

UNIVERSITY OF CALCUTTA



NISHAT ALAM

SECRETARY

COUNCILS FOR UNDERGRADUATE STUDIES,
UNIVERSITY OF CALCUTTA.

Ref.No : CUS/294 (Cir.)/17
Dated the 14th September, 2017

SENATE HOUSE

Kolkata – 700 073.

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To
The Principals
of all the Undergraduate Colleges
offering B.Com. (Honours, General)
affiliated to the University of Calcutta

Sir/Madam,

The undersigned is directed to forward you the **University Notification No. CSR/64/17, dt.14.09.2017**, containing **new revised Examination Regulation** for semesterised three-year **B.Com. (Honours, General)** Courses of Studies under CBCS.

This new revised Examination Regulation will come into effect from this **academic session, i.e., 2017-2018**.

The said notification along with detail Regulation is also available in the University Website.

Thanking you,

Encl: The University Notification No. CSR/ 64/17, dt.14.09.2017
along with detail Regulation.

Yours faithfully,


(N. Alam)
Secretary



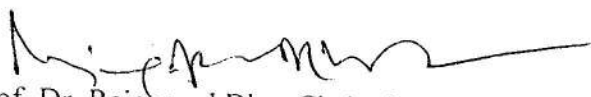
UNIVERSITY OF CALCUTTA

Notification No. CSR/ 64 /17

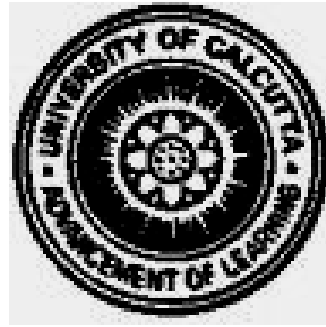
It is notified for information of all concerned that the Syndicate in its meeting dated 30.08.2017 (vide Item No.17) resolved to approve the **Examination Regulations under semester system of the B.Com. (Honours and General)** courses of studies under this University as laid down in the accompanying pamphlet.

The above shall be effective for the students getting admission to the 3-year 6-Semester B.Com. (Honours and General) courses of studies under CBCS, i.e. from the academic session 2017-2018 and onwards (Admission Regulations have already been notified under Notification No.CSR/26/17 dated 26.05.2017).

SENATE HOUSE
KOLKATA-700073
The 14th September, 2017


(Prof. Dr. Rajagopal Dhar Chakraborti)

Registrar



**THE REGULATION FOR B.COM (HONOURS AND GENERAL) 3-YEAR
DEGREE PROGRAMME
[CHOICE BASED CREDIT SYSTEM (CBCS)]**

In exercise of the powers conferred by Section-54 of Calcutta University Act 1979, the University of Calcutta hereby makes the following Regulations for **3-year B.Com. Course, 2017.**

1. Title and Commencement

1.1 These Regulations shall be called **THE REGULATIONS FOR SEMESTERISED B.COM. THREE YEARS DEGREE PROGRAMME (CHOICE BASED CREDIT SYSTEM) 2017, UNIVERSITY OF CALCUTTA.**

1.2 These Regulations shall come into force with effect from the academic session 2017-2018.

2. Duration of the Programme

The 3-year B.Com.programme shall be for a minimum duration of **six (06) consecutive semesters of six months each/ i.e., three (3) years** and will start ordinarily in the month of **July of each year.**

*A candidate shall have to clear all the Semesters within **five years** from the academic year of his first admission to any college affiliated to the university failing which enrolment of the candidate shall stand cancelled.*

3. Applicability of the New Regulations

These new regulations shall be applicable to:

- a) **The students taking admission to the B.Com. Course in the academic session 2017-18**
- b) **The students admitted in earlier sessions but did not enroll for B.Com. Part I Examinations up to 2017**
- c) **The students admitted in earlier sessions and enrolled for Part I Examinations but did not appear in Part I Examinations up to 2017.**
- d) **The students admitted in earlier sessions and appeared in B.Com. Part I Examinations in 2017 or earlier shall continue to be guided by the existing Regulations of Annual System.**

4. Attendance

4.1 A student attending at least 75% of the total number of classes* held shall be allowed to sit for the concerned Semester Examinations subject to fulfilment of other conditions laid down in the regulations.

