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Program Schemes for B.Com (Honours/ Honours with Research) (CM201/704)

Cluster: Management Institute: USB Department:Commerce Type of Program: UG

First Year				Second Year			
	Course Name	**Course Category**	**Credits**		**Course Name**	**Course Category**	**Credits**
Semester-1	Financial Accounting	Major Core	3	**Semester-3**	Cost Accounting	Major Core	3
	Business Mathematics and Statistics	Major Core	3		Marketing Management	Minor Elective	3
	Micro Economics	Major Core	3		Legal Aspects of Business	Major Core	3
	Principles of Management	Major Core	3		Open Elective	Open Elective	3
	Computerized Accounting- I	Major Core	1		Environmental Science and management	Value Education	2
	Business Environment	Major Core	3		Gender Equity and Empowerment	Value Education	1
	Communication Skills-1	Skill Enhancement	1		**Elective -1- Fintech/ Auditing & Taxation/ E-Commerce/ Costing and Performance Management/ Financial Markets/ Marketing**	Minor Core	3
	Computer Problem Solving & AI applications	Major Core	2		Community Engagement & Social Responsibility	Internship/ Training	2
	Introduction to SDGs	Value Education	1				
Semester -2	Computerized Accounting- II	Major Core	1	**Semester -4**	Financial Management	Major Core	3
	Computer application in Business	Major Core	1		Research Methodology	Major Core	3
	Quantitative Techniques	Major Core	3		Indian Economy	Major Core	3
	Macro Economics	Major Core	3		Advanced Excel	Skill Enhancement	1
	Corporate Accounting	Major Core	3		**Elective -2- Fintech/ Auditing & Taxation/ E-Commerce/ Costing and Performance Management/ Financial Markets/**	Minor Core	3

					Marketing Procedures /Corporate Governance/Financial		
	Management Accounting	Major Core	3		**Elective -3- Fintech/ Auditing & Taxation/ E-Commerce/ Costing and Performance Management/ Financial Markets/ Marketing**	Minor Core	3
	Communication Skills-2	Skill Enhancement	1		General Proficiency-3 (NSS / NCC / Club Activities, Skill Basket)	Skill Enhancement	1
	Design Thinking and creativity for Innovation	Skill Enhancement	1		Universal Human Values, ethics and life skills-2	Value Education	2
	General Proficiency- 1	Ability Enhancement	1		Mid-Grade Project - 1	Project	1
	Entrepreneurship Mindset	Ability Enhancement	1		Professional Ethics	Ability Enhancement	1
	Critical Enquiry and Research Methodology	Ability Enhancement	1		Aptitude-1 (Employability Basket)	Ability Enhancement	1
	Universal Human Values, ethics and life skills-1	Value Education	1		Soft Skills-1 (Employability Basket)	Skill Enhancement	1
					Quantitative Aptitude and Reasoning	Ability Enhancement	1
					Professional Development	Skill Enhancement	1

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Third Year				Fourth Year			
	Course Name	**Course Category**	**Credits**		**Course Name**	**Course Category**	**Credits**
Semester -5				**Semester-7**	**Option-1 B.Com (Hons)**		
	Strategic Management	Major Core	3		Data Analysis using SPSS	Major Core	2
	Banking Theory & Practices	Major Core	3		Management of Financial Institution & Services	Minor Elective	3
	Direct Tax Laws	Major Core	3		Behavioural Finance	Major Core	2
	Advanced Accounting	Major Core	3		Organisation Behaviour	Major Core	3
	Elective -4- Fintech/ Auditing & Taxation/ E-Commerce/ Costing and Performance Management/ Financial Markets/ Marketing	Minor Core	3		Project Gap Course(R studio)	Skill Enhancement	1
	Elective -5- Fintech/ Auditing & Taxation/ E-Commerce/ Costing and Performance Management/ Financial Markets/ Marketing	Minor Core	3		Professional certification	Skill Enhancement	2
	Domain Internship	Internship	1		Capstone Project-1	Project	7
	Open Elective	Open Elective	3		Industry Internship	Internship	1
	Aptitude-2 ((Employability Basket)	Ability Enhancement	1		**Option-2 B.Com (Hons) with Research**		
					Data Analysis using SPSS	Major Core	2
					Management of Financial Institution & Services	Minor Elective	3
					Behavioural Finance	Major Core	2
					Organisation Behaviour	Major Core	3
					Project Gap Course(R studio)	Skill Enhancement	1
	Soft Skills-2 ((Employability Basket)	Skill Enhancement	1		Professional certification	Skill Enhancement	2

