

**Programme: Bachelor of Commerce (B. Com) Sem: I**

| NHEQF Level: 5   Courses                                                         |                     |                                 |                  | Evaluation Scheme |            |            | Total Marks |
|----------------------------------------------------------------------------------|---------------------|---------------------------------|------------------|-------------------|------------|------------|-------------|
| Course Category                                                                  | Course Sub Category | Course Name                     | Code             | Credits           | CIA        | ESE        |             |
| Discipline Specific Core Courses (DSCC)                                          | Major               | Financial Accounting - I        | ODL/BCOM DSC-001 | 4                 | 30         | 70         | 100         |
| Discipline Specific Core Courses (DSCC)                                          | Major               | Business Law                    | ODL/BCOM DSC-002 | 4                 | 30         | 70         | 100         |
| Discipline Specific Core Courses (DSCC)                                          | Major               | Business Organization           | ODL/BCOM DSC-003 | 4                 | 30         | 70         | 100         |
| General Elective (GE)/<br>Interdisciplinary/<br>Multidisciplinary/Allied Courses | GE*                 | GE will be selected by students | ODL/GE 004       | 4                 | 30         | 70         | 100         |
| Skill Enhancement Course (SEC)/Internship                                        | (SEC)               | Computerized Accounting         | ODL/SEC 003      | 2                 | 15         | 35         | 50          |
| Ability Enhancement Course (AEC)                                                 | AEC                 | Communicative English           | ODL/AEC001       | 2                 | 15         | 35         | 50          |
| Value Added Course (VAC)/Indian Knowledge System (IKS)                           | VAC - Foundation    | Yoga & Meditation (IKS)         | ODL/VAC 001      | 2                 | 15         | 35         | 50          |
|                                                                                  |                     |                                 | <b>Total</b>     | <b>22</b>         | <b>165</b> | <b>385</b> | <b>550</b>  |

\*List of GE Subjects for Semester I:

1. Computer System Architecture and Digital Electronics
2. CG me Paryatan
3. Nutrition for Health

Students have to select anyone of the above-mentioned subjects.



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**Programme: Bachelor of Commerce (B. Com) Sem: II**

| NHEQF Level: 5   Courses                                                            |                     |                                                      |                     | Evaluation Scheme |     |     | Total |
|-------------------------------------------------------------------------------------|---------------------|------------------------------------------------------|---------------------|-------------------|-----|-----|-------|
|                                                                                     |                     |                                                      |                     |                   |     |     | Marks |
| Course Category                                                                     | Course Sub Category | Course Name                                          | Code                | Credits           | CIA | ESE |       |
| Discipline Specific Core Courses (DSCC)                                             | Major               | Financial Accounting-II                              | ODL/BCOM DSC-004    | 4                 | 30  | 70  | 100   |
| Discipline Specific Core Courses (DSCC)                                             | Major               | Business Statistics                                  | ODL/BCOM DSC-005    | 4                 | 30  | 70  | 100   |
| Discipline Specific Core Courses (DSCC)                                             | Major               | Business Environment                                 | ODL/BCOM DSC-006    | 4                 | 30  | 70  | 100   |
| General Elective (GE)/<br>Interdisciplinary/<br>Multidisciplinary/Allied<br>Courses | GE*                 | GE will be<br>selected by<br>students.               | ODL/GE -<br>013     | 4                 | 30  | 70  | 100   |
| Skill Enhancement<br>Course (SEC)/Internship                                        | SEC                 | Digital<br>Marketing                                 | ODL<br><br>/SEC 015 | 2                 | 15  | 35  | 50    |
| Ability Enhancement<br>Course (AEC)                                                 | AEC                 | Negotiation<br>Skills                                | ODL/AEC006          | 2                 | 15  | 35  | 50    |
| Value Added Course<br>(VAC)/Indian<br>Knowledge System<br>(IKS)                     | VAC                 | Environmental<br>Studies &<br>Disaster<br>Management | ODL/VAC<br>002      | 2                 | 15  | 35  | 50    |
| <b>Total</b>                                                                        |                     |                                                      |                     | 22                | 165 | 385 | 550   |

\* List of GE Subjects for Semester II:

1. IT Skills
2. CG me Janjatiya Sanskriti
3. Intellectual Property Rights

Students have to select anyone of the above subjects.



