

**DEPARTMENT OF COMMERCE**  
**School of Commerce & Management Studies**

**Detailed Guidelines and Structure**

**For**

**Under Graduate Course as per NEP 2020**  
**Bachelor of Commerce (Honours/ Research)**



**w.e.f. : July 2024**

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**CENTRAL UNIVERSITY OF HIMACHAL PRADESH**

**DHARAMSHALA**

## **Guidelines and Structure for Bachelor of Commerce (Hons./ Research) under NEP-2020**

Four Year Bachelor of Commerce (B.Com) shall be governed and regulated as per the detailed guidelines and structure as mentioned below:

### **1. Four-Year (Eight-Semester) Full-Time Programme**

The undergraduate programme Bachelor of Commerce (B.Com) with honours / research shall be of four-years duration, with multiple entry and exit points and re-entry options. Each academic year is divided into two semesters. The four years interdisciplinary/ multidisciplinary Bachelor's Programme (B.Com.) is the preferred option as it allows the opportunity to experience the full range of holistic and multidisciplinary education with a focus on major and minor subjects as per the student's preference. The programme may also lead to a degree with research, if the student completes a rigorous research project/ dissertation in the major area(s) of study during eight semesters. Thus, the B.Com. Programme shall extend over four academic years (eight semesters) with multiple entry and exit options.

#### **▪ An academic year shall consist of two semesters:**

- **Monsoon Semesters** (I, III, V & VII Semesters): July to December
- **Spring Semesters** (II, IV, VI & VIII Semesters): January to June

The academic calendar for each semester shall be notified by the University well before the commencement of the semester.

#### **▪ Eligibility and Credit Requirements:**

Any candidate having passed the Intermediate (10+2) Examination in any discipline, from a recognized Examination Board, shall be eligible to apply for the B.Com. Programme as per NEP 2020. Students are also advised to go through the ordinances of the University relating to the undergraduate programme as per NEP 2020 in detail. These ordinances are available on the official website of Central University of Himachal Pradesh, Dharamshala ([www.cuhimachal.ac.in](http://www.cuhimachal.ac.in)). The entry and credit requirement at various level of B.Com. Programme are as under:

#### **▪ Duration:**

- Minimum duration: 3/4 years (B.Com/ B.Com (Hons.))
- Maximum duration: 7 years

**Table 1: Programme Attributes**

Type of learning outcomes	<ul style="list-style-type: none"> <li>• <b>The Learning outcomes descriptors</b></li> </ul>
Learning outcomes that are specific to disciplinary/ interdisciplinary areas of learning	<p><b>Graduates should be able to demonstrate the acquisition of:</b></p> <p>Comprehensive knowledge and coherent understanding of the chosen disciplinary/interdisciplinary areas of study in a broad multidisciplinary context, their different learning areas, their linkages with related fields of study, and current and emerging developments associated with the chosen disciplinary/interdisciplinary areas of learning.</p> <p>Practical, professional, and procedural knowledge required for carrying out professional or highly skilled work/tasks related to the chosen field(s) of learning, including knowledge required for undertaking self-employment initiatives, and knowledge and mindset required for entrepreneurship involving enterprise creation, improved product development, or a new mode of organization.</p> <p>Skills in areas related to specialization in the chosen disciplinary/interdisciplinary area(s) of learning in a broad multidisciplinary context, including wide-ranging practical skills, involving variable routine and non-routine contexts relating to the chosen field(s) of learning.</p> <p>Capacity enhancement to elaborate from what has been learned, translate concepts to real-life situations and apply acquired competencies in new/unfamiliar contexts, rather than merely replicate curriculum content knowledge, to generate solutions to specific problems.</p>
Generic learning outcomes	<p><b>Complex problem-solving:</b> The graduates should be able to:</p> <ul style="list-style-type: none"> <li>• solve different kinds of problems in familiar and non-familiar contexts and apply the learning to real-life situations.</li> </ul>
	<p><b>Critical thinking:</b> The graduates should be able to:</p> <ul style="list-style-type: none"> <li>• apply analytic thought to a body of knowledge, including the analysis and evaluation of policies, and practices, as well as evidence, arguments, claims, beliefs, and the reliability and relevance of evidence,</li> <li>• examining relevant assumptions or implications; and formulate coherent arguments,</li> <li>• identify logical flaws and holes in the arguments of others,</li> <li>• analyze and synthesize data from a variety of sources and draw valid conclusions and support them with evidence and examples.</li> </ul>

