

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 2019-20

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)	25
3	Core Course	72
4	Discipline Specific Elective (DSE)	24
5	Generic Elective (GE)	11
TOTAL		138
Total Credits during Semester I		21
Total Credits during Semester II		21
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		138

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	21	22	180	370	550
2	II	21	22	180	370	550
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		138		1335	2465	3800

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
LAB / PRACTICAL							
BCH-111P	IT Tools for Business–I Lab	SEC	-	-	1	1	2
TOTAL CREDITS [Semester I]						21	22
Total Lecture per week				15			
Total Tutorial per week				5			
Total Lab classes per week				2			
TOTAL CLASSES PER WEEK [Semester I]				22			

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	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
LAB / PRACTICAL							
BCH-111P	IT Tools for Business–I Lab	1	SEC	30	20	50	
TOTAL CREDITS [Semester I]		21		180	370	550	
Core Course		12					
Generic Elective (GE)		4					
Skill-Enhancement Elective Course (SEC)		5					

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
LAB / PRACTICAL							
BCH-112P	IT Tools for Business–II Lab	SEC	-	-	1	1	2
TOTAL CREDITS [Semester II]						21	22
Total Lecture per week				15			
Total Tutorial per week				5			
Total Lab classes per week				2			
TOTAL CLASSES PER WEEK [Semester II]				22			

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
LAB / PRACTICAL							
BCH-112P	IT Tools for Business–II Lab	1	SEC	30	20	50	
TOTAL CREDITS [Semester II]		21		180	370	550	
Core Course		12					
Generic Elective (GE)		4					
Ability-Enhancement Compulsory Course (AECC)		4					
Skill-Enhancement Elective Course (SEC)		1					

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	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	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 SKILL ENHANCEMENT COURSES [SEC]

Course Code	Course Title	Semester	Course Type	Course Credits
BCH-105	Business Communication	I	SEC	4
BCH-111P	IT Tools for Business – I Lab	I	SEC	1
BCH-112P	IT Tools for Business – II Lab	II	SEC	1
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				25