# **BACHELOR OF COMMERCE**

## PROGRAMME OUTCOMES AND COURSE OUTCOMES AS PER NEW EDUCATION POLICY 2020

W.E.F. SESSION 2022-23

			List of all Papers in Six Semester Semester-wise Titles of the Papers in B.Con	1.	
Year	Sem.	Course Code	Paper Title	Theory/ Practical	Credits
			Certificate Course in COMMERCE	·	
		BC-101	Financial Accounting	Theory	6
		BC-102	Business Regulatory Framework	Theory	6
	I	BC-103 (A)	Business Organization and Management Or	Theory	6
	1	BC-103 (B) BC-104	Business Communication         Inventory Management	Theory	4*
		BC-105	Vocational Course ( Financial Literacy )	-	3
FIRST		BC-105 BC-106	Co-curricular ( Communication Skills )	-	(Qualifying)
YEAR		BC-201	Basic Business Finance	Theory	6
		BC-201 BC-202	Business Statistics	Theory	6
		BC-202 BC-203 (A)	Entrepreneurship & Small Business	Theory	0
	П	BC-203 (B)	Or Economy of Uttarakhand	Theory	6
		вс-203 (в) вс-204	Rural Marketing	Theory	4*
		ВС-204 ВС-205	Vocational Course		3
		BC-203 BC-206		-	(Qualifying)
		<b>БС-200</b>	Co-curricular Diploma in COMMERCE	-	Quantying
		BC-301	Cost Accounting	Theory	6
		BC-301 BC-302	Company Law	Theory	6
		BC-302 BC-303 (A)	Business Economics		0
	III	BC-303 (B)	Or Business Environment	Theory	6
		BC-304	E-Banking	Theory	4*
		BC-305	Vocational Course	-	3
SECOND		BC-306	Co-curricular		(Qualifying)
YEAR		BC-401	Income Tax Law and Accounts	Theory	6
		BC-402	Public Finance	Theory	6
		BC-403 (A)	Tourism and Travel Management		
	IV		Or	Theory	6
	1 V	BC-403 (B)	Fundamentals of Marketing		
		BC-404	Indian Economy	Theory	4*
		BC-405	Vocational Course	-	3
		BC-406	Co-curricular	-	(Qualifying)
			Bachelor of COMMERCE		
		BC-501	Corporate Accounting	Theory	5
		BC-502	Auditing	Theory	5
THIRD YEAR		BC-503	Any two of the following- Business ethics and Corporate Governance		5
	V	вс-505 вс-504	Principles and Practices of Insurance	Theory	5 5
		BC-505	Monetary Theory and Banking in India		5
		BC-506	Industrial Training/ Survey/ Project/viva-voce	Theory	4
		BC-507	Co-curricular	-	(Qualifying)
		BC-601	Goods and Services Tax	Theory	5
I LAK		BC-602	Accounting for Managerial Decision	Theory	5
			Any two of the following-		
	VI	BC-603	Financial Institutions & Markets	Theory	5
	V I	BC-604	Human Resource Management		5
		BC-605	Advertising & Sales Management		
		BC-606	Industrial Training/ Survey/ Project/Viva-voce	Theory	4
		BC-607	Co-curricular	-	(Qualifying)

#### **DEPARTMENT OF COMMERCE**

#### Program Structure for B.Com. (CBCS)

Voor Somestor		Major <sup>#</sup> (Own faculty)		Major* (Own/Other Eaculty)		Electi (Own			Minor Vocational Course (Elective)		Minor Co-curricular (Qualifying)		Industrial Training/ Survey/ Project/ Viva-voce	
Year Semester	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	No. of Papers	Credits	Minor	Credits	No. of Papers	Credits	Credits	
1	Ι	2	6	1	6	1	4	1	3	1	-	-	-	46
1	II	2	6	1	6	1	4	1	3	1	-	-	-	40
2	III	2	6	1	6	1	4	1	3	1	-	-	-	46
2	IV	2	6	1	6	1	-	1	3	1	-	-	-	
3	V	4	5	-	-	-	-	-	-	1	-	1	4	48
5	VI	4	5	-	-	-	-	-	-	1	-	1	4	.0
	Total	16	88	4	24	2	8	4	12	-	-	2	8	140

**# Major-** These can be taken by the students of Commerce Faculty only.

\*Major & Minor Electives - These can be taken by the students of any Faculty including the students of Commerce. Students of commerce faculty must have to choose any one of these from other faculty/department. Equal Credit for such course/paper can also be obtained from any online platform i.e., MOOC/NPTEL etc.

