

## **1. Scope**

This ordinance shall apply to the program leading to Bachelor of Commerce (Honours) degree.

## **2. Admission Criteria (1<sup>st</sup> year of the Program)**

A candidate seeking admission to Bachelor of Commerce (Honours) should have passed 10+2 level examination in any stream.

A candidate must have obtained minimum 50% marks in the qualifying examination. The candidate belongs to the schedule cast and the schedule tribe must have obtained minimum 45 % instead of 50%.

## **3. Program Duration**

- The duration of the program leading to the award of Bachelor of Commerce (Honours) degree shall be of three academic years.
- The maximum duration for successfully completion of program shall not exceed Six years.

## **4. Annual Intake**

The annual intake to 1<sup>st</sup> year of the program shall be 60 or as approved by the executive council of the university.

## **5. Medium of Instruction**

The medium of instruction for all subjects of study and examination shall be English.

## **6. Attendance**

- Each candidate is required to obtain minimum 75% attendance in all Theory subjects so as to be eligible to appear in the University Examination.
- Further relaxation of attendance up to 5% to the student can be given by the Head of Institution/ Principal on genuine/compassionate grounds with prior permission under special circumstances.
- No student will be allowed to appear in the university examination if he/she does not satisfy the overall average attendance requirements of clauses- a) and b).
- The names of the students who are not eligible to appear in the university examinations are to be intimated to the Controller of Examination and the concerned students before the commencement of the examination.

## **7. Organization of the Program**

- Each academic year shall comprise of two parts. First part shall be termed as odd semester and second part as even semester.
- There shall be minimum 17 weeks devoted to academic activities, excluding 3 weeks for examination and their preparations.
- The academic activities shall be carried for minimum 36 hours per week.
- The course delivery in each semester shall be carried out in accordance with minimum hours assigned to each theory subject

### 8. Internship Report

After completion of 2<sup>nd</sup> year academics each student may undertake 4 weeks internship in an industry. If Student undertakes the internship, he/she shall submit internship report and certificate duly signed by the authority of training organization to the head/coordinator of the department.

### 9. Examination Criteria

A student must obtain 50% marks in the examinations to pass the concerned subject(s)/ professional. 75% and above marks in a subject will indicate distinction in the subject.

#### Classification of Results

- Distinction 75% marks in a single attempt and above in the aggregate.
- 1<sup>st</sup> Division 60% marks in a single attempt and above in the aggregate.
- 2<sup>nd</sup> Division 50% marks in a single attempt and above but less than 60% in the aggregate.

### 10. Curriculum

The 3 year curriculum has been divided into 6 semesters and shall include lectures, tutorials, seminars, etc. in addition to industrial training, etc. as defined in the scheme. The curriculum will also include such other curricular, co-curricular and extra-curricular activities as may be prescribed by the University from time to time.

#### Curriculum Outlet:

##### First Semester (0-6 months)

S.No.	Subjects Name	Hours			Weekly Contact Hours
		Lecture	Tutorial	Practical	
1	Financial Accounting	05	01	-	06
2	Principles of Management	05	01	-	06
3	Business Maths & Statistics	05	01	-	06
4	Business Communication	05	01	-	06
5	Computer Applications	05	01	-	06
Contact Hours per Semester					420 hrs

##### Second Semester (07-12 months)

S.No.	Subjects Name	Hours			Weekly Contact Hours
		Lecture	Tutorial	Practical	
1	Business Organization	05	01	-	06
2	Principles of Marketing	05	01	-	06
3	Business Law	05	01	-	06
4	Business Economics	05	01	-	06

5	Cost Accounting	05	01	-	06
	Contact Hours per Semester				420 hrs

Third Semester (03-18 months)

