

# **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
<b>TOTAL</b>		<b>141</b>		<b>1335</b>	<b>2465</b>	<b>3800</b>

# 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	
<b>THEORY</b>							
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
<b>NON CREDIT MANDATORY COURSE</b>							
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
<b>LAB / PRACTICAL</b>							
BCH-108P	IT Tools for Business –I Lab	1	SEC	30	20	50	
<b>TOTAL CREDITS [Semester I]</b>		<b>20</b>		<b>180</b>	<b>370</b>	<b>550</b>	
<b>Core Course</b>		<b>12</b>					
<b>Generic Elective (GE)</b>		<b>4</b>					
<b>Skill-Enhancement Course (SEC)</b>		<b>4</b>					
<b>Total Credit</b>		<b>20</b>					

# 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	
<b>THEORY</b>							
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
<b>NON CREDIT MANDATORY COURSE</b>							
BCH-106	Value and Ethics	Non Credit	-	-	-	-	2
BCH-107	Personality Development Programme-I	Non Credit	-	-	-	-	3
<b>LAB / PRACTICAL</b>							
BCH-108P	IT Tools for Business –I Lab	SEC	-	-	1	1	2
<b>TOTAL CREDITS [Semester I]</b>						<b>20</b>	<b>26</b>
Total Lecture per week				19			
Total Tutorial per week				5			
Total Lab classes per week				2			
<b>TOTAL CLASSES PER WEEK [Semester I]</b>				<b>26</b>			

# 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	
<b>THEORY</b>							
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
<b>NON CREDIT MANDATORY COURSE</b>							
BCH-114	Personality Development Programme-II	0	NON CREDIT	0	0	0	0
<b>LAB / PRACTICAL</b>							
BCH-115P	IT Tools for Business-II Lab	1	SEC	30	20	50	
<b>TOTAL CREDITS [Semester II]</b>		<b>20</b>		<b>180</b>	<b>370</b>	<b>550</b>	
<b>Core Course</b>		<b>12</b>					
<b>Generic Elective (GE)</b>		<b>4</b>					
<b>Ability-Enhancement Compulsory Course (AECC)</b>		<b>0</b>					
<b>Skill-Enhancement Course (SEC)</b>		<b>4</b>					
<b>Total Credit</b>		<b>20</b>					



# 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	
<b>THEORY</b>							
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
<b>NON CREDIT MANDATORY COURSE</b>							
BCH-114	Personality Development Programme-II	Non Credit	-	-	-	-	3
<b>LAB / PRACTICAL</b>							
BCH-115P	IT Tools for Business –II Lab	SEC	-	-	1	1	2
<b>TOTAL CREDITS [Semester II]</b>						<b>20</b>	<b>24</b>
Total Lecture per week				17			
Total Tutorial per week				5			
Total Lab classes per week				2			
<b>TOTAL CLASSES PER WEEK [Semester II]</b>						<b>24</b>	

# 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	
<b>THEORY</b>							
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 Governance	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
<b>NON CREDIT MANDATORY COURSE</b>							
BCH-208	Personality Development Programme-III	0	NON CREDIT	-	-	-	-
<b>LAB / PRACTICAL</b>							
BCH-209P	Advanced Excel	2	SEC	30	20	50	
<b>TOTAL CREDITS [Semester III]</b>		<b>25</b>		<b>240</b>	<b>510</b>	<b>750</b>	
<b>Core Course</b>		<b>19</b>					
<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2</b>					
<b>Skill-Enhancement Elective Course (SEC)</b>		<b>4</b>					
<b>Total Credit</b>		<b>25</b>					

# 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	
<b>THEORY</b>							
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
<b>NON CREDIT MANDATORY COURSE</b>							
BCH-208	Personality Development Programme-III	NON CREDIT	-	-	-	-	3
<b>LAB / PRACTICAL</b>							
BCH-209P	Advanced Excel	SEC	-	-	2	2	4
<b>TOTAL CREDITS [Semester III]</b>						<b>25</b>	<b>30</b>
Total Lecture per week				21			
Total Tutorial per week				5			
Total Lab classes per week				4			
<b>TOTAL CLASSES PER WEEK [Semester III]</b>						<b>30</b>	

