

Bachelor of Commerce (B.Com.) – General

Duration: 3 Years (6 Semesters)

Semester – I

S. No.	Paper Code	Paper Title
1	COM–101	Financial Accounting – I
2	COM–102	Business Organization
3	COM–103	Business Economics – I
4	COM–104	Business Mathematics

Course Details (Semester – I)

- **Financial Accounting – I** – Basic accounting concepts and journal entries.
 - **Business Organization** – Forms of business and management basics.
 - **Business Economics – I** – Demand, supply, and market concepts.
 - **Business Mathematics** – Algebra, ratios, and percentages.
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Semester – II

S. No.	Paper Code	Paper Title
1	COM–201	Financial Accounting – II
2	COM–202	Business Law
3	COM–203	Business Economics – II
4	COM–204	Business Statistics

Course Details (Semester – II)

- **Financial Accounting – II** – Final accounts and depreciation.
 - **Business Law** – Contract act and business laws.
 - **Business Economics – II** – Production and cost analysis.
 - **Business Statistics** – Data analysis and interpretation.
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Semester – III

S. No.	Paper Code	Paper Title
1	COM–301	Corporate Accounting
2	COM–302	Company Law
3	COM–303	Business Mathematics & Statistics
4	COM–304	Income Tax Law & Practice – I

Course Details (Semester – III)

- **Corporate Accounting** – Issue of shares and debentures.
 - **Company Law** – Companies Act and corporate governance.
 - **Business Math & Stats** – Advanced quantitative techniques.
 - **Income Tax – I** – Basic income tax concepts.
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Semester – IV

S. No.	Paper Code	Paper Title
1	COM–401	Cost Accounting
2	COM–402	Business Communication
3	COM–403	Income Tax Law & Practice – II
4	COM–404	Banking and Insurance

Course Details (Semester – IV)

- **Cost Accounting** – Cost control and costing methods.
 - **Business Communication** – Professional communication skills.
 - **Income Tax – II** – Assessment and filing.
 - **Banking & Insurance** – Banking system and insurance principles.
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Semester – V

S. No.	Paper Code	Paper Title
1	COM–501	Auditing
2	COM–502	Financial Management
3	COM–503	Marketing Management

S. No.	Paper Code	Paper Title
4	COM-504	Human Resource Management

Course Details (Semester – V)

- **Auditing** – Audit process and standards.
 - **Financial Management** – Financial planning and control.
 - **Marketing Management** – Marketing concepts and strategies.
 - **Human Resource Management** – Recruitment and training.
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Semester – VI

S. No.	Paper Code	Paper Title
1	COM-601	Management Accounting
2	COM-602	Entrepreneurship Development
3	COM-603	E-Commerce
4	COM-604	Project Work / Viva

Course Details (Semester – VI)

- **Management Accounting** – Decision-making and budgeting.
 - **Entrepreneurship Development** – Small business and startups.
 - **E-Commerce** – Online business models.
 - **Project / Viva** – Practical project and evaluation.
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Scheme of Examination (General Pattern)

- **Theory Exam:** 80 Marks
- **Internal Assessment:** 20 Marks
- **Total:** 100 Marks per paper