

# Regulations relating to Admission and Examinations for the Three-Year B.Com. (Honours & General) Courses of Studies conducted by the University of Calcutta

## Admission Qualifications

1. A candidate who has passed the Higher Secondary (10+2) or its equivalent Examination is eligible to seek admission to the 1<sup>st</sup> year of the 3-year B.Com. (Honours/General) 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 2.

Candidates who have passed the Higher Secondary (10+2) Vocational Examination in Business & Commerce conducted by the West Bengal State Council of Vocational Education and Training shall be eligible to seek admission to the B.Com. (General) 1<sup>st</sup> year Course of Studies under this University. However, no candidate shall be allowed admission after a lapse of more than 3 years from the year of passing the previous qualifying examination or discontinuation of recognized regular Course of Studies after 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).

For the purpose of determining eligibility for admission to the B.Com. Honours 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. 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.

2. (a) A candidate taking up B.Com. Honours Course 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, candidates belonging to the Scheduled Caste or Scheduled Tribe Community taking up 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) Following subjects be treated as related subjects for admission to B.Com. Honours courses:

Accountancy, Business Economics including Business Mathematics, Business Organization, Mathematics, Business Mathematics, Economics, Statistics, Business Studies, Office and Secretarial Practice, Financial Accounting, Elements of Cost Accountancy & Auditing, Book Keeping, Commerce, Cost Accountancy & Principle of Management.

(d) A candidate shall be allowed to take up B.Com. (General) Course if he/she had passed the subject (s) at the previous qualifying examination as mention below:

Accountancy/ Business Economics including Business Mathematics/ Business Organization/ Mathematics/ Economics/ Statistics/ Commerce/ Accounts/ Business Studies/ Financial Accounting/ Office and Secretarial Practice/ Elements of Cost Accountancy and Auditing/ Book Keeping/ Business Mathematics/ Cost Accountancy & Principle of Management.

3. 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.

4. A candidate who is admitted to the Honours Course of Studies may take any of the four Courses ( as offered by the College)

- Honours in Accounting & Finance
- Honours in Marketing
- Honours in Taxation
- Honours in Computer Application & e- Business.

General Course Students will have to take any of the four elective groups (as offered by the College) -

- Accounting & Finance,
  - Marketing,
  - Taxation,
  - Computer Application& e-business.
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- Subjects/ Papers in the 1<sup>st</sup> year for all Honours and General Courses are same and be considered as Basic/Fundamental Subsidiary papers.
  - First two Papers/Subjects in the 2<sup>nd</sup> year shall be same for both Honours and General Courses. Remaining papers in the second year termed as Core papers for Honours Course, shall be same irrespective of the specialized Honours Courses.
  - Subjects/ Papers in the 3<sup>rd</sup> year shall be different depending upon the specialized Courses.

## 5. B.Com. Honours & General Course Curricula / Structure

### A. B.Com. Honours Courses

#### (i) First Year Honours Course

Paper	Subject	Marks
1.1Chg	<b>Compulsory Language Group</b>	100
	<i>Major Indian Language -- 50 marks</i>	
	<i>Communicative English -- 50 marks</i>	
<b>Compulsory General Papers</b>		
1.2Chg	Financial Accounting I	100
1.3Chg	Business Regulatory Framework	100
1.4Chg	Principles & Practice of Management & Business	
	Communication (50+50)	100
1.5Chg	Economics I	100
1.6Chg	Business Mathematics & Statistics	100
<b>Total</b>		<b>600</b>

#### (ii) Second Year Honours Course

Paper	Subject	Marks
<b>Compulsory General Papers</b>		
2.1Chg	Information Technology & Its Application in Business	100
	<i>(Theory -50 marks + Practical -50 marks)</i>	
2.2Chg	Principles of Marketing* (50) & e-Commerce (50)	100
<b>General Total</b>		<b>200</b>
<b>Compulsory Honours Papers</b>		
2.3Ch	Economics II & Advanced Business Mathematics	100
2.4Ch	Financial Accounting II	100
2.5Ch	Direct & Indirect Taxation	100
2.6Ch	Cost & Management Accounting	100
<b>Honours Total</b>		<b>400</b>
<b>Second Year Total</b>		<b>600</b>

(iii)

