क्रमांक : 1246 / अका. / 2025           रायपुर, दिनांक : 07 /07/2025

## ।। अधिसूचना ।।

विश्वविद्यालय कार्यपरिषद् की बैठक दिनांक 25.02.2025 के अध्यक्ष के अनुमति से निर्णय क्रमांक 1 एवं छत्तीसगढ़ शासन, उच्च शिक्षा विभाग, मंत्रालय, महानदी भवन, नवा रायपुर अटल नगर, रायपुर से प्राप्त पत्र क्रमांक एफ 3–6/2025/38–2 दिनांक 04 जुलाई, 2025 के अनुक्रम में अध्यादेश क्रमांक 214 **B.Com.-M.Com. (5 Year Integrated Program)** माननीय कुलाधिपति महोदय द्वारा अनुमोदित को अंगीकृत किए जाने का निर्णय लिया गया, जो निम्नांकित है –

## Ordinance No.-214
## B.Com - M.Com (5 Year Integrated Program)
### (E.C. under 25-02-2025)

1. The Degree shall be known as B.Com - M.Com (5 Year Integrated Program)

2. The provision of this ordinance shall apply to the, five-year / ten-semesters, B.Com - M.Com (5 Year Integrated Program).

3. The minimum qualification for application to admission in to the B.Com - M.Com (5 Year Integrated Program) shall be Higher Secondary Education (10+2) conducted by the C. G. Board, Raipur or any other examination recognized equivalent there to by the University for this purpose. Candidates securing 40% or more marks in higher secondary examination will be eligible for admission in to B.Com - M.Com (5 Year Integrated Program) on merit basis following the reservation policy of the Government of Chhattisgarh.

4. Medium for instruction and examination for the conduct of the study preferably be English but it is not compulsory.

5. To enable multiple entry and exit points in the B.Com - M.Com (5 Year Integrated Program) qualifications such as certificate, diploma, and degree are organized in a series of levels in an ascending order. The four-year undergraduate programme shall be divided in to:

   (a) First Year (level 5):   Certificate Course (inclusive of first & second semester)

   (b) Second Year (level 6): Diploma Course (inclusive of third & fourth semester)

   (c) Third Year (level 7):   Degree Course (inclusive of fifth & sixth semester)

   (d) Fourth Year (level 8): Honours Course (inclusive of seventh & eight semester)

   (e) Fifth Year (level-9): B.Com- M.Com Integrated ((inclusive of ninth & tenth semester)

*Entry and Exit Options in the B.Com - M.Com (5 Year Integrated Program)*

6. (a) **Entry 1**: The entry requirement for first year in level 5 is successful completion of Class 12 from C. G. Board of Secondary Education, Raipur, or an

equivalent examination from any other board recognised by the State Government / University with at least 40% marks on merit basis following the reservation policy of the Government of Chhattisgarh.

(b) **Exit 1**: If a student passes all the courses (papers) of first year (i.e., first & second semester) in level 5 and earns the requisite number of credits, the student will become entitled to an Undergraduate Certificate in Commerce ( B.Com- M.Com - 5 Year integrated program). If she/he wants to exit, can exit the programme with certificate.

7. (a) **Entry 2**: The entry requirement for second year (level 6) is successful completion of first year or a candidate who is eligible to keep the term (ATKT).

(b) **Exit 2**: If a student passes all the courses (papers) of second year (i.e., third & fourth semester) in level 6 and earns the requisite number of credits, the student will become entitled to Diploma in Commerce (B.Com- M.Com -5year integrated program). If she/he wants to exit, can exit the programme with Undergraduate Diploma.

8. (a) **Entry 3**: The entry requirement for third year (level 7) is successful completion of first year & second year or a candidate who is eligible to keep the term (ATKT).

(b) **Exit 3**: If a student passes all the courses (papers) of third year (i.e., fifth & sixth semester) in level 7 and earns the requisite number of credits, the student will become entitled to Degree in the commerce program. If she/he wants to exit, can exit the programme with Undergraduate Degree.

