



UNIVERSITY OF CALCUTTA

Notification No. CSR/06/2023

It is notified for information of all concerned that the Syndicate at its meeting held on 23.06.2023 approved the Admission Regulations for Semester wise Four-year B.Com. (Honours or Honours with Research) & Three-year B.Com. Courses of Studies (under Curriculum & Credit Framework, 2022), under this University, as laid down in the accompanying pamphlet.

The above shall be effective from the academic session 2023 -2024 and onwards.

SENATE HOUSE

KOLKATA-700 073

The 23rd June, 2023

A handwritten signature in black ink, appearing to be 'D. Das', written over the printed name.

Prof.(Dr.) Debasis Das

Registrar



UNIVERSITY OF CALCUTTA

ADMISSION REGULATIONS

FOR

SEMESTER WISE FOUR-YEAR/THREE-YEAR

B.Com

COURSES OF STUDIES

UNDER

[CURRICULUM AND CREDIT FRAMEWORK (CCF, 2022)]

2023

Regulations relating to Admission for the semester wise Four-Year B.Com.Honours or Honours with Research / Three-Year B.Com (under CCF, 2022) Courses of Studies conducted by the University of Calcutta.

- ❖ In exercise of the powers conferred by Section-54 of Calcutta University Act 1979, the University of Calcutta hereby makes the following Regulations for **Four-Year B.Com. Honours or Honours with Research / Three-Year B.Com courses of studies (under CCF, 2022).**
- ❖ These shall apply to every **student** prosecuting the above Courses in this University.
- ❖ Notwithstanding anything contained in any other regulations or rules for the time being in force the study for the above Courses shall be guided by these Regulations effective from the Academic Session **2023-2024.**

1. Title and Commencement

1.1 These Regulations shall be called **THE REGULATIONS FOR SEMESTER WISE Four-Year B.Com. Honours or Honours with Research / Three-Year B.Com Degree Programme under CCF (CURRICULUM AND CREDIT FRAMEWORK), UNIVERSITY OF CALCUTTA.**

1.2 These Regulations shall come into force with effect from the academic session **2023-2024.**

2. Duration of the Programme

The Four-year B.Com.Honours/ Honours with Research Programme shall be for a minimum duration of **eight (08) (with an exit option after completion of 2nd/4th/6th semester) consecutive semesters of six months each, i.e. The odd semester will start ordinarily in the month of July and the even semester in the month of January of every year.**

Three-year B,Com. Programme shall be for a duration of six (with an exit option after completion of 2nd/4th semester) consecutive semesters of six months each, i.e. The odd semester will start ordinarily in the month of July and the even semester in the month of January of every year.

A candidate prosecuting a regular course of study for semester wise degree course shall have to clear all semesters in all respect within a span of seven years from the year of admission to the particular course and combination, failing which *enrolment of the candidate shall stand cancelled.*

Explanation: A student already admitted in this course may seek fresh admission with different course subject to clause no 4.

3. Applicability of the Regulations:

- a) These regulations shall be applicable to the students taking admission to the B.Com. (Four-Year B.Com. Honours or Honours with Research / Three-Year B.Com Degree) Course from the academic session 2023-2024.
- b) Students who have already successfully completed any U.G. degree earlier are not eligible to take admission into above course.

I-Admission Regulations

4.(a) 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 Four-Year B.Com. Honours or Honours with Research / Three-Year B.Com Degree 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 5, 10, 11 and 12.

Students who have passed the Higher Secondary (10+2) Vocational Examination in Business and Commerce conducted by the West Bengal State Council of Vocational Education and Training shall be eligible to seek admission to the first year of the three-year B.Com course of studies under this University.

However, no candidate shall be allowed to take admission after a lapse of more than 3 years from the year of passing the previous qualifying examination.

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

4. (b) 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.

5.For the purpose of determining eligibility for admission to the Four-Year B.Com. Honours or Honours with Research / Three-Year B.Com Degree 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.

(a) A student taking up Four-Year B.Com. Honours or Honours with Research Course of study 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, students belonging to the scheduled caste or scheduled tribe community taking up 4-year 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) Related subjects: Accountancy, Business Economics including Business Mathematics, Business Organization, Mathematics, Business Mathematics, Economics, Statistics, Business Studies, Office & Secretarial practice, Financial Accounting, Elements of Cost Accountancy and Auditing, Book keeping, Commerce, Cost Accountancy and Principles of Management, Commercial Law and Preliminaries of Auditing, Costing & Taxation.

(d) A student taking up three-year B.Com course of study must fulfil eligibility conditions stated in clause no. 4 (a) only of the regulations.

(e) Seat reservation for admission in the first year class of four-year Honours (eight semesters)/ Three-year (six semesters) B.Com. 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 and Memorandum No. 339-Edn (CS)/OM-74L/2023, dt.26.05.2023.

6. Attendance

6.1 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 fulfillment of other conditions laid down in the regulations.

6.2 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.

6.3 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.