\*Minor Electives- Credit for this paper can be obtain by the student in any semester of the year (once in a year only i.e., either in I or II semester in First year and III or IV semester in second year) as per his/her convenience.

CodePaper/Course TitlePaper/CourseAvailability/TypeCreditBC-101Financial AccountingMajor-1For Own Faculty6BC-102Business Regulatory FrameworkMajor-2For Own Faculty6BC-103 (A)Business Organization and Management OrMajor-3For Own/Other Faculty6BC-201Basic Business FinanceMajor-1For Own Faculty6BC-202Business StatisticsMajor-2For Own Faculty6BC-203 (A)Entrepreneurship & Small Business OrMajor-3For Own/Other Faculty6BC-203 (B)Economy of UttarakhandMajor-1For Own Faculty6BC-301Cost AccountingMajor-1For Own Faculty6BC-302Company LawMajor-2For Own Faculty6BC-303 (A)Business Economics OrMajor-3For Own Faculty6BC-402Public FinanceMajor-1For Own Faculty6BC-403 (A)Tourism and Travel Management Or OrFor Own Faculty6BC-501Corporate AccountingMajor-3For Own Faculty5BC-502AuditingMajor-1For Own Faculty5BC-503Business and Corporate Governance Principles and Practices of Insurance Business ethics and Corporate Governance BC-504Major-1For Own Faculty5BC-601Goods and Services TaxMajor-1For Own Faculty5BC-602Accounting for Managerial Decision Financial Institutions & Marketis <th colspan="10">Major Course/Paper</th>	Major Course/Paper									
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BC-103 (A)     Business Organization and Management Or     Major- 3     For Own/Other Faculty     6       BC-103 (B)     Business Communication     Major- 1     For Own Faculty     6       BC-201     Basic Business Finance     Major- 1     For Own Faculty     6       BC-202     Business Statistics     Major- 2     For Own Faculty     6       BC-203 (A)     Entrepreneurship & Small Business Or     Major- 3     For Own/Other Faculty     6       BC-203 (B)     Economy of Uttarakhand     Major- 1     For Own/Other Faculty     6       BC-301     Cost Accounting     Major- 2     For Own Faculty     6       BC-303 (A)     Business Economics Or     Major- 3     For Own/Other Faculty     6       BC-403 (A)     Business Environment     Major- 1     For Own Faculty     6       BC-403 (A)     Tourism and Travel Management Or     Major- 3     For Own/Other Faculty     6       BC-403 (A)     Tourism and Travel Management Or     Major- 3     For Own/Other Faculty     6       BC-403 (B)     Fundamentals of Marketing     Major- 1     For Own Faculty     5       BC-501     Corporate Accounting     Major- 2     For Own	BC-101	Financial Accounting	Major- 1	For Own Faculty	6					
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			Major- 4		5					
IVITIER PARTICE FAILER	DC-005		urse/Donor							
BC-104 Inventory Management	BC-104									
BC-104       Inventory Management       Minor-1       For Own/Other Faculty       4         BC-204       Rural Marketing       Minor-1       For Own/Other Faculty       4			Minor-1	For Own/Other Faculty	4					
BC-304 E-Banking		ç								
BC-404 Indian Economy Minor-2 For Own/Other Faculty 4		-	Minor-2	For Own/Other Faculty	4					