**Third Year Honours Course**

<b>Honours Courses</b> (Any one of the following courses (a), (b), (c), or (d) to be taken)		
<b>a. Honours in ACCOUNTING &amp; FINANCE</b>		
<b>Paper</b>	<b>Subject</b>	<b>Marks</b>
3.1HA	Financial Accounting III	100
3.2HA	Auditing	100
3.3HA	Indian Financial System and Financial Market Operations	100
3.4HA	Financial Management	100
3.5HA	Project Work (Written 50) + (Viva-voce 50)	100
Honours Total		500
<b>b. Honours in MARKETING</b>		
<b>Paper</b>	<b>Subject</b>	<b>Marks</b>
3.1HM	Consumer Behaviour (50) & Sales Management (50)	100
3.2HM	Product & Pricing Management (50) + Marketing Communication (50)	100
3.3HM	Retail Management (50) & Marketing of Services (50)	100
3.4HM	Rural Marketing (50) & International Marketing (50)	100
3.5HM	Project Work (Written 50) + (Viva-voce 50)	100
Honours Total		500
<b>c. Honours in TAXATION</b>		
<b>Paper</b>	<b>Subject</b>	<b>Marks</b>
3.1HT	Public Finance & Taxation	100
3.2HT	Direct Tax:Laws & Practices	100
3.3HT	Indirect Tax: Laws & Practices	100
3.4HT	Tax Planning & Procedures	100
3.5HT	Project Work (Written 50) + (Viva-voce 50)	100
Honours Total		500
<b>d. Honours in Computer Applications &amp; e-Business</b>		
<b>Paper</b>	<b>Subject</b>	<b>Marks</b>
3.1HeB	Fundamentals of Computer	100
3.2HeB	Data Base Management System (50) & System Analysis & Design (50)	100
3.3HeB	Internet & World Wide Web (50) & Functional e-Business System (50)	100
3.4HeB	Computer Applications (50) & e-Business Applications (50) <b>[Practical]</b>	100
3.5HeB	Project Work (Written 50) + (Viva-voce 50)	100
Honours Total		500
3.6Chg	<b>Compulsory Paper on Environmental Studies</b>	100
<b>Third Year Total</b>		<b>600</b>

## B. B.Com. General Degree Course

### i) FIRST YEAR GENERAL COURSE

Paper	Subject	Marks
1.1Chg	<b>Compulsory Language Group</b>	100
	<i>Major Indian Language -- 50 marks</i>	
	<i>Communicative English -- 50 marks</i>	
<b>Compulsory General Papers</b>		
1.2Chg	Financial Accounting I	100
1.3Chg	Business Regulatory Framework	100
1.4Chg	Principles & Practice of Management & Business Communication (50+50)	100
1.5Chg	Economics I	100
1.6Chg	Business Mathematics & Statistics	100
<b>First Year Total</b>		<b>600</b>

### (ii) SECOND YEAR GENERAL COURSE

Paper	Subject	Marks
<b>Compulsory General Papers</b>		
2.1Chg	Information Technology & Its Application in Business ( <i>Theory -50 marks + Practical -50 marks</i> )	100
2.2Chg	Principles of Marketing* (50) & e-Commerce (50)	100
2.3Cg	Financial Accounting II	100
2.4Cg	Direct & Indirect Taxation	100
2.5Cg	Cost & Management Accounting I	100
2.6Cg	Auditing	100
<b>Second Year Total</b>		<b>600</b>

(iii) **Third Year General Course**

<b>(Any one of the following Elective Groups (a), (b), (c) or (d) to be taken)</b>		
<b>a. Elective Group - Accounting &amp; Finance</b>		
<b>Paper</b>	<b>Subject</b>	<b>Marks</b>
3.1GA	Financial Accounting III	100
3.2GA	Cost & Management Accounting II	100
3.3GA	Financial Management	100
Group Total		300
<b>b. Elective Group - Marketing</b>		
3.1GM	Consumer Behaviour (50) & Sales Management (50)	100
3.2GM	Product & Price Management (50) + Rural Marketing (50)	100
3.3GM	Retail Management (50) & Marketing of Services (50)	100
Group Total		300
<b>c. Elective Group - Taxation</b>		
<b>Paper</b>	<b>Subject</b>	<b>Marks</b>
3.1GT	Direct Tax: Laws & Practices	100
3.2GT	Indirect Tax: Laws & Practices	100
3.3GT	Tax Planning & Procedures	100
Group Total		300
<b>d. Elective Group - Computer Application &amp; e-Business</b>		
<b>Paper</b>	<b>Subject</b>	<b>Marks</b>
3.1GeB	Fundamentals of Computer	100
3.2GeB	Data Communication & Networking (50) & Functional e-Business (50)	100
3.3GeB	Computer Applications (50) & e-Business Applications (50) <b>[Practical]</b>	100
Group Total		300
3.4chg	<b>Compulsory Paper on Environmental Studies</b>	100
Third Year Total		400

