

## **B.Com Syllabus – 3 Years (6 Semesters)**

### **Year 1: Semester 1**

- Financial Accounting
- Business Organisation and Management
- Microeconomics
- Business Mathematics
- Communication Skills / English Language
- Environmental Studies (AECC – Ability Enhancement Compulsory Course)

### **Year 1: Semester 2**

- Corporate Accounting
- Business Laws
- Macroeconomics
- Business Statistics
- English / Business Communication / Modern Indian Language
- Computer Applications in Business or E-Commerce Basics

### **Year 2: Semester 3**

- Cost Accounting
- Company Law
- Indian Financial System or Financial Markets
- Principles of Marketing
- Entrepreneurship / New Venture Planning
- Skill Enhancement Course (e.g., Basics of Taxation, Tally / Computerised Accounting, Digital Marketing, or Personal Selling & Salesmanship)

### **Year 2: Semester 4**

- Management Accounting
- Corporate Laws or Competition & Consumer Laws
- Income Tax Law & Practice
- Human Resource Management
- Financial Management (Introductory)
- Skill Enhancement Course (e.g., E-Filing of Returns, Cyber Laws, Stock Market Operations, or Fundamentals of Investment)

### **Year 3: Semester 5**

- Auditing & Corporate Governance
- Goods & Services Tax (GST) & Indirect Taxes

- Discipline Specific Elective 1 (choose one)
  - Advanced Corporate Accounting
  - International Business / Export-Import Procedures
  - Banking & Insurance
  - Advertising & Personal Selling
- Discipline Specific Elective 2 (choose one)
  - Fundamentals of Investment
  - Financial Derivatives
  - Consumer Behaviour
  - Cost & Management Audit
- Generic Elective (Interdisciplinary) – e.g., Basics of Psychology, Indian Economy, etc.

### Year 3: Semester 6

- Financial Reporting & Analysis
- Strategic Management or Business Ethics & CSR
- Discipline Specific Elective 3 (choose one)
  - International Financial Management
  - Retail Management
  - Indirect Tax Procedures & Management
  - Brand Management
- Discipline Specific Elective 4 (choose one)
  - Banking Law & Practice
  - Portfolio Management
  - International Marketing
  - Management Information Systems
- Project / Internship / Viva or Entrepreneurship Project (in many universities)

### Common Specializations (Electives in Sem 5 & 6)

Students often choose a focus area:

- Accounting & Finance: Emphasis on advanced accounting, taxation, auditing, financial management.
- Banking & Insurance: Banking laws, insurance principles, financial services.
- Marketing: Consumer behaviour, sales, advertising, retail management.
- E-Commerce / IT: Computer applications, digital marketing, e-business.

### Recommended Readings

- Financial Accounting: T.S. Grewal / P.C. Tulsian
- Business Laws: N.D. Kapoor / M.C. Kuchhal
- Economics: M.L. Seth / D.N. Dwivedi

- Cost Accounting: M.N. Arora / Jawahar Lal
- Management: L.M. Prasad / T.R. Bhatt & A.S. Kumar
- Taxation: Girish Ahuja / V.K. Singhania

## Common Structure Notes

- Total Semesters: 6
- Total Credits (typical): 120–140 credits
- Course Types (as per UGC/NEP):
  - Core Courses (CC)
  - Discipline Specific Electives (DSE)
  - Generic Electives (GE)
  - Ability Enhancement Compulsory Courses (AECC)
  - Skill Enhancement Courses (SEC)
  - Value Added Courses (VAC) – e.g., Yoga, Ethics, Cyber Security, etc. (in NEP)