	<p><b><i>Creativity:</i></b> The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>• create, perform, or think in different and diverse ways about the same objects or scenarios,</li> <li>• deal with problems and situations that do not have simple solutions,</li> <li>• innovate and perform tasks in a better manner,</li> <li>• view a problem or a situation from multiple perspectives,</li> <li>• think ‘out of the box’ and generate solutions to complex problems in unfamiliar contexts,</li> <li>• adopt innovative, imaginative, lateral thinking, interpersonal skills and emotional intelligence.</li> </ul>
	<p><b><i>Communication Skills:</i></b> The graduates should be able to demonstrate the skills that enable them to:</p> <ul style="list-style-type: none"> <li>• listen carefully, read texts and research papers analytically and present complex information in a clear and concise manner to different groups/audiences,</li> <li>• express thoughts and ideas effectively in writing and orally and communicate with others using appropriate media,</li> <li>• confidently share views and express herself/himself,</li> <li>• construct logical arguments using correct technical language related to a field of learning, work/vocation, or an area of professional practice, and convey ideas, thoughts, and arguments using language that is respectful and sensitive to gender and other minority groups.</li> </ul>
	<p><b><i>Analytical reasoning/thinking:</i></b> The graduates should be able to:</p> <ul style="list-style-type: none"> <li>• evaluate the reliability and relevance of evidence;</li> <li>• identify logical flaws in the arguments of others;</li> <li>• analyze and synthesize data from a variety of sources; draw valid conclusions and support them with evidence and examples, and address opposing viewpoints.</li> </ul>
	<p><b><i>Research-related skills:</i></b> The graduates should be able to demonstrate:</p> <ul style="list-style-type: none"> <li>• a keen sense of observation, inquiry, and capability for asking relevant/ appropriate questions,</li> <li>• the ability to problematize, synthesize, and articulate issues and design research proposals,</li> <li>• the ability to define problems, formulate appropriate and relevant research questions, formulate hypotheses, test hypotheses using quantitative and qualitative data, establish hypotheses, make inferences based on the analysis and interpretation of data, and predict cause-and-effect relationships,</li> <li>• the capacity to develop appropriate methodology and tools for data collection,</li> <li>• the appropriate use of statistical and other analytical tools and techniques,</li> <li>• the ability to plan, execute and report the results of an experiment or investigation, the ability to acquire the understanding of basic research ethics and skills in practicing/doing ethics in the field/ in personal research work, regardless of the funding authority or field of study.</li> </ul>

	<p><b><i>Coordinating/collaborating with others:</i></b> The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>• work effectively and respectfully with diverse teams,</li> <li>• facilitate cooperative or coordinated effort on the part of a group,</li> <li>• act together as a group or a team in the interests of a common cause and work efficiently as a member of a team.</li> </ul>
	<p><b><i>Leadership readiness/qualities:</i></b> The graduates should be able to demonstrate the capability for:</p> <ul style="list-style-type: none"> <li>• mapping out the tasks of a team or an organization and setting direction.</li> <li>• formulating an inspiring vision and building a team that can help achieve the vision, motivating and inspiring team members to engage with that vision.</li> <li>• using management skills to guide people to the right destination.</li> </ul>
	<p><b><i>Learning how to learn skills:</i></b> The graduates should be able to:</p> <ul style="list-style-type: none"> <li>• acquire new knowledge and skills, including ‘learning how to learn skills, that are necessary for pursuing learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social, and cultural objectives, and adapting to changing trades and demands of the workplace, including adapting to the changes in work processes in the context of the fourth industrial revolution, through knowledge/ skill development/reskilling,</li> <li>• work independently, identify appropriate resources required for further learning,</li> <li>• acquire organizational skills and time management to set self-defined goals and targets with timelines.</li> <li>• inculcate a healthy attitude to be a lifelong learner,</li> </ul>
	<p><b><i>Digital and technological skills:</i></b> The graduates should be able to:</p> <ul style="list-style-type: none"> <li>• use ICT in a variety of learning and work situations,</li> <li>• access, evaluate, and use a variety of relevant information sources, and use appropriate software for analysis of data.</li> </ul>
	<ul style="list-style-type: none"> <li>• <b><i>Multicultural competence and inclusive spirit:</i></b> The graduates should be able to demonstrate:</li> <li>• the acquisition of knowledge of the values and beliefs of multiple cultures and a global perspective to honour diversity,</li> <li>• capability to effectively engage in a multicultural group/society and interact respectfully with diverse groups,</li> <li>• capability to lead a diverse team to accomplish common group tasks and goals.</li> <li>• gender sensitivity and adopting a gender-neutral approach, as also empathy for the less advantaged and the differently-abled including those with learning disabilities.</li> </ul>

