



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: ANIKET BARUA

Roll No. 210240500007

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2021 | 7.00 | 7.09 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2021 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 6 | 6 | 36 | 2021 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 9 | 4 | 36 | 2021 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 8 | 6 | 48 | 2022 | 7.50 | 7.50 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2022 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2022 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 9 | 2 | 18 | 2022 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2022 | 5.00 | 5.15 | Q |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2022 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2022 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2022 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 4.67 | 4.62 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 4 | 6 | 24 | 2023 | | | |
| | | CC-10 | Corporate Laws | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 4 | 6 | 24 | 2023 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2023 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2023 | 4.75 | 4.75 | Q |
| | | CC-12 | Auditing | 5 | 6 | 30 | 2023 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2023 | | | |
| | | DSE-2 | Indian Financial System | 4 | 6 | 24 | 2023 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | NA | 6 | NA | | | | SNC |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 4 | 6 | 24 | 2024 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2024 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | Result : PNC | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|---|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs. <5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: ABHISHEK ROY

Roll No. 220240500001

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 9 | 6 | 54 | 2022 | | | SNC |
| | | CC-2 | Business Management | 6 | 6 | 36 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | NA | 6 | NA | | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 7 | 6 | 42 | 2023 | 6.50 | 6.30 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 9 | 2 | 18 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 7.00 | 7.00 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 7 | 6 | 42 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 7.00 | 6.54 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 4 | 6 | 24 | 2024 | 4.75 | 4.75 | Q |
| | | CC-12 | Auditing | 4 | 6 | 24 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 4 | 6 | 24 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | NA | 6 | NA | | | | SNC |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: AFSHA AKHLAQUE

Roll No. 220240500002

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | | | SNC |
| | | CC-2 | Business Management | 6 | 6 | 36 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | NA | 6 | NA | | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.00 | 4.90 | Q |
| | | CC-4 | Business Law | 5 | 6 | 30 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 4 | 6 | 24 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | | | SNC |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | NA | 6 | NA | | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 6 | 2 | 12 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 6.00 | 6.00 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 4 | 6 | 24 | 2024 | 4.25 | 4.25 | Q |
| | | CC-12 | Auditing | 4 | 6 | 24 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 4 | 6 | 24 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | NA | 6 | NA | | | | SNC |
| | | CC-14 | Taxation-II | 5 | 6 | 30 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 4 | 6 | 24 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
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| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: AMRITANGSHU DHARA

Roll No. 220240500003

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 7.50 | 7.18 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 6 | 6 | 36 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 8 | 6 | 48 | 2023 | 7.50 | 7.00 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.67 | 5.62 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 6.00 | 6.15 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 8 | 2 | 16 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 8 | 6 | 48 | 2024 | 7.00 | 7.00 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 8 | 6 | 48 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 7.25 | 7.25 | Q |
| | | CC-14 | Taxation-II | 9 | 6 | 54 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.78 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.66 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
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| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: ANAMIKA SINGH

Roll No. 220240500004

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 7.50 | 7.00 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 6 | 6 | 36 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 6.00 | 6.10 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.33 | 6.15 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 8 | 2 | 16 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 5.67 | 6.15 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 5 | 6 | 30 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 8 | 2 | 16 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 6.50 | 6.50 | Q |
| | | CC-12 | Auditing | 8 | 6 | 48 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 5.75 | 5.75 | Q |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.22 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.27 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: ANIKET SAHA

Roll No. 220240500005

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 8.00 | 7.00 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.50 | 6.50 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.67 | 6.54 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 6 | 6 | 36 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 6.00 | 6.08 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 6.75 | 6.75 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 8 | 6 | 48 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 6.75 | 6.75 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.72 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.59 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: ANJALI SHAW

Roll No. 220240500007

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|--|---------------------------|-------------|--|-----------|------------------|-------------------|--------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 9 | 6 | 54 | 2022 | 8.50 | 7.55 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 6 | 6 | 36 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 6.00 | 6.50 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 7.00 | 6.77 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 6 | 6 | 36 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 8.00 | 7.92 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 9 | 6 | 54 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 8 | 6 | 48 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 8 | 6 | 48 | 2024 | 8.00 | 8.00 | Q |
| | | CC-12 | Auditing | 9 | 6 | 54 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 8 | 6 | 48 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 7.50 | 7.50 | Q |
| | | CC-14 | Taxation-II | 8 | 6 | 48 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 7.56 | | | | | | | Letter Grade in CGPA : A | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 7.39 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs <5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "Not Computed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: ANJUM FIRDOUSH

