



श्रद्धावान् लभते ज्ञानम्

CITY COLLEGE OF COMMERCE AND BUSINESS ADMINISTRATION

ACADEMIC CALENDAR for the Session : 2018-2019

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Segmentation of Academic Session

Academic Session	Date and Month	Probable No. of Teaching Days
I.	July, 2018 – October, 2018	83
II.	November, 2018 – December, 2018	34
III.	January, 2019 – May, 2019	100
	Total	217

CITY COLLEGE OF COMMERCE AND BUSINESS ADMINISTRATION HISTORY OF THE COLLEGE

The importance of City College as one of the premier educational institutions of India rests as much in its trail-blazing efforts in the realm of education as in its association with the liberal masterminds of the 19th century Indian Renaissance. The present-day City College started as City School, founded on January 6, 1879, by the Sadharan Brahma Samaj. As early as in 1881, the school was raised to the rank of a college. The B.A. classes were introduced in 1884, a Law Department was introduced in 1885, and M.A. classes were introduced and conducted till their abolition by the new regulations of Calcutta University.

Initially the college was housed in an old building, but afterwards it was shifted to another old house at 13, Mirzapur Street (now Surya Sen Street). A new building was later erected in its place the opening ceremony of which was performed in 1884 by Lord Ripon, the then Governor-General of India. In 1905, the college was brought under the control of a society called 'The City College Institution', now known as the 'Brahmo Samaj Education Society' whose chief objective was to promote the cause of education as an all-enveloping process to contribute towards the all-round development and well-being of the human community.

The City College Commerce Department was organized in 1939 in response to the large scale demand among the youth of the time for quality university education in commerce. In 1940, the Commercial Museum was inaugurated at Surya Sen Street; the Employment Advisory Bureau was set up in 1942; the 'Civil-Military' classes started in the same year ; and in 1945, the Department of Commerce and Business Administration was formally organized to take over the activities of the Vocational Section.

Since then the college has turned out countless students of the highest calibre in all walks of life. Today City College of Commerce is perhaps the premier professional institution imparting education in various courses of commerce with the help of teachers drafted from a wide field of business studies and activities. The evening session classes have further contributed to post-employment education.

All such efforts have not gone unrewarded as students from all parts of the country and abroad came to study here to academically prosper and secure gainful employment in several commercial and industrial concerns all over the country. The college has achieved a respectable position in the educational evaluation of academic institutions made by the India Today magazine. In June, 2007, the college ranked third in the list of commerce colleges in Kolkata, while its all India ranking was 37th. In July, 2011, the College has ranked 3rd in the catalogue of Commerce College in Kolkata.

UNIVERSITY OF CALCUTTA

Academic Calendar for the B.A./ B.Sc./ B.Com./ B.Mus. Courses of
Studies (Under CBCS System of Examinations) for the Academic Session 2018–2019

COURSE OF STUDIES	COMMENCEMENT OF CLASSES	FILLING UP OF FORM FOR UNIVERSITY EXAMINATION	INTERNAL ASSESSMENT (EXAMINATION) [BY THE COLLEGE]	COMMENCEMENT OF EXAMINATIONS (TENTATIVE)		PUBLICATION OF RESULT (TENTATIVE)
				PRACTICAL/ TUTORIAL	THEORETICAL	
Semester-I	1 st week of July, 2018	November,2018	3 rd week November 2018	4 th week November, 2018	2 nd week December,2018	Within 45 days from the last date of Exam.
Semester-II	Within 7 days from the completion of 1 st semester exam.	May,2019	3 rd week May, 2019	4 th week May,2019	2 nd week June,2019	-Do-
Semester-III (For B.Com. H/G only)	Within 7 days from the completion of 2 nd semester exam.	November,2018	3 rd week November,2018	4 th week November,2018	2 nd week December,2018	--Do--
Semester-IV (For B.Com. H/G only)	Within 7 days from the completion of 3 rd semester exam.	May,2019	3 rd week May, 2019	2 nd week June,2019	--Do--

Sd/-
Secretary
Councils for U. G. Studies



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

Regulations relating to Admission for the Three-Year B.Com. (Honours & General) Courses of Studies conducted by the University of Calcutta

Admission Qualifications

1. A candidate who has passed the Higher Secondary (10+2) or its equivalent Examination is eligible to seek admission to the 1st year of the 3-year B.Com. (Honours/General) Course of Studies provided he/she has also passed in English having full marks not being less than 100 and fulfills the conditions as laid down in clause 2.

