

PROGRAMME STRUCTURE OF 4-YEAR B.COM(Hons.)

*(Based on the Credit distribution as mentioned in the UGC Guidelines, Dec. 2022 on NEP-2020
and as recommended by NEP Implementation Committee of BHU)*

Sem	Major [92]	Minor [32]	Others (36)					Total Credit [160]
			MD [9]	SEC [9]	AEC [8]	VAC [8]	INTS [2]	
I	Financial Accounting COMMJ11 [4]	Business Economics COMMN11 [4]	Elementary Marketing COMMD11 [3]	Business Entrepreneurship COMSE11 [3]	All the UG students will have to pursue four AECs each of 2 Credits (one AEC in each semester) related to Modern Indian Languages and English language from the common pool of courses offered by the University.	To be offered by the University	-NA-	[20]
II	Business Finance COMMJ21 [4]	Business Management COMMN21 [4]	Basic Accounting COMMD21 / Business Organisation COMMD22 [3]	Monetary Theory COMSE21 [3]			-NA-	[20]
III	Fundamentals of Marketing COMMJ31 [4]	Minor Voc 1 Specialised Accounting COMMV31 [4]	Financial Literacy COMMD31 / Leadership & Personality Development COMMD32 [3]	Public Finance COMSE31 / Auditing COMSE32[3]		-NA-	-NA-	[20]
	Human Resource Management COMMJ32 [4]					-NA-	-NA-	[20]
IV	Advanced Accountancy COMMJ41[4]	Business Statistics COMMN41[4]	-NA-	-NA-		-NA-	-NA-	-NA-
	Financial Management COMMJ42[4]							
	Marketing Strategy COMMJ43[3]							
	Industrial Relations COMMJ44 [3]							
V	Advanced Company Accounts COMMJ51 [4]	Minor Voc2 Income Tax Law & Practices COMMV51 [4]	-NA-	-NA-	-NA-	-NA-	-NA-	
	Business Environment COMMJ52 [4]							
	Business Law COMMJ53 [3]							
	Major Elective 1: Cost Accounting COMMJE54.1/ Financial Markets & Institutions COMMJE54.2/Advertising & Sales Management COMMJE54.3 / Labour Welfare & Social Security COMMJE54.4 / Entrepreneurial Ecosystem COMMJE54.5 [3]							Internship COMMINS1 [2]

Sem	Major		Minor		Others	Total Credit
VI	Financial Analysis & Valuations COMMJ61[4]		Minor Voc 3 GST & Customs Duty COMMV61[4]		-NA-	[20]
	Company Law and Secretarial Practice COMMJ62[4]					
	Business Ethics and Governance COMMJ63[4]					
	Major Elective 2: Corporate Reporting Practices COMMJE64.1/ Financial Services COMMJE64.2 /Customer Relationship Management COMMJE64.3/ Organisational Theory COMMJE64.4/ New Venture Creation & Startup Management COMMJE64.5 [4]					
VII	Honours	Honours with Research	Minor Elective 1 Advanced Auditing COMMNE71.1/ Investment Management COMMNE71.2 / International Marketing COMMNE71.3 / OrganizationalBehavior COMMNE71.4 / Corporate Entrepreneurship COMMNE71.5 [4]		-NA-	[20]
	Managerial Economics COMMJ71 [4]					
	Managerial Accounting COMMJ72 [4]					
	Business Research Methods COMMJ73 [4]					
	Major Elective 3: Accounting for Planning &Control COMMJE74.1/ Risk Management &Financial Derivatives COMMJE74.2/ Consumer Behavior COMMJE74.3/ Labour Codes COMMJE74.4 / Innovation and Innovative Work Behaviour COMMJE74.5 [4]					
VIII	Honours	Honours with Research	Honours	Honours with Research	-NA-	[20]
	Strategic Management COMMJ81 [4]		Minor Elective 2 Social Accounting COMMNE81.1/ International Financial Management COMMNE81.2/ Marketing Research COMMNE81.3/ Human Resource Development COMMNE81.4 / Social Entrepreneurship COMMNE81.5 [4]			
	Banking & Insurance COMMJ82 [4]					
	Major Elective 4: Advanced Cost Accounting COMMJE83.1/ Behavioral Finance COMMJE83.2 / Digital Marketing COMMJE83.3/ Compensation Management COMMJE83.4/ Micro & Small Business Entrepreneurship COMMJE83.5 [4]					
	Advanced Business Statistics COMMJ84 [4]		Literature Review & Research Ethics COMMN8R1 [4]			

MD - Multidisciplinary Introductory Course; **SEC** - Skill Enhancement Course; **AEC** - Ability Enhancement Course; **VAC** - Value Added Course; **INTS** – Internship; **Voc** - Vocational Course

Notes:

1. *The elective courses at Semester VII and VIII are offered from each domain namely Accounting, Finance, Human Resource Management and Marketing. The student will have to select any one domain and accordingly all the elective papers will be assigned to the students in Semester VII and VIII.*
2. *For the purpose of programme structure Internal Students means students enrolled in Faculty of Commerce, BHU and External Students means students enrolled in other institutes/faculties/departments of BHU.*
3. *MD will be offered exclusively for external students, with maximum intake of 50 students for each subject offered.*
4. *SEC and VAC will be offered in the proportion of 80:20, where 80% (selected on the basis decided by the faculty) of the total seat intake will be reserved for internal students and 20% for external students.*
5. *AEC will not be offered by the Faculty of Commerce.*
6. *From 3rd Semester onwards, an internal student can choose Minor Course from the minor courses offered by other faculties. Minor Course in Faculty of Commerce will be offered to external students subject to maximum of 20% of total seat intake.*
7. *Students may have the option to take Offline as well as Online Courses (offered through various online platform like SWAYAM & MOOCs with a capping of 40% of the credit in each category i.e. Major, Minor and Others. The capping of 40% may be relaxed to 60% for courses in “Others” category.*