

Girijananda Chowdhury University, Assam

Course Structure for Certificate/Diploma/Three/Four Year Degree

Course in Commerce

Programme Specific Outcomes

PSO1 – Enables learners to get theoretical and practical exposure in the field of commerce which includes Accounts, Marketing, Management, Banking and Finance.

PSO2 – Develops communication skills and build confidence to face the challenges of the corporate and business environment.

PSO3 – Enables students to develop critical thinking and managerial skills and abilities such as business planning, decision-making, problem-solving, etc.

PSO4 – Develops thorough understanding of the fundamentals in commerce and entrepreneurial skills amongst learners for better professional career opportunities.

Summary of Credit Distribution

Semester	Core (Major)	Core (Minor)	Multidisciplinary	AECC	SEC	VAC	Total
I	4	4+4	3	2	3	2	22
II	4	4+4	3	2	3	2	22
III	4	4+4	3	2	3	-	20
IV	20	-	-	-	-	-	20
V	4+12	-	-	2	-	2	20
VI	20	-	-	-	-	-	20
Total							124
VII	4+8	4+4	-	-	-	-	20
VIII	8+12	-	-	-	-	-	20
Total							164

First Semester				
Code	Course	Category of Course	L-T-P	Total Credit
BCM23101T	Business Organisation and Management	Core	4-0-0	4
	Core B1* (Management/ Economics/Computer Applications)	Core	4-0-0	4
	Core C1* (Management/ Economics/Computer Applications)	Core	4-0-0	4
	Multidisciplinary1*	MDC	3-0-0	3
	AEC1*	AEC	2-0-0	2
	SEC1*	SEC	3-0-0	3
	VAC1*	VAC	2-0-0	2
TOTAL				22

Second Semester				
Code	Course	Category of Course	L-T-P	Total Credit
BCM23103T	Financial Accounting	Core	4-0-0	4
	Core B2* (Management/ Economics/Computer Applications)	Core	4-0-0	4
	Core C2* (Management/ Economics/Computer Applications)	Core	4-0-0	4
	Multidisciplinary2*	MDC	3-0-0	3
	AEC2*	AEC	2-0-0	2
	SEC2*	SEC	3-0-0	3
	VAC2*	VAC	2-0-0	2
TOTAL				22

Students exiting after securing minimum 44 credits in the first two semesters along with an additional vocational course of minimum 4 credits or equivalent to that will be awarded **UG Certificate in Commerce**

Third Semester				
Code	Course	Category of Course	L-T-P	Total Credit
BCM23105T	Fundamentals of Financial Management	Core	4-0-0	4
	Core B3* (Management/Economics/Computer Applications)	Core	4-0-0	4
	Core C3* (Management/Economics/Computer Applications)	Core	4-0-0	4
	Multidisciplinary3*	MDC	3-0-0	3
	AEC3*	AEC	2-0-0	2
	SEC3*	SEC	3-0-0	3
TOTAL				20

Fourth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
Refer Annexure II	Specialisation (A/M/F)1*	Major	4-0-0	4
BCM23204T	Fundamentals of Entrepreneurship	Major	4-0-0	4
BCM23205T	Business Mathematics & Statistics	Major	4-0-0	4
BCM23206T	Indian Financial System	Major	4-0-0	4
	VAC 3*	VAC	2-0-0	2
	AEC 4*	AEC	2-0-0	2
TOTAL				20

Students exiting the programme after securing minimum 82 credits will be awarded **UG Diploma in Commerce** provided they secure additional 4 credit in skill based vocational courses.

YEAR – 3

Fifth Semester

Code	Course	Category of Course	L-T-P	Total Credit
Refer Annexure II	Specialisation (A/M/F) 2*	Major	4-0-0	4
BCM23304T	Income Tax Law & Practice	Major	4-0-0	4
BCM23305T	Business Laws	Major	4-0-0	4
BCM23306P	Internship	Major		4
BCM23307T	Advertising	Major	4-0-0	4
TOTAL				20

Sixth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
Refer Annexure II	Specialisation (A/M/F)3*	Major	4-0-0	4
BCM23311T	Indirect Tax Laws	Major	4-0-0	4
BCM23312T	Corporate Law	Major	4-0-0	4
BCM23313T	Auditing	Major	4-0-0	4
BCM23314T	Investing in Stock Markets	Major	4-0-0	4
TOTAL				20

Students who want to undertake 3-year UG programme will be awarded **UG Degree in Commerce** upon securing 120 credits

EXIT OPTION WITH BACHELOR DEGREE IN COMMERCE with –

- Major in Commerce with Single Minor in either Management or Economics or Computer Application
- Major in Commerce with Double Minor in either Management or Economics or Computer Application (Two disciplines)

YEAR – 4

Students may opt for either **B.Com (Hons)** or **B.Com (Hons. with Research)** Degree.