S.No.	Subjects Name	Hours			Weekly Contact Hours
		Lecture	Tutorial	Practical	
1	Entrepreneurial Development & Business Ethics	05	01	-	06
2	Management Information System	05	01	-	06
3	Income Tax	05	01	-	06
4	Marketing Management	05	01	-	06
5	Human Resources Management	05	01	-	06
	Contact Hours per Semester				420 hrs

Fourth Semester (19-24 months)

S.No.	Subjects Name	Hours			Weekly Contact Hours
		Lecture	Tutorial	Practical	
1	E-Commerce & Digital Marketing	05	01	-	06
2	Corporate Accounting	05	01	-	06
3	Financial Services	05	01	-	06
4	Auditing	05	01	-	06
5	Financial Statements Analysis	05	01	-	06
Subsidiary Subject					
6	Environmental Sciences	05	01	-	06
	Contact Hours per Semester				420 hrs

Fifth Semester (25-30 months)

S.No.	Subjects Name	Hours			Weekly Contact Hours
		Lecture	Tutorial	Practical	
1	Foreign Trade	05	01	-	06
2	Banking Theory & Practice	05	01	-	06
3	Research Methodology	05	01	-	06



4	Financial Management	05	01	-	06
5	Computerized Accounting	05	01	-	06
	Contact Hours per Semester				420 hrs

#### Sixth Semester (31-36 months)

S.No.	Subjects Name	Hours			Weekly Contact Hours
		Lecture	Tutorial	Practical	
1	Managerial Accounting	05	01	-	06
2	Company Law	05	01	-	06
3	Theory and Practice of GST	05	01	-	06
4	Investment Management	05	01	-	06
5	International Finance	05	01	-	06
	Contact Hours per Semester				420 hrs

#### 11. Marks Distribution

##### First Semester

Sr.No.	Course Title	Marks Distribution (Theory)		Total
		Internal	External	
1	Financial Accounting	30	70	100
2	Principles of Management	30	70	100
3	Business Maths & Statistics	30	70	100
4	Business Communication	30	70	100
5	Computer Applications	30	70	100
	<b>Total</b>			<b>500</b>

##### Second Semester

Sr.No.	Course Title	Marks Distribution (Theory)		Total
		Internal	External	
1	Business Organization	30	70	100
2	Principles of Marketing	30	70	100
3	Business Law	30	70	100

4	Business Economics	30	70	100
5	Cost Accounting	30	70	100
	<b>Total</b>			<b>500</b>

### Third Semester

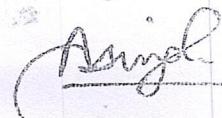
Sr.No.	Course Title	Marks Distribution (Theory)		Total
		Internal	External	
1	Entrepreneurial Development & Business Ethics	30	70	100
2	Management Information System	30	70	100
3	Income Tax	30	70	100
4	Marketing Management	30	70	100
5	Human Resources Management	30	70	100
	<b>Total</b>			<b>500</b>

### Fourth Semester

Sr.No.	Course Title	Marks Distribution (Theory)		Total
		Internal	External	
1	E-Commerce & Digital Marketing	30	70	100
2	Corporate Accounting	30	70	100
3	Financial Services	30	70	100
4	Auditing	30	70	100
5	Financial Statements Analysis	30	70	100
	<b>Subsidiary Subject</b>			
6	Environmental Sciences	20	30	50
The subsidiary examination shall be non-University examination only and will not be the part of grand total				
	<b>Total</b>			<b>500</b>

### Fifth Semester

Sr.No.	Course Title	Marks Distribution (Theory)		Total
		Internal	External	



1	Foreign Trade	30	70	100
2	Banking Theory & Practice	30	70	100
3	Research Methodology	30	70	100
4	Financial Management	30	70	100
5	Computerized Accounting	30	70	100
	<b>Total</b>			<b>500</b>

### Sixth Semester

Sr.No.	Course Title	Marks Distribution (Theory)		Total
		Internal	External	
1	Managerial Accounting	30	70	100
2	Company Law	30	70	100
3	Theory and Practice of GST	30	70	100
4	Investment Management	30	70	100
5	International Finance	30	70	100
	<b>Total</b>			<b>500</b>

### 12. Schedule of Examination

There shall be an End Term University Examination at the end of each semester.