4.2 A student attending at least 60% but less than 75% of the total number of classes* held shall be allowed to sit for the concerned Semester Examinations subject to the payment of prescribed condonation fees and fulfilment of other conditions laid down in the regulations.

4.3 A student attending less than 60% of the total number of classes* held shall not be allowed to sit for the concerned Semester Examinations and he /she has to take admission to the same Semester in the very next year for attending the classes and appearing at the said Semester Examination.

*Such attendance will be calculated from the date of commencement of classes or date of admission whichever is later.

5. Types of Courses

A) B.Com. Honours

		Marks	Credit Hours	
Ability Enhancement Compulsory Course (AECC)	Two Papers	200	2 x 2 = 4	
Skill Enhancement Elective Course (SEC)	Two Papers	200	2x4 = 8	
Generic Elective (GE)	Four Papers	400	4 x 6 = 24	
CORE COURSE (CC)	Fourteen Papers	1400	14x 6 = 84	
Discipline Specific Elective (DSE)	Four Papers	400	4 x 6 = 24	
		2600	Total 144	

B) B.Com. General

		Marks	Credit Hours	
Ability Enhancement Compulsory Course (AECC)	Two Papers	200	2 x 2 = 04	
Skill Enhancement Elective Course (SEC)	Two Papers	200	2x4 = 08	
Generic Elective (GE)	Four Papers	400	4 x 6 = 24	
Core Course (CC)	Eleven Papers	1100	11 x 6 =66	
Discipline Specific Elective (DSE)	Four Papers	400	4 x 6 = 24	
		2300	Total 126	

Course	Name
CHG	Common Paper for Honours and General Courses
CH	Common Paper for Honours Course irrespective of Discipline Specific Elective Papers opted for
CG	Common Paper for General Course irrespective of Discipline Specific Elective Papers opted for
DSE	Discipline Specific Elective Papers

6. A) Course Structure for B.Com. Honours under CBCS

Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	Language: Communicative English - 50 Indian Language - 50	100	2	
GE 1.1Chg	Microeconomics I & Statistics (50+50)	100	6	
CC 1.1 Chg	Business Laws	100	6	
CC 1.2 Chg	Principles of Management	100	6	
CC 1.1Ch	Financial Accounting - I	100	6	

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Year 1: Semester II

		Marks	Credit Hours	
GE 2.1Chg	E-Commerce & Business Communication (50+50)	100	6	
CC2.1Chg	Company Law	100	6	
CC2.2Chg	Marketing Management and Human Resource Management (50+50)	100	6	
CC 2.1Ch	Cost and Management Accounting - I	100	6	

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Year 2: Semester III

		Marks	Credit Hours	
SEC3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1Chg	Business Mathematics & Statistics (50+50)	100	6	
CC3.1 Ch	Financial Accounting II	100	6	
CC3.2Ch	Indian Financial System	100	6	

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Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC4.1Chg	Entrepreneurship Development and Business Ethics (50+50)	100	6	
CC 4.1Ch	Taxation I	100	6	
CC 4.2 Ch	Cost and Management Accounting -II	100	6	

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Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Macroeconomics and Advanced Business Mathematics (50+50)	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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Options:

*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)
& DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50)

*Or DSE 5.1T(Public Finance and Taxation)
& DSE 5.2 T (Direct Tax: Laws and Practice)

*Or DSE 5.1 e-B (Fundamentals of Computer)
& DSE 5.2 e-B DBMS and System Analysis &Design (50+50)

Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
CC 6.1Ch	Project Work	100	6	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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Chg: Common for Honours and General; **Ch:** Core Course for Honours

Options:

**Or DSE 6.1 M (Retail Management and Marketing of Services (50+50) & DSE 6.2 M (Rural Marketing and International Marketing (50+50)

**Or DSE 6.1 T (Indirect Tax: Laws and Practices) & DSE 6.2 T (Tax Procedures and Planning)

**Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50) & DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

6.B) B.Com. General Course Structure under CBCS

Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	Language: Communicative English - 50 Indian Language - 50	100	2	
GE 1.1 Chg	Microeconomics I & Statistics (50+50)	100	6	
CC 1.1 Chg	Business Laws	100	6	
CC 1.2 Chg	Principles of Management	100	6	
CC 1.1 Cg	Financial Accounting - I	100	6	