	Marketing & Management Essentials/ Academic Writing (Innovation, and Research Basket)	Ability Enhancement	1		Dissertation Part-I	Project	7
	AI Automation & Sustainability/ Research Ethics & Intellectual Property Rights (Innovation, and Research Basket)	Skill Enhancement	1		Industry Internship	Internship	1
					Option-1 B.Com (Hons)		
Semester-6	Company Law and Secretrial Practice	Major Core	3	**Semester-8**	Mergers and Acquisition	Major Core	3
	Investment Analysis and Portfolio management	Major Core	3		Management Information System	Minor Elective	3
	Insurance & Risk Management	Major Core	3		Human Resource Development	Minor Elective	3
	Data Analysis using Spreadsheet	Major Core	2		Operation Research	Major Core	3
	Mid-Grade Project -2	Project	1		Capstone Project-2	Project	8
	Open Elective	Open Elective	3		**Option-2 B.Com (Hons) with Research**		
	Elective -6- Fintech/ Auditing & Taxation/ E-Commerce/ Costing and Performance Management/ Financial Markets/ Marketing	Minor Core	3		Mergers and Acquisition	Major Core	3
	General Proficiency- 2 (NSS / NCC / Club Activities, Skill Basket)	Ability Enhancement	1		Management Information System	Minor Elective	3
					Human Resource Development	Minor Elective	3
					Operation Research	Major Core	3
					Dissertation Part-II	Project	8

Program Elective Basket -Group-A- Fintech			
Semester	**Course Name**	**Course Category**	**Credits**
3	Digital Transformation and Innovation in F&A	Minor Core	3
4	FinTech Platforms and Ecosystems	Minor Core	3
4	Digital Banking and Payments	Minor Core	3
5	Blockchain and Cryptocurrencies	Minor Core	3
5	Trends and Invoation in InsurTech	Minor Core	3
6	Cybersecurity in FinTech	Minor Core	3

Sub Stream Basket -Group-B-Auditing & Taxation			
Semester	**Course Name**	**Course Category**	**Credits**
3	Auditing and Ethics	Minor Core	3
4	Advanced Auditing and Assurance	Minor Core	3
4	Indirect tax laws	Minor Core	3
5	Tax Assessment & Procedures	Minor Core	3
5	Corporate Governance	Minor Core	3
6	Financial Reporting	Minor Core	3

Sub Stream Basket -Group-C- E-Commerce			
Semester	**Course Name**	**Course Category**	**Credits**
3	Digital Transformation and E-commerce	Minor Core	3
4	E-Commerce Marketing	Minor Core	3
4	E.Commerce Models and Strategies	Minor Core	3
5	Legal & Regulartory Framework for E-Commerce	Minor Core	3
5	Data Analytics for E-Commerce	Minor Core	3
6	Technology Innovations and AI in E-Commerce	Minor Core	3

	Sub Stream Basket -Group-D-Costing and Performance Management		
Semester	**Course Name**	**Course Category**	**Credits**
3	Financial Analysis & Business Valuation	Minor Core	3
4	Corporate Financial Accounting	Minor Core	3
4	Corporate Financial Reporting	Minor Core	3
5	Working Capital Management	Minor Core	3
5	Cost and Management Audit	Minor Core	3
6	AI in Finance and Accounting	Minor Core	3

Sub Stream -Group-E-Financial Markets			
Semester	**Course Name**	**Course Category**	**Credits**
3	Securities Market Structure and Operations	Minor Core	3
4	Commodities Market	Minor Core	3
4	Fundamental and Technical Analysis in Stock Market	Minor Core	3
5	Global Capital Market	Minor Core	3
5	Financial Derivatives	Minor Core	3
6	Investment Banking	Minor Core	3

Sub Stream Basket -Group-F-Marketing			
Semester	**Course Name**	**Course Category**	**Credits**
3	Digital Marketing	Minor Core	3
4	Consumer Behaviour	Minor Core	3
4	Service Marketing	Minor Core	3
5	Retail management	Minor Core	3
5	Advertising and Brand management	Minor Core	3
6	Customer Relationship Management	Minor Core	3

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4th Year Curriculum Design Framework [For Hons. / Hons. with Research Tracks of Four Year Undergraduate Programs (FYUP)]

Extending Expertise	Course Category	Credits	Contextualizing Learning	Course Category	Credits	Experiential Learning	Course Category	Credits
Data Analysis using SPSS	Major core	2	Management of Financial Institution & Services	Minor	3	Capstone Project-I/Dissertation Part-I	Project	7
Behavioural Finance	Major core	3	Organisation Behaviour	Major	3	Project Gap Course	Skill enhancement	1
Management Information System	Minor elective	3	Mergers and Acquisition	Major	3	Certification	Skill enhancement	2
Human Resource Development	Minor elective	3				Capstone Project-II/Dissertation Part-II	Project	8
Operation Research	Major core	3						