DRAFT EXAMINATION REGULATION

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

INDEX

1. **Introduction**

Calcutta University has a strong commitment to high quality teaching and research for comprehensive management education to enhance the professional competence of the students having in depth knowledge and innovative approach. The main objective of this programme is to develop strong foundation for business fundamentals and enhancing conceptual skills to understand the basics of problem solving. It encourages students to develop their own unique style of leadership. The extensive program provides enough flexibility in respect of lecture courses, practical training and internship.

Recently, the University Grants Commission (UGC) has stressed on speedy and substantive academic and administrative reforms in higher education for promotion of quality and excellence. The Action Plan proposed by UGC through its guidelines delimits the need to consider and adopt Semester System, Choice Based Credit System (CBCS) and Flexibility in Curriculum Development and Examination Reforms in terms of adopting Continuous Evaluation Pattern by reducing the weightage on the semester-end examination so that students enjoy a de-stressed learning environment.

This regulations may be called the **University of Calcutta (Degree of B.Com. 3-Year), Regulations 2017**. Notwithstanding anything contained in any other Rules or Regulations for the time being in force, all admissions, registrations, course contents and conferment of Degree shall be guided by these regulations. The session of 3-year B.Com. Course will commence from the month of July of every year.

2. Title and Commencement

2.1 This Regulation shall be called **THE REGULATION FOR B.COM. THREE YEARS DEGREE PROGRAMME (CHOICE BASED CREDIT SYSTEM)**
2.2 This Regulation shall come into force with effect from the academic year 2017-2018.

3. 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 a maximum of Five(5) years** and will start ordinarily in the month of **July of each year.**

4. Attendance

4.1 A student attending at least 75% of the 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 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 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 Examinations.

5. Types of Courses

		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**	

Course	Name	Purpose
CHG		
CG		
DSE		

6. Course Structure under CBCS

Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	**Language:** Communicative English - 50 Indian Language - 50	**100**	**2**	
GE 1.1Chg	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	**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	**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)

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**).

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 Script to be examined by single examiner for all theory papers (other than the papers with MCQ and OMR, if any, which will not be assessed manually)

7.3 End Semester Examination 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)**separately,** wherever applicable, **at the End Semester Examinations, and a minimum of 30% marks in each paper (including Internal Assessment) and a minimum of 40% marks in aggregate** (including marks 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 A candidate pursuing **General Course of Study** has to secure **30% marks** (excluding the marks of 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) in order to get General Degree.**

7.6 For AECC Papers (i.e., Language and Environmental Studies), University regulations applicable to other courses will be applicable to B.Com.Honours / General Course also.

7.7 A candidate who is **eligible** to appear at any of the 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 & 7.5 above, will be allowed to attend the classes in the next higher semester, as applicable.

*7.9. A Candidate has to clear all the Semester(s) 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.*

*7.10 **Internal Assessment has to be done in the semester in which a candidate becomes eligible to appear in the concerned semester examination. The candidates remaining absent in the written examination for Internal Assessment will be awarded zero (0) marks, and marks of Internal Assessment shall be retained for entire duration of his/her enrolment.***

7.11 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.

7.12 A candidate may appear at any higher End Semester examination without appearing at lower End Semester Examinations.

7.13 A candidate may continue his/her course of study for the next higher Semester without appearing at the lower End Semester Examinations.

*7.14 A candidate with supplementary in one(1) or two (2) paper(s) in a particular semester may appear for the said supplementary paper(s) only or **in all the papers of that semester as a whole** 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 the failure of the candidate or 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 examination within the fifteen days from the date of completion of theory papers.

GRADE POINT, GRADE, CLASS AND DIPLOMA/CERTIFICATE FORMAT (10, 11, 12 & 13) NEED FUTHRER DISCUSSION.

10.Semester Grade Point Average **(SGPA)** Calculation

*(a) The performance of a student in a Paper, Project Work and Viva - Voce will be evaluated in terms of **'Grades'** and **'Grade Points'** earned by the student. The equivalence between 'Grade', 'Grade Point' and the Percentage Marks (out of notional full marks) is tabulated below.*

For all Courses (Hons/Genl) except AECC (Language & Environmental Studies)		
% Marks	Grade	Grade – point (P)
$\geq 90\%$	O	10
$\geq 80\%$ but $< 90\%$	A+	9
$\geq 70\%$ but $< 80\%$	A	8
$\geq 60\%$ but $< 70\%$	B	7
$\geq 50\%$ but $< 60\%$	C	6
$\geq 40\%$ but $< 50\%$	D	5
$\geq 30\%$ but $< 40\%$	E	4
$< 30\%$	F	0

Grade 'F' implies failure to earn the corresponding credits. Grades higher than 'F' and GP ≥ 4 indicate successful clearing of a unit that will earn the student the corresponding Grade Point (P) and the Credits I assigned to that unit.