*Chg: Common Paper for all Honours Courses & General Courses*

*Ch: Common Paper for Honours Courses Only*

*Cg: Common Paper for General Courses Only*

*HA/HM/HT/HeB: Papers for Honours in Accounting & Finance/Marketing/Taxation/Computer Application & e-Business*

*GA/GM/GT/GeB: Papers for General Courses in the Elective Group: Accounting & Finance/Marketing/Taxation/Computer Application & e-Business*

### **EXAMINATION REGULATIONS:**

6. a) Examination under the Three-year B.Com. (Honours/General) Course will be conducted in three parts: Part- I, Part-II and Part-III with Part-I Examination to be held ordinarily in the month of June at the end of the first year of study. Part-II Examination to be held ordinarily in the month of May at the end of second year of studies and Part- III Examination to be held ordinarily in the month of April at the end of third year of studies.

b) A candidate shall be deemed to have prosecuted a regular course of studies in an affiliated College/ Institution if he / she has attended at least 75 percent of the lectures delivered and 75 percent of practical classes separately held in each of his/ her subjects concerned of each part of the B.Com ( Honours/General) Degree Course.

A candidate attending less than 75 percent classes but not below 60 percent of attendance in one or more subjects shall be declared "**Non-Collegiate**" and may be allowed to appear at the concerned examination on payment of requisite Non-Collegiate Fees.

A candidate attending less than 60 percent lectures delivered and practical classes held in one or more subject (s) shall be declared "Discollegiate" and shall be debarred from appearing at the Examination. Attendance in a subject shall be counted from the date of commencement of classes or admission to the course whichever is later.

7. First year classes for B.Com (Honours and General) Courses of Studies shall commence ordinarily within thirty days from the date of publication of results of H.S Examination of year conducted by the West Bengal Council of Higher Secondary Education. 2<sup>nd</sup> year and 3<sup>rd</sup> year classes shall commence ordinarily within 7 days from the date of completion of Part-I/Part-II examination of the year and student should report for provisional enrolment to their respective Institution accordingly.
8. An affiliated College/Institute shall submit application forms duly filled-in by the candidates intending to appear at the said examination(s) to the Controller of Examinations within the last date, fixed by the University. Admit Card for an examination shall not be issued to the college concerned in favor of a candidate unless his/her application is duly filled-up in all respects and particularly in regard to:
- i) date of admission to the first year class, ii) year of first appearance in the examination of the part concerned and iii) year(s) of appearance in the Part – I, Part-II and Part-III Examinations, as the case may be, together with the result there of and such other information as may be required from time to time and duly endorsed by the Principal testifying his/her: a ) good conduct, b) satisfactory performance at the Tests and Mid-term Test and requisite attendance record in theoretical and practical classes in each of the subjects in which he/she intends to appear.

The scheme for holding Tests and Mid-term Tests shall be as under:

Test Examination of the Part-I candidates shall be held in the second week of March.

Test Examination of the Part-II candidates shall be held in the second week of February.

Test Examination of the Part-III candidates shall be held in the second week of January.

Mid-Term Test shall be held in the month of November.

