

UNIVERSITY OF CALCUTTA

NISHAT ALAM

SECRETARY

COUNCILS FOR UNDERGRADUATE STUDIES,
UNIVERSITY OF CALCUTTA.



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Dated the 27th April, 2017

To

The Principals/ T.I.C.

**of all the Undergraduate Colleges
offering B. Com. (Honours & General)
affiliated to the University of Calcutta.**

Sir/Madam,

The undersigned would like to forward you the Draft Course Structure for B.Com. (Honours and General), prepared under CBCS (Choice Based Credit System) to get feedback from the Department of Commerce in your college.

You are requested to send your feedback within 5th May, 2017.

In this regard you may send your observation/ suggestion to the Department of U.G. Councils, C.U. or through email (u.g.councilsc.u.@gmail.com), and you also may contact Prof. Dhruba Ranjan Dandapat, Chairperson, U.G.B.O.S., Commerce through e-mail (dhrubacal@yahoo.co.in) or Prof. Shubhayan Basu (Mob. 90519 33084).

Your cooperation in this regard will be highly appreciated. Kindly treat the matter as urgent.

Thanking you.

Encl.: Copy of the Draft Course Structure.

Yours faithfully,


(N. ALAM)

Secretary,
U.G. Councils, C.U.

University of Calcutta
Proposed B.Com. Honours Course Structure under CBCS
Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	Language: Communicative English - 50 Indian Language - 50	100	2	
GE 1.1 Chg	Business Laws	100	6	
GE 1.2 Chg	Principles of Management	100	6	
GE 1.3 Chg	Economics I	100	6	
CC 1.1 Ch	Financial Accounting - I	100	6	

26

Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	Company Law	100	6	
GE 2.2 Chg	Marketing Management and Human Resource Management	100	6	
GE 2.3 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC 2.2Ch	Cost and Management Accounting - I	100	6	

24

Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	
GE 3.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
GE 3.2 Chg	Indian Financial System	100	6	
GE 3.3 Chg	Business Mathematics & Statistics	100	6	

22

Year 2: Semester IV

		Marks	Credit Hours	
CC 4.1 Ch	Taxation I	100	6	
CC 4.2 Ch	Financial Accounting II	100	6	
CC 4.3 Ch	Cost and Management Accounting -II	100	6	
CC 4.4 Ch	Indian Economy	100	6	

24

Year 3: Semester V

		Marks	Credit Hours	
CC 5.1Ch	Auditing & Assurance	100	6	
CC 5.2 Ch	Taxation II	100	6	
DSE 5.1 A*	Economics II and Advanced Business Mathematics	100	6	
DSE 5.2 A*	Financial Accounting - III	100	6	

24

Options:

*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)
& DSE 5.2 M (Product & Pricing Management and Marketing Communication (50+50)

*Or DSE 5.1T (Public Finance and Taxation)
& DSE 5.2 T (Direct Tax: Laws and Practice)

*Or DSE 5.1 e-B (Fundamentals of Computer)
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
CC 6.1 Ch	Project Work	100	6	
DSE 6.1 A**	Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

24

Options:

**Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

**Or DSE 6.1 T (Indirect Tax: Laws and Practices)
& DSE 6.2 T (Tax Procedures and Planning)

**Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

Summary for B.Com. Hons.

		Marks	Credit Hours	
Ability Enhancement Compulsory Course (AECC)	Two Papers	200	2 x 2 = 4	
Skill Enhancement Elective Course (SEC)	Two Papers	200	2x4 = 8	
Generic Elective (GE)	Nine Papers	900	9 x 6 = 54	
CORE COURSE (CC)	Nine Papers	900	9 x 6 = 54	
Discipline Specific Elective (DSE)	Four Papers	400	4 x 6 = 24	
		2600	Total 144	

University of Calcutta

Proposed B.Com. General Course Structure under CBCS

Year I: Semester I

		Marks	Credit Hours	
AECC 1.1Chg	Language: Communicative English - 50 Indian Language - 50	100	2	
GE 1.1 Chg	Business Laws	100	6	
GE 1.2 Chg	Principles of Management	100	6	
GE 1.3 Chg	Economics I	100	6	
CC 1.1 Cg	Financial Accounting - I	100	6	

26

Year 1: Semester II

		Marks	Credit Hours	
GE 2.1 Chg	Company Law	100	6	
GE 2.2 Chg	Marketing Management & Human Resource Management	100	6	
GE 2.3 Chg	E-Commerce & Business Communication (50+50)	100	6	
CC 2.1Cg	Cost and Management Accounting I	100	6	

