

B.Com, B.Com Honors B.Com Honors with Research (As per NEP 2020)

FIRST YEAR	Semester I			Semester II			
	Subject Code	Subject Name	Credits	Subject Code	Subject Name	Credits	
	CC- I	Financial Accounting	4	CC- II	Corporate Accounting	4	
	MC- I	Principles of Economics	4	MC- II	Business Environment	4	
	IDC- I	Inter Disciplinary Course	3	IDC- II	Inter Disciplinary Course	3	
	AEC- I	Ability Enhancement Course	3	AEC- II	Ability Enhancement Course	3	
	SEC- I	Skill Enhancement Course	3	SEC- II	Skill Enhancement Course	3	
	VAC- I	Value Added Course	2	VAC- III	Value Added Course	2	
	VAC- II	Value Added Course	2	VAC- IV	Value Added Course	2	
Total Credits			21	Total Credits			21
Total Credits in First Year						42	
INTERSHIP PROGRAM I [Duration 4 weeks]						4	

Note: CC- Core Course, MC- Minor Course, IDC – Inter Disciplinary Course, AEC- Ability Enhancement Course, SEC – Skill Enhancement Course, VAC- Value Added Course

		Inter Disciplinary Course (IDC)		Ability Enhancement Course (AEC)		Skill Enhancement Course (SEC)		Value Added Course (VAC)	
SEM – I	IDC-I	Mathematical Thinking	AEC-I	Effective English Communication	SEC-I	Information Communication and Technology	VAC-I	Environmental Studies	
		Entrepreneurship Development		English Language and Skills		Handloom		VAC-II	Yoga for Personal and Family Health
SEM – II	IDC-II	Introduction to Psychology	AEC-II	Academic Reading and Writing	SEC-II	Numerical Aptitude and Reasoning	VAC-III	Understanding India	
		Introduction to Indian Economy		Modern Indian Language		Graphics and Design		VAC-IV	Cyber Security and Law
								Web Enabled Technologies	

Program Outcome

- To record the various kinds of business transactions and to prepare financial statements.
- To know the English language by developing their reading, comprehending, writing, listening, and speaking skills.
- Summarize the importance of Yoga in modern lifestyle.
- Describe the environmental issues and their possible repercussions on the plant in the next few decades.
- Identify the parameters to assess opportunities and constraints for new business ideas.

Exit Option-Student who completes two semesters including Internship Program I with 46 credits will be awarded with Certificate. If student wish to continue further after exit, then he/she must join within three years of exit from Third Semester. For example, if student exit in June 2023, then he / she can rejoin the course within Aug-2026 session

Continue Option-

Students who wish to continue for Second Year is exempted from doing Internship Program I.

SECOND YEAR	Semester III			Semester IV		
	Subject Code	Subject Name	Credits	Subject Code	Subject Name	Credits
	CC- III	Cost Accounting	4	CC- V	Management Accounting	4
	CC- IV	Financial Management	4	CC-VI	Auditing	4
	MC-III	Principles of Management	4	CC-VII	Computerized Accounting	4
	IDC-III	Inter Disciplinary Course	3	MC-IV	Statistics	4
	AEC- III	Ability Enhancement Course	2	MC-V	Human Resource Management	4
	SEC- III	Skill Enhancement Course	3	AEC-IV	Ability Enhancement Course	3
			Total Credits			
			20			
			Total Credits in Second Year			
			43			
						Total Credits
						23
						Cumulative Credits[FIRST YEAR + SECOND YEAR]
						85
						INTERSHIP PROGRAM II [4 credits – Duration 4 weeks]
						4

Note:CC- Core Course, MC- Minor Course, IDC – Inter Disciplinary Course, AEC- Ability Enhancement Course, SEC – Skill Enhancement Course,

Internship Program II is compulsory

Inter Disciplinary Course (IDC)		Ability Enhancement Course (AEC)		Skill Enhancement Course (SEC)	
IDC-III	Business Laws	AEC-III	Academic Reading and Writing	AEC-IV	Introduction to MIL
	Organization Behavior		Public Speaking		ELS
				SEC-III	Impactful Presentations
					Digital Marketing

Program Outcome

- Prepare financial statements (Profit & Loss Account, Balance Sheet as per Companies Act.
- Can explain the law governing regulation.
- Prepare various budgets and to measure the performance of the business firm applying budgetary control measures.
- Prepare a Human Resource Plan in an organization.
- Analyze and interpret the contents of corporate annual report and auditor's report to understand the true and fair financial position of a company.
- To prepare draft of Article of Association & Memorandum of Association for a business.

