

# Program Structure And Syllabus

**Bachelor of Commerce (B.Com.) - Accounts Honors**  
**(Scheme - 2020-2023)**



**S**ARALA  
**B**IRLA  
**U**NIVERSITY

**Sarala Birla University**

Birla Knowledge City, Village - Ara, P.O. - Mahilong,  
P.S. - Tatisilwai, Dist - Ranchi - 835103 Jharkhand

[www.sbu.ac.in](http://www.sbu.ac.in)

# **Sarala Birla University, Ranchi**

## **Our Vision**

To build an egalitarian global society based on national integrity, equality, social justice, secularism, freedom & fraternity, international understanding and scientific approach to the problems of the society, as enshrined in the constitution of India through various modes of teaching-learning process and supported by curricular and co-curricular activities.

## **Our Mission**

To Develop Well-Motivated Global Leaders Who Will Be Intellectually Competent, Morally Upright, Socially Committed, Spiritually Inspired And 'स्वान्तः सुखाय' To Propagate The Philosophy Of 'वसुधैव कुटुम्बकम्'.

# **Faculty of Commerce & Management**

## **Vision**

To become a center of excellence with global presence by producing recognized ethical leaders

## **Mission**

To develop and sustain excellence in the area of teaching and research and to inspire and empower the students to become socially responsible entrepreneurs, academicians and worthy management professionals.

# **SARALA BIRLA UNIVERSITY RANCHI**



Established under the Sarala Birla University Act 2017 Govt. of Jharkhand as per  
Section 2(f) of UGC Act. 1956

## **CURRICULUM FOR UNDERGRADUATE DEGREE COURSE**

**B.Com. (Hons.)**

**(Based on UGC- CBCS)**

**Effective from 2020-21**

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Structure of B.Com Course for 3 years

S.No.	Type of Subject	Total Credits
1	Ability-Enhancement Compulsory Course (AECC)	4
2	Skill-Enhancement Elective Course (SEC)	23
3	Core Course	78
4	Discipline Specific Elective (DSE)	24
5	Generic Elective (GE)	12
<b>TOTAL</b>		<b>141</b>
Total Credits during Semester I		20
Total Credits during Semester II		20
Total Credits during Semester III		25
Total Credits during Semester IV		24
Total Credits during Semester V		26
Total Credits during Semester VI		26
<b>Total Credits during 3 years</b>		<b>141</b>

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Marks Structure of B.Com Course for 3 years

S.No.	Semester	Total Credits	Total Classes per week	Total Internal Assessment (IA) Marks	Total End-semester Assessment (EA) Marks	Total Marks
1	I	20	26	180	370	550
2	II	20	24	180	370	550
3	III	25	30	240	510	750
4	IV	24	27	285	465	750
5	V	26	24	225	375	600
6	VI	26	23	225	375	600
TOTAL		141		1335	2465	3800

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Programme Structure [Semester- I]

Course Code	Course Title	Course Credit	Course Type	Marks			Exam Duration (Hrs)
				IA	EA	Total	
THEORY							
BCH-101	Financial Accounting-I	4	Core	30	70	100	3
BCH-102	Principles of Management	4	Core	30	70	100	3
BCH-103	Quantitative Techniques-I	4	Core	30	70	100	3
BCH-104	Micro Economics	4	GE	30	70	100	3
BCH-105	Business Communication-I	3	SEC	30	70	100	3
NON CREDIT MANDATORY COURSE							
BCH-106	Value and Ethics	0	NON CREDIT	0	0	0	0
BCH-107	Personality Development Programme-I	0	NON CREDIT	0	0	0	0
LAB / PRACTICAL							
BCH-108P	IT Tools for Business –I Lab	1	SEC	30	20	50	
TOTAL CREDITS [Semester I]		20		180	370	550	
Core Course		12					
Generic Elective (GE)		4					
Skill-Enhancement Course (SEC)		4					
Total Credit		20					

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Distribution of Credits & Total Classes per week

#### Semester- I

Course Code	Course Title	Course Type	Course Credits				Classes per week
			Lecture	Tutorial	Practical	Total	
THEORY							
BCH-101	Financial Accounting -I	Core	3	1	-	4	4
BCH-102	Principles of Management	Core	3	1	-	4	4
BCH-103	Quantitative Techniques-I	Core	3	1	-	4	4
BCH-104	Micro Economics	GE	3	1	-	4	4
BCH-105	Business Communication-I	SEC	2	1	-	3	3
NON CREDIT MANDATORY COURSE							
BCH-106	Value and Ethics	Non Credit	-	-	-	-	2
BCH-107	Personality Development Programme-I	Non Credit	-	-	-	-	3
LAB / PRACTICAL							
BCH-108P	IT Tools for Business –I Lab	SEC	-	-	1	1	2
TOTAL CREDITS [Semester I]						20	26
Total Lecture per week				19			
Total Tutorial per week				5			
Total Lab classes per week				2			
TOTAL CLASSES PER WEEK [Semester I]				26			



# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Programme Structure [Semester- II]

Course Code	Course Title	Course Credit	Course Type	Marks			Exam Duration (Hrs)
				IA	EA	Total	
THEORY							
BCH-109	Financial Accounting-II	4	Core	30	70	100	3
BCH-110	Business Law	4	Core	30	70	100	3
BCH-111	Quantitative Techniques-II	4	Core	30	70	100	3
BCH-112	Macro Economics	4	GE	30	70	100	3
BCH-113	Business Communication-II	3	SEC	30	70	100	3
NON CREDIT MANDATORY COURSE							
BCH-114	Personality Development Programme-II	0	NON CREDIT	0	0	0	0
LAB / PRACTICAL							
BCH-115P	IT Tools for Business–II Lab	1	SEC	30	20	50	
TOTAL CREDITS [Semester II]		20		180	370	550	
Core Course		12					
Generic Elective (GE)		4					
Ability-Enhancement Compulsory Course (AECC)		0					
Skill-Enhancement Course (SEC)		4					
Total Credit		20					

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Distribution of Credits & Total Classes per week

#### Semester- II

Course Code	Course Title	Course Type	Course Credits				Classes per week
			Lecture	Tutorial	Practical	Total	
THEORY							
BCH-109	Financial Accounting-II	Core	3	1	-	4	4
BCH-110	Business Law	Core	3	1	-	4	4
BCH-111	Quantitative Techniques-II	Core	3	1	-	4	4
BCH-112	Macro Economics	GE	3	1	-	4	4
BCH-113	Business Communication-II	SEC	2	1	-	3	3
NON CREDIT MANDATORY COURSE							
BCH-114	Personality Development Programme-II	Non Credit	-	-	-	-	3
LAB / PRACTICAL							
BCH-115P	IT Tools for Business –II Lab	SEC	-	-	1	1	2
TOTAL CREDITS [Semester II]						20	24
Total Lecture per week				17			
Total Tutorial per week				5			
Total Lab classes per week				2			
TOTAL CLASSES PER WEEK [Semester II]				24			

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Programme Structure [Semester-III]

Course Code	Course Title	Course Credit	Course Type	Marks			Exam Duration (Hrs)
				IA	EA	Total	
THEORY							
BCH-201	Direct Tax-I	4	Core	30	70	100	3
BCH-202	Corporate Accounting-I	4	Core	30	70	100	3
BCH-203	Auditing and Corporate Goverance	4	Core	30	70	100	3
BCH-204	Financial Management	4	Core	30	70	100	3
BCH-205	Principle of Marketing	3	Core	30	70	100	3
BCH-206	Foreign Language-I	2	SEC	30	70	100	3
BCH-207	Environmental Studies-I	2	AECC	30	70	100	3
NON CREDIT MANDATORY COURSE							
BCH-208	Personality Development Programme-III	0	NON CREDIT	-	-	-	-
LAB / PRACTICAL							
BCH-209P	Advanced Excel	2	SEC	30	20	50	
TOTAL CREDITS [Semester III]		25		240	510	750	
Core Course		19					
Ability Enhancement Compulsory Course (AECC)		2					
Skill-Enhancement Elective Course (SEC)		4					
Total Credit		25					

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Distribution of Credits & Total Classes per week

#### Semester- III

Course Code	Course Title	Course Type	Course Credits				Classes per week
			Lecture	Tutorial	Practical	Total	
THEORY							
BCH-201	Direct Tax-I	Core	3	1	-	4	4
BCH-202	Corporate Accounting-I	Core	3	1	-	4	4
BCH-203	Auditing and Corporate Governance	Core	3	1	-	4	4
BCH-204	Financial Management	Core	3	1	-	4	4
BCH-205	Principle of Marketing	Core	2	1	-	3	3
BCH-206	Foreign Language-I	SEC	2	-	-	2	2
BCH-207	Environmental Studies-I	AECC	2	-	-	2	2
NON CREDIT MANDATORY COURSE							
BCH-208	Personality Development Programme-III	NON CREDIT	-	-	-	-	3
LAB / PRACTICAL							
BCH-209P	Advanced Excel	SEC	-	-	2	2	4
TOTAL CREDITS [Semester III]						25	30
Total Lecture per week				21			
Total Tutorial per week				5			
Total Lab classes per week				4			
TOTAL CLASSES PER WEEK [Semester III]				30			

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Programme Structure [Semester-IV]