## **Evaluation process Semester Wise Detail of the Course/Papers**

			C 114	Max	imum Mar	ks
	SEMESTER-I		Credits	Internal	External	Tota
BC-101	Financial Accounting	Major (For Own Faculty)	б	25	75	100
BC-102	Business Regulatory Framework	Major (For Own Faculty)	6	25	75	100
BC-103 (A)	Business Organization and Management					
	Or	Major (For Own/Other Faculty)	6	25	75	100
BC-103 (B)	Business Communication	whatfor (1 or Own/Other 1 acuity)	0	25	15	100
BC-103 (B) BC-104	Inventory Management	Minor (For Own/Other Faculty)	4*	25	75	100
BC-104 BC-105	Vocational Course	Minor Elective	3	23	15	100
BC-105 BC-106	Co-curricular	Minor Elective	÷	-	-	-
Fotal of Seme		WIIIOI Elective	(Qualifying) 21+4*	-	-	-
total of Seine	ster-1		21+4*	<b>N</b> /	Iaximum M	[
	SEMESTER-II		Credits	Internal		Tota
DC 001					External	
BC-201	Basic Business Finance	Major (For Own Faculty)	6	25	75	100
BC-202	Business Statistics	Major (For Own Faculty)	6	25	75	100
BC-203 (A)	Entrepreneurship & Small Business					
	Or	Major (For Own/Other Faculty)	6	25	75	100
BC-203 (B)	Economy of Uttarakhand					
BC-204	Rural Marketing	Minor (For Own/Other Faculty)	4*	25	75	100
BC-205	Vocational Course	Minor Elective	3	-	-	-
BC-206	Co-curricular	Minor Elective	(Qualifying)	-	-	-
otal of Seme		1	21+4*		ı	1
<u>Note</u> : 1. *4 C	redits of Minor elective can be obtained only o	nce in a vear				
	mum requirement for getting Certificate in Co		46 Credit			
			[	N	laximum M	[orlza
	SEMESTER-III		Credits	Internal	External	Tota
DC 201	Cost Accounting	Major (Ear Orum Eaguiltar)	6			
BC-301	Cost Accounting	Major (For Own Faculty)	6	25	75	100
BC-302	Company Law	Major (For Own Faculty)	6	25	75	100
BC-303 (A)	Business Economics					
	Or	Major (For Own/Other Faculty)	6	25	75	100
BC-303 (B)	Business Environment					
		Minor (For Own/Other Faculty)	4*	25	75	100
BC-304	Business Environment E-Banking Vocational Course	Minor (For Own/Other Faculty) Minor Elective	<u>4*</u> 3	25	75	100
BC-304 BC-305	E-Banking Vocational Course	Minor Elective	3	-	-	100
BC-304 BC-305 BC-306	E-Banking Vocational Course Co-curricular		3 (Qualifying)	25 - -	75 - -	100 - -
BC-303 (B) BC-304 BC-305 BC-306 Total of Seme	E-Banking Vocational Course Co-curricular ster-II	Minor Elective	3 (Qualifying) 21+4*	-	-	100 - -
BC-304 BC-305 BC-306	E-Banking Vocational Course Co-curricular	Minor Elective	3 (Qualifying)	- - N	- - Iaximum M	- - [arks
BC-304 BC-305 BC-306 <b>Cotal of Seme</b>	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV	Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits	- - M Internal	- - Iaximum M External	- - Iarks Tota
BC-304 BC-305 BC-306 <b>Fotal of Seme</b> BC-401	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts	Minor Elective Minor Elective Major (For Own Faculty)	3 (Qualifying) 21+4* Credits 6	- - M Internal 25	- - Iaximum M External 75	- - [arks Tota 100
BC-304 BC-305 BC-306 Fotal of Seme BC-401 BC-402	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance	Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits	- - M Internal	- - Iaximum M External	- - Iarks Tota
BC-304 BC-305 BC-306 <b>`otal of Seme</b> BC-401 BC-402	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty)	3 (Qualifying) 21+4* Credits 6 6 6	- - N. Internal 25 25	- Iaximum M External 75 75	- - <b>Tota</b> 100
BC-304 BC-305 BC-306 <b>Total of Seme</b> BC-401 BC-402 BC-403 (A)	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or	Minor Elective Minor Elective Major (For Own Faculty)	3 (Qualifying) 21+4* Credits 6	- - M Internal 25	- - Iaximum M External 75	- - <b>Tota</b> 100
BC-304 BC-305 BC-306 <b>Total of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B)	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty)	3 (Qualifying) 21+4* Credits 6 6 6	- - N. Internal 25 25 25 25	- Iaximum M External 75 75 75	- - <b>Tota</b> 100 100
BC-304 BC-305 BC-306 <b>Total of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B)	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty)	3 (Qualifying) 21+4* Credits 6 6 6	- - N. Internal 25 25	- Iaximum M External 75 75	- - <b>Tota</b> 100 100
BC-304 BC-305 BC-306 <b>Cotal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty)	3 (Qualifying) 21+4* Credits 6 6 6	- - N. Internal 25 25 25 25	- Iaximum M External 75 75 75	- - <b>Tota</b> 100 100
