COOCH BEHAR PANCHANAN BARMA UNIVERSITY

Curriculum for B. Com. Honours and B.Com Program

There will be six semesters in the three- year B.Com Honours. The Curriculum consists of 14 Core Courses (C), 2 Ability Enhancement Compulsory Courses (AECC), 2 Skill Enhancement Courses (SEC) and 4 Discipline Specific Elective (DSE) Courses and 4 Generic Elective (GE) courses. Each course is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

B.Com (Honours): 1st Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	Financial Accounting-I	C-1	5-1-0	6	50
	Business Mathematics	C-2	5 - 1 - 0	6	50
	Management Theory	GE-1	5 - 1 - 0	6	50
	Environmental Studies	AECC-1	4-0-0	4	50
		SEMESTER	TOTAL:	22	200

B.Com (Honours): 2nd Semester

Course Title	Course type	(L-T-P)	Credit	Marks
Financial Accounting-II	C-3	5 - 1 - 0	6	50
Business Statistics	C-4	5-1-0	6	50
Principles of Economics	GE-2	5-1-0	6	50
English / MIL	AECC-2	2-0-0	2	50
2.18.19.19	SEMESTER	TOTAL:	20	200

B.Com (Honours): 3rd Semester

Course Code	Course Title .	Course type	(L-T-P)	Credit	Marks
	Cost Accounting-I	C-5	5 - 1 - 0	6	50
	Management Accounting	C-6	5 - 1 - 0	6	50
	Corporate Accounting - I	C-7	5 - 1 - 0	6	50
	Business Regulatory Framework	GE-3		6	
	Business Ethics	(any one to be chosen)	5-1-0		50
	E-Commerce	SEC-1			
	Business Communication	(any one to be chosen)	2-0-0 2	2	50
	•	SEMESTER	TOTAL:	26	250

B.Com (Honours): 4th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	Cost Accounting-II	C-8	5-1-0	6	50
	Financial Management	C-9	5-1-0	6	50
	Corporate Accounting - II	C-10	5 - 1 - 0	6	50
	Indian Economy				
	Accounting Standards	GE-4 (any one to be chosen)	5-1-0	6	50
	Indian Financial System				
*	Entrepreneurship Development	SEC-2	2.0.0	2-0-0 2	50
	Micro Finance	(any one to be chosen)	2-0-0		50
		SEMESTER	TOTAL:	26	250

B.Com (Honours): 5th Semester

	Dicom (noncars)	Jennester			
Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	Taxation-I	C-11	5-1-0	6 .	50
	Application of Computer in Business-I	C-12	4 - 0 - 4	6	50
	Any two from Group A (Given below)	DSE-1	5-1-0	6	50
	DSE Group A	DSE-2	5-1-0	6	50
	Accounting Theory				
	Auditing				
	Corporate Governance				
	Marketing Management				
	Company Law				
		SEMESTER	TOTAL:	24	200

B.Com (Honours): 6th Semester

Course Title	Course type	(L-T-P)	Credit	Marks
Taxation-II	C-13	5-1-0	6	50
Application of Computer in Business-II	C-14	4-0-4	6	50
Any two from Group B (Given below)	DSE-3	5-1-0	6	50
DSE Group B	DSE-4	5-1-0	6	50
Business Economics				
Business Environment				
Human Resource Management				
Company Audit				
Project/Dissertation				
	SEMESTER	TOTAL:	24	200
	Taxation-II Application of Computer in Business-II Any two from Group B (Given below) DSE Group B Business Economics Business Environment Human Resource Management Company Audit	Taxation-II C-13 Application of Computer in Business-II C-14 Any two from Group B (Given below) DSE-3 DSE Group B DSE-4 Business Economics Business Environment Human Resource Management Company Audit Project/Dissertation	Taxation-II C-13 5-I-0 Application of Computer in Business-II C-14 4-0-4 Any two from Group B (Given below) DSE-3 5-I-0 DSE Group B DSE-4 5-I-0 Business Economics Business Environment Human Resource Management Company Audit Project/Dissertation	Taxation-II C-13 5-I-0 6 Application of Computer in Business-II C-14 4-0-4 6 Any two from Group B (Given below) DSE-3 5-I-0 6 DSE Group B DSE-4 5-I-0 6 Business Economics Business Environment Human Resource Management Company Audit Project/Dissertation

B.Com Program

There will be six semesters in the three-year B.Com Program. The Curriculum consists of 12 Core Courses (C) of which 4 core courses are to be taken from AECC-Core. Apart from these, 2 Generic Elective courses (GE), 2 Ability Enhancement Compulsory Courses (AECC-Elective), 4 Skill Enhancement courses (SEC) and 4 Discipline Specific Elective courses (DSE) are to be taken. Each paper is of 50 marks. L stands for Lecture Hour, T for Tutorial Hour and P for Practical Hour.

B.Com Program: 1st Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	Financial Accounting-I	C-1	5 - 1 - 0	6	50
	Management Theory	C-2	5-1-0	6	50
	MIL-I	AECC-1(Core)	5-1-0	6	50
	Environmental Studies	AECC-1(Elective)	4 - 0 - 0	4	50
		SEMESTER	TOTAL:	22	200

B.Com Program: 2nd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	Financial Accounting-II	C-3	5-1-0	6	50
	Principles of Economics	C-4	5-1-0	6	50
	English-I	AECC-2(Core)	5-1-0	6	50
	English/MIL	AECC-2(Elective)	2-0-0	2	50
		SEMESTER	TOTAL:	20	200

B.Com Program: 3rd Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	Cost Accounting-I	C-5	5-1-0	6	50
	Management Accounting	C-6	5 - 1 - 0	6	50
	Business Communication	SEC- 1	2-0-0	2	50
	MIL-II	AECC-3(Core)	5-1-0	6	50
		SEMESTER	TOTAL:	20	200

B.Com Program: 4th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	Cost Accounting-II	C-7	5-1-0	6	50
	Accounting Theory	C-8	5-1-0	6	50
	Entrepreneurship Development	SEC- 2	2-0-0	2	50
	English-II	AECC-4(Core)	5-1-0	6	50
		SEMESTER	TOTAL:	20	200

B.Com Program: 5th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	DSE (Any two from Group A)	DSE- 1		6	50
		DSE- 2		6	50
	DSE Group A				
	Business Mathematics		5-1-0		
	Taxation		5-1-0		
	Auditing		5-1-0		
	Human Resource Management		5-1-0		
	GE (Any one from Group B)	GE- 1		6	50
	GE Group B				
	Business Regulatory Framework		5-1-0		
	Business Ethics		5-1-0		
	SEC (Any one from Group C)	SEC- 3		2	50
	SEC Group C				
	Application of Computer in Business		1-0-2		
	E- commerce •		2-0-0		
		SEMESTER	TOTAL:	20	200

B.Com Program: 6th Semester

Course Code	Course Title	Course type	(L-T-P)	Credit	Marks
	DSE (Any two from Group D)	DSE- 3		6	50
		DSE- 4		6	50
	DSE Group D				
	Financial Management		5-1-0		
	Business Statistics		5-1-0		
	Business Environment	•	5-1-0		
	Corporate Governance		5-1-0		
	GE (Any one from Group E)	GE- 2		6	50
	GE Group E				
	Indian Economy		5-1-0		
	Indian Financial System		5-1-0		
	SEC (Any one from Group F)	SEC-4		2	50
	SEC Group F				
	Marketing Management		2 - 0 - 0		
	Micro Finance		2 - 0 - 0		
		SEMESTER	TOTAL:	20	200

GRAND TOTAL: 122 1200