

Revised Syllabus for B.Com Honours Program [Effective from: 2022-23]

CREDIT DETAILS OF B.COM HONOURS PROGRAM

		Types of Courses					Semester-wise	
		Discipline Specific Core Course (DSC)	Discipline Specific Elective Course (DSE)	Generic Elective Course (GE)	Ability Enhancement Compulsory Course (AECC)	Skill Enhancement Course (SEC)	Total Courses	Total Credit
Credit (per course) ⇒		6	6	6	2	2		
Semester I		2	-	1	1	-	4	20
Semester II		2	-	1	1	-	4	20
Semester III		3	-	1	-	1	5	26
Semester IV		3	-	1	-	1	5	26
Semester V		2	2	-	-	-	4	24
Semester VI		2	2	-	-	-	4	24
Course type-wise	Total Courses	14	4	4	2	2	26	
	Total Credits	84	24	24	4	4		140

STRUCTURE OF THE B.COM HONOURS PROGRAM

	Course No.	Course Title	Course Type	Marks	Credits	Page No.
Semester I	AECC-1	Environmental Studies	AECC	100	2	4
	CC -1	Financial Accounting	DSC	75	5+1 (T)	4
	CC-2	Management Principles and Applications	DSC	75	5+1 (T)	5
	GE (H)-1	An Introduction to Economic Environment in India	GE	75	5+1 (T)	6
	Total in Semester I				325	20
Semester II	AECC-2	English/MIL Communication	AECC	50	2	8
	CC -3	Corporate Accounting	DSC	75	5+1 (T)	8
	CC -4	Business Law	DSC	75	5+1 (T)	9
	GE (H)-2	Business Statistics	GE	75	5+1 (T)	10
	Total in Semester II				275	20
Semester III	CC-5	Business Mathematics	DSC	75	5+1 (T)	13
	CC-6	Corporate Law	DSC	75	5+1 (T)	14
	CC-7	Human Resource Management	DSC	75	5+1 (T)	15
	GE (H)-3	Micro Economics	GE	75	5+1 (T)	16
	SEC (H)-1	Entrepreneurship	SEC	75	2	17
	Total in Semester III				375	26

Semester IV	CC-8	Cost Accounting	DSC	75	5+1 (T)	19
	CC-9	Auditing and Corporate Governance	DSC	75	5+1 (T)	20
	CC-10	Principles of Marketing	DSC	75	5+1 (T)	21
	GE (H)-4	Macro Economics and Quantitative Techniques	GE	75	5+1 (T)	22
	SEC (H)-2	E-Commerce	SEC	75	2	23
	Total in Semester IV				375	26
Semester V	CC-11	Fundamentals of Investment	DSC	75	5+1(T)	25
	CC-12	Income Tax Law and Practice in India	DSC	75	5+1(T)	25
	DSE (H)-1 (any ONE Course)	(a) Computer Applications in Business	DSE	75	4+2(P)	26
		(b) Computerized Accounting and Systems				27
	DSE (H)-2 (any ONE Course)	(a) Management Accounting	DSE	75	5+1(T)	28
(b) Advertising		29				
Total in Semester V				300	24	
Semester VI	CC-13	Fundamentals of Financial Management	DSC	75	5+1 (T)	31
	CC-14	Goods and Services Tax and Customs Duty	DSC	75	5+1 (T)	32
	DSE (H)-3 (any ONE Course)	(a) Business Research Methods and Project Work	DSE	75	(a)» 4+2(P) or (b) » 5+1(T)	33
		(b) Banking and Insurance				34
	DSE (H)-4 (any ONE Course)	(a) Financial Markets, Institutions and Financial Services	DSE	75	5+1(T)	35
(b) Industrial Relations and Labour Laws		36				
Total in Semester VI				300	24	
GRAND TOTAL				1950	140	

Notes:

1. Credit determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work field work per week.
2. 1 credit also means 2 practical periods
3. 1(T) means 1 tutorial period for doubt clearing and others
4. Each semester requires 90 actual teaching days in 15-18 weeks.
5. Odd Semesters i.e., Sem. I, Sem. III, and Sem. V last from July to December every year.
6. Even Semesters i.e., Sem. II, Sem. IV, and Sem. VI last from January to June every year

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CREDIT DETAILS OF B.COM PROGRAM