9. A candidate appearing at the Part-I/Part-II/Part-III Examination of B.Com (Honours and General) Courses shall submit his/her application form with such fees as may be prescribed by the University from time to time. A candidate who fails to pass/qualify or to present himself/herself at an examination or does not fulfill the requirements for the receipt of an Admit Card shall not be entitled to claim refund of fees. A candidate who applies for admission to subsequent examination(s) shall be required to pay on each occasion such fees as prescribed from time to time.
10. A candidate who has prosecuted a regular course of study for the 1<sup>st</sup> year of the three-year course shall have to appear at the Part-I Examination within two years from the year of admission to the Course and shall have to qualify Part I examination within a span of three years including the year of first appearance at Part I examination, failing which he/she shall have to prosecute a fresh course of study from the first year provided however that such candidate shall not be entitled to seek such re-admission to the 1<sup>st</sup> year class beyond six years of his/her passing the previous qualifying examination.
11. A candidate who has prosecuted a regular course of study for the 2<sup>nd</sup> year of the three-year course shall have to appear at Part II examination within two years after qualifying Part I examination and shall have to qualify Part-II Examination within a span of three years including the year of first appearance at Part-II Examination, failing which he/she shall have to prosecute a fresh course of study from the first year subject to the provision of Clause 10 of these regulations.
12. A candidate who has prosecuted a regular course of study for the 3<sup>rd</sup> year of the three-year course shall have to appear at Part III examination within two years after qualifying Part II examination and shall have to pass Part-III Examination within a span of three years including the year of first appearance at Part-III Examination, failing which he/she shall have to leave the course and prosecute a fresh course of study from the first year subject to the provision of Clause 10 of these regulations.
13. A candidate has to complete the three year degree course within a span of eight years from the year of first appearance at Part I examination failing which he/she shall have to leave the course.
14. (a) For language group, pass marks shall be 30% in aggregate in the group and a minimum 20% qualifying marks separately in both Communicative English and Major



Indian Language (MIL) (either Bengali or Hindi or Urdu or Nepali) or Alternative English.

- (b) For each General/Honours paper pass marks shall be 30% marks of the full marks in the paper.
- (c) For Environmental Studies pass marks shall be 30%.
- (d) Marks secured in language group and Environmental Studies shall not be taken into account for the purpose of calculation of aggregate marks for determining division/class.
- (e) There shall be External and Internal Examiners for evaluating IT practical, Project Work and conducting Viva-Voce. Without submitting Project Work report the candidates shall not be allowed to appear at the Viva-Voce examination.
- (f) At least 15 classes shall be offered in the 3<sup>rd</sup> year for 'Entrepreneurship Development and Project Planning' in order to motivate the students to take up self employment afterwards and also help the students preparing their project reports. Such knowledge of entrepreneurship and project planning may be tested in course of project Viva-Voce.
- (g) Medium of instruction for Business Communication part of Paper 1.4 and Information Technology and its Application in Business (Paper 2.1) course shall be in English and candidates shall have to answer the examination papers in English only.

**15. Criteria for Honours Course students to continue in the 2<sup>nd</sup>/3<sup>rd</sup> year class:**

- (a) In order to qualify in Part-I/ Part-II/ Part-III examination, a candidate must obtain at least 30% marks in each General paper/subject/group of papers separately in theoretical and practical portion wherever applicable and must obtain 35% marks in aggregate of Honours papers taken together in individual part. Subjects having practical credit shall be retained in theoretical and practical portion independently for the stipulated chances and period available for clearing the examinations.
- (b) In order to obtain Honours degree, a candidate shall have to secure at least 35% marks in the aggregate of Honours papers at each Part II & Part III examination and shall have to secure at least 40% marks in the aggregate of Honours papers in Part-II and Part-III examinations taken together (other than marks obtained in the General papers and environmental studies).
- (c) An Honours course candidate appearing at the Part-III examination securing at least 30% marks but less than 40% marks in aggregate of Honours papers at Part-II and Part-III examinations taken together (subjects other than General papers, language group and environmental studies) shall be declared to have passed in the General Course provided he/she passes all papers in Part I, Part II and Part III examinations. Such candidate may also reappear at the Honours Part-III examination within the stipulated period but he/she shall not be declared to have passed in the General Course once again.

**16. Options available to the candidates who have appeared at the PartI/PartII/Part-III Honours examination as a whole:-**

- (a) A candidate securing pass marks in at least two papers (subject other than Language group) at Part-I examination may be eligible to continue in the 2<sup>nd</sup> year class and appear at Part-II examination along with the failed papers at Part-I examination, if any.
- (b) If a candidate fails to secure pass marks in not more than 4 papers and secures pass marks in at least two Honours papers and secured 35% in aggregate of Honours papers at Part-II examination, he/she may be eligible to continue 3<sup>rd</sup> year class and appear at Part-III examination along with the failed subjects/papers at Part-I/Part-II examination, if any, subject to fulfillment of other eligibility conditions. For calculation of aggregate marks in Honours papers taken together in a part of examination, marks obtained in failed papers shall be excluded.
- (c) A candidate securing 30% marks in at least 2 Honours papers at Part-II examination but failing to obtain at least 35% marks in aggregate of Honours papers may reappear Part-II examination either as a whole or may reappear in failed papers only, if any, within the stipulated period in order to qualify as Honours candidate but he/she will not be allowed to continue the 3<sup>rd</sup> year class, however he/she may continue the 3<sup>rd</sup> year class as General Course candidate.
- (d) Candidates failing to secure pass marks in at least two papers/subjects (other than language group and environmental studies) in any part will be declared to have failed and shall withdraw from next higher part class and reappear the same part examination as a whole subject to fulfillment of other conditions.