Course Code	Course Title	Course Credit	Course Type	Marks			Exam Duration (Hrs)
				IA	EA	Total	
THEORY							
BCH-210	Direct Tax-II	4	Core	30	70	100	3
BCH-211	Corporate Accounting-II	4	Core	30	70	100	3
BCH-212	Cost Accounting	4	Core	30	70	100	3
BCH-213	Company Law	4	Core	30	70	100	3
BCH-214	Environmental Studies-II	2	AECC	30	70	100	3
BCH-215	Foreign Language-II	2	SEC	30	70	100	3
NON CREDIT MANDATORY COURSE							
BCH-216	Personality Development Programme-IV	0	NON CREDIT	-	-	-	-
LAB / PROJECT							
BCH-217P	Computer Applications in Business Lab	2	SEC	30	20	50	
BCH-P218	Report Analysis	2	SEC	75	25	100	
TOTAL CREDITS [Semester IV]		24		285	465	750	
Core Course		16					
Skill-Enhancement Course (SEC)		6					
Ability Enhancement Compulsory Course (AECC)		2					
Total Credit		24					

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Distribution of Credits & Total Classes per week

#### Semester- IV

Course Code	Course Title	Course Type	Course Credits				Classes per week
			Lecture	Tutorial	Practical	Total	
THEORY							
BCH-210	Direct Tax-II	Core	3	1	-	4	4
BCH-211	Corporate Accounting-II	Core	3	1	-	4	4
BCH-212	Cost Accounting	Core	3	1	-	4	4
BCH-213	Company Law	Core	3	1	-	4	4
BCH-214	Environmental Studies-II	AECC	2	-	-	2	2
BCH-215	Foreign Language-II	SEC	1	1	-	2	2
NON CREDIT MANDATORY COURSE							
BCH-216	Personality Development Programme-IV	NON CREDIT	-	-	-	-	3
LAB / PRACTICAL							
BCH-217P	Computer Applications in Business Lab	SEC	-	-	2	2	4
BCH-P218	Report Analysis	SEC	-	-	2	2	-
TOTAL CREDITS [Semester IV]						24	27
Total Lecture per week				19			
Total Tutorial per week				4			
Total Lab classes per week				4			
TOTAL CLASSES PER WEEK [Semester IV]				27			

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Programme Structure [Semester-V]

Course Code	Course Title	Course Credit	Course Type	Marks			Exam Duration (Hrs)
				IA	EA	Total	
THEORY							
BCH-301	International Business	4	GE	30	70	100	3
BCH-302	Financial Institution and Market	4	Core	30	70	100	3
BCH-303	Goods and Service Tax	4	Core	30	70	100	3
	Discipline Specific Elective-I (Any one course from Group I)	6	DSE	30	70	100	3
	Discipline Specific Elective-II (Any one course from Group I)	6	DSE	30	70	100	3
LAB / PROJECT							
BCH-P304	Minor Project/ Field Study	2	SEC	75	25	100	
TOTAL CREDITS [Semester V]		26		225	375	600	
Core Course		8					
Skill-Enhancement Course (SEC)		2					
Generic Elective (GE)		4					
Discipline Specific Elective (DSE)		12					
Total Credit		26					

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Distribution of Credits & Total Classes per week

#### Semester- V

Course Code	Course Title	Course Type	Course Credits				Classes per week
			Lecture	Tutorial	Project	Total	
THEORY							
BCH-301	International Business	GE	3	1	-	4	4
BCH-302	Financial Institution and Market	Core	3	1	-	4	4
BCH-303	Goods and Service Tax	Core	3	1	-	4	4
	Discipline Specific Elective-I (Any one course from Group I)	DSE	5	1	-	6	6
	Discipline Specific Elective-II (Any one course from Group I)	DSE	5	1	-	6	6
LAB / PROJECT							
BCH-P304	Minor Project/ Field Study	SEC	-	-	2	2	-
TOTAL CREDITS [Semester V]						26	24
Total Lecture per week				19			
Total Tutorial per week				5			
Total Lab classes per week				-			
TOTAL CLASSES PER WEEK [Semester V]				24			



# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Programme Structure [Semester-VI]

Course Code	Course Title	Course Credit	Course Type	Marks			Exam Duration (Hrs)
				IA	EA	Total	
THEORY							
BCH-305	Management Accounting	4	Core	30	70	100	3
BCH-306	Business Environment	4	Core	30	70	100	3
BCH-307	Digital Marketing	3	Core	30	70	100	3
	Discipline Specific Elective-III (Any one course from Group II)	6	DSE	30	70	100	3
	Discipline Specific Elective-IV (Any one course from Group II)	6	DSE	30	70	100	3
LAB / PROJECT							
BCH-P308	Project & Dissertation	3	SEC	75	25	100	
TOTAL CREDITS [Semester VI]		26		225	375	600	
Discipline Specific Elective (DSE)		12					
Core Course		10					
Skill Enhancement Course (SEC)		3					
Total Credit		25					

