

Study & Evaluation Scheme

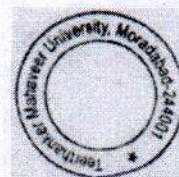
of

Bachelor of Commerce (Honors)

{Specialization in Taxation and Accounting & Finance}

Applicable from Academic Session 2019-20 till revised]

[As per CBCS guidelines of UGC]



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Program Structure
Bachelor of Commerce – (Honors)
B.Com- (H)

A. Introduction

The curriculum is designed so as to give students an in-depth knowledge of the academic disciplines and applied functional areas necessary to meet the requirements of business enterprises and the industry.

We lay emphasis on the following courses *balanced with core and elective courses*: The curriculum of B.Com (H) program emphasizes an intensive, flexible commerce education with 56 credits of core courses and 54 credits of electives.

The programme structure and credits for B.Com (H) are finalized based on the stakeholders' needs and general structure of the programme. Minimum number of class room contact teaching credits for the B.Com (H) program will be 146 credits (one credit equals 10 hours).

Bachelor of Commerce(Honors) B.Com (H) Three-Year (6-Semester) CBCS Program				
Basic Structure: Distribution of Courses				
S.No.	Types of Course	Credit	Hours	Total Credit
1	Core Course (CC)	4	14 courses of 4 Hrs./week/Course ,Total Hrs.56	14x4=56
2	Ability-Enhancement Compulsory Course (AECC)	4	6 courses of 4 Hrs./week/Course, Total Hrs. 24	6x4=24
3	Generic Elective (GE)	4	4 course of 4 Hrs./Week/Course, Total Hrs.16	4x4=16
4	Open Elective	3	2courses 3Hrs./Week/Course , Total Hrs. 06	2x3=6
5	Skill-Enhancement Elective Course (SEC)	4	5 courses 4 Hrs/Week/Course, Total Hrs. 20	5x4=20
6	Discipline Specific Elective (DSE)	4	4 courses 4 Hrs./Week/Course Total Hrs. 16	4x4=16
7	Viva-Voce (VV)	4	2 courses 5Hrs./Week/Course, Total Hrs.10	2x5=10
8	Value Added Audit Course (VAC)	0	2 courses of 2Hrs/Week/Course, Total Hrs.4	2x0=0
Total Credits				148



B. Choice Based Credit System (CBCS)

Choice Based Credit System (CBCS) is a versatile and flexible option for each student to achieve their target number of credits as specified by the UGC and adopted by our University. The following is the course module designed for the BBA program:

Core Course (CC): Core courses of BCOM Hons program will provide a holistic approach to management education, giving students both an overview of the field, and a basis to build, and specialize upon. These core courses are the strong foundation to establish management knowledge and provide broad multi-disciplined knowledge that can be further be studied in depth during the elective phase. The core courses will provide students with more than just practical knowledge, case-based lessons and collaborative learning models, train students to analyze, decide, and lead- rather than merely know-while creating a common student experience that can foster a deep understanding, develop decision-making ability and contribute to the business and community at large. A wide range of core courses provide groundwork in the basic commerce disciplines: Accounting, finance, taxation, statistics, etc. The integrated foundation is important for students because it will not only allow them to build upon existing skills, but they could also explore career options in a range of industries, and expand their understanding of various management fields. This program offered 13 core courses of 4 credits each.

Ability Enhancement Compulsory Course (AECC): As per the guidelines of Choice Based Credit System (CBCS) for all Universities, including the private universities, the Ability Enhancement Compulsory Course (AECC) is a course designed to develop the ability of students in communication (especially English) and other related subjects where they might find it difficult to communicate at a higher level in their prospective job at a later stage due to lack of practice and exposure in the language, etc. Students are motivated to learn the theory, fundamentals and tools of communication which can help them develop and sustain in the corporate environment and culture. This program offered 6 AEC courses of 4 credits each.

Generic Elective Course (GEC): Generic Elective is an interdisciplinary additional course. The score of Generic Elective is counted in your overall CGPI under Choice Based Credit System (CBCS). This program offered 4 GE courses of 4 credits each.