9. (a) **Entry 4**: An individual seeking admission in to fourth year of BCom - M.Com integrated program would have completed all the requirements of the three-year B.Com degree. The entry requirement for fourth year is successful completion of first year, second year & third year.

(b) **Exit 4**: If a student passes all the courses (papers) of level 5 to 8 and earns the requisite number of credits and wants to exit, can exit the programme with B.Com (Honours) degree after completing fourth year of B.Com - M.Com integrated program that requires a total of 160 credits from level 5 to 8, with 40 credits at level 5, 40 credits at level 6, 40 credits at level 7, and 40 credits at level 8.

10. (a) **Entry 5**: An individual seeking admission in to a fifth year of B.Com - M.Com integrated program would have completed all the requirements of the four year B.Com (Honours) degree. The entry requirement for fifth year is successful completion of first year, second year, third year, fourth year.

(b) **Exit 5**: If a student passes all the courses (papers) of level 5 to 9 and earns the requisite number of credits, the student will become entitled to Master of Commerce (B.Com - M.Com-integrated) program. B.Com - M.Com integrated program requires a total of 200 credits from level 5 to 8, with 40 credits at level 5, 40 credits at level 6, 40 credits at level 7, 40 credits at level 8, and 40 credits at level 9.

11. Credit requirements and qualifications at different levels on the National Higher Educational Qualification Framework is shown in table 1.

| Table 1: Qualification Type and Credit Requirements | | |
|---|---|---|
| **Levels** | **Qualification Title** | **Credit Requirements** |
| Level 5 | Certificate in Commerce for those who exit after the first year (two semesters) of the undergraduate programme (Programme duration first year of two semesters of the B.Com -M.Com Integrated programme). | 40 |
| Level 6 | Diploma in Commerce for those who exit after two years (four semesters) of the B.Com – M.Com programme (Programme duration First two years or four semesters). | 80 |
| Level 7 | Bachelor Degree in Commerce (B.Com – M.Com integrated program) (Programme duration Three years of six semesters). | 120 |
| Level 8 | Bachelor Degree in Commerce (B.Com -Honours) (Programme duration Four years or eight semesters). | 160 |
| Level 9 | B.Com - M.Com Integrated ( Programme duration five years or ten semesters) | 200 |

The credits will be awarded by the University The credit can be calculated as follows:

- For the award of one credit one hour of theory or one hour of tutorial or two hours of laboratory work is required.
- Minimum 15 weeks of classes are required in each semester.

## 12. Duration of the B.Com -M.Com Integrated Program

The duration of the **B.Com-M.Com Integrated** programme shall be of 5 years or 10 semesters.

Students who wish to exit after fourth year will be allowed to exit after the completion of fourth year with B.Com (Honours) degree. Students who desire to undergo a 3-year UG Programme will be allowed to exit after completion of the third year with B.Com degree. If a student wants to leave after the completion of the first or second year, the student will be given a Certificate or Diploma, respectively, provided they secure the prescribed number of credits (as given in table 1). Students who exit with a certificate or diploma are permitted to re-enter within three years and complete the degree programme.

## 13. Lateral Entry

Lateral entry is allowed at second year, third year, and fourth year of B.Com-M.Com integrated program against vacant seats in concerned semester /year. Maximum number of seat shall be 40 in B.Com-M.Com integrated program.

## 14. Type of Courses

Types of courses shall be as follows:

14.1. **Core Course**: Such courses which shall compulsorily be studied by the student as a core requirement of the programme

14.2. **Elective Courses:** a course which the student can choose from pool of courses, which is specific on specialized or advanced or supportive to the discipline/subject of study or which provides an extended scope or which enables an exposure of some other discipline/subject/domain to nurture the candidate's proficiency or skill is called an Elective Course

14.2.1 **Discipline Specific Elective (DSE) Course:** Elective courses offered from the main discipline subject of study are referred to as Discipline Specific Elective. The University may also offer discipline related Elective courses of multidisciplinary nature (to be offered by main discipline/subject of study)

14.2.2 **Project / Research Project / Internship:** An elective course designed to acquire advanced knowledge, to a project / research project / internship work. It considered a special course involving the application of knowledge in solving/analysing/exploring a real-life situation.