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Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC 2.1 Chg	Company Law	100	6	
CC 2.2 Chg	Marketing Management & Human Resource Management (50+50)	100	6	
CC 2.1Cg	Cost and Management Accounting I	100	6	

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Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Business Mathematics & Statistics (50+50)	100	6	
CC 3.1 Cg	Financial Accounting II	100	6	

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Year 2: Semester IV

		Marks	Credit Hours	
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	100	6	
CC 4.1 Chg	Entrepreneurship Development and Business Ethics (50+50)	100	6	
CC 4.1 Cg	Taxation I	100	6	
CC 4.2 Cg	Cost and Management Accounting -II	100	6	

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Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Corporate Accounting	100	6	

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Options:

*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)
& DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50)

*Or DSE 5.1T (Public Finance and Taxation)
& DSE 5.2 T (Direct Tax: Laws and Practice)

*Or DSE 5.1 e-B (Fundamentals of Computer)
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
DSE 6.1 A**	Financial Reporting and Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

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Chg: Common for Honours and General; **Cg:** Core Course for General
Options:

**Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

**Or DSE 6.1 T (Indirect Tax: Laws and Practices)
& DSE 6.2 T (Tax Procedures and Planning)

**Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

7. Examinations

7.1.1. The 3-year B.Com. Honours and General Course of Studies under CBCS shall consist of Six (06) Semesters (Semester-I, Semester-II, Semester-III, Semester-IV, Semester-V and Semester-VI).

7.1.2 End Semester Examinations (both original and supplementary) are to be held ordinarily at the end of the concerned Semester, i.e., Semester-I, Semester-III, Semester-V in **December-January** and Semester-II, Semester-IV, Semester-VI in **June-July**. **Examination of compulsory language group of semester-I shall be held in respective colleges during December-January.**

7.1.3 End Semester Examinations will be held for 80% of the total marks in each paper/ subject/ Module and Internal Assessment shall be for 20% of the total marks of each paper/subject/module. 50% of the total marks assigned to Internal Assessment (i.e., 10 marks for a full paper of 100 or 5 marks for a Module of 50, as the case may be) will be assessed on the basis of Internal Examination in **written form** and remaining 50% will be assessed based on the class attendance (5 marks for attending 60% or more but less than 75% of the number of lectures delivered and 10 marks for attending 75% or more of lectures delivered, and such attendance will be calculated from the date of commencement of classes or date of admission whichever is later.

7.2.1 Paper setters, moderators, coordinators / head examiners, examiners, scrutinizers for each paper will be appointed by the University Authorities on the recommendations of the Under Graduate Board of Studies.

7.2.2 Answer script to be examined by a single examiner for all theory papers (other than the papers with MCQ and OMR, if any).

7.3 End Semester Examinations Duration

Theory Papers	Practical Papers	Papers with MCQ
For Full Marks of more than 50 : 3 hours For Full Marks of up to 50 : 2 hours	Practical examination shall be based on continuous assessment as well as final / project viva-voce examination to be conducted by internal and / or external examiner /s.	For Full Marks of more than 50 : 2 hours For Full Marks of up to 50 : 1 hour

7.4 A candidate pursuing **Honours Course of Study** has to secure **30% marks** (excluding the marks in Internal Assessment) **separately in Theory and Practical part** of each paper (except AECC papers), wherever applicable, **at the End Semester Examinations, and a minimum of 30% marks in each paper (including marks in Internal Assessment) in order to earn the corresponding credit of the concerned paper and a minimum of 40% marks in aggregate** (including marks in Internal Assessment) **taking all the papers of all the Semesters as a whole, i.e., all CHG, CH & DSE papers, in order to get the Honours Degree.**

7.5 If a candidate pursuing **Honours Course of Study** secures **30% marks** (excluding the marks in Internal Assessment) **separately in Theory and Practical part** of each paper (except AECC papers), wherever applicable, **at the End Semester Examinations, and a minimum of 30% marks in each paper (including Internal Assessment), but fails to secure a minimum of 40% marks in aggregate**

(including marks in Internal Assessment) **taking all the papers of all the Semesters as a whole, i.e., all CHG, CH & DSE papers, will get the General Degree.**

However, such candidate may re-appear at the 5th End Semester Examinations or 6th End Semester Examinations or Both, when such examinations will be held next, within the stipulated period of five years in order to get 40% or more in aggregate of all Semesters and get the Honours Degree. In case, such examinee fails to obtain at least 40% marks in aggregate, the previous status based on previous aggregate will be retained and such candidate will not be declared as have obtained General Degree again.