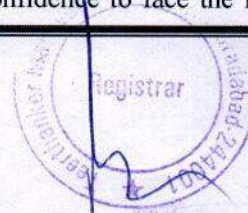
Open Elective (OEC): Student has to choose open elective course from the list of open electives list provided by the University. This program offered 2 OE courses of 3 credits each.

Skill Enhancement Course (SEC): These courses may be chosen from a pool of courses designed to provide value-based and/or skill-based knowledge. This program offered 5 SE courses of 4 credits each.

Discipline Specific Elective Course (DSEC): The discipline specific elective courses are chosen to make students specialist or having specialized knowledge of a specific domain like Marketing Management, Human Resource Management, Finance and International Business. It will be covered in two semesters (V & VI) of third year of the program relevant to chosen disciplines of elective courses of the program. Each student will have to choose four discipline specific elective courses (DSECs) as a **specialization** (Marketing Management, Human Resource Management, Finance and International Business); 2 in Semester V and 2 in Semester VI respectively. Each DSEC will carry 4 credits.

Viva Voce (VV): The viva- voce courses are chosen to make students have a clear and specific knowledge regarding their particular subjects and the type of projects they have undergone during their respective semesters.

- **Value Added Audit Course (VAC):** A value added course is a non-credit audit course which is basically meant to enhance general ability of students in areas like soft skills, quantitative aptitude and reasoning ability - required for the overall development of a student and at the same time crucial for industry/corporate demands and requirements. The student possessing these skills will definitely develop acumen to perform well during the recruitment process of any premier organization and will have the desired confidence to face the interview.



Semester III

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-7	BCHCC301	Business Statistics	4	0	0	4	40	60	100
2	CC-8	BCHCC302	Auditing	4	0	0	4	40	60	100
3	CC-9	BCHCC303	Income Tax	4	0	0	4	40	60	100
4	CC-10	BCHCC304	Cost Accounting	4	0	0	4	40	60	100
5	GEC-3	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
6	AECC-4	TMUGE301	English Communication-III	3	0	2	4	40	60	100
7	AECC-5	BCHAE301	Human Values & Professional Ethics	4	0	0	4	40	60	100
Total				27	0	2	28	280	420	700

Semester IV

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-11	BCHCC401	Financial Management	4	0	0	4	40	60	100
2	CC-12	BCHCC402	Strategic Management	4	0	0	4	40	60	100
3	GE-4	-	Any 1 from the GEC Group	4	0	0	4	40	60	100
4	AECC-6	TMUGE401	English Communication-IV	3	0	2	4	40	60	100
5	SEC-3	-	Any 2 from the SEC Group	4	0	0	4	40	60	100
6	SEC-4	-		4	0	0	4	40	60	100
7	OE-1	-	Open Elective -1	3	0	0	3	40	60	100
Total				26	0	2	27	280	420	700

Value added course: However students has to secure 45% marks for passing this course. The marks of this course will not be added while calculating overall CGPI.

VAC-1	TMUGS-401	Managing Self	2	0	0	0	50	50	100
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Semester V

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-13	BCHCC501	Management Accounting	4	0	0	4	40	60	100
2	OE-2	-	Open Elective -2	3	0	0	3	40	60	100
3	DSEC-1	-	Select 1 course from the DSE Group A/B	4	0	0	4	40	60	100
4	DSEC-2	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
5	VIVA-1	BCHVV551	Summer Training Report Evaluation	5	0	0	5	50	50	100
Total				20	0	0	20	210	290	500

Value added course: However students has to secure 45% marks for passing this course. The marks of this course will not be added while calculating overall CGPI.

VAC-2	TMUGS501	Managing Work and Others	2	0	0	0	50	50	100
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Semester VI

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-14	BCHCC601	Advance Management Accounting	4	0	0	4	40	60	100
2	DSEC-4	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
3	DSEC-5	-	Select 1 course from the corresponding DSE Group	4	0	0	4	40	60	100
4	VIVA-2	BCHVV651	Financial statement Analysis Report Evaluation	5	0	0	5	50	50	100
Total				17	0	0	17	170	230	400