Objective of this course is to prepare young persons for accounting positions in various commercial, Industrial and Non-Profit Organizations.

O. Gen.Com. (Ext.) :- 1
A Candidate for the Degree of Bachelor of Commerce (B.Com.) External must have passed the Higher Secondary (12th standard) School Certificate Examination of the Gujarat Secondary and Higher Secondary Education Board or an other examination recognized as equivalent thereto with the the attainments of subject/ subjects mention in Statute-150 A and will be required to pass all six semester of B.Com.(External) examination for the Degree of Bachelor of Commerce.

O. Gen.Com. (Ext.) :- 2
B.Com. Degree programme is of Six Semesters (i.e. Three Years) duration, which will be required to completed within 6 years from the date of his/her first admission in the First semester.

O. Gen.Com. (Ext.) :- 3
A candidate can not join any other course of study without prior permission of the University.

O. Gen.Com. (Ext.) :- 4
Medium of Examination shall be English or Gujarati as the case may be which will not be changed during the entire Degree programme.

O. Gen.Com. (Ext.) -5
A Candidate of this or any other University recognized by A.I.U. who has passed the examination of F.Y.under Annual / CBCS pattern of the Faculty of Commerce by obtaining at least 40% Marks or equivalent grade, shall be entitled to be admitted in Semester-III provided subject/s passed by the candidate are same or comparable/convertible with the syllabus in force at the time of such admission.

O. Com.(Ext.):- 1
A candidate who has passed F. Y. B. Com. (Regular) examination from this University other recognized shall be eligible for admission in B. Com. Semester – III provided he/she has appeared as whole examination candidate and obtained 40% or more marks in F.Y.B. Com. (Regular) examination. His Class at the end of Sixth Semester will be awarded on the basis of Marks obtained at Semester III to VI. He/she produced transfer certificate respective college.

O. Com. (Ext.):- 2
If a candidate at an University Semester Examination fails to obtain minimum marks for passing in particular course / subject he/she will be required to reappear in that course/subject. The candidate will have to reappear in the Semester Examination
by paying fresh examination and Registration fee along with application form. Such candidate when he/she obtains minimum or more than minimum marks for passing in the subject/course, his/her marks of reappearance will be carried forward for determining his/her class.

**O. Com. (Ext.):-3**

The result of the candidate who have not submitted his/her home assignment/assignments fore fitted and such a candidate will have to reregister and appear in the examination of the relevant semester.

**O. Com. (Ext.):-4**

To successfully complete a course, candidate will be required to obtain minimum 06 out of 30 mark in assignment (internal) examination as well as 28 out of 70 marks in theory (External) examination to be conducted by the University and should have also obtained 40% of marks in aggregate in each of the course.

**R. Com. (Ext.):-1**

The scheme of examination and distribution of marks for the various subjects of study at the First, Second, Third, Forth, Fifth and Sixth semester B.Com. Examination under three year’s course will be as shown in the table-I, II, III, IV, V, and VI.

**R. Com. (Ext.):-2**

Candidates desirous of appearing at the any Semester Examination for B.Com. (External) Degree examination, must submit their applications in the prescribed form on or before the stipulated date as decided by the University from time to time.

**R. Com. (Ext.):-3**

Courses for B.Com Degree Programme Semester-I and Semester-II

There shall be following Eight (08) subject/courses in semester-I & II B.Com. (External) examination. Each course/subject shall have 100 (70 ext.+30 assignment.) maximum marks.

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Code</th>
<th>Semester-I</th>
<th>Semester-II</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Foundation/Language</td>
<td>English-1</td>
<td>English-2</td>
</tr>
<tr>
<td>2</td>
<td>Core-1</td>
<td>Business Economics-1</td>
<td>Business Economics-2</td>
</tr>
<tr>
<td>4</td>
<td>Core-3</td>
<td>Company Law-1</td>
<td>Company Law-2</td>
</tr>
<tr>
<td>5</td>
<td>Core-4</td>
<td>Business Administration-1</td>
<td>Business Administration-2</td>
</tr>
<tr>
<td></td>
<td>(any one)</td>
<td>2. Fundamentals of Marketing-1</td>
<td>2. Fundamentals of Marketing-2</td>
</tr>
<tr>
<td>7</td>
<td>Core &amp; Allied-2</td>
<td>1. SSP-1</td>
<td>1. SSP-2</td>
</tr>
<tr>
<td></td>
<td>(any one)</td>
<td>3. BRF-1</td>
<td>3. BRF-2</td>
</tr>
<tr>
<td>8</td>
<td>Elective-1</td>
<td>1. Accounting &amp; Finance-1</td>
<td>1. Accounting &amp; Finance-2</td>
</tr>
</tbody>
</table>
R.Com. (Ext.)-4

Each course carries weightage of 100 mark consisting of 30 mark for home assignment and 70 mark for theory paper. The evaluation process is divided into two parts. The first part consists of home assignment evaluation and the second part consists of the Semester examination to be conducted by the University. The weightage of marks between the two shall be 30% and 70% respectively.

R.Com. (Ext.)-5

5.1 The University Semester Examination

The duration of the Semester Examination shall be of 3 hours per course or as decided by the University.

R.Com. (Ext.)-6

: Admission to higher Semester :

A candidate duly register in semester-I shall be eligible for registration up to semester IV, provided he/she gradually appears in University semester examination and also submits all assignments in stipulated time limit. and external (SEE) components of the examination of Semester II, III, & IV. In case of admission to Semester V, the candidate should have cleared all the courses of at least Three Semesters out of four Semester referred above. A candidate shall be eligible for admission to semester VIth without any backlog of semester I to IV and has also submitted home assignment and appeared in semester VIth University examination.

The result of semester VIth will be declared only when he/she have cleared all the courses of semester I to V and obtained minimum percentage of marks in each of the course as prescribed in the syllabus.

Note: The statement of marks will be issued to the student at the end of every semester indicating the courses completed successfully.

R.Com. (Ext.)-7

To successfully complete a course, candidate will be required to obtain minimum 06 out of 30 mark in two home assignment as well as 28 out of 70 marks in external examination to be taken by the University and should have also obtained 40% of marks in aggregate in each of the course. A statement of marks will be issued to the student indicating whether a candidate has successfully completed semester- I, II, III, IV, V or VI (as the case may be) and on successful completion of all six semester candidate will be issued a statement of marks indicating total marks obtained and class awarded to him.