

COURSE SCHEME

B. Com. (Hons.) 2024 - 2028

Choice Based Credit System

SEM 1							Evaluation Scheme			
NSQF/National Credit Framework (NCrF) Credit levels	Code	Subject	L	T	P	Credits	CIA	End Term	Total	
LEVEL 4.5	Discipline Specific Courses/ Major Courses-Compulsory									
	32ACC101	Managerial Economics	4	0	0	4	30	70	100	
	32ACC102	Financial Accounting-I	4	0	0	4	30	70	100	
	Minor Courses-Compulsory									
	32ACC103	Public Finance & Taxation	4	0	0	4	30	70	100	
	Multidisciplinary Courses									
	32AMDC101	Environmental Management	3	0	0	3	30	70	100	
	Ability Enhancement Course- Compulsory									
	32AAEC101	Functional English	2	0	0	2	30	70	100	
	Skill Enhancement Course- Compulsory									
	32ASEC102	Word & Presentation Tools*	2	0	1	3	30	70	100	
	Common Value-Added Courses									
	32AVAC101	Character Building & Holistic Development of Personality-I (Mental & Spiritual Health)	2	0	0	2	50	50	100	
							22			
	SEM 2							Evaluation Scheme		
								CIA	End Term	Total
	Discipline Specific Courses/ Major Courses-Compulsory									
	32ACC104	Financial Accounting -II	4	0	0	4	30	70	100	
	32ACC105	Corporate Law	4	0	0	4	30	70	100	
	Minor Courses-Compulsory									
	32ACC106	Quantitative techniques for Business	4	0	0	4	30	70	100	
	32ACC107	Income Tax: Law and Practice-I	4	0	0	4	30	70	100	
	Multidisciplinary Courses									
	32AMDC102	Non-Commerce/Non-Management Course through Moocs	3	0	0	3				
	Ability Enhancement Course- Compulsory									
	32AAEC102	Communication Skills	2	0	0	2	30	70	100	
	Skill Enhancement Course- Compulsory									
	32ASEC103	Data Analysis using Spreadsheet*	2	0	1	3	30	70	100	
	Common Value-Added Courses									
	32AVAC102	Character Building & Holistic Development of Personality- II (Physical Fitness/Yoga/NSS)	2	0	0	2	50	50	100	
	Vocational Courses (Summer): Only for students who wish to exit after the First Year with a Certificate									
	32AVOC101	Accounting Using Software	2	0	2	4	50	50	100	
Total without Vocational Course						26				
Total with Vocational Course						30				

LEVEL 5	SEM 3						Evaluation Scheme		
							CIA	End Term	Total
	Discipline Specific Courses/ Major Courses-Compulsory								
	32ACC201	Corporate Accounting-I	4	0	0	4	30	70	100
	32ACC202	Legal Aspects of Business	4	0	0	4	30	70	100
	Minor Courses-Compulsory								
	32ACC203	Business Mathematics	4	0	0	4	30	70	100
	32ACC204	Income Tax: Law and Practice-II	4	0	0	4	30	70	100
	Ability Enhancement Course- Compulsory								
	32AAEC201	Professional Skills	2	0	0	2	30	70	100
	Common Value-Added Courses								
	32AVAC201	Character Building & Holistic Development of Personality (Universal Human Values)	2	0	0	2	50	50	100
	32AVAC202	Indian Knowledge System (MOOC's)	2	0	0	2			
							22		
	SEM 4						Evaluation Scheme		
							CIA	End Term	Total
	Discipline Specific Courses/ Major Courses-Compulsory								
	32ACC205	Financial Management	4	0	0	4	30	70	100
	32ACC207	Corporate Accounting -II	4	0	0	4	30	70	100
Minor Courses									
32ACC206	Banking Operations	4	0	0	4	30	70	100	
32ACC208	GST & Other Indirect Taxes	4	0	0	4	30	70	100	
Multidisciplinary Courses									
32AMDC201	Entrepreneurship Management	3	0	0	3	30	70	100	
Skill Enhancement Course- Compulsory									
32ASEC201	Introduction to Accounting Software *	2	0	1	3	30	70	100	
Common Value-Added Courses									
UMC 102	Community Engagement & Service	2	0	0	2				
Vocational Courses (Summer): Only for students who wish to exit after the First Certificate									
32AVOC201	Data Visualization & Analysis	2	0	2	4				
	Total without Vocational Course					24			
	Total with Vocational Course					28			
LEVEL 5.5	SEM 5						Evaluation Scheme		
							CIA	End Term	Total
	Regular Course with Summer Training								
	Discipline Specific Courses/ Major Courses-Compulsory								
	32ACC301	Cost Accounting	4	0	0	4	30	70	100
	32ACC302	Marketing Management	4	0	0	4	30	70	100
	32ACC304	Investment Management	4	0	0	4	30	70	100
	32ACC308	Summer Training/ Field Visit	4	0	0	4	50	50	100
	UMC101	Managing Personal Finance	2	0	0	0	50		50
	Minor Courses								
	32ACC305	Corporate Taxation	4	0	0	4	30	70	100
			20						
	Course with Six-Months Apprenticeship Program								
		Apprenticeship Program	20						
	*Students either choose Regular course with summer training or six months Apprenticeship Program in semester V								