# 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	
<b>THEORY</b>							
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
<b>NON CREDIT MANDATORY COURSE</b>							
BCH-216	Personality Development Programme-IV	0	NON CREDIT	-	-	-	-
<b>LAB / PROJECT</b>							
BCH-217P	Computer Applications in Business Lab	2	SEC	30	20	50	
BCH-P218	Report Analysis	2	SEC	75	25	100	
<b>TOTAL CREDITS [Semester IV]</b>		<b>24</b>		<b>285</b>	<b>465</b>	<b>750</b>	
<b>Core Course</b>		<b>16</b>					
<b>Skill-Enhancement Course (SEC)</b>		<b>6</b>					
<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2</b>					
<b>Total Credit</b>		<b>24</b>					

# 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	
<b>THEORY</b>							
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
<b>NON CREDIT MANDATORY COURSE</b>							
BCH-216	Personality Development Programme-IV	NON CREDIT	-	-	-	-	3
<b>LAB / PRACTICAL</b>							
BCH-217P	Computer Applications in Business Lab	SEC	-	-	2	2	4
BCH-P218	Report Analysis	SEC	-	-	2	2	-
<b>TOTAL CREDITS [Semester IV]</b>						<b>24</b>	<b>27</b>
Total Lecture per week				19			
Total Tutorial per week				4			
Total Lab classes per week				4			
<b>TOTAL CLASSES PER WEEK [Semester IV]</b>						<b>27</b>	

# 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	
<b>THEORY</b>							
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
<b>LAB / PROJECT</b>							
BCH-P304	Minor Project/ Field Study	2	SEC	75	25	100	
<b>TOTAL CREDITS [Semester V]</b>		<b>26</b>		<b>225</b>	<b>375</b>	<b>600</b>	
<b>Core Course</b>				<b>8</b>			
<b>Skill-Enhancement Course (SEC)</b>				<b>2</b>			
<b>Generic Elective (GE)</b>				<b>4</b>			
<b>Discipline Specific Elective (DSE)</b>				<b>12</b>			
<b>Total Credit</b>				<b>26</b>			

# 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	
<b>THEORY</b>							
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
<b>LAB / PROJECT</b>							
BCH-P304	Minor Project/ Field Study	SEC	-	-	2	2	-
<b>TOTAL CREDITS [Semester V]</b>						<b>26</b>	<b>24</b>
Total Lecture per week				19			
Total Tutorial per week				5			
Total Lab classes per week				-			
<b>TOTAL CLASSES PER WEEK [Semester V]</b>						<b>24</b>	

# 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	
<b>THEORY</b>							
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
<b>LAB / PROJECT</b>							
BCH-P308	Project & Dissertation	3	SEC	75	25	100	
<b>TOTAL CREDITS [Semester VI]</b>		<b>26</b>		<b>225</b>	<b>375</b>	<b>600</b>	
<b>Discipline Specific Elective (DSE)</b>		<b>12</b>					
<b>Core Course</b>		<b>10</b>					
<b>Skill Enhancement Course (SEC)</b>		<b>3</b>					
<b>Total Credit</b>		<b>25</b>					



# 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	
<b>THEORY</b>							
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
<b>LAB / PROJECT</b>							
BCH-P308	Project & Dissertation	SEC	-	-	3	3	
<b>TOTAL CREDITS [Semester VI]</b>						<b>26</b>	<b>23</b>
Total Lecture per week				18			
Total Tutorial per week				5			
Total Lab classes per week				-			
<b>TOTAL CLASSES PER WEEK [Semester VI]</b>				<b>23</b>			

# SARALA BIRLA UNIVERSITY

## B.Com. (Hons.)

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

Course Code	Course Title
<b>GROUP-I</b>	
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
<b>GROUP-II</b>	
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
<b>Total Credits</b>				<b>78</b>

# 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
<b>TOTAL CREDITS</b>				<b>23</b>

# 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
<b>TOTAL CREDITS</b>				<b>12</b>

### 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
<b>TOTAL CREDITS</b>				<b>4</b>