Candidates who have passed the Higher Secondary (10+2) Vocational Examination in Business & Commerce conducted by the West Bengal State Council of Vocational Education and Training shall be eligible to seek admission to the B.Com. (General) 1st year Course of Studies under this University. However, no candidate shall be allowed admission after a lapse of more than 5 years from the year of passing the previous qualifying examination.

(Explanation: The year of admission shall not be taken into account while calculating five years from the year of passing the previous qualifying Examination).

For the purpose of determining eligibility for admission to the B.Com. Honours Courses, aggregate marks shall be calculated by adding the marks in top-four subjects in order of marks secured by a candidate. However, marks in compulsory Environmental Education/Studies shall not be taken into account for calculation of aggregate marks. However, If the subject "Environmental Science" is studied as an elective subject of 100 marks, it may be taken into account for the purpose of determining the aggregate marks.

2. (a) A candidate taking up B.Com. Honours Course in a subject must have obtained:
 - i. A minimum of 50% marks in the aggregate and 45% marks in the subject or related subject at the previous qualifying examination.

OR

- ii. 55% marks in the subject or related subject at the previous qualifying examination.

(b) However, candidates belonging to the Scheduled Caste or Scheduled Tribe Community taking up Honours Course of Study must have obtained a minimum of 40% marks in the aggregate or 40% marks in the subject or related subject at the previous qualifying examination, as the case may be.

(c) Seat reservation for admission in the first year class of three-year degree courses of studies shall be guided by the West Bengal State Higher Educational Institutions (Reservation in Admission), Act, 2013 and the West Bengal State Higher Educational Institutions (Reservation in Admission) Rules, 2014.

(d) Following subjects be treated as related subjects for admission to B.Com. Honours courses:

Accountancy, Business Economics including Business Mathematics, Business Organization, Mathematics, Business Mathematics, Economics, Statistics, Business Studies, Office and Secretarial Practice, Financial Accounting, Elements of Cost Accountancy & Auditing, Book Keeping, Commerce, Cost Accountancy & Principle of Management, Commercial Law and preliminaries of Auditing, Costing and Taxation.

(e) A candidate shall be allowed to take up B.Com. (General) Course if he/she had passed the subject(s) at the previous qualifying examination as mentioned below:

Accountancy/ Business Economics including Business Mathematics/ Business Organization/ Mathematics/ Economics/ Statistics/ Commerce/ Accounts/ Business Studies/ Financial Accounting/ Office and Secretarial Practice/ Elements of Cost Accountancy and Auditing/ Book Keeping/ Business Mathematics/ Cost Accountancy & Principle of Management, , Commercial Law and preliminaries of Auditing, Costing and Taxation.

3. Students who have passed the Higher Secondary (10+2) Examination or its equivalent from the All India Boards/Councils (i.e. CBSE, ISC and National Institute of Open Schooling) need not require to submit the Migration Certificate for getting Registration under this University.
4. A candidate who is admitted to the Honours or General Course of Studies may take any of the four DSE (Discipline Specific Elective) Courses, two courses in each of the 5th and 6th Semester (as offered by the College).

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

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

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

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.

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.

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	
AECC 2.1Chg	Environmental Studies	100	2	
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	
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	
AECC 2.1Chg	Environmental Studies	100	2	
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	
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). 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.**

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).

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.

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

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

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.**

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.

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.**

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.

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.

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.

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.

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

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.

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 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

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).

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

**Amendments in the Examinations Regulations of B.Com. (Honours & General)
Courses under CBCS notified under CSR/64/17 dated 14.09.2017**

AMENDMENTS

Clause 7.1.3 will be read as:

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 (6 marks for attending 60% or more but less than 75% of the number of lectures delivered; 8 marks for attending 75% or more but less than 90% of the number of lectures delivered; and 10 marks for attending 90% 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).

Clause 7.4 will be read as:

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, 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 CGPA of 4.000 in aggregate** (including marks in Internal Assessment) taking all the papers of all the Semesters as a whole, i.e., **all AECC, CHG, CH & DSE papers**, in order to get the Honours Degree.

Clause 7.5 will be read as:

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, 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 CGPA of 4.000** (including marks in Internal Assessment) taking all the papers of all the Semesters as a whole, i.e., **all AECC, 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 **a minimum CGPA of 4.000** and get the Honours Degree. In case, such examinee fails to obtain **a minimum CGPA of 4.000** 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.

Clause 7.6 will be read as:

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 (including 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.

Clause 7.7 is deleted

Clause 7.8 will be read as:

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 in the paper(s) at the concerned examinations, as stated in Clauses 7.4, 7.5 & 7.6 above, as well as a candidate not eligible to appear

at the end semester examinations as stated in clause 4.3 will be allowed to attend the classes in the next higher semester, as applicable.