Explanation: A candidate who has not been eligible to appear at any Semester-end Examination in terms of Clause 6.3 may take admission to the next higher Semester and appear at such higher Semester-end Examinations. However, such candidate has to take admission to the concerned Semester, for which he/she has been ineligible under clause 6.3, in the very next available chance without pursuing any other Semester Course simultaneously.

7. Outline of CURRICULUM AND CREDIT FRAMEWORK (CCF):

Category of subjects:

A) Discipline Specific Core Course (DSCC)/ Major: A course, to be compulsorily studied by a student.

B) Minor: A subject to be studied by the student with lesser number of courses than the major subject and to be chosen from a pool of subjects.

B) AEC: AEC courses are the courses based on the knowledge of languages. There shall be two AEC courses:

- a) Compulsory English
- b) MIL/ Alternative English
 - MIL includes: Bengali, Hindi & Urdu.

C) Skill Enhancement Courses (SEC): These courses are designed to provide skill-based knowledge and are aimed at providing competencies, skills etc. SEC courses are based upon skill enhancement.

D) Practical/ Tutorial: All courses other than AEC & CVAC will have one Practical/ Tutorial. Wherever there is a practical, there will be no Tutorial and vice-versa. Inclusion of P/TU components in SECs will be decided by the concerned UGBOS.

E) CVAC (Common Value Added Course): These courses are based on Knowledge of Human & Social Values. There shall be 4 CVAC courses of 2 credits each. In the 1st semester there shall be 1 compulsory CVAC in ENVIS & one compulsory CVAC in Constitutional Values. In the 2nd semester there shall be 1 compulsory CVAC in ENVIS & the students shall select the other CVAC from a pool of courses.

F) Summer Internship: All the students are required to do one3 credits Summer Internship at the end of the 2nd or 4th or 6th semester. Students completing Internship at the end of the 2nd semester will be allowed to take exit from the course and will be awarded Certificate of 45 credits. Students completing Internship at the end of the 4th semester will be allowed to take exit from the course and will be awarded Diploma of 88 credits. Students completing Internship at the end of the 6th semester will be allowed to take exit from the course and will be awarded three-year B.Com. Honours/ three-year B.Com.Degree of 128 credits.

G) **Inter Disciplinary Course (IDC):** There shall be 3 IDCs of 3 credits each, to be studied in the first 3 semesters.

H) **Research/ Dissertation:**

- a) Students obtaining CGPA equivalent to 75% marks after successful completion of all the first six semesters may opt for B.Com. Honours with research degree course in the 7th and 8th semesters. Students choosing a 4-year B.Com.degree (Honours with Research) are required to take up research projects under the guidance of a faculty member. The students shall have to complete the Research in the 7th& 8thsemester of 4credits and 8 credits respectively (total 12 credits).
- b) Students pursuing 4-year Honours Degree without Research shall have to take up 1 additional DSCC on Research Methodology of 4 credits in the 7th semester and 2 additional DSCCs (courses are of 4 credits each) -- one shall be a Project Report and the other is theoretical course to be chosen from a pool of courses in the 8th semester.

8. Course Structure

**Course Structure
for the 4-Year Under Graduate (B.Com. Hons / Hons with Research) Programme
under NEP, 2020**

Semester (I – VIII)	DSC (Major) 88 Credits (22 Papers x 4 credits)	Minor 32 Credits (8 papers x 4 credits)	Multi-Disciplinary 9 Credits (3 papers x 3 credits)	AEC** 8 Credits (4 papers x 2 credits)	SEC 12# Credits (3 papers x 4 credits)	VAC** 6 Credits (2 papers x 4 credits)	Internship 3 Credits	Dissertation / Research Project (12 Credits or (3 papers x 4 Credits)	Total Credit (163 Credits)
I	1x4 =4	1x4=4	1x3=3	1x2=2 (MIL 1)	1x4=4	2+2			21
II	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 1)	1x4=4	2+2	3 #		21 + 3 #
III	2x4=8	1x4=4	1x3=3	1x2=2 (Eng 1)	1x4=4				21
IV	4x4=16	1x4=4		1 x2=2 (MIL 2)			3 #		22 + 3 #
V	4x4=16	1x4=4							20
VI	4x4=16	1x4=4					3 #		20 + 3 #
VII	4x4=16	1x4=4						1x4=4 (Research Method) x 4 Credits and Research /	24
VIII	2x4=8	1x4=4						Dissertation 8 Credits Or *2 Papers x 4 Credits=8	20
Total for 8 Semesters	22 x 4 = 88	8 x 4 = 32	3 x 3 = 9	4 x 2 = 8	3 x 4 = 12	2 x 4 = 8	3 #	12	169 + 3 # = 172

**AEC and VAC Papers are Common for All UG Programmes (B.A., B.Sc., B.Com.).

Students are allowed to take up Internship during Semester II/ IV/VI semester. On completion of Internship and production of a certificate from the competent authority / Principal of the College concerned, Credit for Internship will be given,

Note:* Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project / Dissertation.