7.6 A candidate pursuing **General Course of Study** has to secure **30% marks** (excluding the marks in Internal Assessment) **separately in Theory and Practical part** of each paper (except AECC papers), wherever applicable, **at the End Semester Examinations and a minimum of 30% marks in each paper (including marks in Internal Assessment) in order to earn the corresponding credit of the concerned paper and to get the General Degree.**

7.7 In order to clear the Course and get the B.Com. Degree (Honours or General, as the case may be), a candidate shall have to earn the credits of AECC Papers (i.e., Language and Environmental Studies) by appearing in the examinations of the papers concerned. For calculation of SGPA and CGPA, marks obtained in AECC Papers shall not be taken into account. However, credits and marks obtained in the papers will be shown separately in the Mark Sheet.

7.8 A candidate who is **eligible** to appear at any of the End Semester Examinations does not enroll or does not appear at the examinations or fails to secure pass marks at the concerned examinations, as stated in Clauses 7.4 & 7.6 above, will be allowed to attend the classes in the next higher semester, as applicable.

7.9 Internal Assessment has to be done in the semester in which a candidate becomes eligible to appear in the concerned end semester examination. The candidates remaining absent in the written examination for Internal Assessment will be awarded zero (0) marks in the written examination. Marks obtained in Internal Assessment (i.e., marks for attendance and marks of written examination taken together) shall be retained for the entire duration of his/her enrolment.

7.10 *If a candidate secures pass marks in Practical Paper(s)/Module(s) /Project Work but fails to secure pass marks in other papers, the marks of Practical Paper(s)/Module(s) /Project Work along with Internal Assessment of the other papers shall be retained.*

7.11 *A candidate may appear at any higher End Semester examination without appearing at lower End Semester Examinations subject to Clause 4.3.*

7.12 *A candidate may continue his/her course of study for the next higher Semester without appearing at the lower End Semester Examinations subject to Clause 4.3.*

7.13 *A candidate who fails to secure pass marks (as stated in Clauses 7.4 & 7.6 above) in one or more papers of a semester may appear in those paper(s) when the concerned End Semester Examinations will be held next.*

8. Reexamination

i) Re-Examination is applicable only for Theoretical papers of different End Semester Examinations of 3-year B.Com.Course of Studies. Re-examination/ review is not permissible for Internal Assessment, Practical Examinations and Project Work.

ii) A candidate will be eligible to re-examine his/her script if he/she appears at the concerned Semester examination as a whole.

iii) A student shall be allowed to apply for re-examination /review of not more than 2(Two) theoretical papers in each semester i.e. CH, DSE and CHG for Honours Courses and CG, DSE and CHG for General Courses, taken together, provided that he/she has scored qualifying marks, i.e., 30% in the remaining papers of that Semester.

iv) In re-examination of papers for any End Semester Examinations of 3-year B.Com. Courses, the marks awarded by the re-examiner in a paper will be taken as the marks obtained by the candidate in that paper. If on re-examination of a paper, the marks get enhanced by more than 15% or get reduced by more than by 5% than that awarded by the original examiner (the percentage is to be calculated on the basis of the full marks in that paper), the script of the paper shall be referred to a third examiner. Among the marks awarded by three examiners, i.e., original examiner, second examiner (re-examiner) and the third examiner, the average of the closer two marks will be awarded, provided that such a final award does not result in lowering of the class or status obtained by the candidate prior to re-examination in which cases the original award be retained.

9.Cancellation of Examination

Candidate may apply for cancellation of enrollment of the concerned end semester examination within the fifteen days from the date of completion of theory papers of the said examinations.

10.Semester Grade Point Average (SGPA) and Cumulative Grade Point Average (CGPA)

Point Grade System shall be followed for the purpose of Grade Point Calculation, as shown below.

