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 2018-19

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)	6
2	Skill-Enhancement Elective Course (SEC)	23
3	Core Course	72
4	Discipline Specific Elective (DSE)	24
5	Generic Elective (GE)	11
TOTAL		**136**

Total Credits during Semester I	20
Total Credits during Semester II	20
Total Credits during Semester III	23
Total Credits during Semester IV	23
Total Credits during Semester V	25
Total Credits during Semester VI	25
Total Credits during 3 years	**136**

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	20	150	350	500
2	II	20	20	150	350	500
3	III	23	24	240	510	750
4	IV	23	26	285	465	750
5	V	25	27	225	375	600
6	VI	25	28	225	375	600
TOTAL		136		1275	2425	3700

SARALA BIRLA UNIVERSITY

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

Programme Structure [Semester- I]

Course Code	Course Title	Course Credit	Course Type	IA	EA	Total	Exam Duration (Hrs)
				Marks			
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	Business Statistics-I	4	Core	30	70	100	3
BCH-104	Micro Economics	4	GE	30	70	100	3
BCH-105	Business Communication	4	SEC	30	70	100	3
TOTAL CREDITS [Semester I]		20		150	350	500	

Core Course	12
Generic Elective (GE)	4
Skill-Enhancement Elective Course (SEC)	4

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	Business Statistics-I	Core	3	1	-	4	4
BCH-104	Micro Economics	GE	3	1	-	4	4
BCH-105	Business Communication	SEC	3	1	-	4	4
TOTAL CREDITS [Semester I]						20	20
Total Lecture per week			15				
Total Tutorial per week			5				
TOTAL CLASSES PER WEEK [Semester I]			20				

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-106	Financial Accounting-II	4	Core	30	70	100	3
BCH-107	Business Law	4	Core	30	70	100	3
BCH-108	Business Statistics-II	4	Core	30	70	100	3
BCH-109	Macro Economics	4	GE	30	70	100	3
BCH-110	Environmental Studies	4	AECC	30	70	100	3
TOTAL CREDITS [Semester II]		**20**		**150**	**350**	**500**	
Core Course		12					
Generic Elective (GE)		4					
Ability-Enhancement Compulsory Course (AECC)		4					

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-106	Financial Accounting-II	Core	3	1	-	4	4
BCH-107	Business Law	Core	3	1	-	4	4
BCH-108	Business Statistics-II	Core	3	1	-	4	4
BCH-109	Macro Economics	GE	3	1	-	4	4
BCH-110	Environmental Studies	AECC	3	1	-	4	4
TOTAL CREDITS [Semester II]						20	20

Total Lecture per week	15
Total Tutorial per week	5
TOTAL CLASSES PER WEEK [Semester II]	20

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	4	Core	30	70	100	3
BCH-204	Business Mathematics	4	Core	30	70	100	3
BCH-205	IT for Finance	2	SEC	30	70	100	3
BCH-206	Foreign Language-I	2	SEC	30	70	100	3
BCH-207	Values and Ethics	2	AECC	30	70	100	3
LAB / PRACTICAL							
BCH-205P	IT for Finance Lab	1	SEC	30	20	50	
TOTAL CREDITS [Semester III]		23		240	510	750	

Core Course	16
Ability Enhancement Compulsory Course (AECC)	2
Skill-Enhancement Elective Course (SEC)	5

SARALA BIRLA UNIVERSITY

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

Distribution of Credits & Total Classes per week

Semester- III

Course Code	Course Title	Course Type	Lecture	Tutorial	Practical	Total	Classes per week
THEORY							
BCH-201	Direct Tax-I	Core	3	1	-	4	4
BCH-202	Corporate Accounting-I	Core	3	1	-	4	4
BCH-203	Auditing	Core	3	1	-	4	4
BCH-204	Business Mathematics	Core	3	1	-	4	4
BCH-205	IT for Finance	SEC	2	-	-	2	2
BCH-206	Foreign Language-I	SEC	2	-	-	2	2
BCH-207	Values and Ethics	AECC	2	-	-	2	2
LAB / PRACTICAL							
BCH-205P	IT for Finance Lab	SEC	-	-	1	1	2
TOTAL CREDITS [Semester III]						**23**	**24**

Total Lecture per week	18
Total Tutorial per week	4
Total Lab classes per week	2
TOTAL CLASSES PER WEEK [Semester III]	**24**

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-208	Direct Tax-II	4	Core	30	70	100	3
BCH-209	Corporate Accounting-II	4	Core	30	70	100	3
BCH-210	Cost Accounting	4	Core	30	70	100	3
BCH-211	Company Law	4	Core	30	70	100	3
BCH-212	Computer Applications in Business	2	SEC	30	70	100	3
BCH-213	Foreign Language-II	2	SEC	30	70	100	3
LAB / PROJECT							
BCH-212P	Computer Applications in Business Lab	1	SEC	30	20	50	
BCH-214	Report Analysis	2	SEC	75	25	100	
TOTAL CREDITS [Semester IV]		**23**		**285**	**465**	**750**	
Core Course		16					
Skill-Enhancement Elective Course (SEC)		7					