BC-304 BC-305 BC-306 Total of Seme BC-401	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty)	3 (Qualifying) 21+4* Credits 6 6 6 6 4* 3	- - N. Internal 25 25 25 25	- Iaximum M External 75 75 75	- - <b>Tota</b> 100 100
BC-304 BC-305 BC-306 <b>Total of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-406	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 6 4* 3 (Qualifying)	- - N. Internal 25 25 25 25	- Iaximum M External 75 75 75	- - <b>Tota</b> 100 100
BC-304 BC-305 BC-306 Total of Seme BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-404 BC-405 BC-406 Total of Seme Note:	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 6 4* 3	- - N. Internal 25 25 25 25	- Iaximum M External 75 75 75	- - <b>Tota</b> 100 100
BC-304 BC-305 BC-306 Total of Seme BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-404 BC-405 BC-406 Total of Seme Note: 1. *4 C	E-Banking Vocational Course Co-curricular seter-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular seter-II redits of Minor elective can be obtained only of	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 6 4* 3 (Qualifying) 21+4*	- N Internal 25 25 25 25 - -	- Iaximum M External 75 75 75	- - <b>Tota</b> 100 100
BC-304 BC-305 BC-306 Total of Seme BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-404 BC-405 BC-406 Total of Seme Note: 1. *4 C	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 6 4* 3 (Qualifying) 21+4*	- N Internal 25 25 25 25 - -	- Iaximum M External 75 75 75	- - <b>Tota</b> 100 100
BC-304 BC-305 BC-306 Total of Seme BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-404 BC-405 BC-406 Total of Seme Note: 1. *4 C	E-Banking Vocational Course Co-curricular seter-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular seter-II redits of Minor elective can be obtained only of	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 6 4* 3 (Qualifying) 21+4*	- N. Internal 25 25 25 25 - - 25 25 25 25 25 25 25 25 25 25 25 25 25	- Iaximum M External 75 75 75 75 - - - -	- - Tota 100 100 100 - - - - ks
BC-304 BC-305 BC-306 <b>Cotal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-406 <b>Cotal of Seme</b> <b>Note:</b> 1. *4 C 2. Mini	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own/Other Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 4* 3 (Qualifying) 21+4* V) is 46+46=9 Credits	- - M Internal 25 25 25 25 - - 2 2 Credit. Max Internal	- Iaximum M External 75 75 75 75 - - - - - - - - - - - - - -	- - Tota 100 100 100 - - - ks Tota
BC-304 BC-305 BC-306 <b>`otal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-406 <b>`otal of Seme</b> <b>Note:</b> 1. *4 C 2. Mini BC-501	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V Corporate Accounting	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 4* 3 (Qualifying) 21+4* V) is 46+46=9 Credits 5	- - M Internal 25 25 25 25 - - - 2 2 Credit. Max Internal 25	- Iaximum M External 75 75 75 75 - - - - imum Mar External 75	- - Tota 100 100 100 - - - <b>ks</b> Tota 100
BC-304 BC-305 BC-306 <b>`otal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-406 <b>`otal of Seme</b> <b>Note:</b> 1. *4 C 2. Mini	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V Corporate Accounting Auditing	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own/Other Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 4* 3 (Qualifying) 21+4* V) is 46+46=9 Credits	- - M Internal 25 25 25 25 - - 2 2 Credit. Max Internal	- Iaximum M External 75 75 75 75 - - - - - - - - - - - - - -	- - Tota 100 100 100 - - - ks Tota
BC-304 BC-305 BC-306 <b>`otal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-406 <b>`otal of Seme</b> <b>Note:</b> 1. *4 C 2. Mini BC-501 BC-502	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V Corporate Accounting Auditing Any two of the following-	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 4* 3 (Qualifying) 21+4* V) is 46+46=9 Credits 5 5	- N Internal 25 25 25 25 - - 2 2 2 2 5 2 2 5 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 5 5 2	- Iaximum M External 75 75 75 75 - - - - - - - - - - - - -	- - Tota 100 100 100 - - - - <b>ks</b> Tota 100 100