Roll No. 220240500008

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 7.50 | 6.73 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 4 | 6 | 24 | 2023 | 5.00 | 5.60 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.67 | 6.38 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 8 | 2 | 16 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.33 | 7.00 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 6 | 6 | 36 | 2024 | 7.50 | 7.50 | Q |
| | | CC-12 | Auditing | 9 | 6 | 54 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 8 | 6 | 48 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 7.00 | 7.00 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.94 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.73 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: ANURAG SHAW

Roll No. 220240500009

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|----------------------------------|----------------------|-------------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 9 | 6 | 54 | 2022 | 7.50 | 6.64 | Q |
| | | CC-2 | Business Management | 6 | 6 | 36 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.50 | 5.70 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.33 | 5.38 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 7.00 | 7.08 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 8 | 2 | 16 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 6 | 6 | 36 | 2024 | 7.25 | 7.25 | Q |
| | | CC-12 | Auditing | 9 | 6 | 54 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.25 | 6.25 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 4 | 6 | 24 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.50 | | | | | | | Letter Grade in CGPA : B+ | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.39 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **ARIJIT KUMAR**Roll No. **220240500010**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|----------------------------------|----------------------|-------------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 7.50 | 6.73 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.50 | 5.70 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 6.67 | 6.23 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 6 | 2 | 12 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 6.67 | 6.38 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 5 | 2 | 10 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 6.00 | 6.00 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.25 | 6.25 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.39 | | | | | | | Letter Grade in CGPA : B+ | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.23 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: ARPITA BISWAS

Roll No. 220240500011

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 7.50 | 6.55 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.50 | 6.00 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.00 | 5.15 | Q |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 6.33 | 6.46 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 6.00 | 6.00 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 6.00 | 6.00 | Q |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.00 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.01 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **BISWADEEP MUKHERJEE**Roll No. **220240500012**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|----------------------------------|----------------------|-------------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 10 | 6 | 60 | 2022 | 9.50 | 7.36 | Q |
| | | CC-2 | Business Management | 9 | 6 | 54 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 8 | 6 | 48 | 2023 | 7.50 | 6.60 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 7.33 | 7.08 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 6 | 6 | 36 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 8 | 2 | 16 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 8 | 6 | 48 | 2024 | 8.00 | 7.46 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 8.25 | 8.25 | Q |
| | | CC-12 | Auditing | 9 | 6 | 54 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 9 | 6 | 54 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 8 | 6 | 48 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 8 | 6 | 48 | 2025 | 8.00 | 8.00 | Q |
| | | CC-14 | Taxation-II | 8 | 6 | 48 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 10 | 6 | 60 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 8.06 | | | | | | | Letter Grade in CGPA : A+ | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 7.48 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: DEEP MANDAL

Roll No. 220240500013

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 7.50 | 6.73 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 7 | 6 | 42 | 2023 | 7.00 | 6.90 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 6.67 | 6.31 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 7.00 | 6.77 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 6 | 6 | 36 | 2024 | 7.00 | 7.00 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 8 | 6 | 48 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.75 | 6.75 | Q |
| | | CC-14 | Taxation-II | 9 | 6 | 54 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.94 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.73 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **DIPAN SARKAR**Roll No. **220240500014**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------------|----------------------|-------------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 8.50 | 7.27 | Q |
| | | CC-2 | Business Management | 9 | 6 | 54 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 8 | 6 | 48 | 2023 | 8.00 | 7.60 | Q |
| | | CC-4 | Business Law | 8 | 6 | 48 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 7.00 | 6.85 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 6 | 6 | 36 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 8 | 2 | 16 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 8.00 | 7.77 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 9 | 6 | 54 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 8 | 2 | 16 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 6 | 6 | 36 | 2024 | 7.75 | 7.75 | Q |
| | | CC-12 | Auditing | 9 | 6 | 54 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 9 | 6 | 54 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 8 | 6 | 48 | 2025 | 7.25 | 7.25 | Q |
| | | CC-14 | Taxation-II | 9 | 6 | 54 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 7.67 | | | | | | | Letter Grade in CGPA : A | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 7.41 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: GULABSA KHATOON