Percentage of Marks	Grades	Numerical Grade Points
≥ 90% to 100%	A++	9.0 – 10
≥ 80% but < 90%	A+	8.0 – 8.9
≥ 70% but < 80%	A	7.0 – 7.9
≥ 60% but < 70%	B+	6.0 – 6.9
≥ 50% but < 60%	B	5.0 – 5.9
≥ 40% but < 50%	C+	4.0 – 4.9
≥ 30% but < 40%	C	3.0 – 3.9
< 30%	F	

- a) **Numerical Grade Point shall not be calculated in respect of a failed paper**
- b) The multiplicative factors shall be 0.10 for all Grades for the purpose of calculating numerical Grade Point.

Example:

If the student secures P% , where $P \geq 30$ his/her grade point will be $[3.0 + \{(P - 30) \times 0.1\}]$ or simply $30 \times 0.10 = 3$.

If a student scores 52% in a particular paper, his/her grade point for the paper will be $(3.00 + 0.1 \times 22) = 5.20$ or simply, $52 \times 0.10 = 5.2$.

Semester Grade Point Average (SGPA)

The Semester Grade Point Average (SGPA) will be the weighted average of the numerical grade points obtained in all the papers of the given semester, where *Weights* refer to the *Credits* assigned to the concerned papers. If the Numerical Grade Points obtained by a student in different papers of a Semester are denoted by P_i and the credit of the corresponding papers are denoted by c_i , the SGPA will be $(\sum P_i \times c_i / \sum c_i)$ where $i=1$ to n , and $n=$ no. of papers in the Semester. The SGPA shall be shown in the mark sheet up to the third decimal point.

Cumulative Grade Point Average (CGPA)

Cumulative Grade Point Average (CGPA) over six semesters shall be *the weighted average of the six SGPA*s.

$CGPA = (\sum(SGPA_j \times C_j) / \sum C_j)$ where $j = 1$ to 6 . CGPA shall be calculated and shown up to three decimal places.[$SGPA_j$ is the SGPA of the j^{th} Semester ($j=1$ to 6) and C_j is the total credit of j^{th} semester used for Grade Point Calculation.

The grade of the candidate on the basis of CGPA will be as follows.

CGPA	Letter Grade	Remarks
9.000 - 10.000	A++	Outstanding
8.000 - 8.999	A+	Excellent
7.000 - 7.999	A	Very Good
6.000 - 6.999	B+	Good
5.000 - 5.999	B	Average
4.000 - 4.999	C+	Fair
3.000 - 3.999	C	Satisfactory
0.000 - 2.999	F	Fail

Both SGPA and CGPA will be rounded off to the third place of the decimal and will be shown as such on the mark sheet. The mark sheet issued at the end of each semester shall include the total marks obtained in each paper / module as well as the SGPA, the total marks obtained in that semester and the credit earned in the Semester concerned. The final marks sheet, on completion

of six Semesters, shall include the SGPA of Six Semesters, CGPA, Letter Grade, the marks obtained, total marks and the total Credits earned.

11. Grace Marks

11.1 A candidate who fails to obtain pass mark (in terms of clauses 7.4 & 7.6) in any paper(s) in any semester for **shortage of one mark** shall be awarded **one grace mark** in such paper(s).

11.2 A candidate who fails to obtain 40%, 45%, 50% 55% or 60% marks **in aggregate at the end of six semesters for shortage of one mark** shall be awarded **one grace mark** in the paper in which the candidate obtains the lowest mark in any of the Semester(s) in which the candidate appears last.

12. A) Degree

i) If a candidate pursuing **Honours** Course of Study clears all the papers and secures 40% and above marks in aggregate of all semesters will be declared as obtaining **B.Com.Honours Degree** with his /her CGPA and corresponding Letter Grade (C⁺, B, B⁺, A, A⁺ or A⁺⁺).

ii) If a candidate pursuing **Honours** Course of Study clears all the papers and secures 30% and above but less than 40% marks in aggregate of all semesters will be declared as obtaining **B.Com. General Degree** with his/her CGPA and corresponding Letter Grade (C).

(iii) If a candidate pursuing **General** Course of Study clears all the papers of all semesters will be declared as obtaining **B.COM. General Degree** with his/her CGPA and corresponding Letter Grade (C, C⁺, B, B⁺, A, A⁺ or A⁺⁺)

12.B) Diploma/Certificate Format

(Roll No.)

(Diploma No.)