BC-304 BC-305 BC-306 <b>`otal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (A) BC-404 BC-405 BC-406 <b>`otal of Seme</b> Note: 1. *4 C 2. Mini BC-501 BC-502 BC-503	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V Corporate Accounting Auditing Auditing Any two of the following- Business ethics and Corporate Governance	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Faculty Major (For Own Faculty) Major (For Own Faculty)	3 (Qualifying) 21+4* Credits 6 6 6 4* 3 (Qualifying) 21+4* V) is 46+46=9 Credits 5 5	- - M Internal 25 25 25 25 - - - 2 Credit. Max Internal 25 25 25 25 25 25 25 25 25 25	- Iaximum M External 75 75 75 75 - - - - - - - - - - - - -	- - Tota 100 100 100 - - - - ks Tota 100 100 - - - - - - - - - - - - -
BC-304 BC-305 BC-306 <b>`otal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-406 <b>`otal of Seme</b> <b>Note:</b> 1. *4 C 2. Mini BC-501 BC-501 BC-502 BC-503 BC-504	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V Corporate Accounting Auditing Auditing Auditing Minor electives of Insurance	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective	3 (Qualifying) 21+4* Credits 6 6 6 4* 3 (Qualifying) 21+4* V) is 46+46=9 Credits 5 5	- N Internal 25 25 25 25 - - 2 2 2 2 5 2 2 5 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 2 5 5 5 2	- Iaximum M External 75 75 75 75 - - - - - - - - - - - - -	- - Tota 100 100 100 - - - - ks Tota 100 100 - - - - - - - - - - - - -
BC-304 BC-305 BC-306 <b>`otal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-404 BC-405 BC-406 <b>`otal of Seme</b> <b>Note:</b> 1. *4 C 2. Mini BC-501 BC-501 BC-503 BC-504 BC-504 BC-505	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V Corporate Accounting Auditing Any two of the following- Business ethics and Corporate Governance Principles and Practices of Insurance Monetary Theory and Banking in India	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own Faculty) Major (For Own Faculty)	3       (Qualifying)       21+4*       Credits       6       6       6       4*       3       (Qualifying)       21+4*       V) is 46+46=9       Credits       5       5       5       5	- - M Internal 25 25 25 25 - - - 2 Credit. Max Internal 25 25 25 25 25 25 25 25 25 25	- Iaximum M External 75 75 75 75 - - - - - - - - - - - - -	- - Tota 100 100 100 - - - - ks Tota 100 100 - - - - - - - - - - - - -
BC-304 BC-305 BC-306 <b>otal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-406 <b>otal of Seme</b> Note: 1. *4 C 2. Mini BC-501 BC-501 BC-502 BC-503 BC-504 BC-505 BC-506	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V Corporate Accounting Auditing Any two of the following- Business ethics and Corporate Governance Principles and Practices of Insurance Monetary Theory and Banking in India Industrial Training/ Survey/ Project/viva-voce	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own Faculty) Major (For Own Faculty) Major (For Own Faculty)	3 (Qualifying) 21+4* Credits 6 6 6 4* 3 (Qualifying) 21+4* V) is 46+46=9 Credits 5 5 5 4	- - M Internal 25 25 25 25 - - - 2 Credit. Max Internal 25 25 25 25 25 25 25 25 25 25	- Iaximum M External 75 75 75 75 - - - - - - - - - - - - -	- - Tota 100 100 100 - - - - ks Tota 100 100 - - - - - - - - - - - - -
BC-304 BC-305 BC-306 <b>`otal of Seme</b> BC-401 BC-402 BC-403 (A) BC-403 (B) BC-404 BC-405 BC-404 BC-405 BC-406 <b>`otal of Seme</b> <b>Note:</b> 1. *4 C 2. Mini BC-501 BC-501 BC-503 BC-504 BC-504 BC-505	E-Banking Vocational Course Co-curricular ster-II SEMESTER-IV Income Tax Law and Accounts Public Finance Tourism and Travel Management Or Fundamentals of Marketing Indian Economy Vocational Course Co-curricular ster-II redits of Minor elective can be obtained only of mum requirement for getting Diploma in Con SEMESTER-V Corporate Accounting Auditing Any two of the following- Business ethics and Corporate Governance Principles and Practices of Insurance Monetary Theory and Banking in India	Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own/Other Faculty) Minor (For Own/Other Faculty) Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Minor Elective Major (For Own Faculty) Major (For Own Faculty) Major (For Own Faculty) Major (For Own Faculty)	3       (Qualifying)       21+4*       Credits       6       6       6       4*       3       (Qualifying)       21+4*       V) is 46+46=9       Credits       5       5       5       5	- N Internal 25 25 25 25 - - - 2 Credit. Max Internal 25 25 25 25 25 25 25 25 25 25	- Iaximum M External 75 75 75 75 - - - - - - - - - - - - -	- - Tota 100 100 - - - - - - - - - - - - -

