



# **UNIVERSITY OF CALCUTTA**

## **Notification No. CSR/133/2024**

It is notified for information of all concerned that in terms of the provisions of Section 54 of the Calcutta University Act, 1979, (as amended), and, in the exercise of her powers under 9(6) of the said Act, the Vice-Chancellor has, by an order dated 20.11.2024, approved the , following corrigendum / Addendums in Question pattern syllabus and Examination Modalities of Commerce (4-year and 3-year) Courses of studies under CCF:

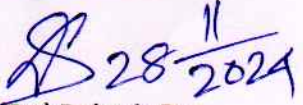
1. Question pattern for different subjects/papers/modules of semester-3 to 6 under CCF: as laid down in the accompanying pamphlet.
2. Corrigendum in the notification no. CSR/13/2023, dt. 12.07.2023 for semester-1 (Financial Accounting –I) under CCF : as laid down in the accompanying pamphlet.
3. Corrigendum / Addendum in the notification no. CSR/49/2023, dt. 19.12.2023 for Question pattern of semester-1 & 2 under CCF : as laid down in the accompanying pamphlet.
4. Corrigendum / Addendum in the notification no. CSR/46/2023, dt. 18.12.2023 for medium of questions to be set and medium of answers to be written under CCF: as laid down in the accompanying pamphlet.

The above shall take effect from Odd Semester Examinations, 2024 onwards.

SENATE HOUSE

Kolkata-700073

28.11.2024

  
28<sup>11</sup>/<sub>2024</sub>  
Prof.(Dr.) Debasis Das

Registrar

**ANNEXURE-1**  
**Pattern of Questions**  
**4-Year and 3-year B.Com. Course of Studies under CCF, 2022**

**SEMESTER III**

<b>Subject / Paper / Module</b>	<b>Marks of each Question</b>	<b>No. of Questions to be Answered</b>	<b>No. of Questions to be Set</b>
Cost Accounting -II (3 Th+ 1TU)	5 10 15	3 3 2	5 5 3
Direct Tax I(3 TH + 1 TU)	5 10 15	3 3 2	5 5 3
M1: Consumer Behaviour (3 Th+ 1TU) OR e-B1: Fundamentals of Information System (3 TH + 1 TU)	2 5 10	5 5 4	8 8 6
Indian Economic Environment (2 Th+ 1TU) (MDC/IDC)	2 5 10	10 4 1	15 6 2
<b>SEC :Computerized Accounting and Introduction to Data Science (Practical(4 P)</b>			

**SEMESTER IV**

<b>Subject / Paper / Module</b>	<b>Marks of each Question</b>	<b>No. of Questions to be Answered</b>	<b>No. of Questions to be Set</b>
Financial Accounting II (3 TH + 1 TU)	10 15	3 3	5 5
Direct Tax – II and <b>e-filing of Tax Return (3 TH + 1 P)</b>	5 10 15	3 3 2	5 5 3
E-Commerce (Module I) & ----- Business Communications (Module II) (3 TH + 1 TU)	2 5 10 ----- 2 5 10	5 3 1 ----- 5 2 2	8 5 2 ----- 8 3 3
Business Regulatory Framework (3 TH + 1 TU)	5 10	5 5	8 8
M2: Sales Management (3TH + 1 TU) OR e-B2: Functional e-Business System (3TH + 1 TU) (Minor)[3 TH + 1 TU]	2 5 10	5 5 4	8 8 6

**SEMESTER V**

Subject / Paper / Module	Marks of each Question	No. of Questions to be Answered	No. of Questions to be Set
Financial Management (3 TH + 1 TU)	5 10	5 5	8 8
Corporate Accounting (3 TH + 1 TU)	10 15	3 3 (*One Qn from Unit 3 :Company Final Accounts - <b>will be Compulsory</b> )	5 3 + 1*
Company Law(3 TH + 1 TU)	5 10	5 5	8 8
M3:Product& Pricing Management (3 TH + 1 TU) OR eB3:Data Base Management System and its Application in e- Business (3 TH + 1 TU)	2 5 10	5 5 4	8 8 6
M4:Marketing Communications (3 TH + 1 TU) OR eB4:Internet, Cyber Crimes & Business (3 TH + 1 TU)	2 5 10	5 5 4	8 8 6
<i>Accounting Theory &amp; Regulations (3-Year Course -- Major Core Paper 10)</i>	5 10	5 5	8 8

**SEMESTER VI**

Subject / Paper / Module	Marks of each Question	No. of Questions to be Answered	No. of Questions to be Set
Indirect Tax (Module I – GST)	5 10 15 -----	3 3 1	5 5 2
Module II - Customs (3 TH + 1 TU)	5 10	1 1	2 2
Auditing&Assurance (3 TH + 1 TU)	5 10	5 5	8 8
Business Mathematics and Statistics (3 TH + 1 TU)	5 10	5 5	8 8
Indian Financial System	5	5	8

(3 TH + 1 TU)	10	5	8
M5: Retail Management and Marketing of Services (3 TH + 1 TU) OR eB5: System Analysis and Design (3 TH + 1 TU)	2 5 10	5 5 4	8 8 6
M6: Rural Marketing and International Marketing (3 TH + 1 TU)OR <b>eB 6: e-Business Applications (Practical- 4P)</b>	2 5 10	5 5 4	8 8 6