Roll No. 220240500015

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 9 | 6 | 54 | 2022 | 8.00 | 7.27 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 6 | 6 | 36 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.50 | 6.60 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 9 | 2 | 18 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.00 | 5.85 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.67 | 7.23 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 6.75 | 6.75 | Q |
| | | CC-12 | Auditing | 8 | 6 | 48 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 8 | 6 | 48 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 7.00 | 7.00 | Q |
| | | CC-14 | Taxation-II | 8 | 6 | 48 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.94 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.77 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **HASSAN RAJA**Roll No. **220240500016**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | | | SNC |
| | | CC-2 | Business Management | 6 | 6 | 36 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | NA | 6 | NA | | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 4 | 6 | 24 | 2023 | | | SNC |
| | | CC-4 | Business Law | NA | 6 | NA | | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 5 | 6 | 30 | 2023 | 4.33 | 4.38 | Q |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 6 | 2 | 12 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 7.00 | 6.46 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 4 | 6 | 24 | 2024 | 5.75 | 5.75 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | NA | 6 | NA | | | | SNC |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: HINGLAJ BANERJEE

Roll No. 220240500017

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|--------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 7.50 | 6.45 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 4 | 6 | 24 | 2023 | 5.00 | 5.70 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | 4.67 | 5.15 | Q |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 6 | 6 | 36 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 7.00 | 6.77 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 5.75 | 5.75 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 5.75 | 5.75 | Q |
| | | CC-14 | Taxation-II | 5 | 6 | 30 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 5.89 | | | | | | | Letter Grade in CGPA : B | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 5.93 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs <5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: JYOTIRMAY DAS

Roll No. 220240500019

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 7.50 | 6.64 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.00 | 6.40 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.67 | 5.62 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 6.67 | 6.31 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 6.50 | 6.50 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 6.75 | 6.75 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.50 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.35 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs <5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: KUMARI MAHIMA

Roll No. 220240500020

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------------|----------------------|-------------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 6.00 | 5.64 | Q |
| | | CC-2 | Business Management | 6 | 6 | 36 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 4 | 6 | 24 | 2023 | 4.50 | 4.60 | Q |
| | | CC-4 | Business Law | 5 | 6 | 30 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 4 | 6 | 24 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.67 | 5.62 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 6.33 | 6.08 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 4 | 6 | 24 | 2024 | 5.25 | 5.25 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 4 | 6 | 24 | 2025 | 5.25 | 5.25 | Q |
| | | CC-14 | Taxation-II | 5 | 6 | 30 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 5.50 | | | | | | | Letter Grade in CGPA : B | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 5.44 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA(S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **LISA BAKSHI**Roll No. **220240500021**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|--|---------------------------|-------------|--|-----------|------------------|-------------------|--------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 9 | 6 | 54 | 2022 | 8.00 | 7.55 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 7 | 6 | 42 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 7 | 6 | 42 | 2023 | 8.00 | 7.60 | Q |
| | | CC-4 | Business Law | 9 | 6 | 54 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 7.00 | 7.00 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 7 | 6 | 42 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 6.67 | 7.15 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 8 | 6 | 48 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 9 | 2 | 18 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 7.50 | 7.50 | Q |
| | | CC-12 | Auditing | 9 | 6 | 54 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 7.00 | 7.00 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 7.28 | | | | | | | Letter Grade in CGPA : A | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 7.28 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: MITI GAYEN

Roll No. 220240500022

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 7.00 | 6.00 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.50 | 6.70 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 7.00 | 7.00 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 7 | 6 | 42 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 6.33 | 6.54 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 5.50 | 5.50 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.50 | 6.50 | Q |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.39 | | | | | | | Letter Grade in CGPA : B+ | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.38 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: NOOSHRAT PERVEEN

Roll No. 220240500024

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 8.50 | 7.00 | Q |
| | | CC-2 | Business Management | 9 | 6 | 54 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.50 | 5.40 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.33 | 5.85 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 6.00 | 5.77 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 7.00 | 7.00 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 8 | 6 | 48 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 6.75 | 6.75 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.67 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.30 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: PRATIMA BISWAS

Roll No. 220240500025

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 6.00 | 5.64 | Q |
| | | CC-2 | Business Management | 6 | 6 | 36 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.50 | 6.10 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.67 | 5.38 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 6.00 | 6.08 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 5 | 6 | 30 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 6 | 6 | 36 | 2024 | 6.25 | 6.25 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 6.00 | 6.00 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.06 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 5.90 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: PRITAM SANTRA