SEMESTER-VI Credits Maximum Marks									
	SEMIESTER-VI	Credits	Internal	External	Total				
BC-601	Goods and Services Tax	Major (For Own Faculty)	5	25	75	100			
BC-602	Accounting for Managerial Decision	Major (For Own Faculty)	5	25	75	100			
BC-603 BC-604 BC-605 BC-606	Any two of the following- Financial Institutions & Markets Human Resource Management Advertising & Sales Management Industrial Training/ Survey/ Project/Viva-voce	554	25 25	75 75	100 100				
BC-607	Co-curricular	Major Minor	(Qualifying)	-	-	-			
Fotal of Semester-VI 24									
Note: Minimum requirement for getting Bachelor's Degree in Commerce (After Sem I, II, III, IV, V and VI) is 46+46+48=140 Credit.									

#### **COURSE INTRODUCTION:**

In the era of globlisation, it has become inevitable to prepare minds for future by providing quality higher education. Though quality may be viewed through different aspects however, B.Com. Programme is designed to enable and empower students to acquire knowledge, skills and abilities to analyse and synthesize the contemporary realities pertaining to the today's business world and prepares them to drive and face the challenge of tomorrow. The programme offers opportunity to students to know different aspects of organizational functioning, financial systems, understanding of economy, laws governing business, strategies adopted by business to reach to society etc. The programme also provides the students an opportunity to explore, experiment and equip themselves to serve the society not only as employment seeker but also as an entrepreneur and job creator. The Course is designed to nurture the students as socially responsible and ethically aware citizens.

#### **PROGRAMME OUTCOMES:**

The career options for students pursuing B.Com. Programme is vast and candidates will always have interesting profiles to work at if they play to their strengths. While many B.Com. Graduates may choose the much tried and tested path of CA, CS, CMA and other related fields of study, one has ample opportunity to choose an out-of the-box career option, as one in travel and hospitality, media and telecommunications depending on the path and degree one chooses.

#### **PROGRAMME SPECIFIC OUTCOMES:**

Earning a graduate degree of commerce (B.Com.) is evidence of persistence, determination, intellectual prowess, and the ability to handle challenging environments all of which are sought-after qualities for individuals filling manager and director positions. An employee who has demonstrated success in a long-term situation that requires stamina, discipline, leadership, and the ability to work well with others is going to be in line for growth opportunities within his or her organization. B.Com. graduate after completion of course can choose to work in job profile option available to them depending on their caliber and interest area such as Accountant, Auditor, Consultant, Company Secretary, Business Analyst, Finance Officer, Sales Analyst, Junior Analyst, Tax Accountant, Stock Broker, Economist, and Business Development Trainee and so on to explore.