Exit Option-Student who completes four semesters including Internship Program II with 86 credits will be awarded as Diploma. If student wish to continue further after exit, then he/she must join within three years of exit from Fifth Semester. For example, if student exit in June 2023, then he / she can rejoin the course within Aug-2026 session.

Continue Option-

Students who wish to continue for Third Year must do Internship Program II.

THIRD YEAR	Semester V			Semester VI		
	Subject Code	Subject Name	Credits	Subject Code	Subject Name	Credits
	CC- V	Indian Financial System	4	CC-VI	Financial control System	4
	CC- VII	Corporate Law	4	CC-VIII	Indirect Taxes	4
	CC- IX	Banking Theory & Practice	4	CC-X	International Business	4
	CC-XI	Direct Taxes	4	CC-XII	Accounting Analytics	4
	MC-VI	Marketing Management	4	MC-VIII	Operations Management	4
	MC-VII	Business Analytics using SAS, R, Python	4			
			Total Credits			
			24			
			Total Credits in Third Year			
			40			
						Total Credits
						20
						Cumulative Credits[FIRST YEAR + SECOND YEAR+THIRD YEAR]
						129

Note:CC- Core Course, MC- Minor Course

Program Outcome

- Analyze the process of value creation through marketing decisions involving product pricing and its distribution.
- Describe the framework of dividend distribution, Accounts of the company and Audit and Auditors of company.
- Comprehend the provisions relating to filing of return of income.
- Analyze provisions regarding penalties and interest and to prepare and file GST return on-line.

Exit Option-Student who completes six semesters with 128 credits will be awarded as Bachelor in Commerce. If student wish to continue further after exit, then he/she must join within three years of exit from Seventh Semester. For example, if student exit in June 2023, then he / she can rejoin the course within Aug-2026 session.

Continue Option-

Students after completing Bachelor can either go for B.com Honors \Honors with Research in Fourth year.

FOURTH YEAR	Semester VII			Semester VIII		
	Subject Code	Subject Name	Credits	Subject Code	Subject Name	Credits
	CC- XIII	Research Methods –I	4	CC-XIV	Research Methods-II	4
	CC- XV	International Financial Reporting	4	SEC-IV	Research Project/Dissertation	12
	CC- XVI	Investment Management	4	MC-IX	Elective II	4
	CC- XVII	Financial Statement Analysis	4			
	MC-VIII	Elective I	4			
			Total Credits			
			20			
			Total Credits in Fourth Year			
			40			
						Total Credits
						20
						Cumulative Credits[FIRST YEAR + SECOND YEAR+THIRD YEAR+FOURTH YEAR]
						169

Note:CC- Core Course, MC- Minor Course, SEC- Skilled Enhancement Course

Elective I	Elective II
Business Strategy	Accounting Research Papers
Financial Reporting	Service Marketing
Money and Banking	Management Information System

Program Outcome

- Outline the significance of Research and Research Methodology and to analyze the problems in conducting social science research in India
- Familiarize regarding the concept of Investment Planning and its methods.
- Treatment for special transactions in the context of financial reporting.
- Formulate Research Problem and Research Design
- Prepare a report based on collected data.

FOURTH YEAR	Semester VII			Semester VIII		
	Subject Code	Subject Name	Credits	Subject Code	Subject Name	Credits
	CC- XIII	Project Appraisal & Finance	4	CC-XIV	International Finance Management	4
	CC- XV	Business Ethics & Corporate Governance	4	CC-XVI	M R Project	4
	CC- XVII	Investment Management	4	CC- XVIII	Corporate Audit and Assurance	4
	CC- XIX	Financial Statement Analysis	4	CC- XX	Insurance and Risk Management	4
	MC-VIII	Elective I	4	MC-IX	Elective II	4
			Total Credits			
			20			
			Total Credits in Fourth Year			
			40			
						Cumulative Credits [FIRST YEAR + SECOND YEAR+THIRD YEAR+FOURTH YEAR]
						169

Note:CC- Core Course, MC- Minor Course, SEC- Skilled Enhancement Course

Elective I	Elective II
Business Strategy	Accounting Research Papers
Financial Reporting	Service Marketing
Money and Banking	Management Information System

Program Outcome-

- Explain the meaning and appreciate the relevance of Financial Management.
- Analyze Indian securities market including the derivatives market.
- Critically examine various theories of dividend, identify and analyze factors affecting dividend policy; and suggest sound dividend policy.
- Prepare financial plan and budget and manage personal finances.
- Discuss Ethical Performance of an organization.