14.2.3 **Generic Elective (GE) Course:** An elective course chosen generally from an unrelated discipline/subject to seek exposure of other fields is called a Generic Elective course

14.3. **Skill Enhancement Courses (SEC):** Students may opt any two of the four skill development courses for personal enhancement.

14.4 **Ability Enhancement Courses (AEC):** This course consist of modern Indian languages and English language focussed on ability enhancement with respect to language and communication skills.

15. **Structure for B.Com -M.Com Integrated Program:** Structure for the B.Com-M.Com Integrated Program is mentioned in the table 2.

16. **Examination and Evaluation**

B.Com-M.Com Integrated program will correspond to an examination comprising of internal and external evaluations. The semester and theory examinations will be conducted for core course (paper) / discipline specific elective course (paper) / Project / Research Project / Internship. The credit structure for B.Com-M.Com Integrated examination is given in table 2.

| Table 2: Structure of Five Year B.Com-M.Com Integrated Program | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Semester | Category & Paper Code | Subjects/Paper Titles | L | T | P | Credits | Max. Marks | Qualification Tile |
| FIRST | Core-01 | Fundamental of Accounting | 3 | 1 | | 4 | 100 | |
| | Core-02 | Business Law | 3 | 1 | | 4 | 100 | |
| | Core-03 | Business Economics | 3 | 1 | | 4 | 100 | |
| | GE-01 | **(Choose any one from Pool in Other Faculty as per rule)** | 3 | 1 | | 4 | 100 | |
| | AEC-01 | Environmental Studies | 1 | 1 | | 2 | 50 | |
| | VAC-01 | Concept of Business **OR (Choose any one from Pool Group)** | 1 | 1 | | 2 | 50 | |
| | | Total Credit & Total Marks | | | | 20 | 500 | |
| | Core-04 | Business Accounting | 3 | 1 | | 4 | 100 | |
| | Core-05 | Business Mathematics | 3 | 1 | | 4 | 100 | |
| | Core-06 | Business Environment | 3 | 1 | | 4 | 100 | |

| Semester | Code | Course | L | T | | Credit | Marks | |
|---|---|---|---|---|---|---|---|---|
| **SECOND** | GE-02 | (Choose any one from Pool in Other Faculty as per rule) | 3 | 1 | | 4 | 100 | **Certificate in Commerce** |
| | AEC—02 | **English Language** | 1 | 1 | | 2 | 50 | |
| | SEC-01 | Accounting For Every One OR (Choose any one from Pool Group) | 1 | 1 | | Z | 50 | |
| | | Total Credit & Total Marks | | | | 20 | 500 | |
| | | **GRAND TOTAL CREDITS (I to II)** | | | | 40 | 1000 | |
| *Students on exit shall be awarded Certificate in the Commerce* | | | | | | | |
| **THIRD** | Core-07 | Corporate Accounting | 3 | 1 | | 4 | 100 | |
| | Core-08 | Company Law | 3 | 1 | | 4 | 100 | |
| | Core-09 | Principles of Management | 3 | 1 | | 4 | 100 | |
| | SE-01 *or* GE-03 | Gr.-I-Management — Human Resource Management Gr.-II-Finance — Financial Management Gr.-III-Marketing— Marketing Management (One-COSE —Choose any one Gr. from Own Pool as per rule) OR (One-GE-03 -Choose any one from Pool in Other Faculty asper rule) | 3 | 1 | | 4 | 100 | **Diploma in Commerce** |
| | AEC-03 | Hindi Language | 1 | 1 | | 2 | 50 | |
| | VAC-02 | Fundamentals of Stock Market OR (Choose any one from Pool Group) | 1 | 1 | | 2 | 50 | |
| | | Total Credit & Total Marks | | | | 20 | 500 | |
| **FOURTH** | Core-10 | Business Statistics | 3 | 1 | | 4 | 100 | |
| | Core-11 | CostAccounting | 3 | 1 | | 4 | 100 | |
| | Core-12 | Fundamentals of Entrepreneurship | 3 | 1 | | 4 | 100 | |
| | Core-02 OR GE-04 | Gr.-I-Management — Business Organisation Gr.-II-Finance - Financial Market Operations Gr.-III-Marketing— International Marketing (One-COSE —Choose any one Gr. from Own Pool as per rule) OR (One-GE-04-Choose any one from Pool in 2 Other Faculty as per rule) | 3 | 1 | | 4 | 100 | |
| | AEC-03 | Communicative English/Other | 1 | 1 | | 2 | 50 | |
| | SEC-02 | Banking Operation OR (Choose any one from Pool Group) | 1 | 1 | | 2 | 50 | |
| | | Total Credit & Total Marks | | | | 20 | 500 | |
| | | **GRAND TOTAL CREDITS (I to IV)** | | | | 80 | 2000 | |

