

**4-YEAR UNDERGRADUATE PROGRAM under the New Curriculum and Credit Framework effective from 2023-2024 academic session.**

**THE STRUCTURE OF THE SYLLABUS UNDER FYUGP FOR COMMERCE WITH MAJOR ACCOUNTING & FINANCE (Up to 3<sup>rd</sup> Year/ 6<sup>th</sup> Sem)**

Year	Semester	Paper Type	Paper code	Paper Title	Marks	Credit
1 <sup>st</sup> Year	Sem. - I	Major	UACFMAJ11001	<b>FINANCIAL ACCOUNTING</b>	75	4
		Minor	UACFMIN11001	<b>BUSINESS MATHEMATICS - I</b>	75	4
		SEC	UACFSEC11001	<b>ENTREPRENEURSHIP DEVELOPMENT AND START-UPS</b>	75	3
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL A</i>	75	3
		AEC		<i>MODERN INDIAN LANGUAGE/ ALT. ENGLISH</i>	50	2
		VAC	UINDVAC1002A UDIMVAC1002B	<i>ANY ONE FROM THE FOLLOWING: UNDERSTANDING INDIA DIGITAL MARKETING</i>	100	4
	Sem. - II	Major	UACFMAJ12002	<b>MANAGEMENT PRINCIPLES AND APPLICATIONS</b>	75	4
		Minor	UACFMIN12002	<b>BUSINESS STATISTICS - I</b>	75	4
		SEC	UACFSEC12002	<b>MODERN OFFICE MANAGEMENT</b>	75	3
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL B</i>	75	3
		AEC		<i>COMPULSORY ENGLISH</i>	50	2
		VAC	UENVVAC10001	<i>ENVIRONMENTAL EDUCATION</i>	100	4
2 <sup>nd</sup> Year	Sem. - III	Major	UACFMAJ23003	<b>ADVANCED FINANCIAL ACCOUNTING</b>	75	4
		Major	UACFMAJ23004	<b>CORPORATE ACCOUNTING</b>	75	4
		Major	UACFMAJ23005	<b>BUSINESS LAWS</b>	75	4
		Minor	UACFMIN23003	<b>DIGITAL FLUENCY</b>	75	4
		SEC	UACFSEC23003	<b>BUSINESS OPERATIONS OF MSMEs</b>	75	3
		AEC		<i>MODERN INDIAN LANGUAGE/ ALT. ENGLISH</i>	50	2
	Sem. - IV	Major	UACFMAJ24006	<b>INCOME TAX LAW AND PRACTICES</b>	75	4
		Major	UACFMAJ24007	<b>INDIAN FINANCIAL SYSTEM</b>	75	4
		Major	UACFMAJ24008	<b>COST ACCOUNTING-I</b>	75	4
		Minor	UACFMIN24004	<b>BUSINESS STATISTICS - II</b>	75	4
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL C</i>	75	3
		AEC		<i>COMPULSORY ENGLISH</i>	50	2
3 <sup>rd</sup> Year	Sem. - V	Major	UACFMAJ35009	<b>MANAGEMENT ACCOUNTING</b>	75	4
		Major	UACFMAJ35010	<b>COMPANY LAW</b>	75	4
		Major	UACFMAJ35011	<b>BANKING LAWS AND PRACTICES</b>	75	4
		Major	UACFMAJ35012	<b>COST ACCOUNTING-II</b>	75	4
		Minor	UACFMIN35005	<b>BUSINESS MATHEMATICS - II</b>	75	4
		IADR		<i>INTERNSHIP</i>		
	Sem. - VI	Major	UACFMAJ36013	<b>GST AND CUSTOMS DUTY</b>	75	4
		Major	UACFMAJ36014	<b>FINANCIAL MANAGEMENT</b>	75	4
		Major	UACFMAJ36015	<b>FINANCIAL INCLUSION AND FINANCIAL LITERACY</b>	75	4
		Major	UACFMAJ36016	<b>AUDITING</b>	75	4
Minor	UACFMIN36006	<b>MICRO ECONOMICS</b>	75	4		

**THE STRUCTURE OF THE SYLLABUS UNDER FYUGP FOR COMMERCE WITH MAJOR  
MANAGEMENT (Up to 3<sup>rd</sup> Year/ 6<sup>th</sup> Sem)**