UNIVERSITY OF CALCUTTA



This is to certify that(Name)..... obtained the degree of Bachelor of Commerce (Three year Course) with Honours / (Three Year General Course) under Semester System examination.....(Year).....in this University and that he/she obtained (A/B/C/D)..... Grade with CGPA.....

Senate House
(Date of Publication of Result)
University of Calcutta

Vice-Chancellor

End Semester Examinations of most of the papers/subjects/modules which are common for both Honours and General Courses (i.e., with **Chg** code) be conducted and evaluated in MCQ (Multiple Choice Questions) with OMR Sheet mode and for other papers i.e., papers with CH, CG and DSE, existing system of examinations and evaluation be followed. Mode of questions, medium of questions, medium of answers of different papers are shown below in tabular form.

Paper Code	Paper/Subject	Mode of Questions	Medium of Questions	Medium of Answers
GE 1.1Chg	Microeconomics I & Statistics (50+50)	MCQ	Both in English & Bengali	Use of OMR Sheet
CC 1.1 Chg	Business Laws	MCQ	Both in English & Bengali	Use of OMR Sheet
CC 1.2 Chg	Principles of Management	MCQ	Both in English & Bengali	Use of OMR Sheet
CC 1.1Ch & Cg	Financial Accounting - I	Non-MCQ	Honours: Only English General: Both in English & Bengali	Both in English & Bengali
GE 2.1Chg	E-Commerce & Business Communication (50+50)	E-Commerce: MCQ Business Communication: Non-MCQ	Only in English	E-Commerce: Use of OMR Sheet Business Communication: English only
CC2.1Chg	Company Law	MCQ	Both in English & Bengali	Use of OMR Sheet
CC2.2Chg	Marketing Management and Human Resource Management (50+50)	MCQ	Both in English & Bengali	Use of OMR Sheet
CC 2.1Ch & Cg	Cost and Management Accounting - I	Non-MCQ	Honours: Only English General: Both in English & Bengali	Both in English & Bengali
SEC3.1 Chg	Information Technology	Module I :	Only in	Use of OMR

	& Its Application in Business (Theory -50 + Practical- 50)	MCQ Module II: Practical	English	Sheet
GE 3.1Chg	Business Mathematics & Statistics (50+50)	MCQ	Both in English & Bengali	Use of OMR Sheet
CC3.1 Ch & Cg	Financial Accounting II	Non-MCQ	Honours: Only English General: Both in English & Bengali	Both in English & Bengali
CC3.2Ch	Indian Financial System	Non-MCQ	Only in English	Both in English & Bengali
GE 4.1 Chg	Microeconomics II & Indian Economy (50+50)	MCQ	Both in English & Bengali	Use of OMR Sheet
CC4.1Chg	Entrepreneurship Development and Business Ethics (50+50)	MCQ	Both in English & Bengali	Use of OMR Sheet
CC 4.1Ch &Cg	Taxation I	Non-MCQ	Honours: Only English General: Both in English & Bengali	Both in English & Bengali
CC 4.2 Ch &Cg	Cost and Management Accounting -II	Non-MCQ	Honours: Only English General: Both in English & Bengali	Both in English & Bengali
CC 5.1Ch & Cg	Auditing & Assurance	Non-MCQ	Honours: Only English General: Both in English & Bengali	Both in English & Bengali
CC 5.2 Ch	Taxation II	Non-MCQ	Honours: Only English	Both in English & Bengali

DSE 5.1 A/M/T/e-B	Corresponding Papers for Honours and General	Non-MCQ	For e-B: only English; For others (A/M/T) -- Honours: Only English General: Both in English & Bengali	For e-B: only English; For others (A/M/T) -- Both in English & Bengali
DSE 5.2 A/M/T/e-B	Corresponding Papers for Honours and General	Non-MCQ	For e-B: only English; For others (A/M/T) -- Honours: Only English General: Both in English & Bengali	For e-B: only English; For others (A/M/T) -- Both in English & Bengali
SEC6.1Chg	Computerised Accounting and e-Filing of Tax Returns	Non-MCQ Practical Paper	English	English
CC 6.1Ch	Project Work (Report + Viva)	Non-MCQ		Both in English & Bengali
DSE 6.1 A/M/T/e-B	Corresponding Papers for Honours and General	Non-MCQ	For e-B: only English; For others (A/M/T) -- Honours: Only English General: Both in English & Bengali	For e-B: only English; For others (A/M/T) -- Both in English & Bengali
DSE 6.2 A/M/T/e-B	Corresponding Papers for Honours and General	Non-MCQ	For e-B: only	For e-B: only English;