	<p><b>Value inculcation:</b> The graduates should be able to demonstrate the acquisition of knowledge and attitude that are required to:</p> <ul style="list-style-type: none"> <li>• embrace and practice constitutional, humanistic, ethical, and moral values in life, including universal human values of truth, righteous conduct, peace, love, nonviolence, scientific temper, citizenship values,</li> <li>• practice responsible global citizenship required for responding to contemporary global challenges, enabling learners to become aware of and understand global issues and to become active promoters of more peaceful, tolerant, inclusive, secure, and sustainable societies,</li> <li>• formulate a position/argument about an ethical issue from multiple perspectives</li> <li>• identify ethical issues related to work, and follow ethical practices, including avoiding unethical behaviour such as fabrication, falsification or misrepresentation of data, or committing plagiarism, and adhering to intellectual property rights,</li> <li>• recognize environmental and sustainability issues, and participate in actions to promote sustainable development.</li> <li>• adopt an objective, unbiased, and truthful actions in all aspects of work,</li> <li>• instill integrity and identify ethical issues related to work, and follow ethical practices.</li> </ul>
	<p><b>Autonomy, responsibility, and accountability:</b> The graduates should be able to demonstrate the ability to:</p> <ul style="list-style-type: none"> <li>• apply knowledge, understanding, and/or skills with an appropriate degree of independence relevant to the level of the qualification,</li> <li>• work independently, identify appropriate resources required for a project, and manage a project through to completion,</li> <li>• exercise responsibility and demonstrate accountability in applying knowledge and/or skills in work and/or learning contexts appropriate for the level of the qualification, including ensuring safety and security at workplaces.</li> </ul>
	<p><b>Environmental awareness and action:</b> The graduates should be able to demonstrate the acquisition of and ability to apply the knowledge, skills, attitudes, and values required to take appropriate actions for:</p> <ul style="list-style-type: none"> <li>• mitigating the effects of environmental degradation, climate change, and pollution,</li> <li>• effective waste management, conservation of biological diversity, management of biological resources and biodiversity, forest and wildlife conservation, and sustainable development and living.</li> </ul>
	<p><b>Community engagement and service:</b> The graduates should be able to demonstrate the capability to participate in community-engaged services/ activities for promoting the well-being of society.</p>
	<p><b>Empathy:</b> The graduates should be able to demonstrate the ability to identify with or understand the perspective, experiences, or points of view of another individual or group, and to identify and understand other people's emotions.</p>

## 2. Programme Outcomes (POs) and Programme Specific Outcomes (PSOs) of Bachelor of Commerce (Honours/ Research)

### Program Outcome (POs)

Upon completion of the B.Com. (Honours/ Research) program of Central University of Himachal Pradesh, the graduates will be able to:

**PO<sub>1</sub>: Discipline Knowledge:** Understanding of the basic concepts and theoretical knowledge of various areas of Commerce and business like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce, Entrepreneurship, IKS, Business Analytics etc. able to become a successful professional in these fields.

**PO<sub>2</sub>: Complex Problem Solving:** Apply the different tools and techniques in solving the business problems related to their field of study in day-to-day situations.

**PO<sub>3</sub>: Creativity & Critical Thinking:** Plan and develop the entrepreneurial ventures independently through and managing the resulting enterprises.

**PO<sub>4</sub>: Communication Skills:** Effectively communicate through different modes and forms of communication using various languages especially Modern Indian languages while working as a member of team in the organization at different levels.

**PO<sub>5</sub>: Analytical Reasoning:** Display analytical and practical skills required to work as tax consultant, investment banker, material management etc.

**PO<sub>6</sub>: Leadership Qualities:** Demonstrate leadership qualities required to lead the diverse teams and small groups to achieve the common goals of the organization.

**PO<sub>7</sub>: Digital and Technological Skills:** Develop the ability for judiciously using, deploying the information and use technology to improve teaching learning process in areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc

**PO<sub>8</sub>: Value Inculcation:** Display skills in ethical analysis and decision making with empathy and respect for core human values.

### Program Specific Outcome (PSOs)

Following are the Programme Specific Outcomes (PSOs) of the Bachelor of Commerce (Honours/ Research) programme of the Central University of Himachal Pradesh:

**PSO<sub>1</sub>: Demonstration Techniques:** Exhibit relevant financial accounting career skills and application of both quantitative and qualitative techniques to their future careers in business.

