

DRAFT REGULATION FOR BACHELOR OF COMMERCE
(HONOURS) EXAMINATION FOR COMMERCE COURSE

Duration of Course

1. The Bachelor of Commerce(Honours) course shall cover a period of three academic years and shall be known in the first year of study as the B.Com.(Honours) Part-I, in the second year of study as the B.Com.(Honours) Part-II and in the third year of study as the B.Com.(Honours) Part-III course.

Qualification for admission

2. A student may be admitted to the course of study for the degree of Bachelor of Commerce (Honours) if he has passed the Intermediate examination in Commerce of a Board/University established or incorporated by law or any other examination recognized by the University as equivalent thereto obtaining not less than 45% marks in the Commerce subjects/ group of subjects.

Provided that a student who has passed the Intermediate examination in Arts or Science shall also be eligible for admission to the Bachelor of Commerce (Honours) Course if he has obtained a minimum of 50% marks in the aggregate at the I.A. or I.Sc. examination.

Subjects for B.Com.(Hons.) examination and structure of course

3.1. A candidate for the B.Com.(Hons.) examination shall be required to offer and be examined in one group of subjects for Honours study comprising eight papers, four subsidiary subjects comprising four papers, one/two languages comprising two papers, and one paper on General Studies, totalling fifteen papers, divided into five papers for each part of the course, according to the following structure:

Examination	Honours subject	Subsidiary subject	Composition	General Studies	Total
B.Com.(Hons) Part-I	2 Papers	2 Papers	1 Paper (Paper I)	-	5 Papers
B.Com.(Hons) Part-II	2 Papers	2 Papers	1 Paper (Paper II)	-	5 Papers
B.Com.(Hons) Part-III	1 Paper	-	-	1 Paper	5 Papers
	3 Papers	4 Papers	2 Papers	1 Paper	15 Papers

3.2 Each of these papers shall carry 100 marks.

3.3 (1) A candidate for the B.Com.(Honours) examination shall choose any one of the undermentioned groups of subjects for honours study:

(1) Accounts (2) Corporate Administration, (3) Business Environment and (4) Business Finance which shall be attached four subsidiary subjects, as given below:

(A) Accounts Group

Honours subjects

B.Com.(Honours) Part-I

Paper - I : Financial Accounting

Paper - II : Auditing

Subsidiary subjects

1. Business Organisation
2. Principles of Economics

Honours subjects

B.Com.(Honours) Part-II

Paper - III : Business Law

Paper - IV : Specialised Accounting

Subsidiary subjects

3. Money and Banking
4. Planning and Economic Development.

Honours subjects

B.Com.(Honours) Part-III

Paper - V : Cost Accounting

Paper - VI : Management Accounting

Paper - VII : Taxation law and accounts

Paper - VIII : Business Statistics and Elementary Mathematics.

(N) Corporate Administration Group B.Com. (Hons) Part-1.Honours subjects

Paper - I : Business Organisation.

Paper - II : Company Accounts.

Subsidiary subjects

1. Financial Accounting

2. Principles of Economics

B.Com. (Honours) Part-IIHonours subjects

Paper - III : Business Law

Paper - IV : Company Law and Administration

Subsidiary subjects

3. Money and Banking

4. Planning and Economic Development.

B.Com. (Honours) Part-IIIHonours subjects

Paper - V : Secretarial Practice

Paper - VI : Corporation Finance

Paper - VII : Corporate Taxation and Accounting

Paper - VIII : Business Statistics and Elementary Mathematics.

(C) Business Environment GroupHonours subjects

Paper - I : Business Organisation.

Paper - II : Principles of Business Finance.

Subsidiary subjects

1. Finance Accounting

2. Principles of Economics.

B.Com. (Honours) Part-IIHonours subjects

Paper - III : Business Law

Paper - IV : Business Taxation.

Subsidiary subjects

3. Money and Banking
4. Planning and Economic development.

B.Com. (Honours) Part-III

Honours subjects

- | | |
|--------------|---|
| Paper - V | : Money Market |
| Paper - VI | : Capital Market |
| Paper - VII | : Stock Exchange |
| Paper - VIII | : Business Statistics and Elementary Mathematics. |

3.3.(ii) A candidate shall choose either (a) or (b) for composition:

(a) Hindi- one full paper of 100 marks for each of the Part-I and Part II examination.