### 13. Internal Assessment

It shall be based on evaluation of periodic tests, tutorials, assignments, presentations, etc. The periodic tests will be conducted during each semester. However, minimum of two Internal Tests will be conducted.

The Internal assessment shall be submitted to the University before the commencement of the University Examinations.

### 14. Promotional Rules

A student shall be declared pass in a semester when he/she is pass in all the theory subjects. A student shall not be promoted to next year only if student fails to clear maximum three subjects, provided he/she has cleared all the theory subjects of previous years and result shall be declared as 'Promoted with Back Paper/s.'

A student shall appear in the forthcoming odd/ even semester examinations to clear back paper(s) only. A student shall be eligible to undertake internship only when he/she has cleared all the subjects. A student, who fails in the theory examination, shall have to re-

appear in the University examination. Such a student may improve his/her internals assessment by appearing for 'Improvement Sessional Examination.'

#### **15. Supplementary Examinations**

The University will conduct one Main Examination and one Supplementary Examination in each semester. Supplementary Examinations will be held along with forthcoming odd / even semester examinations, as applicable.

#### **16. Grace Marks**

A student can be awarded 'Grace Marks' not exceeding a maximum 5 marks in theory and can be shared by not more than two subjects. The grace marks shall not be added to the aggregate marks.

#### **17. Declaration of Result**

The result of a candidate shall be declared by the University on the basis of the performance of Theory examination. In an individual subject the minimum pass marks (including internal assessment) shall be 50% in theory subject. The marks obtained in the University Examination and in the internal assessment of the subject shall be added to compute subject percentage.

#### **18. Award of Rank**

The merit list shall be drawn on the basis of commutation result of all semesters. On the basis of Final result, the top ten candidates in each branch shall be awarded rank according to their merit provided they pass all examinations in first attempt.

#### **19. Award of Degree**

The student shall be eligible for award of B.Com (H) degree on successful completion of prescribed course of study and have been declared pass in the final result.

#### **20. Scrutiny and Re-evaluation**

Scrutiny shall be allowed for only theory papers, subject to maximum two subjects.

#### **21. Cancellation of Admission**

The admission of a student at any stage of study shall be cancelled if:

- a) He/she is not found qualified as per norms or guidelines or the eligibility criteria prescribed by the University.
- b) He/she is found involved in creating indiscipline in the Institution/College or in the University.
- c) He/she is involved in an act of ragging.

#### **22. Power to Amend the Ordinance**

The 'Academic Council' shall have the powers to relax, amend any or all the provisions of the Ordinances, subject to the approval of the 'Executive Council' of the University.

# Eligibility Criteria for Examiners

(3 Years Undergraduate Course- B.Com - Honours)

## 1. Examiner – Paper-setter (External)

A person holding M.Com/ MBA/ M.A. (Economics) or any other professional degree in the related subject with minimum three years teaching the subject/s, whether in service, practicing or retired at the time of appointment as Paper-setter.

## 2. Examiner – Answer Script Evaluation (External)

A person holding M.Com/ MBA/ M.A. (Economics) or any other professional degree in the allied subject with minimum one year teaching the subject/s, whether in service, practicing or retired at the time of appointment as Examiner.

## 3. Examiner – Paper-setter (Internal)

A person holding M.Com/ MBA/ M.A. (Economics) or any other professional degree in the related subject with minimum three years teaching the subject/s, whether in service, practicing or retired at the time of appointment as Paper-setter.

## 4. Examiner – Answer Script Evaluation (Internal)

A person holding M.Com/ MBA/ M.A. (Economics) or any other professional degree in the allied subject and teaching the subject/s, whether in service, practicing or retired at the time of appointment as Examiner.