**PRACTICAL**

**SEM II: Information Technology and its Application in Business[Module II: 2 P]**

**SEM III: SEC Paper -- Computerized Accounting and Introduction to Data Science(4 P)**

**SEM IV: Major Core Paper--e-filing of Tax Return (1 P)**

**SEM VI: Minor Paper -- e-Business Applications (4P)**

## ANNEXURE-2

### CORRIGENDUM

to the Notification No. CSR/13/2023 dt 12.07.2023

Major Core Paper-1 (4-Year) / MDC (Major/Core) Paper-1 (3-Year), B.Com.  
Course of Studies under CCF, 2022

**Unit 3 of Financial Accounting 1 be read as: Final Accounts of Sole-Proprietorship Concern'**

**ANNEXURE -3**

**Corrigendum / Addendum  
to the Notification No. CSR/49/2023 dt 19.12.2023  
on Question Pattern of the Subjects / Papers / Modules of Semester 1 & 2  
(In order to maintain uniformity with the similar subjects of Semesters III to VI)**

**SEMESTER I**

<b>Subject / Paper / Module</b>	<b>Marks of each Question</b>	<b>No. of Questions to be Answered</b>	<b>No. of Questions to be Set</b>
Financial Accounting I (Major)[3 TH + 1 TU]	<b>10</b> <b>15</b>	<b>3</b> <b>3 (*One Question from Unit 3 or Unit 4: Final Accounts - will be Compulsory)</b>	<b>5</b> <b>3 + 1*</b>
Principles and Practice of Management (Minor) [3 TH + 1 TU]	<b>2</b> <b>5</b> <b>10</b>	<b>5</b> <b>5</b> <b>4</b>	<b>8</b> <b>8</b> <b>6</b>
Microeconomics (MDC/IDC) [2 TH + 1 TU]	2 5 10	10 4 1	15 6 2
Entrepreneurship Development (SEC) [3 TH + 1 TU]	<b>2</b> <b>5</b> <b>10</b>	<b>5</b> <b>5</b> <b>4</b>	<b>8</b> <b>8</b> <b>6</b>

**SEMESTER II**

<b>Subject / Paper / Module</b>	<b>Marks of each Question</b>	<b>No. of Questions to be Answered</b>	<b>No. of Questions to be Set</b>
Cost Accounting I (Major) [3 TH + 1 TU]	5 10 15	3 3 2	5 5 3
Marketing Management [Module I: 40 marks]	2 5 10	5 4 1	8 6 2
----- and Human Resource Management [Module II: 35 marks] ----- (Minor)[3 TH + 1 TU]	2 5 10	5 3 1	8 5 2
Microeconomics (MDC/IDC) [2 TH + 1 TU]	2 5 10	10 4 1	15 6 2
Information Technology and its Application in Business [2 TH + 2 P]	2 5 10	10 4 1	15 6 2

- **Tutorial (T) – 1-Credit (25 marks):** Evaluation be made by the teachers of the subjects concerned and will be based on one or more Examinations in Written Form for all the Major/ Minor / MDC/IDC papers. For Entrepreneurship Development (SEC, Semester I), evaluation be made by the subject teacher and will be based on the preparation of a new business / project proposal.
- **Information Technology and its Application in Business --Practical (P)–2-Credit (50 marks):**  
**Note Book -- 20 marks**  
**Test of Practical / Application – 20 marks**  
**Viva-voce - 10 marks**

[To be evaluated by the External Examiner (s) recommended by the College Authorities and appointed by the University]

## ANNEXURE -4 ADDENDUM

Further to Clause 6 & 7 of the Notification No. CSR/46/2023 dated 18/12/2023, medium of Questions to be set and Answers to be given in respect of the Subject / Group of Subjects of Semesters 1 to 6 of B.Com. 4-Year / 3-year Course of Studies under CCF, 2022 will stand as follows.

Semester	Subject / Group of Subjects (4-year & 3-year)	Medium of Questions to be Set	Medium of Answers to be given
<b>I to VI</b>	<b>DSC (Major / Core) / MDC (Major / Core) Papers</b>	<b>English</b>	<b>English / Bengali</b>
<b>I</b>	<b>SEC Paper:</b>	<b>English</b>	<b>English / Bengali</b>
<b>II</b>	<b>SEC Paper : Information Technology &amp; Its Application in Business</b>	<b>English</b>	<b>English</b>
<b>III</b>	<b>Minor Paper - Fundamentals of Information System</b>	<b>English</b>	<b>English</b>
<b>IV</b>	<b>Minor Paper: Functional e-Business System (3TH + 1 TU)</b>	<b>English</b>	<b>English</b>
<b>IV</b>	<b>Major / Core Paper: E-Commerce &amp; Business Communications</b>	<b>English</b>	<b>English</b>
<b>V</b>	<b>Minor Paper: Data Base Management System and its Application in e-Business Internet, Cyber Crimes &amp; Business</b>	<b>English</b>	<b>English</b>
<b>VI</b>	<b>Minor Paper: System Analysis and Design (3 TH + 1 TU) e-Business Applications(Practical- 4P)</b>	<b>English</b>	<b>English</b>