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**Programme: Bachelor of Commerce (B. Com) Sem: III**

| NHEQF Level: 5   Courses                                                         |                     |                                        |                  | Evaluation Scheme |            |            | Total      |
|----------------------------------------------------------------------------------|---------------------|----------------------------------------|------------------|-------------------|------------|------------|------------|
| Course Category                                                                  | Course Sub Category | Course Name                            | Code             | Credits           |            |            | Marks      |
|                                                                                  |                     |                                        |                  |                   | CIA        | ESE        |            |
| Discipline Specific Core Courses (DSCC)                                          | Major               | Income Tax Law and Other Practices – I | ODL/BCOM DSC-007 | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                                          | Major               | Micro Economics                        | ODL/BCOM DSC-008 | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                                          | Major               | Business Mathematics or (MOOCs)        | ODL/BCOM DSC-009 | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                                          | Major               | Company Law & Practice or (MOOCs)      | ODL/BCOM DSC-010 | 4                 | 30         | 70         | 100        |
| General Elective (GE)/<br>Interdisciplinary/<br>Multidisciplinary/Allied Courses | GE*                 | GE will be selected by students.       |                  | 4                 | 30         | 70         | 100        |
| Skill Enhancement Course (SEC)/Internship                                        | (SEC)               | IT For Managers-Tally                  | ODL/BCOM SEC-024 | 2                 | 15         | 35         | 50         |
| <b>Total</b>                                                                     |                     |                                        |                  | <b>22</b>         | <b>165</b> | <b>385</b> | <b>550</b> |

\*List of GE Subjects for Semester III:

1. Fundamentals of Programming
2. Bharat ke Dharmik Paryatan Sthal
3. Food Toxicology & Adulteration

Students have to select anyone of the above subjects.



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**Programme: Bachelor of Commerce (B. Com) Sem: IV**

| NHEQF Level: 5   Courses                               |                     |                                         |                   | Evaluation Scheme |            |            | Total      |
|--------------------------------------------------------|---------------------|-----------------------------------------|-------------------|-------------------|------------|------------|------------|
| Course Category                                        | Course Sub Category | Course Name                             | Code              | Credits           |            |            | Marks      |
|                                                        |                     |                                         |                   |                   | CIA        | ESE        |            |
| Discipline Specific Core Courses (DSCC)                | Major               | Cost Accounting or Mooc                 | ODL/BCOM DSC-011  | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                | Major               | Income Tax Law and Other Practices - II | ODL/BCOM DSC-012  | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                | Major               | Corporate Accounting                    | ODL/BCOM DSC-013  | 4                 | 30         | 70         | 100        |
| Discipline Specific Elective Courses (DSEC)            | Minor               | GST Law and Custom Duty                 | ODL/BCOM DSE-001A | 4                 | 30         | 70         | 100        |
|                                                        |                     | Legal Aspect of Business                | ODL/BCOM DSE-001B |                   |            |            |            |
| Ability Enhancement Course (AEC)                       | AEC                 | Judiciary and Important Legislatures    | ODL/BCOM AEC-022  | 2                 | 15         | 35         | 50         |
| Value Added Course (VAC)/Indian Knowledge System (IKS) | VAC                 | Stress Management                       | ODL/BCOM VAC-003  | 2                 | 15         | 35         | 50         |
| Skill Enhancement Course (SEC)/Internship              | (SEC)               | Business Communication                  | ODL/BCOM SEC-036  | 2                 | 15         | 35         | 50         |
| <b>Total</b>                                           |                     |                                         |                   | <b>22</b>         | <b>165</b> | <b>385</b> | <b>550</b> |



