



**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 fulfillment 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 | |

26

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 | |

24

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 | |
| | | | | |

22

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 | |

24

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 | |

24

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 | |

24

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 | |

26

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 | |

24

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 | |

16

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 | |

24

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 | |

18

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 | |
| | | | | |

18

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