*Students on exit shall be awarded Diploma in the Commerce*

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| **FIFTH** | | Core-13 | Income Tax Law & Accounts | 3 | 1 | | 4 | 100 | |
| | | Core-14 | Auditing | 3 | 1 | | 4 | 100 | |
| | | Core-15 | Management Accounting | 3 | 1 | | 4 | 100 | |
| | | Core-03 OR GE-05 | Gr.-1-Management — Production Management Gr.-11-Finance — Financial Institution & Market Gr.-III-Marketing- Sales Management (One-COSE —Choose any one Gr. from Own Pool as per rule) OR (One-GE-05-Choose any one from Pool in Other Faculty as per rule) | 3 | 1 | | 4 | 100 | |
| | | VAC-03 | Investing in Stock Markets OR (Choose any one from Pool Groups | 1 | 1 | | 2 | 50 | |
| | | SEC-03 | i. Communication & Documentation in Business OR ii. E-Filling of Returns OR (Choose any one from Pool Groups | 1 | 1 | | 2 | 50 | |
| | | | **Total Credit & Total Marks** | | | | **20** | **500** | |
| **SIXTH** | | Core-16 | Indirect Tax with GST | 3 | 1 | | 4 | 100 | Batchelor Degree in Commerce |
| | | Core-17 | Managerial Economics | 3 | 1 | | 4 | 100 | |
| | | Core-18 | Principle & Practice of Insurance | 3 | 1 | | 4 | 100 | |
| | | SE-04 OR GE-06 | Gr.-I-Management— Strategic Management Gr.-II-Finance — Financial Service Gr.-III-Marketing- Advertising & Sales Promotion (One-COSE —Choose any one Gr. from Own Pool as per rule) OR (One-GE-06-Choose any one from Pool in Other Faculty as per rule) | 3 | 1 | | 4 | 100 | |
| | | **INTERNSHIP** | ( 2 **C) Compulsory for all** | 1 | 1 | | 2 | 50 | |
| | | SEC-04 | i. Logistics Management OR ii. Computerized Accounting OR (Choose any one from **Pool Group)** | 1 | 1 | | 2 | 50 | |
| | | | **Total Credit & Total Marks** | | | | **20** | **500** | |
| | | | **GRAND TOTAL CREDITS (I to VI)** | | | | **120** | **3000** | |
| | | | **Students on exit shall be awarded Bachelor degree in Commerce after VI Semester** | | | | | | |