**PSO<sub>2</sub>: Application of Knowledge:** Demonstrate the recent trends used by the business organisations and investigate the issues related to businesses in global environment.

**PSO<sub>3</sub>: Research Related Skills:** Pursue higher order skills of research in the field of commerce, business and finance with the clear understanding of basic concepts required for the same.

**PSO<sub>4</sub>: Digital Knowledge & Skills:** Design the system and processes essentially required for operating businesses using latest technologies at local and global level.

**PO<sub>5</sub>: Environmental Awareness and Action:** Development of ability to apply the knowledge, skills, attitudes to deal with the corporate social responsibility and sustainability concerns.

**PO<sub>6</sub>: Community Engagement and Service:** Inculcate and appreciate societal concerns through engagement/extending the professional knowledge to community service/ projects.

### 3. Structure of the Programme

The UG programme will consist of the following categories of courses and the minimum credit requirements for 3-year UG and 4-year UG (Honours) or UG (Honours with Research) programmes are given below:

**Table 2: Minimum Credit Requirements to Award Degree under Each Category**

Sl. No.	Broad Category of Course	Minimum Credit Requirement	
		3-year UG	4-Year UG
1	Major (Core)	60	80
2	Minor Stream	24	32
3	Multidisciplinary	09	09
4	Ability Enhancement Courses (AEC)	08	08
5	Skill Enhancement Courses (SEC)	09	09
6	Value Added Courses common for all UG	06 - 08	06 – 08
7	Summer Internship	02 - 04	02 – 04
8	Research Project / Dissertation	-	12
	<b>Total</b>	<b>120</b>	<b>160</b>

**Note:\*** Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project / Dissertation.



#### 4. Entry and Credit Requirements at various Levels of B.Com. (Honours/ Research) Programme:

Level of Programme	Requirements of the Programme	
<b>Level 5: Undergraduate Certificate</b>	Entry requirements	<ul style="list-style-type: none"> <li>• Certificate obtained after successful completion of Grade 12 or equivalent stage of education.</li> <li>• Admission to the first year of the undergraduate programme (B.Com.) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Admission will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and validation of prior learning outcomes) of the applicant's ability to pursue an undergraduate programme of study.</li> </ul>
	Credit requirements for a Bachelor's Degree (B.Com.)	<ul style="list-style-type: none"> <li>• The successful completion of the first year (first two semesters) of the undergraduate (B.Com.) programme involving credit hours ranging between 40 – 44 hours followed by an exit 10-credit skills-enhancement course, including at least 6-credit job-specific internship/apprenticeship, as per the UGC Guidelines, that would help the graduates acquire job-ready competencies required to enter the workforce.</li> </ul>
<b>Level 6: Undergraduate Diploma</b>	Entry requirements	<ul style="list-style-type: none"> <li>• Continuation of study or lateral entry in the second year of the undergraduate (B.Com.) programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study.</li> <li>• Lateral entry into the programme of study leading to the Undergraduate Diploma will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, or through continuing professional development activities, or through independent/self-directed learning activities.</li> </ul>

	Credit requirements for a Bachelor's Degree (B.Com.)	<ul style="list-style-type: none"> <li>The successful completion of the first two years (four semesters) of the undergraduate (B.Com.) programme involving credit-hours ranging between 80-88 hours followed by an exit 10-credit skills-enhancement course, including at least 6-credit job-specific internship/apprenticeship, as per the UGC Guidelines, that would help the graduates acquire job-ready competencies required to enter the workforce.</li> </ul>
<b>Level 7: Bachelor's Degree (B.Com.)</b>	Entry requirements	<ul style="list-style-type: none"> <li>Continuation of study or lateral entry in the third year (fifth semester) of the undergraduate (B.Com.) programme will be possible for those who have met the entrance requirements, including specified levels of attainment, specified in the programme regulations. The continuation of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue an undergraduate programme of study.</li> <li>Lateral entry into the programme of study in the fifth</li> </ul>
		semester of the undergraduate (B.Com.) programme will be based on the validation of prior learning outcomes achieved, including those achieved outside of formal learning or through learning and training in the workplace or in the community, or through continuing professional development activities, or through independent/self-directed learning activities.
	Credit requirements for a Bachelor's Degree (B.Com.)	<ul style="list-style-type: none"> <li>The successful completion of the first three years (six semesters) of the undergraduate (B.Com.) programme involving at least a range of 120 -132 credit-hours.</li> </ul>