**17. Criteria for General Course students to continue in the 2<sup>nd</sup>/3<sup>rd</sup> year class:**

- (a) If a student of the General Course appearing as a whole and secures 50% or more marks in aggregate (other than Language Group) in the Part-I examination and secures pass marks in each General paper and in Language Group, he/she may be admitted to the Honours Course of Studies in the 2<sup>nd</sup> year.
- (b) In order to pass each examination (Part-I/ Part-II/ Part III), a candidate must obtain at least 30% marks in each paper/subject, separately in theoretical and practical portion wherever applicable. Subjects having practical, credit shall be retained in theoretical and practical portion independently.
- (c) If a candidate secures pass marks in at least two papers (subjects other than Language Group and Environmental Studies), he/she may be eligible to continue the higher part class and to appear at the higher part examination(s) along with their failed subjects at lower part examination(s), if any, subject to fulfillment of other eligibility conditions.
- (d) Candidates failing to secure pass marks in at least two papers/subjects (other than language group and environmental studies) in any part will be declared to have failed and shall withdraw from next higher part class and reappear the same part examination as a whole subject to fulfillment of other conditions.

- (e) An Honours candidate converted to General Course at the Part-II or Part-III examination, marks secured in Honours papers at the Part-II/Part-III examination shall be treated as marks of the corresponding elective group of General Course.
18. An Honours candidate successful at Part-I, Part-II & Part-III examination shall be awarded Honours Degree with 1<sup>st</sup> class if his/her aggregate marks in Honours papers at Part-II and Part-III examinations taken together (other than General papers, Language Group and Environmental Studies) is 60% or above and 2<sup>nd</sup> class if his/her aggregate marks is 40% and above but less than 60%.
19. A candidate of General Course successful at Part-I, Part-II and Part-III examination be awarded first division if his/her aggregate marks in the Part-I, Part-II and Part-III examination taken together (excluding marks in Language Group and Environmental Studies) is 60% or above, second division if his/her aggregate marks is 45% or above but less than 60%. A candidate securing an aggregate marks of 30% or above but less than 45% shall be declared to have passed without division.
20. An Honours candidate shall have the option to switch over to General Course in the 1<sup>st</sup>/2<sup>nd</sup>/3<sup>rd</sup> year classes. Such a candidate shall have to appear at the Part -I/Part -II/Part-III Examination(s) within the stipulated period on completion of the course as mentioned.
21. A candidate will be awarded one mark to make up the deficiency, if,
- (i) he/she fails to obtain pass/qualifying marks in one or more subject(s)/group(s) of subjects (theoretical and practical portion of subjects), or
  - (ii) he/she misses 1<sup>st</sup>/2<sup>nd</sup> class/division provided, or
  - (iii) he/she misses 50 or 55 percent marks in the aggregate of Part-I, Part-II and Part-III Examinations taken together.
  - (iv) he/she misses 50% marks in Part-I General examination in order to qualify for Part-II Honours course or misses 35% marks in Honours papers at Part-II/Part-III Honours examination.
- However, that this deficiency award of one mark shall be shown in the Tabulation Roll in the appropriate column of the subject(s) or group(s) of subjects and the total score of the candidate and also in his/her mark sheet,
22. After application of deficiency award of one mark if a candidate fails to secure pass/qualifying marks in at most two subjects/papers ( including Language Group and Environmental Studies) of General Course by not more than 2 percent of the full marks in the subject/paper (not more than 2 percent in theoretical and/or not more than 2 percent in practical portion in a subject having practical) but secures pass/qualifying marks in all other subject(s)/group of subjects, he/she may be awarded the deficit marks in those papers/subjects/group of subjects as grace marks in order to enable him/her to be declared to have qualified/passed in the examination.
- Provided that such 2 percent deficiency award shall be added to the total marks secured in the subject/group of subjects (to either the theoretical or the practical portion in case

of a subject having practical) and to be recorded in the Tabulation Roll as well as shown in the mark sheet.

