UNIVERSITY OF CALCUTTA



Dr. MILAN KUMAR PAL, M.Sc., Ph.D. O.S.D. UNIVERSITY OF CALCUTTA.

Ref No. CUS/153/16 Dated the 07th December, 2016

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To
The Principals / TIC
of all the Undergraduate Colleges
offering B.Com. (Honours & General) in Commerce
affiliated to the University of Calcutta

Sir/Madam,

The undersigned would like to forward you the Draft Course Structure for B.Com. (Honours and General), prepared under CBCS (Choice Based Credit System) to get feedback from the Department of Commerce in your college.

You are requested to send your feedback within 17th December, 2016.

In this regard you may send your observation/ suggestion to the Department of U.G. Councils, C.U. or through <a href="mailto:emailto:mailto:emailto:mailto:emailto:mailto:emailto:mailto:emailto:emailto:mailto:emailto:emailto:mailto:emailto:emailto:mailto:emailto:

Your cooperation in this regard will be highly appreciated. Kindly treat the matter as urgent.

Thanking you,

Enclo: Copy of the Draft Course Structure.

Yours faithfully,

(Milan Kr. Pal) O.S.D., C.U.



DRAFT

B.Com. Honours: Three Year CBCS Programme Basic Structure: Distribution of Courses

			Credit Hours	Total Marks
1.	Ability Enhancement Compulsory	2 Papers of 2 Credit Hrs each	4	200
	Course (AECC)			
2.	Skill Enhancement Elective	2 Papers of 4 Credit Hrs each	8	200
	Course (SEC)			
3.	CORE COURSE (CC)	6 Papers of 6 Credit Hrs each	36	600
4.	Discipline Specific Elective (DSE)	4 Papers of 6 Credit Hrs each	24	400
5.	General Elective (GE)	4 Papers of 6 Credit Hrs each	24	400
		Total	96	1800

B.Com. Honours: Three Year CBCS Programme Course Structure Part I (Year 1) **Paper Subject Credit Hours** Marks AECC 1.1Chg Language: 100 Indian Language -50 Communicative English - 50 Business Regulatory GE 1.1 Chg 100 6 Framework Principles of Management GE 1.2 Chg 100 6 and Business Communication (50+50) GE 1.3 Chg **Business Mathematics and** 100 6 Statistics Accounting Theory and CC 1.1 Ch 100 6 Practice Cost and Management CC 1.2Ch **100** 6 Accounting **Total** 600 **32** Part II (Year-2) SEC 2.1 Chg Information Technology & Its 100 4 **Application in Business** (Theory -50 + Practical- 50) SEC 2.2 Chg Principles of Marketing* (50) 100 4 & e-Commerce (50) GE 2.4 Chg Economics I 100 6 CC 2.3 Ch Financial Accounting 100 6 CC 2.4 Ch Auditing and Assurance 100 6 CC 2.5 Ch Direct & Indirect Taxation 100 6 **32 Total** 600 CHOICE 1 Part III (Year-3) Entrepreneurship CC 3.6 Ch 100 6 Development and Project Work (50+50) Corporate Accounting and DSE 3.1 HA 100 6 Financial Statement **Analysis** DSE 3.2 HA Economics II and 100 6 **Advanced Business** Mathematics

DSE 3.3 HA	Indian Financial System	100	
DSE 3.4 HA	Financial Management	100	6
	Environmental Studies	100	6
AECC 3.2 Chg		100	2
	Total	600	32
Part III (Year-3)	CHOICE 2		
CC 3.6 Ch	Entrepreneurship Development and Project Work (50+50)	100	6
DSE 3.1 HM	Consumer Behaviour (50) & Sales Management (50)	100	6
DSE 3.2 HM	Product & Pricing Management (50) + Marketing Communication (50)	100	6
DSE 3.3 HM	Retail Management (50) & Marketing of Services (50)	100	6
DSE 3.4 HM	Rural Marketing (50) & International Marketing (50)	100	6
AECC 3.2 Chg	Environmental Studies	100	2
	Total	600	32
Part III (Year-3)	CHOICE 3		
CC 3.6 Ch	Entrepreneurship Development and Project Work (50+50)	100	6
DSE 3.1 HT	Public Finance & Taxation	100	6
DSE 3.2 HT	Direct Tax:Laws & Practices	100	6
DSE 3.3 HT			
DSE 3.3 H1	Indirect Tax: Laws & Practices	100	6
DSE 3.4 HT		100	6
	Practices		
DSE 3.4 HT	Practices Tax Planning & Procedures	100	6
DSE 3.4 HT	Practices Tax Planning & Procedures Environmental Studies	100	6 2
DSE 3.4 HT AECC 3.2 Chg	Practices Tax Planning & Procedures Environmental Studies Total	100	6 2

DSE 3.2 HeB	Data Base Management System (50) & System Analysis & Design (50)	100	6
DSE 3.3 HeB	Internet & World Wide Web (50) & Functional e- Business System (50)	100	6
DSE 3.4 HeB	Computer Applications (50) & e-Business Applications (50) [Practical]	100	6
AECC 3.2 Chg	Environmental Studies	100	2

Total 600 32

(B.Com. Hons.)