(b) The '% of Marks' earned by a student in a paper consisting of Theory (Th.) and Practical (Pr.) components will be evaluated with the following formula:

$$P = \frac{C_{Th}M_{Th} + C_{Pr}M_{Pr}}{C_{Th} + C_{Pr}}$$

Where, $C_{Th,}$ and C_{Pr} are respectively the Credits assigned to the Theoretical and Practical components of the paper, $M_{Th,}$ & M_{Pr} are respectively the percentage marks (calculated from the notional full marks) obtained by the student in the corresponding components of that paper.

I The overall performance of a candidate in a particular (j th, j=1,2,3,4,5,6) Semester examination, who earns all the credits of that Semester in one chance, will be assessed by the Semester Grade Point Average (SGPA) 'S_j' to be computed from

$$SGPA\ [S^{(j)}] = \frac{\Sigma P_i^{(j)} C_i^{(j)}}{\Sigma_I C_i^{(j)}} \qquad (I)$$

Where the summations are over the Grade Points and Credits earned in the examination of the j th Semester. C_i denotes the total credits (Th./Pr. Components combined) associated with a Project Work (Foundation or Final) or General Viva Voice and P_i would be the corresponding Grade Points earned. $\Sigma_I C_i^{(j)}$ is the total credit of the j th. Semester and $\Sigma P_i^{(j)} C_i^{(j)}$ is the weighted sum of the Grade Points earned in the j th.Semester.

11. Cumulative Grade Point Average (CGPA) Calculation

CGPA will be computed as below

$$CGPA = \frac{\Sigma_{j=I}^{N} S^{(j)} \cdot C^{(j)}}{\Sigma_{j=I}^{N} C^{(j)}} = \frac{\Sigma_{j=I}^{N} S^{(j)} \cdot C^{(j)}}{\text{Total credit of all CH \& DSE paper in all six semester taken together}} \qquad (II)$$

Where, N is the total number of semesters in the Programme (N = 6 for the B.Com Programmes.)

$$CGPA = \frac{\Sigma_k P_k C_k}{\text{Total credit all CH \& DSE paper in all six semester taken together}} \qquad (III)$$

(For Honours)

O	9.0 – 10.0	O	9-10
A+	8.5 – 8.99	A+	8-8.99
A	8.00 -8.49	A	7-7.99
B+	7.5 – 7.99	B	6-6.99
B	7.00 – 7.49	C	5-5.99
C	6.00 – 6.99	D	4-4.99
D	5.00 – 5.99	E	3-3.99
		F	Less than 3

| E | 4.00 – 4.99 |
| F | Less than 4 |

Grade/Grade Points
For General

12. Class and Grade

i) If a candidate pursuing **Honours** Course of Study clears all the papers and secures 60% and above marks in aggregate of all semesterswill be declared as obtaining **1st Class** with corresponding Grade (B, A, A$^+$ or O) and CGPA .

ii) If a candidate pursuing **Honours** Course of Study clears all the papers and secures 40% and above but less than 60% marks in aggregate of all semesters will be declared as obtaining **2ndClass** with corresponding Grade (C or D) and CGPA.

iii) 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 General **B.Com. Degree without any Class / Division** with Grade (E). However, such candidate may re-appear at the 5th End Semester Examinations or 6th End Semester Examinations or Both, when such examinations will be 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.

(iii) If a candidate pursuing **General** Course of Study clears all the papers and secured 60% and above marks in aggregate of all semesters will be declared as obtaining **1st Division** with corresponding Grade (C,B,B$^+$, A, A$^+$ or O .

iv) If a candidate pursuing **General** Course of Study clears all the papers and secured 40% and above but less than 60% marks in aggregate of all semesters will be declared as obtaining **2nd Division** with corresponding Grade (D or E).

v) If a candidate pursuing **General** Course of Study clears all the semesters and secured 30% and above but less than 40% marks in aggregate of all semesters will be declared as obtaining General B.Com.Degree without any **Division** with corresponding Grade *(F).*

12. Grace Marks

A candidate who fails to obtain the pass marks (in terms of clauses 5.5 to 5.9) in a semester-end examination or who **fails to obtain 45% or 50% or 55% or 60% marks**in aggregate ofall semesters for a deficiency of **one mark** only in a specific paper or in the aggregate, thebenefit of additional one mark will be given to the above candidate in the paper in which the candidate secured the lowest marks, the same will be shown in Tabulation Roll and only total marks will be shown in the marksheet.

13. Diploma/Certificate Format

UNIVERSITY OF CALCUTTA

This is to certify that ………………………………………………… passed the Bachelor of Commerce(three year Course) Examination, ……………………………of this University held in the month of ……………………..., and that he was placed in the ………….. Class, Grade & CGPA.

Senate House
The ……………..20   *Vice-Chancellor*
University of Calcutta

----

*This Regulation shall come into effect from the **Academic Session 2017-2018** for the newly introduced Semesterised 3-Year B.Com. Course under CBCS.*