

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	
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 (any one to be chosen)	5 - 1 - 0	6	50	
	Business Ethics					
	E-Commerce	SEC-1 (any one to be chosen)	2 - 0 - 0	2	50	
	Business Communication					
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	GE-4 (any one to be chosen)	5 - 1 - 0	6	50	
	Accounting Standards					
	Indian Financial System					
	Entrepreneurship Development	SEC-2 (any one to be chosen)	2 - 0 - 0	2	50	
	Micro Finance					
SEMESTER				TOTAL:	26	250

B.Com (Honours): 5th Semester

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 Code	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
GRAND				TOTAL:	142	1300

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

