

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]

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	

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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			

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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	

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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					

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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]						25	27
Total Lecture per week				19			
Total Tutorial per week				4			
Total Lab classes per week				4			
TOTAL CLASSES PER WEEK [Semester V]						27	

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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.)

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.) [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			

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

Programme Structure [Semester- VI]

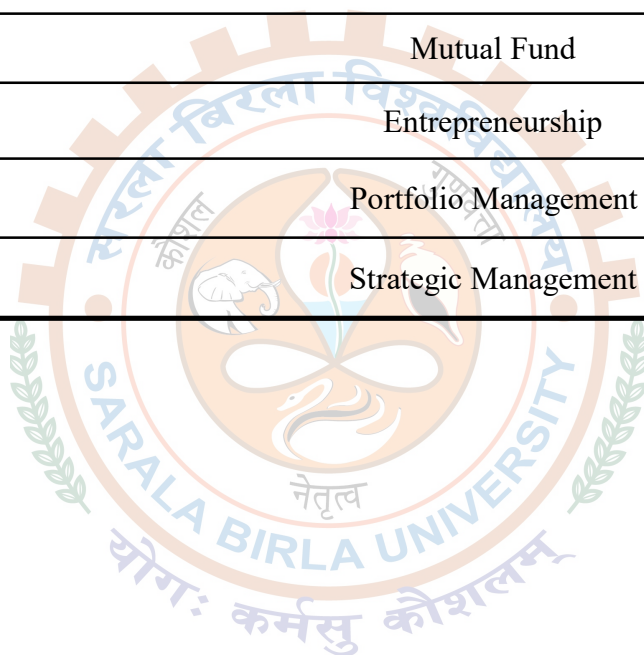
Course Code	Course Title	Course Credit	Course Type	Marks			Exam Duration (Hrs)
				IA	EA	Total	
THEORY							
BCH-305	Management Accounting	4	Core	30	70	100	3
BCH-306	Business Environment	4	Core	30	70	100	3
BCH-307	E-Commerce	2	GE	30	70	100	3
	Discipline Specific Elective- III (Any one course from Group 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.)

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

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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

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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