#### B.Com. 1st Semester

#### BC-101: Financial Accounting: (MAJOR)

#### **Course outcomes:**

The objective of this paper is to help students to acquire conceptual knowledge of fundamentals of accounting and to impart skills for recording various kinds of business transactions.

#### BC-102: Business Regulatory Framework (MAJOR)

#### **Course outcomes:**

The objective of this course is to provide a brief idea about the framework of Indian Contract Act, 1872, Negotiable Instrument Act, Competition Act, 2002 and Sale of Goods Act, 1930.

### BC-103(A): Business Organization and Management (MAJOR)

#### Course outcomes:

After completing this course a student will have:

• Ability to understand the concept of Business Organization along with the basic laws and norms of Business Organization.

- Ability to understand the terminologies associated with the field of Business Organization along with their relevance.
- Ability to identify the appropriate types and functioning of Business Organization for solving different problems.
- Ability to apply basic Business Organization principles to solve business and industry related problems.
- Ability to understand the concept of Sole Proprietorship, Partnership and Joint Stock Company etc.

#### BC-103 (B): Business Communication (MAJOR)

#### **Course outcomes:**

To acquire skills in reading, writing, comprehension and communication, and also to use electronic media for business communication.

#### **BC-104: Inventory Management (MINOR)**

#### **Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Inventory Management along with the basic laws and axioms of Inventory Management.
- Ability to understand the terminologies associated with the field of Inventory management and control along with their relevance.
- Ability to identify the appropriate method and techniques of Inventory management for solving different problems.
- Ability to apply basic Inventory management principles to solve business and industry related problems.
- Ability to understand the concept of Working Capital Management, Demand Analysis and Obsolescence.

#### B.Com. 2<sup>nd</sup> Semester

#### BC- 201: Basic Business Finance (MAJOR)

#### **Course outcomes:**

This course is to help students understand the conceptual framework of Business Finance.

#### **BC- 202: Business Statistics (MAJOR)**

#### **Course outcomes:**

The purpose of this paper is to inculcate and analytical ability among the students.

#### BC- 203 (A): Entrepreneurship & Small Business (MAJOR)

#### **Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Entrepreneurship & Small Business Management.
- Ability to understand the terminologies associated Entrepreneurship & Small Business.
- Ability to identify the appropriate method and techniques of Entrepreneurship & Small Business.

#### BC- 203 (B): Economy of Uttarakhand (MAJOR)

#### Course outcomes:

This course is to help students in understanding:

• The Economy of Uttarakhand

- To identify the Problems of Economic Development in Uttarakhand
- To analyze the Role of Government in the Economic Development of Uttarakhand

#### BC- 204: Rural Marketing (MINOR)

#### Course outcomes:

After completing this course a student will have:

- Ability to understand the concept of Rural Marketing.
- Ability to understand the terminologies associated with the field of Rural Marketing
- Ability to identify the appropriate method and techniques of Rural Marketing

#### B.Com. 3<sup>rd</sup> Semester

#### BC- 301: Cost Accounting (MAJOR)

#### Course outcomes:

This course exposes the students to the basic concepts and the tools used in cost accounting.

#### BC- 302: Company Law (MAJOR)

#### **Course outcomes:**

The objective of this course is to provide basic knowledge of the provisions of the Companies Act 2013 along with relevant cases.

#### BC- 303 (A): Business Economics (MAJOR) Course outcomes:

#### Course outcomes:

The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.

#### BC- 303 (B): Business Environment (MAJOR)

#### Course outcomes:

The objective of this paper is to introduce students with broad range of economic concepts, theories and analytical techniques which help the management in decision making.

#### BC- 304: E-Banking (MINOR)

#### Course outcomes:

The Objective of this paper is to acquaint the students with the understanding of E-banking system with the risks, evaluation and concepts of E-payment involved therein.