<b>Level 8: Bachelor's Degree (B.Com.) with Hons./Research</b>	Entry requirements	<ul style="list-style-type: none"> <li>• An individual seeking admission to the bachelor's degree (Honours/ Research) in a specified field of learning would normally have completed all requirements of the relevant 3-year Bachelor's degree. (After completing requirements of a 3-year bachelor's degree, candidates who meet a minimum CGPA of 7.5* will be allowed to continue studies in the fourth year of the undergraduate programme leading to the bachelor's degree (Research).</li> <li>• Continuation of undergraduate (B.Com.) programme leading to the bachelor's degree (Honours/Research) will be open to those who have met the entrance requirements, including specified levels of attainment, in the programme admission regulations. Continuation of the programme of study will be based on the evaluation of documentary evidence (including the academic record and/or evidence relating to the assessment and certification of prior learning) of the applicant's ability to pursue study during the fourth year (semesters 7 &amp; 8) of the 4-year Bachelor's degree (Honours/Research) programme. Lateral entry into the programme of study at NHEQF level 8 will be based on the validation of prior learning outcomes, including those achieved outside of formal learning or through learning and training in the workplace through continuing professional development activities, or through independent/ self-directed/ self-managed learning activities.</li> </ul>
	Credit requirements for a bachelor's degree (B.Com.)	<ul style="list-style-type: none"> <li>• Successful completion of the 4-year (eight semesters) undergraduate (B.Com. Research/ Honours) programme involving the range of 160-176 credits, with 40-44 credits at level 5, 40-44 credits at level 6, 40-44 credits at level 7, and 40-44 credits at level 8 on the NHEQF.</li> </ul>

## Semester Wise Credit Distribution

**Table 3. Semester-WISE Course Structure for the Integrated B.Com (Honours/ Research)**

Semester	Major (Core)	Minor Stream	Multi-Disciplinary/ Interdisciplinary	Ability Enhancement Courses (AEC)	Skill Enhancement Courses (SEC)	Value Added Courses (Common for All)/ SSD Course	Internship	Research Project/ Dissertation	Total Credit
I	6	2	3	2	3	4			20
II	8	2	3	2	3	2			20
<i>Students exiting the programme after securing 40 credits will be awarded UG Certificate in the relevant discipline/ subject provided they secure 04 credits in work based vocational courses offered during summer term or internship/apprenticeship in addition to 06 credits from skill-based courses earned during first and second semester</i>									
III	8	4	3	2	3				20
IV	12	6		2					20
<i>Students exiting the programme after securing 80 credits will be awarded UG Diploma in the relevant discipline/ subject provided they secure additional 04 credits in skill-based vocational courses offered during first year or second year summer term.</i>									
V	12	4					4		20
VI	14	6				2**			22
<b>Total Credits</b>	<b>60</b>	<b>24</b>	<b>9</b>	<b>8</b>	<b>9</b>	<b>8</b>	<b>4</b>		<b>122</b>
<i>Students who want to undertake 3-year UG Programme will be awarded UG Degree in the relevant discipline/subject upon securing 120 credits</i>									
<b>4 year UG ( Honours/ Research)</b>									
VII	14	6							20
VIII (Honours)	12	4						4*	20
VIII (Research)	6	2						12* Research Project/ Dissertation	
<b>Total Credits</b>	<b>80/86*</b>	<b>32/34*</b>	<b>9</b>	<b>8</b>	<b>9</b>	<b>8</b>	<b>4</b>	<b>4/12*</b>	<b>162</b>

**Note:** \* Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project/ Dissertation.

\*\* Self and Social Development(SSD) course

### 3.1 Credit Requirements and Qualifications at different levels on the NHEQF:

The level of the four years B.Com. Programme shall be as per the National Higher Educational Qualification Framework (NHEQF). As per the guidelines, the number of credits to be earned at each level are as under:

<b>NHEQ F Level</b>	<b>Nomenclature (qualifications within each level)</b>	<b>Credit earned without exit option</b>	<b>Credit earned with exit option</b>
<b>Level – 5</b>	<b>Undergraduate Certificate</b> for those who exit after successful completion of first year (two semesters) of the undergraduate programme	<b>40</b>	<b>44</b>
<b>Level – 6</b>	<b>Undergraduate Diploma</b> for those who exit after successful completion of second year (four semesters) of the undergraduate programme	<b>80</b>	<b>84</b>
<b>Level – 7</b>	<b>Bachelor’s Degree</b> for those who exit after successful completion of three years (six semesters) of the four year undergraduate programme	<b>120</b>	<b>-</b>
<b>Level – 8</b>	<b>Bachelor’s Degree with Honours</b> for those who have successfully completed four years (eight semesters) of the undergraduate programme	<b>160</b>	<b>-</b>
<b>Level – 8</b>	<b>Bachelor’s Degree with Research*</b> for those who have successfully completed four years (eight semesters) of the undergraduate programme	<b>160</b>	<b>-</b>

\*Candidates who meet the minimum CGPA (Cumulative Grade Point Average) of 7.5 till Level 7 will be allowed to continue studies in the 4<sup>th</sup> year of B.Com. Programme leading to B.Com. (Bachelors’ Degree – Honours/ Research) – Level 8. Others can either exit after Level 7 acquiring the B.Com. Degree or can pursue B.Com. (Honours) – Level 8.

