (Last Chance)**. So they should appear **B.Com. Part-III old course examination & is required to clear their backlog**. After that those who will have backlog in the **B.Com. Part-III old course** will have to appear in equivalent papers of **new course CBS scheme** as per the absorption scheme indicated in **Appendix- III**.

Note:

The students who will appear in parallel papers of **new course CBS scheme** paper with maximum theory marks 80, will get proportional marks out of 100, updated in **old course mark sheet of B.Com. Part-III**.



The equivalence & exemption of subjects for the students absorbed in the new course shall be as Below

Appendix- I B.Com Part- I

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English -Sem I	80
2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)	100	2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)-Sem-I	80
3	Financial Accounting-I	100	3	Financial Accounting-I Sem- I	80
4	Fundamentals of Statistics& Computer	100	4	Statistics & Business Mathematics-Sem-II	80
5.	Principles of Business Management	100	5.	Business Management-Sem-II	80
6	Business Economics	100	6	Business Economics-II Sem-II	80
7.	Company Law & Secretarial Practice(CLSP)	100	7	Company Law- Sem-I	80

Appendix- II B.Com Part- II

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Compulsory English	100	1	Compulsory English -Sem III	80
2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)	100	2	Ind Language (Other Indian language as per syllabus) (Hindi, Marathi,etc.)-Sem-III	80
3	Financial Accounting-II	100	3	Financial Accounting-II Sem- III	80
4	Cost & Management Accounting	100	4	Income Tax - Sem- IV	80
5.	Business Communication	100	5.	Business Communication & Management-Sem-III	80
6	Monetary Economics	100	6	Monetary Economics-II Sem-IV	80
7.	Business & Industrial Law	100	7	Business Law- Sem-III	80

Appendix- III B.Com Part- III

Sr. No.	Old Course 2014-2015	Max. Marks	Sr. No.	New Course 2016-2017	Max. Marks.
	Theory			Theory	
1	Financial Accounting -III	100	1.	Financial Accounting -III Sem- V	80
			2.	Auditing Sem- V	80
2	Income Tax & Auditing	100			
3	Functional Management	100	3	Management Process- SemV	80
4	Indian Economy	100	4	Indian Economy-II Sem-VI	80
5.	Business Finance	100		Business Finance- II Sem-VI	80
6	Computerized Accounting	80		Computerized Accounting- Sem-V	80