#### B.Com. 4<sup>th</sup> Semester

#### BC- 401: Income Tax Law and Accounts (MAJOR)

#### **Course outcomes:**

It enables the students to know the basics of Income Tax Act and its implications.

#### BC- 402: Public Finance (MAJOR)

#### Course outcomes:

It enables the students to know the basics of Public Finance and its implications.

#### BC- 403 (A): Tourism and Travel Management (MAJOR)

#### **Course outcomes:**

The objective of this course is to understand the fundamental concept of Tourism and to familiarize with the significance and emerging trends in tourism.

#### BC- 403 (B): Fundamentals of Marketing (MAJOR)

#### **Course outcomes:**

The objective of this course is to provide basic knowledge of concepts, principles, tools and techniques of marketing.

#### BC- 404: Indian Economy (MINOR)

#### **Course outcomes:**

The objective of this paper is to enable the student to grasp the major economic problems in India and their solutions. It also seeks to provide an understanding of modern tools of macro-economic analysis and policy framework.

#### B.Com. 5<sup>th</sup> Semester

#### BC- 501 : Corporate Accounting (MAJOR)

#### **Course outcomes:**

This course enables the student to develop awareness about corporate accounting in conformity with the provisions of company act.

#### BC- 502: Auditing (MAJOR)

#### **Course outcomes:**

This course aims at imparting knowledge about the principles and methods of auditing and their application.

#### BC- 503: Business Ethics and Corporate Governance (MAJOR)

#### **Course outcomes:**

This course seeks to provide knowledge about the concepts, tools, techniques, and relevance of Business Ethics and Corporate Governance in the present changing scenario.

#### BC- 504: Principles and Practices of Insurance (MAJOR)

#### **Course outcomes:**

After completing this course, a student will have:

- Ability to understand the concept of Insurance along with the basic laws and practices of Insurance. Ability to understand the terminologies associated with the field of Insurance and control along with their relevance.
- Ability to identify the appropriate method and types of Insurance for solving different problems. Ability to apply basic Insurance principles to solve business and industry related problems.
- Ability to understand the concept of Life, Marine and Fire Insurance.

## BC- 505: Monetary Theory and Banking in India Course outcomes:

The Objective of this paper is to expose the students to the working for money and financial system prevailing in India.

#### B.Com. 6<sup>th</sup> Semester

#### BC- 601: Goods and Services Tax (MAJOR)

#### **Course outcomes:**

To provide students with the working knowledge of principles and provisions of GST to understand therelevance of GST in the present Indian tax in scenario and its contribution for economic development.

#### BC- 602: Accounting for Managerial Decision (MAJOR)

#### **Course outcomes:**

After completing this course a student will have:

- Ability to understand the concept of Managerial Accounting along with the basic forms and norms of Managerial Accounting.
- Ability to understand the terminologies associated with the field of Managerial Accounting and control along with their relevance.
- Ability to identify the appropriate method and techniques of Managerial Accounting for solving different problems.
- Ability to apply basic Managerial Accounting principles to solve business and industry related issues and problems. Ability to understand the concept of Budgetary Control, Cash Flow Statement, Fund Flow Statement, Break Even Analysis etc.

#### BC- 603: Financial Institutions & Markets (MAJOR)

#### Course outcomes:

After completing this course a student will have:

- Ability to understand the concept of Financial Market along with the basic form and norms of Financial Market.
- Ability to understand the terminologies associated with the field of Financial and control along with their relevance.
- Ability to identify the appropriate method and techniques of Financial Market for solving different problems.
- Ability to apply basic Financial Market principles to solve business and industry related problems.
- Ability to understand the concept of Primary and Secondary Market, Stock Exchange, SEBI etc.

#### BC- 604: Human Resource Management (MAJOR)

#### **Course outcomes:**

The paper aims to develop in the students a proper understanding about human resource management.

#### BC- 605: Advertising & Sales Management (MAJOR)

#### **Course outcomes:**

The objective of this paper is to familiarize the students with the basic concepts, tools and techniques of advertising used in marketing.