- The three year B.Com. programme shall be of 120 credit points and the four year B.Com. Hons./ Research programme shall be of 160 credit points.
- Candidates qualifying Level 8 of B.Com Programme will have an option to pursue 1 year (2 semesters) Master’s Degree Programme (M.Com.).
- Candidates who exit after Level 7 can pursue 1 year (2 semesters) Post – Graduation Diploma Programme (M.Com. Diploma) or 2 year (4 semesters) Master’s Degree Programme (M.Com.).
- The B.Com. Programme/ course is designed /developed keeping in view the outcome based approach as envisaged by the University Grants Commission (UGC). The Programme Learning Outcomes (PLOs)/ Course Learning Outcomes (CLOs) have been properly defined in the curriculum ensuring the achievement of discipline specific outcome and generic learning outcomes. In order to get the details of various learning outcomes and learning outcomes

descriptors required at each level, the students/ faculty may visit to NHEQF framework which is available at [https://www.ugc.ac.in/pdfnews/2142241\\_NHEQF-Draft.pdf](https://www.ugc.ac.in/pdfnews/2142241_NHEQF-Draft.pdf)

- **Self and Social Development (SSD) Course Work:** This Self and Social Development (SSD) course work of 2 credits will be compulsory for all students of UG Program. This course work is compulsorily to be completed in any one semester, i.e., within 1<sup>st</sup> to 6<sup>th</sup> semesters if the student exits after three years of B.Com. Program and within 1<sup>st</sup> to 8<sup>th</sup> semesters if the student exits after completing B.Com. Hons./Research Program. This course work of 2 credits will be in addition to 120 credits or 160 credits, as the case may be. The University will offer two courses under SSD that are **(1) Community Connect & Service** **(2) Extracurricular activities**. The students will have a choice to complete **any one** of the following two course works.

**(1) Community Connect & Service:** This course is aimed to connect students with community with the objective of understanding their issues and delivering their valuable inputs for the welfare of society. Student will have to offer a minimum of 30 hours of service for completing the course. This mandatory service of 30 hours may be completed through any social activity organised under the banner of “Swaach Bharat”, “Ek Bharat Shrestha Bharat”, “NSS”, “NCC”, “Namami Gange” or activities organised by the Campus or Departments. Student will have to produce a certificate in this regard from the organizers of the event(s).

**OR**

**(2) Extracurricular Activities:** This course work requires student’s participation in University Demarcated Activity, such as participation/ representation of institution in Intercollegiate Activity/ State Level Activity/ National Level Activities. A committee set up by the University will verify the student’s participation in activities for award of credits for the course work.

- **Remote/blended learning modes:** Options will be available for students to earn credit by completing quality-assured remote learning modes, including online programmes offered on the Study Webs of Active Learning for Young Aspiring Minds (SWAYAM: [www.swayam.gov.in](http://www.swayam.gov.in)) or other online educational platform approved by the competent body from time to time. Students may opt to earn credits from such courses required for the award of a certificate/Diploma/Degree.

**UG Degree Programmes with Single Major:** A student has to secure a minimum of 50% credits from the major discipline for the 3-year/4-year UG degree to be awarded a single major.

**UG Degree Programmes with Double Major:** A student has to secure a minimum of 40% credits from the second major discipline for the 3-year/4-year UG degree to be awarded a double major.