Clause 8(i) & (iv) will be read as:

Clause 8(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 /Tutorial Examinations, Project Work and *Papers with MCQ*.

Clause 8 (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 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 **Grade Point** obtained by the candidate prior to re-examination/review in which cases the original award be retained.

Clause (9) will be read as:

Cancellation of Examination:

Candidate may apply *through the Principal* for cancellation of enrolment of the concerned end semester examination within the fifteen days from the date of completion of theory papers of the said examinations. *Such option for cancellation of examinations, once exercised, cannot be revoked.*

Clause (11) will be read as:

Grace Marks:

Clause 11.1: A candidate who fails to obtain pass mark (in terms of clauses 7.4, 7.5 & 7.6) in any paper(s) in any semester for shortage of one mark shall be awarded one grace mark in such paper(s).

Clause 11.2 Deleted

Insertion in Clause 6

- Each Semester: 15-18 Weeks of Academic Work
- Theory / Tutorial: 1 Credit = 1 hour per week
- Practical: 1 Credit = 2 hours per week
- Semester I- AECC 1.1 Chg: Language (Communicative English- 50 marks + Indian Language \ -50 marks) will be replaced by Communicative English / MIL of 100 marks.
- **AECC 6.1 Chg:** Environmental Studies will be shifted from Semester VI to Semester II as AECC 2.1 Chg, i.e., AECC paper on Environmental Studies will be deleted from Semester V! and the same will be included in Second Semester of both B.Com. Honours and General Courses of Studies.

As a consequence marks and credits of Semester-11 for B.Com. {Honours/ General} will be 500 marks and 26 respectively. Similarly total marks and credits of Semester-VI for B.Com. (Honours) will be 400 marks and 22 respectively and total marks and credits of Semester-VI for B.Com. (General) will be 300 marks and 16 respectively.

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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- **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

Semester V

	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.

List of Holidays

(For the session 2018 - 19)
(Subject to changes)

2018:-

July. 14 (Saturday)	Rath Jatra
Aug. 15 (Wednesday)	Independence Day
Aug. 22 (Wednesday)	Id-ul-joha
Aug. 23 (Thursday)	Bhadrotsava (6th Bhadra)
Sept. 02 (Sunday)	Janmasthanmi
Sept. 21 (Friday)	Muharram
Sept. 23 (Sunday)	Birthday of Ananda Mohan Bose
Oct. 02 (Tuesday)	Mahatma Gandhi's Birthday-Gandhi Jayanti
Oct. 08 (Monday)	Mahalaya
Oct. 15 (Monday) – Nov-10 (Saturday)	Puja Vacation
Nov. 17 (Saturday)	Jagadhatri Puja
Nov. 21 (Wednesday)	Fateha-Duaz-Daham
Nov. 23 (Friday)	Guru Nanak's Birthday
Dec. 25 (Tuesday)	Christmas Day
[Dec 24 (Monday) - Dec 31 (Monday)	2018 Winter Recess]

2019:-

Jan. 01 (Tuesday)	New Year's Day
Jan. 06 (Sunday)	College Foundation Day
Jan. 12 (Saturday)	Swami Vivekananda Janmajayanti
Jan. 23 (Wednesday)	Netaji's Birthday
Jan. 24 (Thursday)	C.U. Foundation Day
Jan. 25 (Friday)	Maghotsava
Jan. 26 (Saturday)	Republic Day
Jan. 31 (Thursday)	Shivanath Sastri Birthday
Feb. 10 (Sunday)	Saraswati Puja (Sri Panchami)
Feb. 11 (Monday)	Day after Saraswati Puja
Mar. 04 (Monday)	Shivaratri Puja
Mar. 21 (Thursday)	Doljatra
Mar. 22 (Friday)	Holi Festival
April 14 (Sunday)	Chaitra Sankranti & Birthday Dr. B.R. Ambedkar
April 15 (Monday)	Bangali Navabarsha
April 19 (Friday)	Good Friday
April 20 (Saturday)	Easter Saturday
May 01 (Wednesday)	May Day
May 09 (Thursday)	Rabindra Jayanti (25th Baisakh)
May 17 (Friday)	Foundation Day of Sadharan Brahma Samaj
May 22 (Wednesday)	Birth Day of RajaRammohan Roy
June 05 (Wednesday)	Id-ul-Fitr

[May 16 (Thursday) - June 30 (Sunday) 2019 Summer Recess]