		Types of Courses						Semester-wise	
		Discipline Specific Core Course (DSC)	Discipline Specific Elective Course (DSE)	Generic Elective Course (GE)	Language (LCC)	Ability Enhancement Compulsory Course (AECC)	Skill Enhancement Course (SEC)	Total Courses	Total Credit
Credit (per course) ⇨		6	6	6	6	2	2		
Semester I		2	-	-	1	1	-	4	20
Semester II		2	-	-	1	1	-	4	20
Semester III		2	-	-	1	-	1	4	20
Semester IV		2	-	-	1	-	1	4	20
Semester V		-	2	1		-	1	4	20
Semester VI		-	2	1		-	1	4	20
Course type-wise	Total Courses	8	4	2	4	2	4	24	
	Total Credits	48	24	12	24	4	8		120

STRUCTURE OF THE B.COM PROGRAM

	Course No.	Course Title	Course Type	Marks	Credits	Page No.
Semester I	AECC -1	Environmental Studies	AECC	100	2	4
	DSC-1	Financial Accounting	DSC	75	5+1 (T)	4
	DSC-2	Management Principles and Applications	DSC	75	5+1 (T)	5
	LCC - 1	MIL - 1	LCC	75	5+1 (T)	6
	Total in Semester I				325	20
Semester II	AECC - 2	English/MIL Communication	AECC	50	2	7
	DSC - 3	Corporate Accounting	DSC	75	5+1 (T)	7
	DSC - 4	Business Law	DSC	75	5+1 (T)	7
	LCC - 2	English - 1	LCC	75	5+1 (T)	8
	Total in Semester II				275	20
Semester III	DSC - 5	Business Mathematics	DSC	75	5+1 (T)	10
	DSC - 6	Corporate Law	DSC	75	5+1 (T)	11
	LCC - 1	MIL - 2	LCC	75	5+1 (T)	12
	SEC (P)-1	Entrepreneurship	SEC	75	2	12
	Total in Semester III				300	20

Semester IV	DSC - 7	Cost Accounting	DSC	75	5+1 (T)	14
	DSC - 8	Auditing and Corporate Governance	DSC	75	5+1 (T)	15
	LCC - 2	English - 2	LCC	75	5+1 (T)	16
	SEC(P)-2	E-Commerce	SEC	75	2	16
	Total in Semester IV			300	20	
Semester V	DSE(P)-1 (any ONE Course)	(a) Income Tax Law and Practice in India	DSE	75	5+1 (T)	18
		(b) Human Resource Management				19
	DSE(P)-2 (any ONE Course)	(a) Management Accounting	DSE	75	(A)» 5+1 (T) or (B)» 4+2 (P)	20
		(b) Computerized Accounting and Systems				21
	GE (P) - 1	Elementary Concepts of Micro and Macro Economics	GE	75	5+1 (T)	22
SEC(P) - 3	Computer Applications in Business	SEC	75	2	23	
Total in Semester V			300	20		
Semester VI	DSE(P)-3 (any ONE Course)	(a) Goods and Services Tax and Customs Duty	DSE	75	5+1 (T)	25
		(b) Principles of Marketing				26
	DSE(P)-4 (any ONE Course)	(a) Financial Markets, Institutions and Financial Services	DSE	75	5+1 (T)	27
		(b) Banking and Insurance				28
	GE(P)-2	Business Statistics	GE	75	5+1 (T)	29
	SEC (P)-4	Business Communication	SEC	75	2	31
Total in Semester VI			300	20		
GRAND TOTAL				1800	120	

Notes:

1. Credit determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work field work per week.
2. 1 credit also means 2 practical periods
3. 1(T) means 1 tutorial period for doubt clearing and others
4. Each semester requires 90 actual teaching days in 15-18 weeks.
5. Odd Semesters i.e. Sem. I, Sem. III and Sem. V last from July to December every year.
6. Even Semesters i.e. Sem. II, Sem. IV and Sem. VI last from January to June every year.

Total Marks Distribution: (except for AECC 1 and AECC 2)

Examination	(Practical based Course)	Duration of Exams	(Non-Practical Course)	Duration of Exams
Semester End Examination(Theoretical)	40	2 hours	60	2 hours
Semester End Examination(Practical's)	20	Up to 5 hours	-	
Continuing Evaluation/Internal Assessment/Mid Semester Exams(By Colleges)	10		10	
Attendance	5		5	
TOTAL	75		75	

The modalities of the continuing evaluation will be decided by the respective Board of Studies taking any two items from clause 15 (ix)

xxv. Total Marks Distribution for AECC 1 and AECC 2:

Examination	AECC 1	Duration of Exams	AECC 2	Duration of Exams
Semester End Examination(Theoretical)	80	2.5 hours	35	2 hours
Continuing Evaluation/Internal Assessment/Mid Semester Exams(By Colleges)	15		10	
Attendance	5		5	
TOTAL	100		50	