Provided further that this grace award shall not be applicable Honours papers to enable a candidate to pass or qualify with Honours.

23. A candidate appearing at the Part –III (Honours/General) examination may apply to the Controller of Examinations through the Principal of his/her College/Institution concerned for cancellation of examination within 30 University working days from completion of theoretical examination provided, however, that such option for cancellation can be exercised once only and cannot be revoked. Such a candidate shall not be entitled to appear at an examination beyond the stipulated period on the ground of losing a year.
24. The duration of examination for an Honours theoretical paper of full marks above 50 and up to 100 shall be four hours, for a General theoretical paper of full marks above 50 and up to 100 the said duration shall be three hours: for an Honours/General theoretical paper of full marks up to 50 the said duration shall be two hours.
25. An examinee shall be deemed to have appeared at an examination whenever Admit Card is issued in his/her favor by the University.
26. An Examination shall be held always under the current syllabus.
27. Candidates admitted to the 1<sup>st</sup> year course up to the academic session 2009-2010 under 1+1+1 examination system but did not enroll or failed as a whole at their respective Part-I examination shall be guided by the examination regulations introduced from the academic session 2010-2011.

#### **28. Re-examination of answer-scripts :**

A candidate appearing at any examination as a whole may apply to the Controller of Examinations for re-examination of his/her answer-script(s) of an examination ordinarily within 15 working days of the University from the date of publication of the result subject to the provision as laid down hereunder. Application for re-examination shall be restricted to theoretical papers only.

A candidate may seek re-examination of not more than two papers/portion of papers provided he/she secures at least 35 percent of the total marks in the remaining papers/portion of papers of all subjects taken together.

Marks secured in Environmental Studies shall not be taken into account in order to determine the eligibility for re-examination and there shall be no re-examination in Environmental Studies.

Compulsory language group shall be treated as a paper for the purpose of re-examination. Grace/deficit award shall not be taken into account in order to determine the eligibility for re-examination.

If on re-examination in an answer-script marks get enhanced by more than 15 percent or get reduced by more than 5 percent than awarded by the original examiner (the percentage be calculated on the basis of the full marks in that paper) the answer-script shall be referred to a third examiner and the average of marks so awarded by the three examiners shall be taken as the marks obtained by the candidate in that paper.

Respective Coordinators and Head-Examiners shall ordinarily be entrusted with the task to re-examine the answer-scripts in subjects/papers. Where there is no Coordinator/Head-Examiner/Re-examiner(s) including the third examiner(s) the re-examiner shall be appointed with the approval of the Pro-Vice-Chancellor (Academic Affairs) ordinarily on the recommendation of the Chairperson, U.G. Board(s) of Studies in the subject(s) concerned attached to the Council for U.G. Studies in Arts, Science, Commerce etc.

Alteration in marks on re-examination shall be given effect unless such alteration leads to lowering in qualitative status of result or result status in any paper or subject or Group of subjects of a candidate.

29. After the completion of re-examination process for Part-III examination a Rank Certificate shall be issued to first ten candidates in each Elective Honours Group of Subjects who has successfully completed each of Part-I, Part-II & Part-III examination in first available chance.
30. Successful candidates of Three Year B.Com. course shall be awarded Diploma signed by the Vice-Chancellor in the formats given below.
  - a. A candidate of B.Com. (Honours Course) who has passed with First/Second Class Honours shall be awarded Diploma in the format -  
“This is to certify that ...(name of the candidate)...obtained the degree of Bachelor of Commerce (Three Year Course) with Honours in this University in the year ..... and that he/she was placed in the First/Second Class in Accounting & Finance/Marketing/Taxation/Computer Applications & e-Business.”
  - b. A candidate of B.Com. (Honours/General Course) who has passed with First/Second Division in General course shall be awarded Diploma in the format -  
“This is to certify that ...(name of the candidate)...obtained the degree of Bachelor of Commerce (Three Year General Course) in this University in the year ..... and that he/she was placed in the First/Second Division in Accounting & Finance/Marketing/Taxation/Computer Applications & e-Business Group.”
  - c. A candidate of B.Com. (Honours/General Course) who has passed without Division in General course shall be awarded Diploma in the format -  
“This is to certify that...(name of candidate)...obtained the degree of Bachelor of Commerce (Three Year General Course) in this University in the year ..... in Accounting & Finance/Marketing/Taxation/Computer Applications & e-Business Group.”