## Bachelor of Commerce (Honors/Research) First Year

B.Com. Semester-I							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BCO-101	Business Organization	Major Core(MC)	2	1	0	2
2.	BCO-102	Financial Accounting	Major Core(MC)	3	1	1	4
3.	BCO-103	Business Environment	Minor Stream (MS)	2	1	0	2
4.	BCO-104	Micro Economics	Multidisciplinary	3	1	0	3
5.	AEC-101	Modern Indian Language-I (General English)	AEC	2	1	0	2
6.	BCO-106	Computer Application in Business	SEC	1	1	2	3
7.	BCO-105	Indian Knowledge System	VAC	2	1	0	2
8.	VAC-102	Environmental Studies	VAC	1	1	1	2
<b>Total Credit</b>							<b>20</b>

L=Lectures, T=Tutorials, P=Practical

\* i) AEC- Ability Enhancement Course ii) SEC- Skill Enhancement Course iii) VAC- Value Added Course

\*\* Students coming from non-commerce background, have to complete a preparatory course

B.Com. Semester-II							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BCO-201	Principles and Practices of Management	Major Core(MC)	4	1	0	4
2.	BCO-202	Advanced Financial Accounting	Major Core(MC)	3	1	1	4
3.	BCO-203	Business Laws	Minor Stream (MS)	2	1	0	2
4.	BCO-204	Macro Economics	Multidisciplinary	3	1	0	3
5.	AEC-201	Modern Indian Language-II (सामान्य हिंदी)	AEC	2	1	0	2
6.	BCO-205	Office Management	SEC	2	1	1	3
7.	VAC-201	Life Skills and Personality Development	VAC	2	1	0	2
<b>Total Credit</b>							<b>20</b>

L=Lectures, T=Tutorials, P=Practical

Note: a) Student, on exit, after successfully completing first year (i.e., securing minimum required 44 credits, including minimum required 04 credits for Internship as per the UGC Guidelines : [https://www.ugc.ac.in/pdfnews/1887287\\_Rsearch-Internship-Guidelines-120522.pdf](https://www.ugc.ac.in/pdfnews/1887287_Rsearch-Internship-Guidelines-120522.pdf)), will be awarded "Under graduate Certificate" of one year in Commerce.

b) Multidisciplinary (M.D) courses can be opted by the students of commerce as well as other streams.

## Bachelor of Commerce (Honors/Research) Second Year

B.Com.Semester-III							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BCO-301	Financial Institutions and Markets	Major Core(MC)	3	1	1	4
2.	BCO-302	Corporate Accounting	Major Core(MC)	4	1	0	4
3.	BCO -303	Business Statistics	Minor Stream (MS)	4	1	0	4
4.	BCO-304	Fundamentals of Entrepreneurship	Multidisciplinary	2	1	1	3
5.	AEC-301	Business Communication	AEC	1	1	1	2
6.	BCO- 305	Personal Selling & Salesmanship	SEC	2	1	1	3
<b>Total Credit</b>							<b>20</b>

L=Lectures,T=Tutorials, P=Practical

B.Com.Semester-IV							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BCO-401	Cost Accounting	Major Core(MC)	4	1	0	4
2.	BCO-402	Income Tax	Major Core(MC)	4	1	0	4
3.	BCO- 403	Company Law & Secretarial Practices	Major Core(MC)	3	1	1	4
3.	BCO- 404	International Business	Minor Stream (MS)	4	1	0	4
4.	BCO- 405	E-Return Filing	Minor Stream (MS)	0	1	2	2
5.	AEC-401	Advanced Tools of MS Excel	AEC	0	1	2	2
<b>Total Credit</b>							<b>20</b>

L=Lectures ,T=Tutorials, P=Practical

**Note:** Student, on exit, after successfully completing two years (i.e., securing minimum required 84 credits, including minimum required 04 credits for Internship as per the UGC Guidelines: [https://www.ugc.ac.in/pdfnews/1887287\\_Research-Internship-Guidelines-120522.pdf](https://www.ugc.ac.in/pdfnews/1887287_Research-Internship-Guidelines-120522.pdf)), will be awarded “Under graduate Diploma” of two years in Commerce.



## Bachelor of Commerce (Honors/Research) Third Year

B.Com.Semester-V							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BCO-501	Management Accounting	Major Core(MC)	4	1	0	4
2.	BCO-502	Corporate tax planning	Major Core(MC)	4	1	0	4
3.	BCO-503	Financial Services	Major Core(MC)	4	1	0	4
4.	BCO-504	Indian Economy	Minor Stream (MS)	4	1	0	4
5.	BCO-505	Industrial Training & Internship	Internship	0	0	4	4
<b>Total Credit</b>							<b>20</b>

L=Lectures, T=Tutorials, P=Practical

B.Com.Semester-VI							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BCO-601	Goods and Services Tax (GST)	Major Core(MC)	3	1	1	4
2.	BCO-602	Project Planning & Management	Major Core(MC)	2	1	1	3
3.	BCO-603	Auditing & Forensic Accounting	Major Core(MC)	3	1	1	4
4.	BCO-604	Fintech & its Applications	Major Core(MC)	2	1	1	3
5.	BCO-605	Basics of Investment	Minor Stream (MS)	2	1	0	2
6.	BCO-606	Retail Management	Minor Stream (MS)	3	1	1	4
7.	SSD-101	Community Connect/ Cultural Exchange Course	Self and Social Development Course	0	1	2	2
<b>Total Credit</b>							<b>22</b>

L=Lectures, T=Tutorials, P=Practical

**Note:** Student, on exit, after successfully completing three years (i.e., securing minimum required 120 credits) and completion of SSD and Internship course work in any one semester within one to six semesters, will be awarded "Bachelor's Degree" of three years in Commerce.

