

## (5) BACHELOR OF COMMERCE (HONS). (B.COM):

**Objective:** Bachelor's Degree course in Commerce aims at helping the students to develop competency in basic aspects of trade and commerce.

**Eligibility Criteria for Admission:-** Intermediate (10+2)

### (I) Structure of B.Com. (Hons.) Courses

B.Com. (Hons.) course shall consist of 15 papers, spread over three academic years. The structure of the course shall be as follows:

Examination	Hons. Subject	Subsidiary papers	Compulsory Language Subject	Computer Education	Total paper
B. Com.(Honours) Part I	2 Papers (Paper I & II)	2 Papers 1.Business Organisation 2 Principles of Economic	1 Paper (Paper I of Language Subject)(Composition	xx	5 Papers
B. Com.(Honours) Part II	2 Papers (Paper III& IV)	2 Papers i) Planning and Economic Development of India (ii) Money and Banking	1 Paper (Paper II of Language Subject)(Composition	XX	5 Papers
B. Com.(Honours) Part III	4 Papers (Paper V, VI, VII and VIII)	XX	XX	1 Paper (Computer Education	5 Papers
<b>TOTAL</b>	8 Papers	4 Papers	2 Papers	1 Paper	15 papers

**Scheme of Examination-** Each of the above 8 papers of B.Com. (Hons.) subject and 4 papers of subsidiary subjects shall carry 80 marks for term end theoretical written examination and 20 marks for home assignment. The computer education paper, carrying 100 marks, shall have a theory content of 20 marks and practical content of 80 marks, while 2 Compulsory Language subject papers, each carrying 100 marks, shall be entirely theoretical in nature, with no home assignment or practical content at all.

For students of B.Com. (Hons.) course it will be necessary to pass in each paper of each Part of the examination separately. To pass in each paper, a student must secure atleast 45% of marks in each paper of the Honours subject and 33% of marks in each of the Subsidiary papers and two papers of the Language subject and one paper of Computer Education. To determine 45% of marks in Hons. paper and 33% of marks in other papers (Subsidiary papers, Language subject papers and Computer Education paper), the marks obtained by a student, both in the theoretical written examination and home assignment / practical examination, in each paper, shall be clubbed and counted together and percentage determined accordingly. However, if a student has secured zero mark in the term end written examination or the home assignment /practical examination, or failed to appear in term end examination, or failed to submit assignment, as the case may be, in any paper, he/she will be deemed have failed in that paper. Failure in one paper will mean failure in that part of the examination. Hence, students must strive hard to pass separately in each paper. The term end written examination shall be held at the end of each academic session and a student must pass each Part of the examination before he/she is promoted to the next Part.

### (II) Abstract of the syllabus of different papers of B.Com. (Hons.) Course:

Paper	Title of the Honours paper	Distribution of Marks between Theory and Assignment		Minimum Marks required to pass the examination (written exam. + Assignment )
		Written exam	Assignment	
<b>PART-I (1<sup>st</sup> Year)</b>				
1.	Financial Accounts	80	20	45
2.	Auditing	80	20	45
<b>Total</b>		<b>160</b>	<b>40</b>	<b>90</b>
<b>PART-II (2<sup>nd</sup> Year)</b>				
3	Advance Accounts	80	20	45

4	Business Law	80	20	45
	<b>Total</b>	<b>160</b>	<b>40</b>	<b>90</b>
	<b>PART-III (3<sup>rd</sup> Year)</b>			
5	Cost Accounting	80	20	45
6	Management Accounting	80	20	45
7.	Taxation Law And Accounts	80	20	45
8.	Business Statistics and Business Mathematics	80	20	45
	<b>Total</b>	<b>320</b>	<b>80</b>	<b>180</b>
	<b>Grand Total</b>	<b>640</b>	<b>160</b>	<b>360</b>

**(III) Abstract of the syllabus of subsidiary papers of B.Com. (Hons.) course :**

Paper	Title of the Subsidiary papers	Distribution of Marks between Theory and Assignment		Minimum Marks required to pass the examination (written exam. + Assignment )
		Written exam	Assignment	
	<b>PART-I</b>			
1	Business Organisation	80	20	33
2	Principles of Economics	80	20	33
	<b>PART-II</b>			
3	Planning & Economic Development of India	80	20	33
4.	Money and Banking	80	20	33

**(IV) Compulsory Language Subject to be offered by all B.Com (Honours) Students**

All Honours students, opting for any of the three streams, namely, Arts, Science or Commerce, are required to offer one Compulsory Language subject which could be either (i) Hindi, or (ii) Hindi plus Language of their mother tongue. All Hindi speaking students must opt for Hindi as their Compulsory Language Subject, while non-Hindi speaking students are offered a composite Language Subject; half of which is Hindi and the other half of which is Urdu. Choice of any other language as a mother tongue in place of Urdu is not being offered by this University for the time being. Hence, students must select one out of these two options available to them as their Language Subject.

The Compulsory Language subject consists of two papers, each carrying 100 marks. Paper 1 forms part of Part I examination, while Paper II is included in Part II examination. Both these papers are entirely theoretical in nature, having no home assignment or practical content.

The abstract of the syllabus of the Compulsory Language Subject is as follows :

Paper	Title of the Subsidiary papers	Distribution of Marks between Theory and Assignment		Minimum Marks required to pass the examination (written exam. + Assignment )
		Written exam	Assignment	
	<b>PART-I</b>			
1	Hindi Composition 100 Marks for Hindi speaking students or Hindi 50 Marks & Urdu 50 Marks for non-Hindi speaking students	100		33
	<b>PART-II</b>			
2	Hindi Composition 100 Marks for Hindi speaking students or Hindi 50 Marks & Urdu 50 Marks for non-Hindi speaking students	100		33

**(V) Compulsory Computer Education paper for all B.Com. (Hons.) Students**

There shall be a Compulsory Computer Education paper for all students of B.Com. (Hons.) in place of General Studies paper. This paper shall be divided into theory and practical content in a ratio of 20:80 as follows:

Paper	Title of the Subsidiary papers	Distribution of Marks between Theory and Assignment		Minimum Marks required to pass the examination (written exam. + Assignment )
		Written exam	Assignment	
	<b>PART-III</b>			
1	Computer Education	20	80 (Practical)	33