Grand Total: Year 1 + Year 2 + Year 3 = 1800 96

B.Com. General: Three Year CBCS Programme Basic Structure: Distribution of Courses

			Credit Hours	Total Marks
1.	Ability Enhancement Compulsory	2 Papers of 2 Credit Hrs each	4	200
	Course (AECC)			
2.	Skill Enhancement Elective	2 Papers of 4 Credit Hrs each	8	200
	Course (SEC)			
3.	CORE COURSE (CC)	6 Papers of 6 Credit Hrs each	36	600
4.	Discipline Specific Elective (DSE)	2 Papers of 6 Credit Hrs each	12	200
5.	General Elective (GE)	4 Papers of 6 Credit Hrs each	24	400
		Total	84	1600

B.Com. Gen	neral: Three Year CBCS Pr	rogramme	
	Course Structure		
Part I (Year 1)			
Paper	Subject	Marks	Credit Hours
AECC 1.1Chg	Language: Indian Language - 50 Communicative English - 50	100	2
GE 1.1 Chg	Business Regulatory Framework	100	6
GE 1.2 Chg	Principles of Management and Business Communication (50+50)	100	6
GE 1.3 Chg	Business Mathematics and Statistics	100	6
CC 1.1 Cg	Accounting Theory and Practice	100	6
CC 1.2Cg	Cost and Management Accounting	100	6
	Total	600	32
Part II (Year-2)			
SEC 2.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4
SEC 2.2 Chg	Principles of Marketing* (50) & e-Commerce (50)	100	4
GE 2.4 Chg	Economics I	100	6
CC 2.3 Cg	Financial Accounting	100	6
CC 2.4 Cg	Auditing and Assurance	100	6
CC 2.5 Cg	Direct & Indirect Taxation	100	6
	Total	600	32
Part III (Year-3)	CHOICE 1		
CC 3.6 Cg	Indian Financial System and Entrepreneurship Development (50+50)	100	6
DSE 3.1 GA	Corporate Accounting and Financial Statement Analysis	100	6
DSE 3.2 GA	Financial Management	100	6
AECC 3.2 Chg	Environmental Studies	100	2

Total 400 20

Part III (Year-3)	CHOICE 2		
CC 3.6 Cg	Indian Financial System	100	6
	and Entrepreneurship		
	Development (50+50)		
DSE 3.1 GM	Consumer Behaviour (50)	100	6
	& Sales Management (50)		
DSE 3.2 GM	Product & Pricing	100	6
	Management (50) +		
	Marketing Communication		
	(50)		
AECC 3.2 Chg	Environmental Studies	100	2
	Total	400	20

Part III (Year-3)	CHOICE 3		
CC 3.6 Cg	Indian Financial System	100	6
	and Entrepreneurship		
	Development (50+50)		
DSE 3.1 GT	Direct Tax:Laws &	100	6
	Practices		
DSE 3.2 GT	Indirect Tax: Laws &	100	6
	Practices		
AECC 3.2 Chg	Environmental Studies	100	2

Total 400 20

Part III (Year-3)	CHOICE 4		
CC 3.6 Cg	Indian Financial System	100	6
	and Entrepreneurship		
	Development (50+50)		
DSE 3.1 GeB	Fundamentals of Computer	100	6
DSE 3.2 GeB	Computer Applications	100	6
	(50) & e-Business		
	Applications (50)		
	[Practical]		
AECC 3.2 Chg	Environmental Studies	100	2

Total 400 20

(B.Com. General)

Grand Total: Year 1 + Year 2 + Year 3 = 1600 84

[Chg: Common for both Honours and General;

Ch: Common for all Honours Courses;

Choice 1- HA (Hons. in Accounting and Finance); GA (General with Accounting & Finance Elective)

Choice 2 - HM (Hons. in Marketing); GM (General with Marketing Elective)

Choice 3 – HT (Hons. in Taxation); GT (General with Taxation Elective) Choice 4 – HeB (Hons. in Computer Application and e-Business); GeB (General with Computer Application and e-Business Elective) Cg: Common for all General Courses]

28.11.2016

(D.R.Dandapat) Chairperson, UGBOS in Commerce

A Raandapat