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### Distribution of Credits & Total Classes per week

#### Semester- VI

Course Code	Course Title	Course Type	Course Credits				Classes per week
			Lecture	Tutorial	Practical	Total	
THEORY							
BCH-305	Management Accounting	Core	3	1	-	4	4
BCH-306	Business Environment	Core	3	1	-	4	4
BCH-307	Digital Marketing	Core	2	1	-	3	3
	Discipline Specific Elective-III (Any one course from Group II)	DSE	5	1	-	6	6
	Discipline Specific Elective-IV (Any one course from Group II)	DSE	5	1	-	6	6
LAB / PROJECT							
BCH-P308	Project & Dissertation	SEC	-	-	3	3	
TOTAL CREDITS [Semester VI]						26	23
Total Lecture per week				18			
Total Tutorial per week				5			
Total Lab classes per week				-			
TOTAL CLASSES PER WEEK [Semester VI]				23			

# SARALA BIRLA UNIVERSITY

## B.Com. (Hons.)

### Discipline Specific Elective (DSE) Courses-5th Semester

**Course Code**

**Course Title**

#### GROUP-I

BCH-DSE311

Retail Management

BCH-DSE312

Banking & Insurance

BCH-DSE313

Personal Finance and Planning

BCH-DSE314

Investment analysis and Management

BCH-DSE315

Industrial Relation and Labour Laws

BCH-DSE316

Research Methodology

# SARALA BIRLA UNIVERSITY

## B.Com. (Hons.)

### Discipline Specific Elective (DSE) Courses-6th Semester

**Course Code**

**Course Title**

#### GROUP-II

BCH-DSE321

Corporate Tax Planning

BCH-DSE322

Human Resource Management

BCH-DSE323

Derivatives

BCH-DSE324

E-Commerce

BCH-DSE325

Portfolio Management

BCH-DSE326

Strategic Management

# SARALA BIRLA UNIVERSITY

## B.Com. (Hons.) [UGC - CBCS Scheme]

### LIST OF CORE COURSES

Course Code	Course Title	Semester	Course Type	Course Credits
BCH-101	Financial Accounting-I	I	Core	4
BCH-102	Principles of Management	I	Core	4
BCH-103	Quantitative Techniques-I	I	Core	4
BCH-109	Financial Accounting-II	II	Core	4
BCH-110	Business Law	II	Core	4
BCH-111	Quantitative Techniques-II	II	Core	4
BCH-201	Direct Tax-I	III	Core	4
BCH-202	Corporate Accounting-I	III	Core	4
BCH-203	Auditing and Corporate Governance	III	Core	4
BCH-204	Financial Management	III	Core	4
BCH-205	Principle of Marketing	IV	Core	3
BCH-210	Direct Tax-II	IV	Core	4
BCH-211	Corporate Accounting-II	IV	Core	4
BCH-212	Cost Accounting	IV	Core	4
BCH-213	Company Law	IV	Core	4
BCH-302	Financial Institution and Market	V	Core	4
BCH-303	Goods and Service Tax	V	Core	4
BCH-305	Management Accounting	VI	Core	4
BCH-306	Business Environment	VI	Core	4
BCH-307	Digital Marketing	VI	Core	3
Total Credits				78

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### LIST OF SKILL ENHANCEMENT COURSES [SEC]

Course Code	Course Title	Semester	Course Type	Course Credits
BCH-105	Business Communication-I	I	SEC	3
BCH-108P	IT Tools for Business –I Lab	I	SEC	1
BCH-113	Business Communication-II	II	SEC	3
BCH-115P	IT Tools for Business – II Lab	II	SEC	1
BCH-206	Foreign Language-I	III	SEC	2
BCH-209P	Advance Excel	III	SEC	2
BCH-215	Foreign Language-II	IV	SEC	2
BCH-217P	Computer Applications in Business Lab	IV	SEC	2
BCH-P218	Report Analysis	IV	SEC	2
BCH-P304	Minor Project/ Field Study	V	SEC	2
BCH-P308	Project & Dissertation	VI	SEC	3
TOTAL CREDITS				23

# SARALA BIRLA UNIVERSITY

## B.Com (Hons.) [UGC - CBCS Scheme]

### LIST OF GENERIC ELECTIVE COURSES [GE]

Course Code	Course Title	Semester	Course Type	Course Credits
BCH-104	Micro Economics	I	GE	4
BCH-112	Macro Economics	II	GE	4
BCH-301	International Business	V	GE	4
TOTAL CREDITS				12

### LIST OF ABILITY ENHANCEMENT COMPULSORY COURSES [AECC]

Course Code	Course Title	Semester	Course Type	Course Credits
BCH-207	Environmental Studies-I	II	AECC	2
BCH- 214	Environmental Studies-II	III	AECC	2
TOTAL CREDITS				4