

**CREDIT STRUCTURE AS PER GOVERNMENT  
OF MAHARASHTRA GUIDELINES**

**FOR**

**FACULTY OF COMMERCE  
AND MANAGEMENT**

**(With effective from Academic Session 2024-25)**

**Table 1**  
**Dr.Homi Bhabha State University, Mumbai.**  
**Proposed Structure for Four Year UG Programme (Four Year B.Com. Honours /**  
**Research)**

Level	Semester	Major		Minor	OE	VSC, SEC (VSEC)	AEC, VEC, IKS	OJT, FF, CEP, CC, RP, LAB	Cum. Cr/Sem	Degree/Cum. Cr.
		Mandatory	Elective							
4.5	I	DSC1-1 (3)	--	DSC2-1 (2)	OE-1 (2)	VSC-1 (2) Related to major	IKS-Generic (2) L 1 (2) VEC1- EVS (2)	CC-1 (2)	22	44 One Year Certificate (44)
		DSC1-2 (3)	--	DSC 2-2 (2)						
	II	DSC1-3 (3)	--	DSC2 -3 (2)	OE -2 (2)	VSC-2 (2) Related to major	IKS –Major (2) L 1 (2) VEC2- Constitution of India (2)	CC-2 (2)	22	
		DSC1-4 (3)	--	DSC 2-4 (2)						
<b>Cum Cr.</b>		<b>12</b>	<b>--</b>	<b>8</b>	<b>4</b>	<b>4</b>	<b>12</b>	<b>4</b>	<b>44</b>	
<b>Exit Option: Award of UG Certificate in Major with 44 credits and an additional 4 credits core NSQF course/Internship OR Continue with Major and Minor.</b>										
5.0	III	DSC1-5 (3)	--	DSC2-5 (3)	OE-3 (3)	SEC-1 (3) (Related to DSC1)	L2 (2)	CC-3 (2)	22	44 Two Years Diploma (88)
		DSC1-6 (3)		DSC2-6 (3)						
	IV	DSC1-8 (3)	--	DSC2-7 (3)	OE -4 (3)	SEC-2 (3) (Related to DSC1)	L2 (2)	CC-4 (2)	22	
		DSC1-9 (3)		DSC2-8 (3)						
<b>Cum Cr.</b>		<b>24</b>	<b>--</b>	<b>20</b>	<b>10</b>	<b>10</b>	<b>16</b>	<b>8</b>	<b>88</b>	
<b>Exit Option: Award of UG Diploma in Major and Minor with 88 credits and an additional 4 credits core NSQF course/Internship OR Continue with Major.</b>										
5.5	V	DSC1-10 (4)	DSE1-1 (3)	--	--	VSC-3 (2) Related to major		FP/CEP/OJT (DSE) (2)	22	44 Three Years Bachelor Degree (132)
		DSC1-11 (4)	DSE1-2 (3)							
		DSC1-12 (4)								
	VI	DSC1-13 (4)	DSE1-3 (3)	--	--	VSC-4 (2) Related to major		FP/CEP/OJT (DSE) (2)	22	
		DSC1-14 (4)	DSE1-4 (3)							
		DSC1-15 (4)								
<b>Cum Cr.</b>		<b>48</b>	<b>12</b>	<b>20</b>	<b>10</b>	<b>14</b>	<b>16</b>	<b>12</b>	<b>132</b>	
<b>Exit Option: Award of UG Degree in Major with 132 credits OR Continue with Major.</b>										
6.0	VII	DSC1-16 (4)	DSE1-5 (4)	RM (4)	--	--	--	--	22	44 Four Years Bachelor (Honours) Degree in main Faculty (176)
		DSC1-17 (4)								
		DSC1-18 (4)								
		DSC1-19 (2)								
	VIII	DSC1-20 (4)	DSE1-6 (4)	--	--	--	--	OJT (4)	22	

		DSC1-21 (4)								
		DSC1-22 (4)								
		DSC1-23 (2)								
	<b>Cum Cr.</b>	<b>76</b>	<b>20</b>	<b>24</b>	<b>10</b>	<b>14</b>	<b>16</b>	<b>16</b>	<b>176</b>	
<b>Four-year UG Honours Degree in Major and Minor with 176 Credits.</b>										

**Fourth Year of UG Honours with Research Degree in Major and Minor**

<b>6.0</b>	<b>VI</b>	DSC1-16 (4)	DSE1-5 (4)	RM (4)	--	--	--	RP (4)	22	<b>44 Four Years Bachelor (Honours with Research) Degree in main Faculty (176)</b>
		DSC1-17 (4)								
		DSC1-18 (2)								
	<b>VIII</b>	DSC1-19 (4)	DSE1-6 (4)	--	--	--	RP (8)	22		
		DSC1-20 (4)								
		DSC1-21 (2)								
	<b>Cum Cr.</b>	<b>68</b>	<b>20</b>	<b>24</b>	<b>10</b>	<b>14</b>	<b>16</b>	<b>24</b>	<b>176</b>	
<b>Four-year UG Honours with Research Degree in Major and Minor with 176 Credits.</b>										

**Note:**

7. L1 –English, L2 – Marathi / Hin (Introductory)
8. Each subject BoS will design curricula for all courses of the subject (including DSC, DSE, OE/GE, SEC, VSC, VEC, etc) and will decide the pattern for credit distribution (Such as for Theory and Practical)
9. Co-curricular Courses (CC) include courses such as Health and Wellness, Yoga education sports, and fitness, Cultural Activities, NSS/NCC and Fine/ Applied/ Visual/ Performing Arts etc
10. Subjects that offer lab work/practical may offer these under SEC & VSC courses, and/or under DSC.
11. The UGC Regulations, 2021 permit up to 40% of the total courses being offered in a particular programme in a semester through the Online Learning Courses offered through the SWAYAM platform and/or other State Level Common Platforms which can be developed in due course with the participation of different Universities/ HEIs.
12. OJT/FP: Student has to earned the requisite 04 credits of on-the-job training (OJT) / Field Project (FP) during summer break, after completion of the second semester of the first year in the respective Major Subject.

**Abbreviations:**

Generic/ Open Electives: OE; Vocational Skill and Skill Enhancement Courses: VSEC; Vocational Skill Courses: VSC; Skill Enhancement Courses: SEC; Ability Enhancement Courses: AEC; Indian Knowledge System: IKS; Value Education Courses: VEC; OJT: On Job Training: Internship/ Apprenticeship; Field projects: FP; Co-curricular Courses: CC; Community Engagement & Service: CEP; RM: Research Methodology; Research Project: RP

L1-English , L2 – Marathi / Hindi (Introductory)  
The focus for both languages should be on linguistic and communication skills.