

ANNEXURE -1

B. Com.(Pass Course) : Three-Year CBCS Programme			
<i>Basic Structure: Distribution of Courses</i>			
1	Ability-Enhancement Compulsory Course (AECC)	2 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X2)	8
2	Skill-Enhancement Elective Course (SEC)	4 Papers of 4 Credit Hrs. each (Total Credit Hrs. 4X4)	16
3	Core Course	12 Papers of 6 Credit Hrs. each (Total Credit Hrs. 12X6) (5 Lectures and 1 Tutorial)	72
4	Discipline Specific Elective (DSE)	4 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	24
5	Generic Elective (GE)	2 Papers of 6 Credit Hrs. each (Total Credit Hrs. 3X6) (5 Lectures and 1 Tutorial)	12
	Total Credit Hours		132

**B. Com. : Three-Year (Annual) CBCS
Programme Structure**

Course No.	Course Title	Course Type
	YEAR-I	
	Environmental Studies	Ability-Enhancement Compulsory Course (AECC)-1
BC 1.1	Financial Accounting	Core Course C-1
BC 1.2	Business Organisation and Management	Core Course C-2
	English – 1 Core English (Compulsory for B.A./B.Com)	Core Course C-3
	Language: English/Hindi/Modern Indian Language	Ability-Enhancement Compulsory Course (AECC)-2
BC 1.3	Business Law	Core Course C-4
BC 1.4	Business Statistics and Mathematics	Core Course C-5
	Hindi-I / Modern Indian Language	Core Course C-6
	Year II	
BC 2.1	Company Law	Core Course C-7
BC 2.2	Income Tax Law and Practice	Core Course C-8
	English-II	Core Course C-9
BC 2.3	Computer Applications in Business	Skill-Enhancement Elective Course (SEC)-1
HIND 400	Hindi-II	Core Course C-10
BC 2.4	Corporate Accounting	Core Course C-11
BC 2.5	Cost Accounting	Core Course C-12
BC 2.6	E-Commerce	Skill-Enhancement Elective Course (SEC)-2

	YEAR III	
	Any one of the following BC 3.1(a) Human Resource Management BC 3.1(b) Principles of Marketing BC 3.1(c) Fundamentals of Financial Management	Discipline Specific Elective (DSE)-1
	Any one of the following BC 3.2(a) Corporate Governance and Auditing BC 3.2(b) GST	Discipline-Specific Elective (DSE)-2
BC 3.3	Entrepreneurship	Skill-Enhancement Elective Course (SEC)-3
ECONA313	Economy of Himachal Pradesh.	Generic Elective (GE)-1
	Any one of the following Discipline:- BC 3.5(a)Corporate Tax Planning BC3.5(b)Banking and Insurance BC3.5(c)Management Accounting BC3.5(d)Computerised Accounting System	Discipline- Specific Elective (DSE)-3
	Any one of the following Discipline:- BC3.6(a)International Business BC3.6(b)Office Management and Secretarial Practice BC3.6(c)Fundamentals of Investment BC3.6(d)Consumer Protection	Discipline- Specific Elective (DSE)-4
BC 3.7	Personal Selling and Salesmanship	Skill-Enhancement Elective Course (SEC)-4
ECONA314	Indian Economy	Generic Elective (GE)-2

Note:

1. For Practical Lab based papers:

- a. Core Course papers BC 1.1 (Financial Accounting) and BC 2.2 (Income-tax law and Practice), there shall be 2 classes for theory and 1 Practical Period per week per group of 20 students in the Practical Lab and one period for Tutorials (per group).
- b. Discipline Specific Elective paper 3.5(d) (Computerised Accounting System), there shall be 2 classes for theory and 2 Practical Periods per week per group of 20 students in the Practical Lab.
- c. Skill Enhancement Elective Course SEC-2 paper BC 2.6 (E-Commerce), there shall be 2 classes for theory and One Practical Period per week per group in the Practical Lab.
- d. Skill Enhancement Elective Course SEC-2 paper BC 2.3 (Computer Applications in Business), there shall be 2 theory classes and 2 Practical Periods per week per group in the Practical Lab.

2. For other core and elective papers, there shall be 3 theory classes. There will be one period for Tutorials (per group).

3. For ICDEOL students:-

1. Common syllabus for regular as well as for ICDEOL students.
2. For ICDEOL students, 30 marks for internal assessment will be based on the assignments.