

DEPARTMENT OF COMMERCE (SFS)

CURRICULUM & CREDIT FRAMEWORK AND FORMATIVE ASSESSMENT FOR BACHELOR OF COMMERCE (INTERDISCIPLINARY) 4 YEAR PROGRAM

Scheme of Examinations under National Education Policy 2020

Bachelor of Commerce: 1st Semester

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits L+T+P
1.	24COMI401DS01	Financial Accounting	70	30	100	3 Hrs	3+1(P)
2.	24COMI401DS02	Business Statistics	70	30	100	3 Hrs	3+1(T)
3.	24COM401MI01	Business Organization and Management(For students of other disciplines except commerce)	70	30	100	3 Hrs	3+1(T)
4.	23COMX01MD01	Financial Literacy (For students of other disciplines except commerce)	-	-	75	-	2+1(T)
5.	24HNDX01AE01	Ability Enhancement Courses (To be selected from University Common Pool)	-	-	50	-	02
6.	24COM401SE01	Business Communication	-	-	75	-	2+1(T)
7.	23EVSX01VA01	Value Added Courses (To be selected from University Common Pool)	-	-	50	-	02
Total Marks & Credits					550		22

Multidisciplinary Course For Two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	Marks distribution
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

Ability Enhancement Courses For Two (02) Credits Theory	Marks distribution
Written test(2*5)	10
Peer discussion/ Debate/ Extempore Speech (2*10)	20
Role Play	05
Essay/ Article/ Report Writing	10
Attendance	05
Total	50

Skill Enhancement Courses For two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	Marks distribution
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

Value Added Courses For Two (02) Credits theory	Marks distribution
Written test(2*10)	20
Class Assignments/ Case Study/ Mini Project (2*5)	10
Quiz/ Seminar/ Group Discussion/ Debate (2*7.5)	15
Attendance	05
Total	50

1st Semester

MAJOR	<ul style="list-style-type: none"> • Financial Accounting • Business Statistics
MINOR	<ul style="list-style-type: none"> • Basic Mathematics • Basics of Economics • Managerial Skills • Fundamental of Computing and problem Solving Using C
Skill Enhancement Course	Business Communication
Ability Enhancement Course	English-I
Value Added Course	Digital and Technological Solutions
Multi-Disciplinary Course	<ul style="list-style-type: none"> • Introductory Mathematics • Basics of Home Science-I • Basic Studies in Hindustani Music Instrumental • Fundamental of Computing

**CURRICULUM & CREDIT FRAMEWORK AND FORMATIVE ASSESSMENT FOR
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Bachelor of Commerce: 2nd Semester

Sr No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Total Marks	Exam Time	Credits L+T+P
1.	24COMI402DS01	Advance Financial Accounting	70	30	100	3 Hrs	3+1(P)
2.	24COMI402DS02	Business Statistical Applications	70	30	100	3 Hrs	3+1(T)
3.	24COM402MI01	Fundamentals of Accounting(For students of other disciplines except commerce)	70	30	100	3 Hrs	3+1(T)
4.	24COMX02MD01	Business Documentation (For students of other disciplines except commerce)	-	-	75	-	2+1(T)
5.	23ENGX01AE01	Ability Enhancement Courses (To be selected from University Common Pool)	-	-	50	-	02
6.	24COM402SE01	Digital Fluency in Business	-	-	75	-	2+1(P)
7.	23CSAX01VA01	Value Added Courses (To be selected from University Common Pool)	-	-	50	-	02
Total Marks & Credits					550		22

Multidisciplinary Course For Two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	Marks distribution
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

Ability Enhancement Courses For Two (02) Credits Theory	Marks distribution
Written test(2*5)	10
Peer discussion/ Debate/ Extempore Speech (2*10)	20
Role Play	05
Essay/ Article/ Report Writing	10
Attendance	05
Total	50

Skill Enhancement Courses For two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	Marks distribution
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

Value Added Courses For Two (02) Credits theory	Marks distribution
Written test(2*10)	20
Class Assignments/ Case Study/ Mini Project (2*5)	10
Quiz/ Seminar/ Group Discussion/ Debate (2*7.5)	15
Attendance	05
Total	50

2nd Semester

MAJOR	<ul style="list-style-type: none"> • Advance Financial Accounting • Business Statistical Application
MINOR	<ul style="list-style-type: none"> • Business Mathematics • Indian Economic Policy • Corporate Leadership • Internet & Web Designing
Skill Enhancement Course	Digital Fluency in Business
Ability Enhancement Course	Hindi Bhasha Samvardhan -I
Value Added Course	Environmental Science
Multi-disciplinary Course	<ul style="list-style-type: none"> • Basics of Home Science-II • Technical Components of Hindustani Music Instrumental • Office Automation • Mathematical Reasoning

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Bachelor of Commerce: 3rd Semester

Sr. No.	Paper Code	Nomenclature	Theory Marks	Int. Ass.	Viva-Voce	Total Marks	Exam Time	Credits (L+T+P)
1.	25COMI403DS01	Corporate Accounting-I	70	30	-	100	3 Hrs	3+1(T)
2.	25COMI403DS02	Cost Accounting	70	30	-	100	3 Hrs	3+1(T)
3.	25COMI403DS03	Business Laws	70	30	-	100	3 Hrs	3+1(T)
4.	25COM403MI01	Basics of Corporate Accounting (For students of other disciplines except commerce)	70	30	-	100	3 Hrs	3+1(T)
5.	25COMX03MD01	Corporate Governance (For students of other disciplines except commerce)	-	-	-	75	-	2+1(T)
6.	24HNDX03AE01	Ability Enhancement Course (To be selected from University Common Pool)	-	-	-	50	-	02
7.	25COM403SE01	Cyber Security and Artificial Intelligence in Commerce	-	-	-	75	-	2+1(T)
Total Marks & Credits						600		24

Multidisciplinary Course	Marks distribution
For Two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

Ability Enhancement Courses	Marks distribution
For Two (02) Credits theory	
Written test(2*5)	10
Peer discussion/ Debate/ Extempore Speech (2*10)	20
Role Play	05
Essay/ Article/ Report Writing	10
Attendance	05
Total	50

Skill Enhancement Courses	Marks distribution
For two (02) credits theory and one (01) credit practical (Only for 2025-2026 session)	
Written test(2*10)	20
Lab work (practical file)/ Field work (report)/ Portfolio	20
Assignment/ Case study/ Mini Project (2*10)	20
Seminar/ Presentation	10
Attendance	05
Total	75

3rd Semester

MAJOR	<ul style="list-style-type: none"> • Corporate Accounting –I • Cost Accounting • Business Laws
MINOR	<ul style="list-style-type: none"> • Operations Research • Monetary Economics • Object Oriented Concepts and C++ Programming • Business Policies and Strategies
Skill Enhancement Course	Cyber Security and Artificial intelligence in Commerce
Ability Enhancement Course	Hindi Bhasha Samvardhan -II
Multi-disciplinary Course	<ul style="list-style-type: none"> • Web Designing • Basics of Home Science iii • Essential of Music Vocal Theory • Applied Theory of Hindustani Music Instrumental • Applicable Mathematics • Foundation of Sociological Thoughts

Link: [Syllabi of UG and PG Programs revised in July 2025 - Google Drive](#)