

Programme Structure of HCO: Bachelor of Commerce (B.Com.) (Hons.)

SEM	CODE	Course Name	Theory/ Prac.	Credit	Study Hours	TE Full Marks	Assig. Full Marks	Total Marks	Pass Marks 30%	SLM Available In	
1 st Year	I	CC-CO-01	Financial Accounting-I	Theory	6	180	50	20	70	21	BEN
		CC-CO-02	Business Regulatory Framework	Theory	6	180	50	20	70	21	BEN
		AE-BG-11	* Bengali	Theory	2	60	50	20	70	21	BEN
		AE-EG-12	* English								ENG
	GE-01: # Refer Table below		Theory	6	180	50	20	70	21		
	II	CC-CO-03	Cost Accounting	Theory	6	180	50	20	70	21	BEN
		CC-CO-04	Management	Theory	6	180	50	20	70	21	BEN
		AE-ES-21	Environmental Studies	Theory	2	60	50	20	70	21	BEN
GE-02: # Refer Table below		Theory	6	180	50	20	70	21			
2 nd Year	III	CC-CO-05	Financial Accounting - II	Theory	6	180	50	20	70	21	BEN
		CC-CO-06	Corporate and Labour Laws	Theory	6	180	50	20	70	21	BEN
		CC-CO-07	Business Communication	Theory	6	180	50	20	70	21	ENG
		SE-CO-11	Computer Application in Business	Theory	2	60	50	10	60	18	BEN
	GE-03: # Refer Table below		Theory	6	180	50	20	70	21		
	IV	CC-CO-08	Direct Taxation	Theory	6	180	50	20	70	21	BEN
		CC-CO-09	Indian Financial System	Theory	6	180	50	20	70	21	BEN
		CC-CO-10	Entrepreneurship Development	Theory	6	180	50	20	70	21	BEN
SE-CO-21		E-Business	Theory	2	60	50	10	60	18	BEN	
GE-04: # Refer Table below		Theory	6	180	50	20	70	21			
3 rd Year	V	CC-CO-11	Management Accounting	Theory	6	180	50	20	70	21	BEN
		CC-CO-12	Auditing	Theory	6	180	50	20	70	21	BEN
		DS-CO-11	₹ Corporate Accounting	Theory	6	180	50	20	70	21	BEN
		DS-CO-12	₹ Tourism Management								BEN
		DS-CO-21	₹ Tax Practice and Procedure	Theory	6	180	50	20	70	21	BEN
		DS-CO-22	₹ Retail Management								ENG
	VI	CC-CO-13	Business Ethics	Theory	6	180	50	20	70	21	BEN
		CC-CO-14	Indirect Taxation	Theory	6	180	50	20	70	21	BEN
		DS-CO-31	₹ Corporate Financial Reporting and Financial Statement Analysis	Theory	6	180	50	20	70	21	BEN
		DS-CO-32	₹ Logistics Management								ENG
		DS-CO-41	₹ Financial Management	Theory	6	180	50	20	70	21	BEN
		DS-CO-42	₹ Non-Profit Organization Management								ENG
TOTAL				140				1800			

GE COMBINATION LIST:

Subject	SEM-I: GE-01	SLM Available In	SEM-II: GE-02	SLM Available In	SEM-III: GE-03	SLM Available In	SEM-IV: GE-04	SLM Available In
Economics	GE-EC-11: Business Economics	BEN	GE-EC-21: Business Mathematics	BEN	GE-EC-31: Statistics for Business Decisions	BEN	GE-EC-41: Indian Economy	BEN
Sociology	GE-SO-11: Indian Society	ENG	GE-SO-21: Population and Society	ENG	GE-SO-31: Gender and Violence	ENG	GE-SO-41: Sociology of Social Movements	ENG
Geography	GE-GR-11: Rural Development	ENG	GE-GR-21: Geography of Tourism	ENG	GE-GR-31: Climate Change: Vulnerability and Adaptations	ENG	GE-GR-41: Disaster Management	ENG

* Learners have to choose any one from **AE-BG-11: Bengali** or **AE-EG-12: English** as Ability Enhancement Compulsory Course 1

Learners have to choose any one subject from GE combination list, accordingly group courses of GE-1, 2, 3 & 4 will be fixed for Semester-I, II, III & IV respectively.

₹ Learners have to choose any one from each Discipline Specific Course group e.g. for Discipline Specific course 1 learner have to choose one course from **DS-CO-11: Corporate Accounting** or **DS-CO-12: Tourism Management**.