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-208	Direct Tax-II	Core	3	1	-	4	4
BCH-209	Corporate Accounting-II	Core	3	1	-	4	4
BCH-210	Cost Accounting	Core	3	1	-	4	4
BCH-211	Company Law	Core	3	1	-	4	4
BCH-212	Computer Applications in Business	SEC	2	-	-	2	2
BCH-213	Foreign Language-II	SEC	2	-	-	2	2
LAB / PRACTICAL							
BCH-212P	Computer Applications in Business Lab	SEC	-	-	1	1	2
BCH-214	Report Analysis	SEC	-	-	2	2	4
TOTAL CREDITS [Semester IV]						**23**	**26**
Total Lecture per week			16				
Total Tutorial per week			4				
Total Lab classes per week			6				
TOTAL CLASSES PER WEEK [Semester IV]			**26**				

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	Principles of Marketing	4	Core	30	70	100	3
BCH-302	Security Analysis	4	Core	30	70	100	3
BCH-303	International Business	3	GE	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-304	Minor Project/ Field Study	2	SEC	75	25	100	
TOTAL CREDITS [Semester V]		**25**		**225**	**375**	**600**	
Core Course		8					
Skill-Enhancement Elective Course (SEC)		2					
Generic Elective (GE)		3					
Discipline Specific Elective (DSE)		12					

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	Practical	Total	
THEORY							
BCH-301	Principles of Marketing	Core	3	1	-	4	4
BCH-302	Security Analysis	Core	3	1	-	4	4
BCH-303	International Business	GE	3	-	-	3	3
	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-304	Minor Project/ Field Study	SEC	-	-	2	2	4
TOTAL CREDITS [Semester V]						23	27

Total Lecture per week	19
Total Tutorial per week	4
Total Lab classes per week	4
TOTAL CLASSES PER WEEK [Semester V]	27

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	E-Commerce	2	GE	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-308	Project & Dissertation	3	SEC	75	25	100	
TOTAL CREDITS [Semester VI]		**25**		**225**	**375**	**600**	
Discipline Specific Elective (DSE)		12					
Core Course		8					
Skill Enhancement Course (SEC)		3					
Generic Elective (GE)		2					

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	E-Commerce	SEC	2	-	-	2	2
	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-308	Project & Dissertation	SEC	-	-	3	3	6
TOTAL CREDITS [Semester VI]						**25**	**28**

Total Lecture per week	18
Total Tutorial per week	4
Total Lab classes per week	6
TOTAL CLASSES PER WEEK [Semester VI]	**28**

SARALA BIRLA UNIVERSITY

B.Com. (Hons.)

Discipline Specific Elective (DSE) Courses- 5th Semester

Course Code	Course Title
GROUP- I	
BCH-DSE311	Goods & Services Tax
BCH-DSE312	Banking & Insurance
BCH-DSE313	Advertising
BCH-DSE314	Financial Management
BCH-DSE315	Indian Financial System
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	Mutual Fund
BCH-DSE324	Entrepreneurship
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	Business Statistics-I	I	Core	4
BCH-106	Financial Accounting-II	II	Core	4
BCH-107	Business Law	II	Core	4
BCH-108	Business Statistics-II	II	Core	4
BCH-201	Direct Tax-I	III	Core	4
BCH-202	Corporate Accounting-I	III	Core	4
BCH-203	Auditing	III	Core	4
BCH-204	Business Mathematics	III	Core	4
BCH-208	Direct Tax-II	IV	Core	4
BCH-209	Corporate Accounting-II	IV	Core	4
BCH-210	Cost Accounting	IV	Core	4
BCH-211	Company Law	IV	Core	4
BCH-301	Principles of Marketing	V	Core	4
BCH-302	Security Analysis	V	Core	4
BCH-305	Management Accounting	VI	Core	4
BCH-306	Business Environment	VI	Core	4
TOTAL CREDITS				**72**

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	SEC	4
BCH-205	IT for Finance	III	SEC	3
BCH-206	Foreign Language-I	III	SEC	2
BCH-212	Computer Applications in Business	IV	SEC	3
BCH-213	Foreign Language-II	IV	SEC	2
BCH-214	Report Analysis	IV	SEC	2
BCH-304	Minor Project/ Field Study	V	SEC	2
BCH-307	E-Commerce	VI	SEC	2
BCH-308	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-109	Macro Economics	II	GE	4
BCH-303	International Business	V	GE	3
TOTAL CREDITS				11

LIST OF ABILITY ENHANCEMENT COMPULSORY COURSES [AECC]

Course Code	Course Title	Semester	Course Type	Course Credits
BCH-110	Environmental Studies	II	AECC	4
BCH-207	Values and Ethics	III	AECC	2
TOTAL CREDITS				**6**