

## A. Program Structure



### Proposed Scheme of Teaching & Evaluation for B.Com (Basic/Hons) with Commerce as Core subject

Semester I								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
1	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
2	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
3	B.Com.1.1	Financial Accounting	DSC	3+0+2	70	30	100	4
4	B.Com.1.2	Management Principles and Applications	DSC	4+0+0	70	30	100	4
5	B.Com.1.3	Principles of Marketing	DSC	4+0+0	70	30	100	4
6	B.Com.1.4	Digital Fluency	SEC-SB	1+0+2	50	50	100	2
7	B.com 1.5	1. Physical Education-Yoga 2. Health and Wellness	SEC-VB	0+0+4				2
8	B.Com.1.6	Accounting for Everyone/Financial Literacy	OEC	3+0+0	50	50	100	3
Sub -Total (A)					450	250	700	25

Semester II								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
09	Lang.2.1	Language - I	AECC	3+1+0	70	30	100	3
10	Lang.2.2	Language - II	AECC	3+1+0	70	30	100	3
11	B.Com.2.1	Advanced Financial Accounting	DSC	3+0+2	70	30	100	4
12	B.Com.2.2	Business Mathematics OR Corporate Administration	DSC	3+0+2	70	30	100	4
13	B.Com.2.3	Law & Practice of Banking	DSC	4+0+0	70	30	100	4
14	B.Com.2.4	1. Physical Education Sports 2. NCC/NSS/R&R (S&C)/ Cultural	SEC-VB	1+0+2	-	100	100	2
15	B.Com.2.5	Environmental Studies	AECC	2+0+0	50	50	100	2
16	B.Com.2.6	Financial Environment/Investing in Stock Markets	OEC	3+0+0	50	50	100	3
Sub -Total (B)					450	350	800	25

**EXIT OPTION WITH CERTIFICATION - with ability to solve well defined problems**

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Semester III								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
16	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
17	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
18	B.Com.3.1	Corporate Accounting	DSC	3+0+2	70	30	100	4
19	B.Com.3.2	Business Statistics	DSC	3+0+2	70	30	100	4
20	B.Com.3.3	Cost Accounting	DSC	3+0+2	70	30	100	4
21	B.Com.3.4	Artificial Intelligence	SEC	1+0+2	50	50	100	2
22	B.Com.3.5	Advertising Skills/Entrepreneurial Skills	OEC	3+0+0	50	50	100	3
Sub - Total (C)					450	250	700	23

Semester IV								
Sl. No.	CourseCode	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
23	Lang.1.1	Language - I	AECC	3+1+0	70	30	100	3
24	Lang.1.2	Language - II	AECC	3+1+0	70	30	100	3
25	B.Com.4.1	Advanced Corporate Accounting	DSC	3+0+2	70	30	100	4
26	B.Com.4.2	Costing Methods & Techniques	DSC	3+0+2	70	30	100	4
27	B.Com.4.3	Business Regulatory Framework	DSC	4+0+0	70	30	100	4
28	B.Com.4.4	Constitution of India	AECC	2+0+0	50	50	100	2
29	B.Com.4.5	Sports/NCC/NSS/others (if any)	SEC-VB	1+0+2	-	100	100	2
30	B.Com.4.6	Business Ethics / Corporate Governance	OEC	3+0+0	50	50	100	3
Sub - Total (D)					450	350	800	25

EXIT OPTION WITH DIPLOMA - Ability to solve broadly defined problems.

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### Semester V

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
31	B.Com.5.1	Financial Management	DSC	3+0+2	70	30	100	4
32	B.Com.5.2	Income Tax Law and Practice-I	DSC	3+0+2	70	30	100	4
33	B.Com.5.3	Auditing and Assurance	DSC	4+0+0	70	30	100	4
34	B.Com.5.4 Elective	One Course from the Selected Elective Group	DSE - 1	3+1+0	70	30	100	3
35	B.Com.5.6 Elective	GST- Law & Practice	Vocational - 1	2+0+2	70	30	100	3
36	B.Com.5.7	Cyber Security/Ethics & Self Awareness	SEC - VB	1+0+2	50	50	100	2
Sub -Total (E)					400	200	600	20

### Semester VI

Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
37	B.Com.6.1	Management Accounting	DSC	3+0+2	70	30	100	4
38	B.Com.6.2	Income Tax Law and Practice-II	DSC	3+0+2	70	30	100	4
39	B.Com.6.3 Elective	Three courses from the Selected Elective Group	DSE - 2	3+1+0	70	30	100	3
40	B.Com.6.4 Elective		DSE - 3	3+1+0	70	30	100	3
41	B.Com.6.5 Elective		DSE - 4	3+1+0	70	30	100	3
42	B.Com.6.6	Basics of Spread Sheet Modelling OR Report on Study of Startups and Innovative Business Ideas	Vocational-2	2+0+2	70	30	100	3
43	B.Com.6.7	Professional Communication	SEC - SB	2+0+0	50	50	100	2
Sub -Total (F)					470	230	700	22
Grand Total - Degree					2670	1630	4300	138

EXIT OPTION WITH BACHELOR DEGREE - Ability to solve complex problems that are ill-structured requiring multi-disciplinary skills to solve them.