			English; For others (A/M/T) -- Honours: Only English General: Both in English & Bengali	For others (A/M/T) -- Both in English & Bengali
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- **Specialisation of teachers for teaching and evaluation of different papers/subjects/modules be as follows:**

Subject/Module/Paper	Specialisation of Teachers for teaching and evaluation
Microeconomics I (GE 1.1Chg)	M.A. / M.Sc in Economics
Statistics (GE 1.1Chg)	M.Sc. Mathematics/ Statistics or M.Sc. in Economics with specialization in Econometrics
Information Technology & Its Application in Business (Theory -50 + Practical- 50) [SEC3.1 Chg]	MCA or M.Sc. in Computer Science or M.Com. with sufficient knowledge in IT
Business Mathematics & Statistics [GE 3.1Chg]	M.Sc. in Mathematics/ Statistics or M.Sc. in Economics with specialization in Econometrics
Indian Financial System (CC3.2Ch)	M.A./M.Sc. in Economics and /or M.Com.
Microeconomics II & Indian Economy (GE 4.1Chg)	M.A. / M.Sc in Economics
Computerised Accounting and e-Filing of Tax Returns (SEC6.1Chg)	M.Com. with sufficient knowledge in IT, who are conversant with the Accounting and Taxation Softwares and its applications
Project Work (Report) [CC 6.1Ch]	Any teacher teaching at the B.Com. Course may guide the students for the Project Work
DSE 5.1M, 5.2M,6.1M, and 6.2M	M.Com., or MBA with Marketing Specialisation
DSE 5.1e-B, 5.2e-B,6.1e-B, and 6.2e-B	MCA or M.Sc. in Computer Science or M.Com. with specialization or additional degree/ diploma in Computer Applications and e-Business
Papers/Subjects/Modules other than those mentioned above	M.Com.

- **Question Pattern of End Semester Examinations**

Proposed Question Pattern of different papers of B.Com. 3-Year Honours and General Course under Semesterised CBCS

Semester I

	Subject / Paper	Marks in each Question	No. of Questions to be Answered	No. of Questions to be Set
1.	Microeconomics (GE 1.1 Chg) – Module I			MCQ
	Statistics (GE 1.1 Chg) – Module II			MCQ
2.	Business Laws (CC 1.1 Chg)			MCQ
3.	Principles of Management (CC 1.2 Chg)			MCQ
4.	Financial Accounting –I (CC 1.1 Ch & CC 1.1 Cg)	5 10 15	5 4 1	8 6 1

Semester II

	Subject / Paper	Marks in each Question	No. of Questions to be Answered	No. of Questions to be Set
1.	E-Commerce (GE 2.1 Chg) – Module I			MCQ
	Business Communication (GE 2.1 Chg) – Module II	4 6 10	2 2 2	3 3 3
2.	Company Law (CC 2.1 Chg)			MCQ
3.	Marketing Management (CC 2.2 Chg) – Module I Human Resource Management (CC 2.2 Chg) – Module II			MCQ
4.	Cost & Management Accounting –I (CC 2.1 Ch & CC 2.1 Cg)	5 10 15	4 3 2	6 5 3

Semester III

	Subject / Paper	Marks in each	No. of Questions	No. of Questions to be
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		Question	to be Answered	Set
1.	Information Technology (SEC 3.1 Chg) - Module I			MCQ
	Module II (Practical)			
2.	Business Mathematics (GE 3.1 Chg) Module I Statistics (GE 3.1 Chg) Module II			MCQ
3.	Financial Accounting II (CC 3.1 Ch & CC 3.1 Cg)	10 15	5 2	8 3
4.	Indian Financial System (CC 3.2 Ch)	5 10	4 6	6 9

Semester IV

	Subject / Paper	Marks in each Question	No. of Questions to be Answered	No. of Questions to be Set
1.	Microeconomics II (GE 4.1 Chg) Module I Indian Economy (GE 4.1 Chg) Module II			MCQ
2.	Entrepreneurship Development (CC4.1 Chg) -- Module I Business Ethics(CC 4.1 Chg) -Module II			MCQ
3.	Taxation I (CC 4.1 Ch & CC 4.1 Cg)	5 10 15	4 3 2	6 5 3
4.	Cost & Management Accounting II (CC 4.2 Ch & CC 4.2 Cg)	5 10 15	2 4 2	3 6 3