335 | P a g e

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| SEVENTH | CORE | Managerial Economics | 3 | 1 | | 4 | 100 | |
| | CORE | Advanced Accounting | | | | | | |
| | CORE | Income tax law and accounts | 3 | 1 | | 4 | 100 | Honours Degree in Commerce |
| | CORE | Statistics Analysis | 3 | 1 | | 4 | 100 | |
| | CORE | Corporate Legal Frame work | 3 | 1 | | 4 | 100 | |
| | AEC | Indian Knowledge System | 3 | 1 | | 4 | 100 | |
| | | Total Credit & Total Marks | | | | 20 | 500 | |
| EIGHT | Core | Specialized Accounting | 3 | 1 | | 4 | 100 | |
| | Core | Tax Planning & Management | | | | | | |
| | Core | Advanced Statistics | 3 | 1 | | 4 | 100 | |
| | Core | Business Laws | 3 | 1 | | 4 | 100 | |
| | Core | Internship | 3 | | I | 4 | 100 | |
| | | Total Credit & Total Marks | | | | 20 | 500 | |
| | **GRAND TOTAL CREDITS (I to VIII)** | | | | | **160** | **4000** | |

**Students on exit shall be awarded Honours degree in Commerce after VIII Semester**

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| NINTH | Core | Accounting for Managerial Decisions | | 1 | | 4 | 100 |
| | Core | Advanced Cost Accounting | 3 | 1 | | 4 | 100 |
| | Core | Research Methodology | 3 | 1 | | 4 | 100 |
| | SE 05 Select any One from A/B/C/D | A. Principles of Marketing | 3 | 1 | | 4 | 100 |
| | | B. Financial Management | 3 | | | | 100 |
| | | C. Banking Practices | 3 | | | | 100 |
| | | D. Direct tax in India | 3 | | | | 100 |
| | SE 06 Select any One from A/B/C/D | A. Advertisement & Sales Management | 3 | 1 | | 4 | 100 |
| | | B. Personnel Management | 3 | | | | 100 |
| | | C. Banking Institutions in India | 3 | | | | 100 |
| | | D. Integrated Goods & Service tax | 3 | | | | 100 |
| | VAC | Fundamentals of Tally, MS Office, MS Excel | 3 | 1 | | 2 | 100 |
| | | Total Credit & Total Marks | | | | 22 | 600 |
| TENTH | Core | Management concept | 3 | 1 | | 4 | 100 |
| | Core | Organizational Behaviour | 3 | 1 | | 4 | 100 |
| | Core | Dissertation /Project | 3 | 1 | | 4 | 100 |
| | SE 07 Select any One from A/B/C/D | A. Marketing Research | 3 | 1 | | 4 | 100 |
| | | B. Production Management | 3 | | | | 100 |
| | | C. Life Insurance | 3 | | | | 100 |
| | | D. Accounting in Service Sectors | 3 | | | | 100 |
| | SE 08 Select any One from A/B/C/D | A. International Marketing | 3 | 1 | | 4 | 100 |
| | | B. Strategic Management | 3 | | | | 100 |
| | | C. General Insurance | 3 | | | | 100 |
| | | D. Accounting Methods | 3 | | | | 100 |
| | | Total Credit & Total Marks | | | | 20 | 500 |
| | **GRAND TOTAL CREDITS (I to X)** | | | | | **202** | **5100** |

**Students on successful completion of all semesters (1 to 10) shall be awarded M.Com degree.**

16.1 The internal examination Core Course / Discipline Specific Electives Course/ Project / Research Project / Internship will be of twenty-five marks for each course (paper) and external semester exam will be of seventy-five marks.

16.2 The exam pattern of the external exam shall be as per guidelines of the University.

16.3 Total marks obtained in the semester examinations and continuous evaluations will be considered for awarding the grades as explained in table 3.

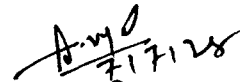| Table 3: Grading System | | | |
|---|---|---|---|
| Letter Grade | Grade Points | Description | Range of Marks (%) |
| O | 10 | Outstanding | 90-100 |
| A+ | 9 | Excellent | 80-89 |
| A | 8 | Very good | 70-79 |
| B+ | 7 | Good | 60-69 |
| B | 6 | Above average | 50-59 |
| C | 5 | Average | 40-49 |
| P | 4 | Pass | 36-39 |
| F | 0 | Fail | 0-35 |
| Ab | 0 | Absent | Absent |

16.4 In order to pass in any of the first to ten semester examination a candidate must obtain at least 40% marks in internal assessment of each course (paper) and 36% marks in each theory course (paper) and an aggregate of 40% in internal assessment and theory course (paper) taken together.