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SEM 6								
SEM 6						Evaluation Scheme		
						CIA	End Term	Total
Discipline Specific Courses/ Major Courses-Compulsory								
32ACC303	Business Analytics	4	0	0	4	30	70	100
32ACC306	Management Accounting and Performance Analysis	4	0	0	4	30	70	100
32ACC307	Fintech and Digital Finance	4	0	0	4	30	70	100
32ACC309	Financial Reporting	4	0	0	4	30	70	100
32ACC310	Auditing & Corporate Governance	4	0	0	4	30	70	100
Ability Enhancement Course- Compulsory								
32AAEC301	Seminar In Executive Communication	2	0	0	2	30	20	50
					22			

LEVEL 6

SEM 7 (Honors)						Evaluation Scheme		
						CIA	End Term	Total
Discipline Specific Courses/ Major Courses-Compulsory								
32ACC401	Advanced Cost accounting	4	0	0	4	30	70	100
32ACC402	Investment Analysis and Portfolio	4	0	0	4	30	70	100
32ACC403	Research Methodology	4	0	0	4	30	70	100
32ACC404	Project Management	4	0	0	4	30	70	100
Minor Courses								
32ACC405	International Taxation	4	0	0	4	30	70	100
					20			
SEM 8 (Honors)						Evaluation Scheme		
						CIA	End Term	Total
Discipline Specific Courses/ Major Courses-Compulsory								
32ACC406	Research Ethics	4	0	0	4	30	70	100
Minor Courses								
32ACC407	Advanced Auditing	4	0	0	4	30	70	100
Courses in Lieu of Dissertation/ Research Project								
32ACC408	International Financial management	4	0	0	4	30	70	100
32ACC409	Financial Derivatives	4	0	0	4	30	70	100
32ACC410	Internship	4	0	0	4	30	70	100
					20			

LEVEL 6

SEM 7 (Honors with Research)						Evaluation Scheme		
						CIA	End Term	Total
Discipline Specific Courses/ Major Courses-Compulsory								
32ACC401	Advanced Cost accounting	4	0	0	4	30	70	100
32ACC402	Investment Analysis and Portfolio	4	0	0	4	30	70	100
32ACC403	Research Methodology	4	0	0	4	30	70	100
32ACC404	Project Management	4	0	0	4	30	70	100
Minor Courses								
32ACC405	International Taxation	4	0	0	4	30	70	100
					20			

SEM 8 (Honors with Research)						Evaluation Scheme		
						CIA	End Term	Total
Discipline Specific Courses/ Major Courses-Compulsory								
32ACC406	Research Ethics	4	0	0	4	30	70	100
Minor Course								
32ACC407	Advanced Auditing	4	0	0	4	30	70	100
Dissertation/ Research Project								
32ACC411	Dissertation/ Research Project				12	50	50	100
Total					20			

32A	Department Code
CC	Core Course
MDC	Multidisciplinary Course
SEC	Skill Enhancement Course
AEC	Ability Enhancement Course
CCDE	Core Course Departmental Elective
VAC	Value Added Courses
VOC	Vocational Courses

Continuous Internal Assessment (CIA) marks (weightage 30%)	
	Marks
Assignment1	10
Assessment 1	10
EC/CC	5
Class participation	5

*Bifurcation of Skill Enhancement Course	
	Marks
CIA	30
Practical	20
End Term	50
Total	100