24

Year 2: Semester III

		Marks	Credit Hours	
SEC 3.1 Chg	Information Technology & Its Application in Business (Theory -50 + Practical- 50)	100	4	

GE 3.1 Chg	Entrepreneurship Development and Business Ethics	100	6	
GE 3.2 Chg	Indian Financial System	100	6	
GE 3.3 Chg	Business Mathematics & Statistics	100	6	

22

Year 2: Semester IV

		Marks	Credit Hours	
CC 4.1 Cg	Taxation I	100	6	
CC 4.2 Cg	Financial Accounting II	100	6	
CC 4.3 Cg	Cost and Management Accounting -II	100	6	

18

Year 3: Semester V

		Marks	Credit Hours	
CC 5.1 Cg	Auditing & Assurance	100	6	
DSE 5.1 A*	Taxation II	100	6	
DSE 5.2 A*	Financial Accounting - III	100	6	

18

Options:

*Or DSE 5.1 M (Consumer Behaviour and Sales Management -50+50)
& DSE 5.2 M (Product & Pricing Management and Marketing Communication
(50+50)

*Or DSE 5.1T (Public Finance and Taxation)
& DSE 5.2 T (Direct Tax: Laws and Practice)

*Or DSE 5.1 e-B (Fundamentals of Computer)
& DSE 5.2 e-B DBMS and System Analysis & Design (50+50)

Year 3: Semester VI

		Marks	Credit Hours	
AECC 6.1Chg	Environmental Studies	100	2	
SEC 6.1 Chg	Computerised Accounting and e-Filing of Tax Returns	100	4	
DSE 6.1 A**	Financial Statement Analysis	100	6	
DSE 6.2 A**	Financial Management	100	6	

18

Options:

**Or DSE 6.1 M (Retail Management and Marketing of Services (50+50)
& DSE 6.2 M (Rural Marketing and International Marketing (50+50)

**Or DSE 6.1 T (Indirect Tax: Laws and Practices)
& DSE 6.2 T (Tax Procedures and Planning)

**Or DSE 6.1 e-B (Internet & WWW and Functional e-Business System (50+50)
& DSE 6.2 e-B(Computer Applications and e-Business Applications – Practical (50+50)

Summary for B.Com. General

		Marks	Credit Hours	
Ability Enhancement Compulsory Course (AECC)	Two Papers	200	2 x 2 = 04	
Skill Enhancement Elective Course (SEC)	Two Papers	200	2x4 = 08	
Generic Elective (GE)	Nine Papers	900	9 x 6 = 54	
CORE COURSE (CC)	Six Papers	600	6 x 6 = 36	
Discipline Specific Elective (DSE)	Four Papers	400	4 x 6 = 24	
		2300	Total 126	

Extracts from UGC CBCS Model for B.Com. Hons Syllabi (Page 2)

Notes:

1. For Practical Lab based

a. Core Courses BCH 1.2 (Financial Accounting), BCH 3.2 (Income-tax Law and Practice), BCH 3.4 (Business Statistics), BCH 4.2 (Business Mathematics), and BCH 5.2 (Fundamentals of Financial Management) there shall be 4 Credit Hrs. for Lectures + one Credit hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr for Tutorials (per group)

b. Core Courses BCH 4.3 (Computer Applications in Business) and Discipline Specific Elective BCH Group A (e) (Computerised Accounting System), there shall be 4 Credit Hrs. for Lectures + Two Credit hrs. (4 Practical Periods per week per batch) for Practical Lab

c. Skill Enhancement Elective Course BCH 3.5(E-Commerce), there shall be 3 Credit Hrs. for Lectures + One Credit hrs. (2 Practical Periods per week per batch) for Practical Lab

2. For other core and elective papers, there shall be 5 lectures and one Tutorial (per batch)

Based on above, It may be inferred that:

- **one credit** represents **one lecture hour** for theoretical papers and there will be **one credit hour for tutorial** for each of theoretical papers / subjects.
- For practical lab based papers, **one credit represents two practical periods** and there will be no tutorial for practical papers/subjects.

Therefore, it may be suggested that:

AECC: 2 credit hours means 2 lecture hours, i.e., 120 minutes lectures or 3 periods of 40 mins each per week.

SEC (involving lab): 4 credit hours may be divided into two credit hours for lectures (3 periods of 40 mins) and 2 credit hours for practical (4 practical periods per batch) per week

GE, CC and DSE: 6 credit hours means 5 credit hours for lectures (300 mins for lectures, i.e., 7-8 periods of 40 mins each) and 1 tutorial hour for each group/ batch of students per week.