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**Programme: Bachelor of Commerce (B. Com) Sem: V**

| NHEQF Level: 5   Courses                                                                 |                     |                                                     |                   | Evaluation Scheme |            |            | Total      |
|------------------------------------------------------------------------------------------|---------------------|-----------------------------------------------------|-------------------|-------------------|------------|------------|------------|
| Course Category                                                                          | Course Sub Category | Course Name                                         | Code              | Credits           |            |            | Marks      |
|                                                                                          |                     |                                                     |                   |                   | CIA        | ESE        |            |
| Discipline Specific Core Courses (DSCC)                                                  | Major               | Business Ethics and Corporate Social Responsibility | ODL/BCOM DSC-014  | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                                                  | Major               | Financial Market Institutions and Services          | ODL/BCOM DSC-015  | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                                                  | Major               | Management Accounting                               | ODL/BCOM DSC-016  | 4                 | 30         | 70         | 100        |
| Discipline Specific Elective Courses (DSEC)                                              | Minor               | Financial Management                                | ODL/BCOM DSE-002A | 4                 | 30         | 70         | 100        |
|                                                                                          |                     | Principles of Marketing                             | ODL/BCOM DSE-002B |                   |            |            |            |
| Discipline Specific Elective Courses (DSEC)                                              | Minor               | Banking and Insurance                               | ODL/BCOMDSE-003A  | 4                 | 30         | 70         | 100        |
|                                                                                          |                     | Advertising and Sales Management                    | ODL/BCOMDSE-003B  |                   |            |            |            |
| Research Project (RP)/Major Project (MP)/Research Methodology (RM)/On Job Training (OJT) | (RP)                | Internship / Project & Viva                         | ODL/BCOMRP-001    | 2                 | 15         | 35         | 50         |
| <b>Total</b>                                                                             |                     |                                                     |                   | <b>22</b>         | <b>165</b> | <b>385</b> | <b>550</b> |



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**Programme: Bachelor of Commerce (B. Com) Sem: VI**

| NHEQF Level: 5   Courses                                                                 |                     |                                        |                   | Evaluation Scheme |            |            | Total      |
|------------------------------------------------------------------------------------------|---------------------|----------------------------------------|-------------------|-------------------|------------|------------|------------|
| Course Category                                                                          | Course Sub Category | Course Name                            | Code              | Credits           |            |            | Marks      |
|                                                                                          |                     |                                        |                   |                   | CIA        | ESE        |            |
| Discipline Specific Core Courses (DSCC)                                                  | Major               | Indian Economy and Arthashastra        | ODL/BCOM DSC-017  | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                                                  | Major               | Investment on Stock Market             | ODL/BCOM DSC-018  | 4                 | 30         | 70         | 100        |
| Discipline Specific Core Courses (DSCC)                                                  | Major               | Accounting & Auditing                  | ODL/BCOM DSC-019  | 4                 | 30         | 70         | 100        |
| Discipline Specific Elective Courses (DSEC)                                              | Minor               | Business Management                    | ODL/BCOM DSE-004A | 4                 | 30         | 70         | 100        |
|                                                                                          |                     | Consumer Behaviour                     | ODL/BCOM DSE-004B |                   |            |            |            |
| Ability Enhancement Course (AEC)                                                         | AEC                 | Personality Development                | ODL/BCOM AEC-038  | 2                 | 15         | 35         | 50         |
| Research Project (RP)/Major Project (MP)/Research Methodology (RM)/On Job Training (OJT) | (RP)                | Project-Preparation of a Business Plan | ODL/BCOMRP-002    | 4                 | 30         | 70         | 100        |
| <b>Total</b>                                                                             |                     |                                        |                   | <b>22</b>         | <b>165</b> | <b>385</b> | <b>550</b> |



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