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Semester VII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
44	B.Com.7.1	International Business	DSC	4+0+0	70	30	100	4
45	B.Com.7.2	Advanced Business Statistics	DSC	3+0+2	70	30	100	4
46	B.Com.7.3	Advanced Financial Management	DSC	3+0+2	70	30	100	4
47	B.Com.7.4	One Course from the Selected Elective Group	DSE - 5	3+1+0	70	30	100	3
48	B.Com.7.5	ERP Applications	Vocational-3	2+0+2	70	30	100	3
49	B.Com.7.6	Research Methodology	-	2+0+2	70	30	100	3
Sub -Total (G)					420	180	600	21

Semester VIII								
Sl. No.	Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	SEE	CIE	Total Marks	Credits
50	B.Com.8.1	Financial Reporting-IND.AS	DSC	3+0+2	70	30	100	4
51	B.Com.8.2	Strategic Financial Management	DSC	4+0+0	70	30	100	4
52	B.Com.8.3	Business Analytics OR Data Analysis & Decision Sciences	DSC	3+0+2	70	30	100	4
53	B.Com.8.4	Managing Digital Platforms	Vocational-4	2+0+2	70	30	100	3
54	B.Com.8.5	Research Projects/Internship with Viva - voce	-	-	50	50	100	6
		OR						
		Two Courses from the Selected Elective Group 8.5 (A) & 8.5 (B)	DSE-6	3+1+0	70*	30*	100*	3*
			DSE-7	3+1+0	70*	30*	100*	3*
Sub -Total (H)					330/ 420*	170/ 180*	500/ 600*	21/ 21*
Grand Total - Honors					3420/ 3510*	1980/ 1990*	5400/ 5500*	180+17

\* Students who do not opt Research Project / Internship shall take two elective courses such as 8.5 (A) & 8.5 (B). Sub Total (H) and Grand Totals Honors vary accordingly.

BACHELOR DEGREE WITH HONORS - Experience of workplace problem solving in the form of internship or research experience preparing for higher education or entrepreneurship experience.

Notes:

- One Hour of Lecture is equal to 1 Credit.
- One Hour of Tutorial is equal to 1 Credit (Except Languages).
- Two Hours of Practical is equal to 1 Credit

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**Acronyms Expanded**

➤ AECC	: Ability Enhancement Compulsory Course
➤ DSC ©	: Discipline Specific Core (Course)
➤ SEC-SB/VB	: Skill Enhancement Course-Skill Based/Value Based
➤ OEC	: Open Elective Course
➤ DSE	: Discipline Specific Elective
➤ SEE	: Semester End Examination
➤ CIE	: Continuous Internal Evaluation
➤ L+T+P	: Lecture+Tutorial+Practical(s)

**Note:** Practical Classes may be conducted in the Business Lab or in Computer Lab or in Class room depending on the requirement. One batch of students should not exceed half (i.e., 50 or less than 50 students) of the number of students in each class/section. 2 Hours of Practical Class is equal to 1 Hour of Teaching, however, whenever it is conducted for the entire class (i.e., more than 50 students) 2 Hours of Practical Class is equal to 2 Hours of Teaching.

**ELECTIVE GROUPS AND COURSES:****Discipline Specific Electives - V Semester**

Sl. No	Accounting	Finance	Banking & Insurance	Marketing	Human Resources	IT
1	Ind. AS and IFRS	Financial Markets & Intermediaries	Indian Banking System	Retail Management	Human Resources Development	Financial Analytics

**Discipline Specific Electives - VI Semester**

1	e-Business & Accounting	Investment Management	Banking Innovations & Technology	Customer Relationship Marketing	Cultural Diversity at Work Place	HR Analytics
2	Accounting for Services Sector	Global Financial System & Practices	Principles & Practice of Insurance	Digital Marketing	New Age Leadership Skills	Marketing Analytics
3	Accounting for Government and Local Bodies	Risk Management	Insurance Law and Regulations	Consumer Behavior & Marketing Research	Labour Laws & Practice	ICT Application in Business

**Discipline Specific Electives - VII Semester**

1	Forensic Accounting	Corporate Structuring	Banking Products & Services	Logistics & Supply Chain Management	Strategic HRM	DBMS & SQL
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**Discipline Specific Electives - VIII Semester**

1	Innovations in Accounting	Corporate Valuation	e-Banking	E - Commerce	International HRM	Web & Social Intelligence
2	Accounting Information System	Analysis of Financial Statements	Insurance Planning & Management	Services Marketing	Employee Welfare & Social Security	Artificial Intelligence & Machine Learning in Business

**NOTE:** Student shall continue with the same elective group in V and VI semesters, however, he/she may change the elective group in VII semester, but shall continue in the same group in VIII semester.

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