## Bachelor of Commerce (Honors) Fourth Year

B.Com.Semester-VII							
S. No.	Course Code	Course Name	CourseStructure	Periods			Credits
				L	T	P	
1.	BCO-701	Organizational Behavior	Major Core(MC)	2	1	0	2
2.	BCO-702	Marketing Management	Major Core(MC)	3	1	1	4
3.	BCO-703	Financial Management	Major Core(MC)	4	1	0	4
4.	BCO-704	Statistical Analysis	Major Core(MC)	3	1	1	4
5.	BCO-705	Research Methodology	Minor Stream (MS)	4	1	0	4
6.	BCO-706	Seminar Paper on Indian Ethos and Leadership	Minor Stream (MS)	2	1	0	2
<b>Total Credit</b>							<b>20</b>

L=Lectures,T=Tutorials, P=Practical

B.Com.Semester-VIII							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BCO-801	Human Resource Management	Major Core(MC)	4	1	0	4
2.	BCO-802	Supply Chain Management	Major Core(MC)	4	1	0	4
3.	BCO-803	Security Analysis & Portfolio Management	Major Core(MC)	4	1	0	4
4.	BCO-804	Business Sustainability and Corporate Social Responsibility	Minor Stream (MS)	4	1	0	4
5.	BCO-805	Data Analysis using Soft wares	Research Project/ Dissertation	0	1	2	2
6.	BCO-806	Viva-Voce	Research Project/ Dissertation	0	1	2	2
<b>TotalCredit</b>							<b>20</b>

L=Lectures,T=Tutorials, P=Practical

**Note:** Student, after successfully completing four years (i.e., securing minimum required 160 credits) and completion of SSD course and Internship Course work in any one semester with in one to eight semesters, will be awarded “Bachelor’s Degree with Honours” off our years in Commerce.

## Bachelor of Commerce (Research) Fourth Year

B.Com.Semester–VII							
S. No.	Course Code	Course Name	CourseStructure	Periods			Credits
				L	T	P	
1.	BCO–701	Organizational Behavior	Major Core(MC)	2	1	0	2
2.	BCO–702	Marketing Management	Major Core(MC)	3	1	1	4
3.	BCO-703	Financial Management	Major Core(MC)	4	1	0	4
4.	BCO-704	Statistical Analysis	Major Core(MC)	3	1	1	4
5.	BCO-705	Research Methodology	Minor Stream (MS)	4	1	0	4
6.	BCO-706	Seminar Paper on Indian Ethos and Leadership	Minor Stream (MS)	2	1	0	2
<b>Total Credit</b>							<b>20</b>

L=Lectures,T=Tutorials, P=Practical

B.Com.Semester–VIII							
S. No.	Course Code	Course Name	Course Structure	Periods			Credits
				L	T	P	
1.	BCO–801 BCO–802 BCO-803	Human Resource Management/ Marketing Management/ Security Analysis & Portfolio Management	Major Core(MC)	4	1	0	4
4.	BCO-804	Data Analysis using Soft wares	Major Core(MC)	0	1	2	2
	BCO-805	Business Sustainability and Corporate Social Responsibility	Minor Stream (MS)	2	1	0	2
5.	BCO-806	Research Dissertation	Research Based Course	0	1	6	6
6.	BCO-807	Research & Publication Ethics	Research Based Course	2	1	0	2
7.	BCO-808	Research Paper Writing and Seminar (Presentation Skills)	Research Based Course	2	1	0	2
8.	BCO-809	Viva-Voce	Research Based Course	0	1	2	2
<b>Total Credit</b>							<b>20</b>

L=Lectures=T=Tutorials, P=Practical

**Note:** Student, after successfully completing four years (i.e., securing minimum required 160 credits) and completion of SSD course and Internship Course work in any one semester with in one to eight semesters, will be awarded “Bachelor’s Degree with Research” off our years in Commerce.