SemesterV

	Subject / Paper	Marks in each Question	No. of Questions to be Answered	No. of Questions to be Set
1.	Auditing and Assurance (CC 5.1 Ch & CC 5.1 Cg)	5 10 15	3 5 1	5 8 2
2.	Taxation II (CC 5.2 Ch & DSE 5.1 A, General)	5 10 15	5 4 1	8 6 2
3.	Macroeconomics (DSE 5.1 A) – Module I Advanced Business Mathematics (DSE 5.1 A) – Module II	2 6 10 4 8	1 3 2 4 3	2 5 3 6 5
4.	Corporate Accounting (DSE 5.2 A-Honours & General)	10 15	5 2	8 3

Semester VI

	Subject / Paper	Marks in each Question	No. of Questions to be Answered	No. of Questions to be Set
1.	Computerised Accounting and e-Filing of Tax Returns (SEC 6.1 Chg) Practical			
2.	Project Work (CC 6.1 Ch)			
3.	Financial Reporting and Financial Statement Analysis (DSE 6.1 A-Honours & General)	5 10 15	3 2 3	5 3 5
4.	Financial Management (DSE 6.2 A-Honours & General)	5 10	4 6	6 9

Both for Honours and General:

DSE 5.1 M, DSE 5.2 M, DSE 6.1 M and DSE 6.2 M (For Each Module)	4 8	4 3	6 5
DSE 5.1 T	4 8	4 8	6 12
DSE 5.2 T	5 10 15	4 3 2	6 5 3
DSE 6.1 T (to be notified later)			
DSE 6.2 T	5 10	6 5	9 8
DSE 5.1 e-B	5 6 8	2 9 2	3 14 3
DSE 5.2 e-B (Module I)	4 6	4 4	6 6
DSE 5.2 e-B (Module II)	4 5 6	2 4 2	3 6 3
DSE 6.1 e-B (Module I)	5 6	2 5	3 8
DSE 6.1 e-B (Module II)	4 5 6	3 2 3	5 3 5
DSE 6.2 (Practical)			

- Multiple Choice Questions be **grouped under two categories** based on the marks assigned to the questions. For each of the subjects / papers (with 80 marks in the End Semester Examination), **except the subject of Mathematics and Statistics (GE 1.1 Chg and GE 3.1 Chg)**, group I shall consist of 20 (twenty) questions of 1(one) mark each and group II shall consist of 30 (thirty) questions of 2 (two) marks each. For a subject/paper/module with 40 marks in the End Semester Examination, **except the subject of Mathematics and Statistics (GE 1.1 Chg and GE 3.1 Chg)**, group I shall consist of 10 (ten) questions of 1(one) mark each and group II shall consist of 15 (fifteen) questions of 2 (two) marks each.
- In case of **Statistics or Business Mathematics (with 40 marks of end semester examination)**, Group I shall contain 10 (ten) questions carrying 2 (two) marks each and Group II shall carry 5 (five) questions of 4 (four) marks each.
- **One-fourth (1/4 th) of marks** assigned to any question **be deducted for wrong answer** to that question, i.e., if any student provides correct answer to 15 questions carrying 1 mark each and 5 wrong answers to the questions carrying 1 mark each, he/she be awarded 13.75 marks [$15 \times 1 - 5 \times (1/4)$] out of 20.

- **The decimal value in the total marks obtained** by a student in any paper as a whole, i.e., **two groups taken together**, if any, be **rounded off to the next higher integer value if the decimal value is at least 0.50** (i.e., decimal value ≥ 0.50), otherwise, the lower integer value will be awarded. For example, if a student gets 26.50, it will be rounded off to 27, while student obtaining 26.25 will be rounded off to 26.
- **Applicability of Accounting Standards:**
Relevant Accounting Standards in relation to the following papers mean **ASs** issued by the Institute of Chartered Accountants of India

CC 1.1Ch & Cg	Financial Accounting - I
CC3.1 Ch & Cg	Financial Accounting II
DSE 5.2 A (Honours & General)	Corporate Accounting