(b) Hindi-(50 marks) and one of the following languages (50 marks) for each of the Part I and Part II examination: Bhojpur, Maithili, Urdu, Bengali, and English, or any other language recognised by the Academic Council for the purpose.

Provided that a candidate of non-Indian Domicile taken a full paper in English (higher standard) in lieu of (b) above.

4. The medium of instruction shall be English/Hindi in the form of printed lesson/materials and contact classes.

5. There shall be University examination at the end of the First, the Second and the Third Years of study to be known respectively as the B.Com.(Honours) Part I, Part II and Part III examination. No student shall be admitted to the B.Com. (Honours) Part II class unless he has passed the B.Com.(Honours) Part I examination and to the Part III class unless he has passed the Part II examination.

10. In order to pass the B.Com. (Honours) Part I or Part II or Part III examination a candidate must obtain not less than 45% of the total marks in the group of subjects for Honours study and 33% of the total marks in each of the subjects of the examination.

Provided that if he has offered two languages in Composition he must obtain at least 15 marks in each language and 33 marks in the paper as a whole.

10.1 In order to pass the B.Com. (Honours) examination a candidate must have passed the B.Com. (Honours) Part I, Part II and Part III examinations separately.

10.2 A candidate who passes the B. Com. (Honours) examination obtaining not less than 60% of the total marks in the group of subjects for Honours study in all the three parts of the examination taken together shall be placed in the first class.

10.3 The remaining successful candidates shall be placed in the second class.

10.4 A candidate who passes the B.Com. (Honours) examination obtaining 75% or more marks in any subject in any part of the examination shall be declared to have passed with Distinction in that subject.

11. Notwithstanding anything contained in the Regulations concerning re-iteration of examination.

(1) If a candidate for the B.Com. (Honours) Part III examination fails to secure first or second class by not more than five marks in the honours papers he shall be awarded the marks required to enable him to secure first or second class, as the case may be and his results shall be declared accordingly.

Provided that if a student appears at more than two subjects at the examination he shall be prohibited from appearing at any other subject unless he has passed the examination in the subject/subjects to which he is referred further.

Provided further that a student shall not appear at more than three consecutive examinations.

Any registered student who is not admitted to the examination (Form) Part I, Part II or Part III if he produces a certificate from the Director of the Institute of (a) good conduct and (b) fulfilment of the prescribed requirements.

Provided that a candidate who has failed to appear at the examination or failed to pass, the examination shall be allowed to appear again only if he produces a certificate from the Director of the Institute stating that he has fulfilled all the requirements and that he is known to the Director as being of good character.

If a candidate for the B. Com. Examination has passed in other subject/subjects and is allowed to appear in general studies he shall have the option of appearing at that single subject at the next examination, and if he fails again it shall be taken into consideration in determining his results.

The examination shall be conducted in the same manner as a question paper which shall be the same at every place where the examination is held on the same day.

Duration of Examination

5. The examination in each paper shall be of three hours' duration.

(11) If a candidate for the B.Com. (Honours) Part III examination who has passed in the Honours papers fails to pass in General studies by not more than five marks he shall be awarded the marks required to enable him to pass in the subject and his results shall be declared accordingly.

(12) The provisions for moderation of results shall not be applicable in case of B. Com. (Honours) Part I and Part II examination.

12. The list of successful candidates at the B.Com. (Honours) examination shall be published subjectwise (groupwise) in two categories in order of merit in the first class and in the second class indicating the name of the Institute against each candidate.

13. If a candidate has obtained Distinction it shall be considered as Distinction in Commerce or in a particular group of subjects, as the case may be.

Award of Degree

14. Each successful candidate at the B.Com. (Honours) examination shall receive, in token of his degree, a diploma in the prescribed form in Hindi specifying the name of the College and the Division/Class in which he was placed, and in case of Honours degree, also the group of Honours subject in which he was examined. The English version of the diploma may be issued on payment of the prescribed fee.