

COURSE SCHEME

B. Com. (Hons.) 2025-2029

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				

	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			
LEVEL 6	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 Assesment (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