Seventh Semester				
Code	Course	Category of Course	L-T-P	Total Credit
Refer Annexure II	Specialisation (A/M/F)4*	Major	4-0-0	4
BCM23404T	Research Methodology	Major	0-0-8	4
BCM23314T	Insurance & Risk Management	Major	4-0-0	4
	Core B4* (Management/ Economics/Computer Applications)	Minor	4-0-0	4
	Core C4* (Management /Economics/Computer Applications)	Minor	4-0-0	4
TOTAL				20

Continuation of opted Minor Disciplines of Preceding Three Years

Eighth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
Refer Annexure II	Specialisation (A/M/F)5*	Major	4-0-0	4
BCM23409T	Ethics & Corporate Governance	Major	4-0-0	4
BCM23410T	E-commerce & Cyber Laws	Major	4-0-0	4
BCM23411T	Project Management	Major	4-0-0	4
BCM23412T	Business Environment	Major	4-0-0	4
TOTAL				20

Students will be awarded UG Degree (Honours) in Commerce upon securing 164 credits

YEAR – 4

Seventh Semester				
Code	Course	Category of Course	L-T-P	Total Credit
Refer Annexure II	Specialisation (A/M/F)4*	Major	4-0-0	4
BCM23404T	Research Methodology	Major	0-0-8	4
	Core B4* (Management/ Economics/Computer Applications)	Minor	4-0-0	4
	Core C4* (Management /Economics/Computer Applications)	Minor	4-0-0	4
BCM23405P	Research Project (Phase- I)	Major	0-0-8	4
TOTAL				20

Continuation of opted Minor Disciplines of Preceding Three Years

Eighth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
Refer Annexure II	Specialisation (A/M/F)5*	Major	4-0-0	4
BCM23409T	Ethics & Corporate Governance	Major	4-0-0	4
BCM23410T	E-commerce & Cyber Laws	Major	4-0-0	4
BCM23413P	Research Project (Phase-II)	Major	0-0-16	8
TOTAL				20

Students will be awarded UG Degree (Honours) with Research in Commerce upon securing 164 credits

Annexure I

(a) Major in Commerce with Single Minor

A Student of Commerce who opt for SINGLE MINOR either in Management/Economics/Computer Application, will have the following courses (with respect to Core B and Core C) 1st, 2nd, 3rd Semesters and 7th Semester–

First Semester	Second Semester	Third Semester	Seventh Semester
B1.Management/ Economics/ Computer Application	B2.Management/ Economics/ Computer Application	B3.Management/ Economics/ Computer Application	B4.Management/ Economics/ Computer Application
C1.Management/ Economics/ Computer Application	C2.Management/ Economics/ Computer Application	C3.Management/ Economics/ Computer Application	C4.Management/ Economics/ Computer Application

(b) Major in Commerce with Double Minor

A Student of Commerce who opt for DOUBLE MINOR, will have the following courses (with respect to Core B and Core C) 1st, 2nd, 3rd Semesters and 7th Semester–

First Semester	Second Semester	Third Semester	Seventh Semester
B1.Management/ Economics/ Computer Application	B2.Management/ Economics/ Computer Application	B3.Management/ Economics/ Computer Application	B4.Management/ Economics/ Computer Application
C1.Management/ Economics/ Computer Application	B2.Management/ Economics/ Computer Application	B3.Management/ Economics/ Computer Application	C4.Management/ Economics/ Computer Application

c) Students of other Discipline opting for COMMERCE as Minor

- Students with a SINGLE MINOR in Commerce need to opt for 2 (two) courses in each Semester
- Students with DOUBLE MINOR (Commerce as one of the Minor) need to opt for 1 (one) course in each Semester

First Semester	Second Semester	Third Semester	Seventh Semester
B1. Business Organisation and Management (BCM23101T)	B2. Financial Accounting (BCM23103T)	B3. Fundamentals of Financial Management (BCM23105T)	B4. Insurance & Risk Management (BCM23314T)

C1. New Venture Planning (BCM23102T)	C2. Advertising (BCM23104T)	C3. Personal Selling and Salesmanship (BCM23106T)	C4. Direct & Indirect Taxes (BCM23315T)
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e) Multidisciplinary Courses offered by Commerce for 1st, 2nd and 3rd Semester –

First Semester	Second Semester	Third Semester
Basics of Accounting (BCM23141T)	Business Studies (BCM23142T)	Entrepreneurship Development (BCM23143T)

Annexure II

Students should opt for one specialisation course from any of the three courses (A/M/F) from Fourth to Eighth Semester

Fourth Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
BCM23201T	Specialisation A1: Advanced Financial Accounting	Major	4-0-0	4
BCM23202T	Specialisation M1: Management Principles & Applications	Major	4-0-0	4
BCM23203T	Specialisation F1: Banking Law & Practice	Major	4-0-0	4

Fifth Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
BCM23301T	Specialisation A2: Corporate Accounting	Major	4-0-0	4
BCM23302T	Specialisation M2: Human Resource Management	Major	4-0-0	4
BCM23303T	Specialisation F2: Micro Finance	Major	4-0-0	4

Sixth Semester (any one)

Code	Course	Category of Course	L-T-P	Total Credit
BCM23308T	Specialisation A3: Financial Statement Analysis	Major	4-0-0	4
BCM23309T	Specialisation M3: Principles of Marketing	Major	4-0-0	4
BCM23310T	Specialisation F3: Investment Management	Major	4-0-0	4

Seventh Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
BCM23401T	Specialisation A4: Cost Accounting	Major	4-0-0	4
BCM23402T	Specialisation M4: Consumer Affairs and Customer Care	Major	4-0-0	4
BCM23403T	Specialisation F4: International Banking	Major	4-0-0	4

Eighth Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
BCM23406T	Specialisation A5: Management Accounting	Major	4-0-0	4
BCM23407T	Specialisation M5: Industrial Relations	Major	4-0-0	4
BCM23408T	Specialisation F5: International Trade	Major	4-0-0	4