Roll No. 220240500026

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 7.50 | 6.73 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 6.00 | 5.80 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.67 | 5.62 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 7.00 | 6.46 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 6.75 | 6.75 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.50 | 6.50 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.56 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.31 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: PUSKAR DEY

Roll No. 220240500027

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 7.00 | 6.45 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 7 | 4 | 28 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 6.00 | 5.90 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.67 | 5.38 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 5.33 | 5.23 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 5 | 6 | 30 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 5 | 2 | 10 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 6 | 6 | 36 | 2024 | 6.25 | 6.25 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.50 | 6.50 | Q |
| | | CC-14 | Taxation-II | 8 | 6 | 48 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.11 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 5.93 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs <5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: PUSPITA ROY

Roll No. 220240500028

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|--------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 5.50 | 5.45 | Q |
| | | CC-2 | Business Management | 5 | 6 | 30 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.00 | 5.80 | Q |
| | | CC-4 | Business Law | 5 | 6 | 30 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | 5.67 | 5.38 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 5.33 | 5.23 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 5 | 6 | 30 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 5 | 2 | 10 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 5.00 | 5.00 | Q |
| | | CC-12 | Auditing | 5 | 6 | 30 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 6.50 | 6.50 | Q |
| | | CC-14 | Taxation-II | 8 | 6 | 48 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 5.56 | | | | | | | Letter Grade in CGPA : B | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 5.55 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **RACHITA ROY**Roll No. **220240500029**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|--------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 8 | 6 | 48 | 2022 | 8.00 | 6.55 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 8 | 6 | 48 | 2023 | 7.00 | 7.00 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.33 | 6.38 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 6 | 6 | 36 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 8 | 2 | 16 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.00 | 6.69 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 7.00 | 7.00 | Q |
| | | CC-12 | Auditing | 8 | 6 | 48 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 8 | 6 | 48 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 7.75 | 7.75 | Q |
| | | CC-14 | Taxation-II | 9 | 6 | 54 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 7.17 | | | | | | | Letter Grade in CGPA : A | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.89 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: RIYA PRAMANIK

Roll No. 220240500031

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 5 | 6 | 30 | 2022 | 6.00 | 5.73 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.50 | 6.10 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.67 | 5.62 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.33 | 6.62 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 5 | 2 | 10 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 6.00 | 6.00 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 7.25 | 7.25 | Q |
| | | CC-14 | Taxation-II | 9 | 6 | 54 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.50 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.23 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: RUDRA BARAI

Roll No. 220240500033

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 4 | 6 | 24 | 2022 | 5.50 | 5.18 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2024 | 5.00 | 4.90 | Q |
| | | CC-4 | Business Law | 5 | 6 | 30 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 4 | 6 | 24 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | | | SNC |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | NA | 6 | NA | | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 4 | 2 | 8 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 5.67 | 5.23 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 5 | 6 | 30 | 2024 | | | |
| | | CC-10 | Corporate Laws | 5 | 6 | 30 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 4 | 6 | 24 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 5 | 2 | 10 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 5.25 | 5.25 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 4 | 6 | 24 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | | | SNC |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | NA | 6 | NA | | | | |
| | | DSE-4 | Project Work | 6 | 6 | 36 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SAHITA DAS

Roll No. 220240500035

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|--|---------------------------|-------------|--|-----------|------------------|-------------------|--------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 5.50 | 6.36 | Q |
| | | CC-2 | Business Management | 5 | 6 | 30 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 7 | 6 | 42 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 4 | 6 | 24 | 2023 | 4.00 | 4.60 | Q |
| | | CC-4 | Business Law | 4 | 6 | 24 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | 4.67 | 4.69 | Q |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 6.67 | 6.15 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 5 | 2 | 10 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 4 | 6 | 24 | 2024 | 5.25 | 5.25 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 6.25 | 6.25 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 5.50 | | | | | | | Letter Grade in CGPA : B | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 5.56 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SANDIPAN GHOSH

Roll No. 220240500036

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 6.00 | 6.09 | Q |
| | | CC-2 | Business Management | 5 | 6 | 30 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.50 | 5.80 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.67 | 6.38 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 8 | 2 | 16 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.00 | 7.00 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 7.00 | 7.00 | Q |
| | | CC-12 | Auditing | 8 | 6 | 48 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 7 | 6 | 42 | 2025 | 7.75 | 7.75 | Q |
| | | CC-14 | Taxation-II | 9 | 6 | 54 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.83 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.70 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA(S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SANGITA HALDER

