

REVISED ORDINANCE No. 23
(As per State U.G.C. Scheme)

BACHELOR OF COMMERCE

1. The three-year course has been broken up into three Parts.
Part-I known as B.Com. Part-I Examination at the end of the first year.
Part-II Examination at the end of the second year
Part-III Examination at the end of the third year.
2. A candidate who after passing (10+2) Higher Secondary or Intermediate examination of C.G. Board of Secondary Education, C.G. or any other examination recognized by the University or C.G. Board of Secondary Education as equivalent thereto, has attended a regular course of study in an affiliated college or in the Teaching Department of the University for one academic year shall be eligible for appearing at the B.Com Part-I examination.
3. A candidate who after passing B.Com. Part-I examination of the University or any other examination recognized by the University as equivalent thereto has attended a regular course of study for one academic year in an affiliated college or in the Teaching Department of the University shall be eligible for appearing at the B.Com. Part-II examination.
4. A candidate who after passing B.Com. Part-II examination of the University has completed a regular course of study for one academic year in an affiliated college or in the Teaching Department of the University shall be eligible for appearing at the B.Com. Part-III examination.
5. Besides regular students, subject to their compliance with this Ordinance, ex-students and non-collegiate students shall be eligible for admission to the examination as per provisions of Ordinance No. 6 relating to Examinations (General).

Provided that non-collegiate candidates shall be permitted to offer only such subjects/papers as are taught to the regular students at any of the University Teaching Department or College.

6. Every candidate for B.Com. examination shall be examined in subjects as mentioned in the marking scheme and course or studies.
7. A candidate who has passed the B.Com. Part-III examination of the University shall be allowed to present himself for examination in any of additional subjects prescribed for the B.Com. examination and not taken by him at the degree examination. Such candidate will have to first appear and pass the B.Com.. Part I examination in the subject which he proposes to offer and then the B.Com. Part-II and Part-III examination in the same subject. Successful candidate will be given a certificate to that effect.
8. In order to pass at any part of the three-year degree course examination, an examinee must obtain not less than 33% of the total marks in each paper/group of subjects. In-group where both theory and practical examinations are provided an examinee must pass in both theory and practical part of examination separately.
9. Candidate will have to pass separately at the Part-I, Part-II and Part-III examination. No division shall be assigned on the result of the Part-I and Part-II examinations. In determining the division of the Final examination, total marks obtained by the examinees in their Part-I, Part-II and Part-III examination in the aggregate shall be taken into account. Candidate will not be allowed to change subjects after passing Part-I Examination.

Provided in case of candidate who has passed the examination through the supplementary examination having failed in one subject group only the total aggregate marks being carried over for determining the division, shall include the actual marks obtained in the subject group in which he appeared at the supplementary examination.
10. Successful examinees at the Part-III examination obtaining 60% or more marks shall be placed in the First division, those obtaining less than 60% but not less than 45% marks in the Second division and other successful examinees in the Third division.

B.COM. PART-III
SCHEME OF EXAMINATION

Subject	Max. Marks	Min Marks
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A. FOUNDATION COURSE-

(a) Hindi Language	75	150	50
(b) English Language	75		

B. COMPULSORY CORE COURSE:

i Income Tax	75		25
ii Indirect Tax	75		25
iii Management Accounting	75		25
iv Auditing	75		25

and any one of the following Continuation Optional Group.

OPTIONAL GROUP – A

i Financial Management	75		25
ii Financial Marketing	75		25

OPTIONAL GROUP – B

i Principle of Management	75		25
ii International Market	75		25

OPTIONAL GROUP – C

i Information Technology and its Applications in Business	75		25
ii Essentials of E-Commerce	75		25

OPTIONAL GROUP – D

i Fundamentals of Insurance	75		25
ii Money & Banking System	75		25

USE OF CALCULATORS

The Students of Degree/P.G. Classes will be permitted to use of Calculators in the examination hall from annual 1986 examination on the following conditions as per decision of the standing committee of the Academic Council at its meeting held on 31-01-1986

1. Student will bring their own Calculators.
2. Calculators will not be provided either by the university or examination centres
3. Calculators with, memory and following variables be permitted +, -, x, % square, reciprocal, exponents log, square root, trigonometric functions, viz, sine, cosine, tangent etc. Factorial summation, xy, yx, and in the light of objective approval of merits and demerits of the viva only will be allowed.