

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

<b>Course No.</b>	<b>Course Title</b>	<b>Course Type</b>
	<b>YEAR-I</b>	
	Environmental Studies	<b>Ability-Enhancement Compulsory Course (AECC)-1</b>
BC 1.1	Financial Accounting	<b>Core Course C-1</b>
BC 1.2	Business Organisation and Management	<b>Core Course C-2</b>
ENG CE 101	English – 1 Core English (Compulsory for B.A./B.Com)	<b>Core Course C-3</b>
ENG AECC 104	Language: English	<b>Ability-Enhancement Compulsory Course (AECC)-2</b>
BC 1.3	Business Law	<b>Core Course C-4</b>
BC 1.4	Business Statistics and Mathematics	<b>Core Course C-5</b>
HIND 101	Hindi-I / Modern Indian Language	<b>Core Course C-6</b>
	<b>Year II</b>	
BC 2.1	Company Law	<b>Core Course C-7</b>
BC 2.2	Income Tax Law and Practice	<b>Core Course C-8</b>
ENG CE 201	English-II	<b>Core Compulsory Course C-9</b>
BC 2.3	Computer Applications in Business	<b>Skill-Enhancement Elective Course (SEC)-1</b>
HIND 201	Hindi-II	<b>Core Course C-10</b>
BC 2.4	Corporate Accounting	<b>Core Course C-11</b>
BC 2.5	Cost Accounting	<b>Core Course C-12</b>
BC 2.6	E-Commerce	<b>Skill-Enhancement Elective Course (SEC)-2</b>
	<b>YEAR III</b>	

BC 3.1	<b>Any one of the following</b> BC 3.1(a) Human Resource Management BC 3.1(b) Principles of Marketing	<b>Discipline Specific Elective (DSE)-1</b>
BC 3.2	<b>Any one of the following</b> BC 3.2(a) Corporate Governance and Auditing BC 3.2(b) Goods and Services Tax (GST)	<b>Discipline-Specific Elective (DSE)-2</b>
BC 3.3	Entrepreneurship	<b>Skill-Enhancement Elective Course (SEC)-3</b>
BC 3.4/ ECONA 313	Economy of HP	<b>Generic Elective (GE)-1</b>
BC 3.5	<b>Any one of the following Discipline:-</b>  BC 3.5(a)Corporate Tax Planning BC3.5(b)Banking and Insurance BC3.5(c)Management Accounting BC3.5(d)Computerised Accounting System	<b>Specific Elective (DSE)-3</b>
BC 3.6	<b>Any one of the following Discipline:-</b>  BC3.6(a)International Business BC3.6(b)Office Management and Secretarial Practice BC3.6(c)Fundamentals of Investment BC3.6(d)Consumer Protection	<b>Specific Elective (DSE)-4</b>
BC 3.7	Personal Selling and Salesmanship	<b>Skill-Enhancement Elective Course (SEC)-4</b>
BC 3.8	Indian Economy	<b>Generic Elective (GE)-2</b>

**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.