Roll No. 220240500037

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 4 | 6 | 24 | 2022 | | | SNC |
| | | CC-2 | Business Management | NA | 6 | NA | | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | NA | 6 | NA | | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.00 | 5.00 | Q |
| | | CC-4 | Business Law | 5 | 6 | 30 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 4 | 6 | 24 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.33 | 6.08 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 8 | 6 | 48 | 2024 | 7.33 | 7.15 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 7 | 6 | 42 | 2024 | 6.75 | 6.75 | Q |
| | | CC-12 | Auditing | 8 | 6 | 48 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.75 | 6.75 | Q |
| | | CC-14 | Taxation-II | 8 | 6 | 48 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SAYAN MONDAL

Roll No. 220240500038

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 5.00 | 5.27 | Q |
| | | CC-2 | Business Management | 4 | 6 | 24 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.50 | 5.50 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.67 | 6.31 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 8 | 6 | 48 | 2024 | 6.67 | 6.46 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 6.50 | 6.50 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 7.00 | 7.00 | Q |
| | | CC-14 | Taxation-II | 8 | 6 | 48 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.39 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.21 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SAYANI DAS

Roll No. 220240500039

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | | | SNC |
| | | CC-2 | Business Management | 4 | 6 | 24 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | NA | 6 | NA | | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.00 | 4.90 | Q |
| | | CC-4 | Business Law | 5 | 6 | 30 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 4 | 6 | 24 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.33 | 6.00 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 6 | 2 | 12 | 2023 | | | |
| IV | | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 6.00 | 6.00 | Q |
| | ACCOUNTING & FINANCE | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 6.00 | 6.00 | Q |
| | | CC-12 | Auditing | 8 | 6 | 48 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 6.00 | 6.00 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SAYANI GHOSH

Roll No. 220240500040

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 5.50 | 5.82 | Q |
| | | CC-2 | Business Management | 5 | 6 | 30 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 4 | 6 | 24 | 2023 | 5.00 | 4.80 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 4 | 6 | 24 | 2024 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | 4.67 | 4.92 | Q |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 5.67 | 5.92 | Q |
| | ACCOUNTING & FINANCE | CC-9 | Marketing Management & Human Resource Management | 5 | 6 | 30 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 5 | 2 | 10 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | | | SNC |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | NA | 6 | NA | | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 6.50 | 6.50 | Q |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SAYANTIPA SAMADDAR

Roll No. 220240500041

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|--|---------------------------|-------------|--|-----------|------------------|-------------------|--------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 7.00 | 6.64 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 8 | 6 | 48 | 2023 | 7.00 | 7.00 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 6.67 | 6.31 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 9 | 6 | 54 | 2024 | 8.33 | 8.00 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 8 | 2 | 16 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 8 | 6 | 48 | 2024 | 7.50 | 7.50 | Q |
| | | CC-12 | Auditing | 9 | 6 | 54 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 7 | 6 | 42 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 8 | 6 | 48 | 2025 | 8.00 | 8.00 | Q |
| | | CC-14 | Taxation-II | 9 | 6 | 54 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 10 | 6 | 60 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 7.50 | | | | | | | Letter Grade in CGPA : A | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 7.25 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **SK. ARMAN ALI**Roll No. **220240500042**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 4 | 6 | 24 | 2022 | | | SNC |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | NA | 6 | NA | | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.50 | 5.20 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 4 | 6 | 24 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 5.33 | 5.54 | Q |
| | | CC-6 | Cost Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 6 | 6 | 36 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 6 | 2 | 12 | 2023 | | | |
| IV | | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 7.00 | 6.69 | Q |
| | ACCOUNTING & FINANCE | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 6 | 6 | 36 | 2024 | 5.50 | 5.50 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 4 | 6 | 24 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 5.50 | 5.50 | Q |
| | | CC-14 | Taxation-II | 5 | 6 | 30 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 7 | 6 | 42 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SNEHA ADHIKARI