**Distribution of Courses across the Semesters
Total Credits : 172 over 4 Years (8 Semesters)
B.Com. Honours / Honours with Research**

Semester I

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 1 Paper	Financial Accounting I (3 TH + 1 TU)	4	4
2	Minor / Inter Disciplinary 1 paper	Principles and Practice of Management (3 TH + 1 TU)	4	4
3	Multi- Disciplinary	Microeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)		2	2
5	Skill Enhancement Course (SEC)	Entrepreneurship Development (3 TH + 1 TU)	4	4
6	Value Added Course (VAC)*		2+2	2+2
7	Summer Internship	--		
8	Research Project	--		
			21	21

*AEC and VAC is common to all UG Programme (BA,BSc,BCom),

Semester II

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	Major (Core) 1 Paper	Cost Accounting I (3 TH + 1 TU)	4	4
2	Minor / Inter Disciplinary 1 paper	Marketing Management and Human Resource Management (3 TH + 1 TU)	4	4
3	Multi-Disciplinary	Macroeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)*		2	2
5	Skill Enhancement Course (SEC)	IT & its Application in Business (2 TH + 2 P)	4	4
6	Value Added Course (VAC)*		4	4
7	Summer Internship	--	3#	3#
8	Research Project	--		
			21+ 3#	21+ 3#

*AEC and VAC is common to all UG Programme (BA,BSc,BCom),

**Course Structure
for the 3-Year Under Graduate (B.Com.) Programme under NEP, 2020**

Semester (I – VI)	MDC (Core/Major) 88 Credits (22 Papers x 4 credits)	MDC (Minor) 32 Credits (8 papers x 4 credits)	Inter- Disciplinary 9 Credits (3 papers x 3 credits)	AEC** 8 Credits (4 papers x 2 credits)	SEC 12 Credits (3 papers x 4 credits)	VAC** 6 Credits (2 papers x 4 credits)	Intern- ship 3 Credits	Total Credit (163 Credits)
I	1x4 =4	1x4=4	1x3=3	1x2=2 (MIL 1)	1x4=4	1 x4 Or 2x2=4 (ENVS)		21
II	1x4 =4	1x4=4	1x3=3	1x2=2 (Eng 1)	1x4=4	1 x4 Or 2x2=4 (NSS / NCC)	3 #	21 + 3 #
III	2x4=8	1x4=4	1x3=3	1x2=2 (Eng 1)	1x4=4			21
IV	4x4=16	1x4=4		1 x2=2 (MIL 2)			3 #	22 + 3 #
V	4x4=16	1x4=4						20
VI	4x4=16	1x4=4					3 #	20 + 3 #
Total for 6 Semesters	16 x 4 = 64	6 x 4 = 24	3 x 3 = 9	4 x 2 = 8	3 x 4 = 12	2 x 4 = 8	3 #	125 + 3 # = 128

**AEC and VAC Papers are Common for All UG Programmes (B.A., B.Sc., B.Com.),

Students are allowed to take up Internship anytime during Semester II/ IV/ VI. On completion of Internship and production of a certificate from the competent authority / Principal of the College concerned, Credit for Internship will be given.

B.Com.
Distribution of Courses across the Semesters
Total Credits : 128 (125 + Internship 3) in 3 Years (6 Semesters)

Semester I

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major/ Core) 1 Paper	Financial Accounting I (3 TH + 1 TU)	4	4
2	MDC (Minor) 1 paper	Principles and Practice of Management (3 TH + 1 TU)	4	4
3	Inter-Disciplinary 1 paper	Microeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)*		2	2
5	Skill Enhancement Course (SEC)	Entrepreneurship Development (3 TH + 1 TU)	4	4
6	Value Added Course (VAC)*		4*	4*
7	Summer Internship	--		
			21	21

*AEC and VAC is common to all UG Programme (BA,BSc,BCom),

Semester II

Sl.No.		Paper / Subject	Credit of the Paper	Total Credit
1	MDC (Major/ Core) 1 Paper	Cost Accounting I (3 TH + 1 TU)	4	4
2	MDC (Minor) 1 paper	Marketing Management and Human Resource Management (3 TH + 1 TU)	4	4
3	Inter-Disciplinary 1 paper	Macroeconomics (2 TH + 1 TU)	3	3
4	Ability Enhancement Course (AEC)*		2	2
5	Skill Enhancement Course (SEC)	IT & its Application in Business (2 TH + 2 P)	4	4
6	Value Added Course (VAC)*		4	4
7	Summer Internship	--	3#	3#
			21+ 3#	21+ 3#

*AEC and VAC are common to all UG Programmes

9. Nomenclature of degrees:

1. Students taking up the Major and the Minor subjects from the Commerce Discipline shall pursue four-year B.Com. Honours/ Honours with Research or three-year B.Com. degree course.
 2. A student pursuing four-year B.Com. Honours/ Honours with Research programme shall get:
 - a) B.Com. three-year honours degree if the student takes exit from the programme after successful completion of the first six semesters.
 - b) B.Com. four-year honours degree on successful completion of all the eight semesters without research.
 - c) B.Com. four-year honours with research degree on completion of all the eight semesters with research.
 3. A student pursuing three-year B.Com. programme shall get B.Com. three-year degree on successful completion of all the six semesters.
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