Year	Semester	Paper Type	Paper code	Paper Title	Marks	Credit
1 <sup>st</sup> Year	Sem. - I	Major	UMNGMAJ11001	<b>FINANCIAL ACCOUNTING</b>	75	4
		Minor	UMNGMIN11001	<b>BUSINESS MATHEMATICS - I</b>	75	4
		SEC	UMNGSEC11001	<b>ENTREPRENEURSHIP DEVELOPMENT AND START-UPS</b>	75	3
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL A</i>	75	3
		AEC		<i>MODERN INDIAN LANGUAGE/ ALT. ENGLISH</i>	50	2
		VAC	UINDVAC1002A UDIMVAC1002B	<i>ANY ONE FROM THE FOLLOWING: UNDERSTANDING INDIA DIGITAL MARKETING</i>	100	4
	Sem. - II	Major	UMNGMAJ12002	<b>MANAGEMENT PRINCIPLES AND APPLICATIONS</b>	75	4
		Minor	UMNGMIN12002	<b>BUSINESS STATISTICS - I</b>	75	4
		SEC	UMNGSEC12002	<b>MODERN OFFICE MANAGEMENT</b>	75	3
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL B</i>	75	3
		AEC		<i>COMPULSORY ENGLISH</i>	50	2
		VAC	UENVVAC10001	<i>ENVIRONMENTAL EDUCATION</i>	100	4
2 <sup>nd</sup> Year	Sem. - III	Major	UMNGMAJ23003	<b>ADVANCED FINANCIAL ACCOUNTING</b>	75	4
		Major	UMNGMAJ23004	<b>CORPORATE ACCOUNTING</b>	75	4
		Major	UMNGMAJ23005	<b>BUSINESS LAWS</b>	75	4
		Minor	UMNGMIN23003	<b>DIGITAL FLUENCY</b>	75	4
		SEC	UMNGSEC23003	<b>BUSINESS OPERATIONS OF MSMEs</b>	75	3
		AEC		<i>MODERN INDIAN LANGUAGE/ ALT. ENGLISH</i>	50	2
	Sem. - IV	Major	UMNGMAJ24006	<b>INCOME TAX LAW AND PRACTICES</b>	75	4
		Major	UMNGMAJ24007	<b>INDIAN FINANCIAL SYSTEM</b>	75	4
		Major	UMNGMAJ24008	<b>COSTING FOR MANAGERS</b>	75	4
		Minor	UMNGMIN24004	<b>BUSINESS STATISTICS - II</b>	75	4
		MDC		<i>ONE PAPER TO BE SELECTED FROM POOL C</i>	75	3
		AEC		<i>COMPULSORY ENGLISH</i>	50	2
3 <sup>rd</sup> Year	Sem. - V	Major	UMNGMAJ35009	<b>MANAGEMENT ACCOUNTING</b>	75	4
		Major	UMNGMAJ35010	<b>COMPANY LAW</b>	75	4
		Major	UMNGMAJ35011	<b>HUMAN RESOURCE MANAGEMENT</b>	75	4
		Major	UMNGMAJ35012	<b>PRINCIPLES OF MARKETING MANAGEMENT</b>	75	4
		Minor	UMNGMIN35005	<b>BUSINESS MATHEMATICS - II</b>	75	4
		IADR		<i>INTERNSHIP</i>		
	Sem. - VI	Major	UMNGMAJ36013	<b>GST AND CUSTOMS DUTY</b>	75	4
		Major	UMNGMAJ36014	<b>FINANCIAL MANAGEMENT</b>	75	4
		Major	UMNGMAJ36015	<b>RETAIL MANAGEMENT</b>	75	4
		Major	UMNGMAJ36016	<b>CUSTOMER RELATIONSHIP MANAGEMENT</b>	75	4
Minor	UMNGMIN36006	<b>MICRO ECONOMICS</b>	75	4		

SEC (Skill Enhancement Course), MDC (Multidisciplinary Course), AEC (Ability Enhancement Course, VAC (Value Added Course), IADR (Internship/ Apprenticeship/ Research/ Dissertation), MSMEs (Micro, Small and Medium Enterprises), MIL (Modern Indian Language)

Pool A/B/C: See the list of the papers in the FYUGP REGULATIONS of the North Bengal University.

#### Total Marks Distribution for MAJ & MIN

Examination	(Practical based Course)	Duration of Exams	(Non-Practical Course)	Duration of Exams
Semester End Examination (Theoretical)	40	2 hours	60	2.5 hours
Semester End Examination (Practical)	20	Up to 5 hours	-	
Continuing Evaluation/Internal Assessment/Mid Semester Exams (By the Colleges)	10		10	
Attendance	5		5	
<b>Total:</b>	<b>75</b>		<b>75</b>	

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

#### Total Marks Distribution for MDC

Examination	(Practical based Course)	Duration of Exams	(Non-Practical Course)	Duration of Exams
Semester End Examination (Theoretical)	60	2.5 hours	60	2.5 hours
Continuing Evaluation/Internal Assessment/Mid Semester Exams (By the Colleges)	10		10	
Attendance	5		5	
<b>Total</b>	<b>75</b>		<b>75</b>	

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

### Total Marks Distribution for SEC

Examination	(Practical based Course)	Duration of Exams	(Non-Practical Course)	Duration of Exams
Semester End Examination (Theoretical)	40	2 hours	40	2 hours
Semester End Examination (Practical / Assignment / Field work / Project)	20	Up to 5 hours	20	Up to 5 hours
Continuing Evaluation/Internal Assessment/Mid Semester Exams (By the Colleges)	10		10	
Attendance	5		5	
<b>Total:</b>	<b>75</b>		<b>75</b>	

### Total Marks Distribution for VAC and AEC

Examination	VAC	Duration of Exams	Examination	AEC (LCC / MIL)	Duration of Exams
Semester End Examination (Theoretical : MCQ)	60	1.5 hours	Semester End Examination (Theoretical)	30	1.5 hours
Continuing Evaluation/ Internal Assessment/Mid Semester Exams (by Colleges)	10		Viva voce / Term Paper / Assignment / Project (By the Colleges)	15	
Attendance	5		Attendance	5	
<b>Total</b>	<b>75</b>			<b>50</b>	