Roll No. 220240500043

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 5.00 | 4.91 | Q |
| | | CC-2 | Business Management | 4 | 6 | 24 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 4 | 6 | 24 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 4 | 6 | 24 | 2023 | 5.00 | 5.40 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.00 | 5.62 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 5.67 | 5.54 | Q |
| | ACCOUNTING & FINANCE | CC-9 | Marketing Management & Human Resource Management | 5 | 6 | 30 | 2024 | | | |
| | | CC-10 | Corporate Laws | 6 | 6 | 36 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | NC | 6 | NC | | | | SNC |
| | | CC-12 | Auditing | NC | 6 | NC | | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | NC | 6 | NC | | | | |
| | | DSE-2 | Indian Financial System | NC | 6 | NC | | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.50 | 6.50 | Q |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|---|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs < 5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "Not Computed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SOUMYADEEP GHOSH

Roll No. 220240500044

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|--|---------------------------|-------------|--|-----------|------------------|-------------------|--------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 6.50 | 6.36 | Q |
| | | CC-2 | Business Management | 7 | 6 | 42 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.00 | 5.40 | Q |
| | | CC-4 | Business Law | 5 | 6 | 30 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 6 | 2 | 12 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | 5.33 | 5.23 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 8 | 2 | 16 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 5 | 6 | 30 | 2024 | 6.33 | 6.46 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 5.25 | 5.25 | Q |
| | | CC-12 | Auditing | 5 | 6 | 30 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 6.75 | 6.75 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 5.89 | | | | | | | Letter Grade in CGPA : B | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 5.92 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **SUCHANDRA DUTTA BANIK**Roll No. **220240500047**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------------|----------------------|-------------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 10 | 6 | 60 | 2022 | 9.50 | 9.27 | Q |
| | | CC-2 | Business Management | 9 | 6 | 54 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 9 | 6 | 54 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 9 | 4 | 36 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 8 | 6 | 48 | 2023 | 8.00 | 8.30 | Q |
| | | CC-4 | Business Law | 8 | 6 | 48 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 9 | 6 | 54 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 8.00 | 7.77 | Q |
| | | CC-6 | Cost Accounting-II | 8 | 6 | 48 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 9 | 6 | 54 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 7 | 6 | 42 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 8 | 2 | 16 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.67 | 7.46 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 7 | 6 | 42 | 2024 | | | |
| | | CC-10 | Corporate Laws | 9 | 6 | 54 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 8 | 6 | 48 | 2024 | 7.50 | 7.50 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 8 | 6 | 48 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 8 | 6 | 48 | 2025 | 7.75 | 7.75 | Q |
| | | CC-14 | Taxation-II | 8 | 6 | 48 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 6 | 6 | 36 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 7.94 | | | | | | | Letter Grade in CGPA : A | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 7.97 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs <5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SUDIP MAJI

Roll No. 220240500048

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|--|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 7 | 6 | 42 | 2022 | 8.00 | 7.91 | Q |
| | | CC-2 | Business Management | 9 | 6 | 54 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 7 | 6 | 42 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 9 | 4 | 36 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.50 | 6.80 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 8 | 6 | 48 | 2023 | 7.00 | 6.31 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.33 | 6.92 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 9 | 6 | 54 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 5.50 | 5.50 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 4 | 6 | 24 | 2025 | 5.50 | 5.50 | Q |
| | | CC-14 | Taxation-II | 6 | 6 | 36 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 4 | 6 | 24 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.44 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.46 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: SUMITA DAS

Roll No. 220240500049

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|----------------------------------|----------------------|-------------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 7.00 | 6.64 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 5.50 | 6.20 | Q |
| | | CC-4 | Business Law | 5 | 6 | 30 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.67 | 6.08 | Q |
| | | CC-6 | Cost Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 4 | 6 | 24 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.33 | 7.23 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 9 | 6 | 54 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 7 | 6 | 42 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 6.00 | 6.00 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 6 | 6 | 36 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 4 | 6 | 24 | 2025 | 6.25 | 6.25 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 9 | 6 | 54 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.44 | | | | | | | Letter Grade in CGPA : B+ | | Result : Q | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.41 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^n (V_i \times S_i)}{\sum_{i=1}^n V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: TAMANNA BANERJEE