16.5 If a student obtains F or Ab grade in any course(s) (paper(s)), he/ she will be treated as having failed in the course (paper). He / she has to reappear in the examination of that course conducted by the University. The marks obtained in the internal assessment may be carried forward to decide the grade in the repeat external examination.

16.6 A candidate passing in the internal assessment of the all the courses (papers) and appearing all theory papers fails in two theory papers but secures at least 40 % marks in aggregate in courses (papers) already cleared shall be eligible to keep term (ATKT) and will be promoted to the next semester examination.

16.7 A candidate having ATKT in first, third, fifth & seventh (odd) semesters and second, fourth, sixth & eight (even) semester shall be permitted to appear in the ATKT examinations along with next semester examinations.

16.8 A candidate who has obtained ATKT in any semester examination shall be allowed to chances to clear the ATKT courses (papers) of the semester, when the examination of that semester will be held.

16.9 A candidate obtaining ATKT and after appearing in two chances given to clear the ATKT examination, fails to clear it, shall be allowed to appear in all the Courses (papers) of that semester once, as an ex-student. If the candidate fails to clear the semester as an ex-student, then he /she shall cease to be the student of the B.Com- M.Com integrated program.

16.10 If a student who passes in all the theory courses (papers) but fails to obtain 40% marks in aggregate will be allowed to appear in two courses (papers), maximum two times in which he / she has secured least marks in that semester in order to improve aggregate percentage.

16.11 A candidate whose aggregate is less than 40% in a semester and who has appeared in two courses (papers) maximum two times in which he/ she has secured least marks in that semester fails to secure 40% marks in aggregate, shall be allowed to appear in all the courses (papers) of that semester once, as an ex-student. If the candidate fails to clear the semester as an ex-student, then he /she shall cease to be the student of the B.Com-M.Com integrated program.

16.12 A candidate is allowed to appear in the tenth semester examination when he /she has cleared all the first, second, third, fourth, fifth, sixth, seventh, eighth and ninth semester. If a candidate who appears in tenth semester and has failed in previous semester examination, his/ her result will be withheld unless and until he/ she clears the previous semester exams.

16.13 In the matters of admission, examination, attendance, revaluation and all other matters not provided in the ordinance of B.Com- M.Com Integrated program shall be governed by the general provisions of the relevant ordinance said in so as they are not inconsistent with the provisions of this ordinance.

आदेशानुसार,

कुलसचिव

पृ. क्रमांक : 1247 /अका./2025                          रायपुर, दिनांक : 07 /07/2025

प्रतिलिपि :-

01.  माननीय राज्यपाल एवं कुलाधिपति महोदय के अवर सचिव, छत्तीसगढ़ राजभवन, रायपुर
02.  सचिव, छत्तीसगढ़ शासन, उच्च शिक्षा विभाग, मंत्रालय, महानदी भवन, अटल नगर, नवा रायपुर
03.  सचिव, छत्तीसगढ़ शासन, वित्त विभाग, मंत्रालय, महानदी भवन, अटल नगर, नवा रायपुर
04.  आयुक्त, उच्च शिक्षा, ब्लॉक–सी–3, द्वितीय एवं तृतीय तल, इन्द्रावती भवन, अटल नगर, नवा रायपुर
05.  अध्यक्ष, समस्त अध्ययनशाला/प्राचार्य, संबद्ध समस्त महाविद्यालय,
06.  समस्त विभागीय अधिकारी,
07.  कुलपति के सचिव/कुलसचिव के निजी सहायक,
     पं. रविशंकर शुक्ल विश्वविद्यालय, रायपुर को सूचनार्थ एवं आवश्यक कार्यवाही हेतु अग्रेषित।

उप-कुलसचिव (अका.)