

General Guideline for Applicants of Four-Year B.Com. Honours / Three-Year B.Com Degree Courses under Curriculum and Credit Framework (CCF)

1. Name of the Course: Four-Year B.Com. Honours / Three-Year B.Com Degree

2. Duration of the Program:

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.

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

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.

3. Admission Regulations

1. A student 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 provided the student has also passed in **English** having full marks not being less **than 100**.

2. 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.

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

4. 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.

3.1 Eligibility Criteria for the Four-Year B.Com. Honours or Honours with Research

a) A minimum of **50%** marks in the **aggregate** and **45%** marks in the **subject or related subject*** at the previous qualifying examination.

or

b) **55%** marks in the **subject or related subject** at the previous qualifying examination.

or

c) **50%** marks in the **aggregate** when the student has not studied the subject in his/her previous qualifying examination.

or

d) Students belonging to **Reserved Categories** taking up Major Course of Study must have obtained a minimum of **40%** marks in the **aggregate** or **40%** marks in the **subject or related subjects** at the previous qualifying examination, as the case may be.

***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.

4. Ranking Rules

Aggregate marks in top-four subjects

For the purpose of determining eligibility for admission to the Four-Year B. Com. Honours or Honours with Research / Three-Year B. Com Degree Course, aggregate marks shall be calculated by adding the marks in **top-four subjects** in order of marks secured by a student. However, marks in compulsory **Environmental Education/Studies** shall not be taken into account for calculation of aggregate marks. Nevertheless, 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.

5. Reservation Rules

Seat reservation for admission in the first year class of three-year (six semesters) 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 and Memorandum No. 339-Edn (CS)/OM-74L/2023, dt. 26.05.2023.

6. Outline of Curriculum and Credit Framework (CCF):

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

6.2 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.

6.3 Ability Enhancement Course (AEC):

There will be **two courses** to be studied as **AEC** in consecutive **first four semesters** as given below:

1. Compulsory English
2. Bengali, Hindi, Alternative English (**Any one**)

6.4 Skill Enhancement Course (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.

6.5 Common Value Added Course (CVAC):

There will be four courses as to be taken as *CVAC* in consecutive *first two semesters* as follows:

SEM I: *One course from ENVS & one course from Constitutional Values*

SEM II: *One course from ENVS & one course from Group of courses*

6.6. Summer Internship:

All the students are required to do one **3 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. Degree of 128 credits**.

6.7 Inter Disciplinary Course (IDC):

There shall be *three IDCs* to be studied in the *first three semesters*.

6.8 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 & 8th semester of 4 credits 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.

Course Structure for the 4-Year Under Graduate (B.Com. Hons / Hons with Research) Programme

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)	Intern-ship 3 Credits	Dissertation / Research Project (12 Credits or (3 papers x 4Credits)	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

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

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 (B. A, B. Sc, B. Com)

Course Structure for the 3-Year Under Graduate (B.Com.) Programme

Semester(I – VI)	MDC (Core/Major)88 Credits (22 Papers x 4 credits)	MDC (Minor) 32 Credits (8 papers x 4 credits)	Inter-Disciplinary9 Credits (3 papers x 3 credits)	AEC** 8 Credits (4 papersx 2 credits)	SEC 12 Credits (3 papersx 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 Or2x2=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-Disciplinary1 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

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-Disciplinary1 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

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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