Roll No. 220240500051

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|----------------------|--|------------|------------------|-------------------|----------------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 9 | 6 | 54 | 2022 | 8.50 | 7.36 | Q |
| | | CC-2 | Business Management | 8 | 6 | 48 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 6 | 6 | 36 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 8 | 6 | 48 | 2023 | 7.50 | 7.40 | Q |
| | | CC-4 | Business Law | 7 | 6 | 42 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 7 | 6 | 42 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 7 | 6 | 42 | 2023 | 6.33 | 6.08 | Q |
| | | CC-6 | Cost Accounting-II | 7 | 6 | 42 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 6.67 | 6.54 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 7 | 2 | 14 | 2024 | | | |
| | V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 6 | 6 | 36 | | | |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| ACCOUNTING & FINANCE | | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 6 | 6 | 36 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 6 | 6 | 36 | 2025 | 7.00 | 7.00 | Q |
| | | CC-14 | Taxation-II | 9 | 6 | 54 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.78 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.65 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|---|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs < 5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: UMA BHATTACHARYYA

Roll No. 220240500052

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 6 | 6 | 36 | 2022 | 5.50 | 5.45 | Q |
| | | CC-2 | Business Management | 5 | 6 | 30 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2022 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 6 | 4 | 24 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.00 | 5.90 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 8 | 2 | 16 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | | | SNC |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | NA | 6 | NA | | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 6 | 6 | 36 | 2024 | 5.67 | 5.54 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 6 | 6 | 36 | 2024 | | | |
| | | CC-10 | Corporate Laws | 5 | 6 | 30 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 4.75 | 4.75 | Q |
| | | CC-12 | Auditing | 5 | 6 | 30 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 4 | 6 | 24 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 6.25 | 6.25 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: **YASH KUMAR RAJBHAR**Roll No. **220240500053**Honours: **ACCOUNTING & FINANCE**

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|---|---------------------------|-------------|--|-----------|------------------|-------------------|------------------------|----------------------|--------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 4 | 6 | 24 | 2022 | | | SNC |
| | | CC-2 | Business Management | 6 | 6 | 36 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | NA | 6 | NA | | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 8 | 4 | 32 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 5 | 6 | 30 | 2023 | 5.50 | 6.00 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 6 | 6 | 36 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 9 | 2 | 18 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 4 | 6 | 24 | 2023 | 4.33 | 4.69 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 4 | 6 | 24 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 5 | 6 | 30 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.33 | 6.69 | Q |
| | ACCOUNTING & FINANCE | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 7 | 6 | 42 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 5 | 6 | 30 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 5.25 | 5.25 | Q |
| | | CC-12 | Auditing | 6 | 6 | 36 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 5 | 6 | 30 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 4 | 6 | 24 | 2025 | 5.50 | 5.50 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 6 | 6 | 36 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : | | | | | | | Letter Grade in CGPA : | | Result : PNC | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^n (G_i \times V_i)}{\sum_{i=1}^n V_i}$$

$$CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs.<5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA×10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |



