

Study & Evaluation Scheme

of

Bachelor of Commerce (Pass)

{Specialization in Accounting and Finance}

Applicable from Academic Session 2019-20 till revised]

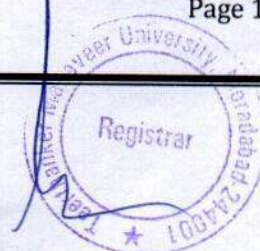
[CBCS system as per UGC Guidelines]



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Program Structure
Bachelor of Commerce – Pass
B.Com-P

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 (P) program emphasizes an intensive, flexible commerce education with 52 credits of core courses and 54 credits of electives.

The programme structure and credits for B.Com (P) 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 (P) program will be 142 credits (one credit equals 10 hours).

Bachelor of Commerce(P) B.Com (P) Three-Year (6-Semester) CBCS Programme				
Basic Structure: Distribution of Courses				
S.No.	Types of Course	Credit	Hours	Total Credit
1	Core Course (CC)	4	13 courses of 4 Hrs./week/Course ,Total Hrs.52	13x4=52
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	2 courses 3 Hrs / week / course , Total Hours 06	2x3=6
5	Skill-Enhancement Elective Course (SEC)	4	5 courses 4Hrs/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 4 Hrs./Week/Course, Total Hrs.8	2x4=8
8	Value Added Audit Course (VAC)	0	2 courses of 3 Hrs/Week/Course,(Total Credit Hrs.6	2x0=0
Total Credits				142

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 BBA 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.

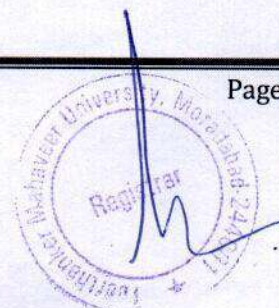
Open Elective (OEC): Student has to choose open elective course from the list of open electives list provided by the University. This program offered 2 OE courses of 3 credits each.

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 DSE 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. Moreover, these skills are also essential in day-to-day life of the corporate world. The aim is to nurture every student for making effective communication, developing aptitude and a general reasoning ability for a better performance, as desired in corporate world. There shall be one course each in Semester IV & Semester V and will carry no credit, however, it will be compulsory for every student to pass these courses with minimum 45% marks to be eligible for certificates. Marks/ Credits will not be included in the calculation of CGPI.



Semester III

S.N	Category	Course Code	Course	Periods			Credit	Evaluation Scheme		
				L	T	P		Internal	External	Total
1	CC-7	BCPCC301	Business Statistics	4	0	0	4	40	60	100
2	CC-8	BCPCC302	Auditing	4	0	0	4	40	60	100
3	CC-9	BCPCC303	Income Tax	4	0	0	4	40	60	100
4	CC-10	BCPCC304	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	BCPAE302	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	BCPCC401	Financial Management	4	0	0	4	40	60	100
2	CC-12	BCPCC402	Strategic Management	4	0	0	4	40	60	100
3	GEC-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-4	-	Any 2 from the SEC Group	4	0	0	4	40	60	100
6	SEC-5	-		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	BCPCC501	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 2 courses from the corresponding DSE Group	4	0	0	4	40	60	100
4	DSEC-2	-		4	0	0	4	40	60	100
5	VIVA-1	BCPVV551	Summer Training Report Evaluation	0	0	0	4	50	50	100
Total				15	0	0	19	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	DSEC-3	-	Select 2 courses from the corresponding DSE Group	4	0	0	4	40	60	100
2	DSEC-4	-		4	0	0	4	40	60	100
3	VIVA-2	BCPVV651	Financial statement Analysis Report Evaluation	4	0	0	4	50	50	100
Total				12	0	0	12	130	170	300