THE UNIVERSITY OF BURDWAN
B.COM. 3-YEAR DEGREE HONOURS FINAL EXAMINATION 2025 UNDER CBCS
GRADE CARD

Name: YUVRAJ SINGH

Roll No. 220240500054

Honours: ACCOUNTING & FINANCE

| Semester No. | Subject | Course Code | Course Title | Grade (G) | Credit Value (V) | Grade Point (G×V) | Credit Retained Year | SGPA on the basis of | | Result Code |
|--|---------------------------|-------------|--|-----------|------------------|-------------------|---------------------------|----------------------|-------------|-------------|
| | | | | | | | | CCs & DSEs | All Courses | |
| I | ACCOUNTING & FINANCE | CC-1 | Financial Accounting-I | 5 | 6 | 30 | 2022 | 5.50 | 6.00 | Q |
| | | CC-2 | Business Management | 6 | 6 | 36 | 2022 | | | |
| | MATHEMATICS | GE-1 | Business Mathematics | 5 | 6 | 30 | 2023 | | | |
| | ENVIRONMENTAL STUDIES | AECC-1 | Fundamentals of Environmental Studies | 9 | 4 | 36 | 2022 | | | |
| II | ACCOUNTING & FINANCE | CC-3 | Cost Accounting-I | 6 | 6 | 36 | 2023 | 6.00 | 5.80 | Q |
| | | CC-4 | Business Law | 6 | 6 | 36 | 2023 | | | |
| | STATISTICS | GE-2 | Business Statistics | 5 | 6 | 30 | 2023 | | | |
| | Communicative English/MIL | AECC-2 | Communicative English | 7 | 2 | 14 | 2023 | | | |
| III | ACCOUNTING & FINANCE | CC-5 | Computer Applications in Business | 6 | 6 | 36 | 2023 | 5.67 | 5.85 | Q |
| | | CC-6 | Cost Accounting-II | 5 | 6 | 30 | 2023 | | | |
| | | CC-7 | Financial Accounting-II | 6 | 6 | 36 | 2023 | | | |
| | ECONOMICS | GE-3 | Principles of Economics | 6 | 6 | 36 | 2023 | | | |
| | E-COMMERCE | SEC-1 | E-Commerce | 7 | 2 | 14 | 2023 | | | |
| IV | ACCOUNTING & FINANCE | CC-8 | Financial Accounting-III | 7 | 6 | 42 | 2024 | 7.67 | 7.15 | Q |
| | | CC-9 | Marketing Management & Human Resource Management | 8 | 6 | 48 | 2024 | | | |
| | | CC-10 | Corporate Laws | 8 | 6 | 48 | 2024 | | | |
| | ECONOMICS | GE-4 | Indian Economy | 6 | 6 | 36 | 2024 | | | |
| | ENTREPRENEURSHIP | SEC-2 | Entrepreneurship | 6 | 2 | 12 | 2024 | | | |
| | | | | | | | | | | |
| V | ACCOUNTING & FINANCE | CC-11 | Taxation-I | 5 | 6 | 30 | 2024 | 6.00 | 6.00 | Q |
| | | CC-12 | Auditing | 7 | 6 | 42 | 2024 | | | |
| | ACCOUNTING & FINANCE | DSE-1 | Management Accounting | 5 | 6 | 30 | 2024 | | | |
| | | DSE-2 | Indian Financial System | 7 | 6 | 42 | 2024 | | | |
| VI | ACCOUNTING & FINANCE | CC-13 | Fundamentals of Financial Management | 5 | 6 | 30 | 2025 | 6.25 | 6.25 | Q |
| | | CC-14 | Taxation-II | 7 | 6 | 42 | 2025 | | | |
| | ACCOUNTING & FINANCE | DSE-3 | Tax Procedures and Management | 5 | 6 | 30 | 2025 | | | |
| | | DSE-4 | Project Work | 8 | 6 | 48 | 2025 | | | |
| CGPA (Cumulative Grade Point Average) on the basis of CCs & DSEs : 6.22 | | | | | | | Letter Grade in CGPA : B+ | Result : Q | | |
| CGPA (Cumulative Grade Point Average) on the basis of All Courses : 6.20 | | | | | | | | | | |

Date of Publication of Result : 25.08.2025

$$SGPA (S) = \frac{\sum_{i=1}^N (G_i \times V_i)}{\sum_{i=1}^N V_i} \quad CGPA = \frac{\sum_{i=1}^N (V_i \times S_i)}{\sum_{i=1}^N V_i}$$

Controller of Examinations

| Course Type | CGPA Letter Grades | | | | Result Codes |
|--|--------------------|-----------------|--------------|--------------|--|
| CC – Core Course | CGPA | Letter Grade | CGPA | Letter Grade | Q – Qualified |
| GE – Generic Elective | 9 and above | O (Outstanding) | 5 to below 6 | B (Average) | SNC – Semester Not Cleared |
| DSE – Discipline Specific Elective | 8 to below 9 | A+ (Excellent) | 4 to below 5 | P (Pass) | PNC – Programme Not Cleared [CGPA on the basis of CCs and DSEs <5 or any one or more semester(s) is/are not cleared] |
| SEC – Skill Enhancement Course | 7 to below 8 | A (Very Good) | Below 4 | F (Fail) | NC denotes "NotComputed" due to absence in C1, C2 and C4 as applicable. |
| AECC – Ability Enhancement Compulsory Course | 6 to below 7 | B+ (Good) | | | |

| | Grade Point Norms | | | | Percentage Conversion Formula: = (SGPA or CGPA × 10) - 5.0 *Letter Grade in CGPA is awarded on the basis of CCs and DSEs |
|--|-----------------------------|----|-----------------------------|------------------|---|
| | 90% to 100% | 10 | 80% and above but below 90% | 9 | |
| | 70% and above but below 80% | 8 | 60% and above but below 70% | 7 | |
| | 50% and above but below 60% | 6 | 40% and above but below 50% | 5 | |
| | 35% and above but below 40% | 4 | Below 35% | Not Awarded (NA) | |