

# Curriculum & Syllabi



(Programme Credit Framework, Courses Credit Structure Semester wise  
for 4 Year Under Graduate Programme in Commerce in Alignment with  
National Education Policy-2020)

in

**SRM UNIVERSITY DELHI-NCR**  
w.e.f. Academic Year 2023-24

**BACHELOR OF COMMERCE (B.COM. (HONS.)  
& B.COM. (HONS. WITH RESEARCH))  
(4 YEARS UNDER GRADUATE DEGREE PROGRAMME)  
[w. e. f. 2023-24]**

**DEPARTMENT OF COMMERCE  
FACULTY OF MANAGEMENT & COMMERCE  
SRM UNIVERSITY DELHI-NCR, SONEPAT  
39, Rajiv Gandhi Education City, Sonapat,  
Haryana-131029**

## COMMERCE GRADUATES EMPLOYABILITY ATTRIBUTES

S. No.	EMPLOYABILITY ATTRIBUTES	DESCRIPTION
1	<b>Sound knowledge , Skills &amp; Understanding of the domain area</b>	Students should have the fundamental knowledge of basic subjects and skills to apply in domain area.
2	<b>Communicating Effectively</b>	Communicate orally/written formats in a clear and sensitive/structured manner which is appropriately varied according to different audiences and seniority levels.
3	<b>Thinking Critically</b>	Recognize patterns in detailed documents and scenarios to understand the ‘bigger’ picture.
4	<b>Analyzing Data and Using Technology</b>	Analyze and use numbers and data accurately and manipulate into relevant information.
5	<b>Developing Initiative and Enterprise</b>	Initiate change and add value by embracing new ideas and showing ingenuity and creativity in addressing challenges and problems.
6	<b>Problem Solving</b>	Analyze facts and circumstances and ask the right questions to diagnose problems
7	<b>Social Responsibility and Accountability</b>	Behave in a manner which is sustainable and socially responsible. Accept responsibility for own decisions, actions and work outcomes.
8	<b>Developing Professionalism</b>	Perform more than one task at the same time and Complete tasks in a self-directed manner in the absence of supervision

## DEPARTMENT OF COMMERCE

### PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

B.Com (H) is a four-year undergraduate program with interdisciplinary approach to the study of Accountancy, Finance, Management, Business Laws, Marketing and Computer & ICT aiming to promote holistic education useful in handling social, management and financial problems. The curriculum is dispensed using a combination of classroom teaching, project-based learning, group discussions, presentations, home assignments, industry interactions and exposure, internships and fieldwork. The program has a unique and innovative course structure which engenders creative out of the box thinking.

The objectives of the programme are:

**PEO 1:** To familiarize students with basic to high-level accounting and taxation knowledge & concepts.

**PEO 2:** To develop strengthen of the student's understanding for working effectively in the area of finance, account & taxation.

**PEO3:** To enhance the knowledge and capability of students for understanding the business world and its complexities.

**PEO 4:** Have a rigorous training in fundamental concepts of accounting, trade, taxation & e-commerce which make a strong foundation.

**PEO 5:** Be a lifelong learner who is able to enhance and expand their accounting & taxation expertise.

**PEO 6:** To discuss cases, simulation model, games, project in order to develop critical thinking, problem solving, inter-personal skill, effective communication & leadership

**PEO 7:** To make students involve in project based learning which support them for placement/ to get employment

## **DEPARTMENT OF COMMERCE**

### **PROGRAMME LEARNING OUTCOMES (PLOs)**

Upon completion of the B.Com (H) programme from SRM University, the commerce graduates will be able to:

**PLO 1:** Understand the basic concepts and theoretical knowledge used in the different Commerce and business related areas like Accounting, Taxation, Auditing, Banking, Marketing, Finance, E-Commerce etc.

**PLO 2:** Apply the different tools and techniques in solving the problems related to their field of study in day to day situations during their career;

**PLO 3:** Plan and develop their start-ups and entrepreneurial ventures independently through skills developed during the tenure of degree.

**PLO 4:** Comprehend and write effective reports and design documentation, make effective presentations, and give and receive clear instructions.

**PLO 5:** Enhance the reflective and scientific thinking which makes them inquisitive and curious to get deep insights of the business world and tackle the complex situations with much knowledge and wisdom.

**PLO 6:** Pursue higher education and advance research in the field of Commerce, Business and Finance with the clear understanding of basic concepts required for the same.

**PLO 7:** Create evidence-based solutions to business problems and opportunities

**PLO 8:** Participate in wider societal concerns through engagement in the professional knowledge of project based learning.

**MAPPING MATRIX OF PROGRAM EDUCATIONAL OBJECTIVES(PEOs) AND  
PROGRAM LEARNING OUTCOMES (PLOs)  
(TABULAR FORMAT)**

<b>PLOs</b>	<b>PLO1</b>	<b>PLO2</b>	<b>PLO3</b>	<b>PLO4</b>	<b>PLO5</b>	<b>PLO6</b>	<b>PLO7</b>	<b>PLO8</b>
<b>PEOs</b>								
<b>PEO1</b>								
<b>PEO2</b>								
<b>PEO3</b>								
<b>PEO4</b>								
<b>PEO5</b>								
<b>PEO6</b>								
<b>PEO7</b>								

## **PROGRAMME STRUCTURE- B.COM. (HONS.)**

The curriculum of B.Com. (Hons.) is geared towards providing the student with a strong foundation in the discipline and the tools and competence to address new and challenging problems that they have not seen before. In order to earn a Bachelor degree in Commerce, a student should earn 146 credits (B.Com.)/ 182 Credits (B.Com. Hons. & Hons. with Research) in the course of their study. The credit requirements for their program of study are comprised of the following Programme Structure:

- **Major Courses:**

The Major courses are aimed at providing the student with a solid foundation in their chosen field of study as per Industry 4.0 skills and knowledge. The purpose of major courses is to lay a strong foundation of basic principles of various disciplines such as Accountancy , Finance, Taxation, Management, Marketing etc. in the mind of the learners, so that they proceed to rest of their years of study with up to date knowledge. Some major courses are interdisciplinary due to their requirements in commerce program.

- **Minor Courses:**

Discipline specific elective courses may be offered by the main discipline/subject of study is referred to as Functional Elective and minor courses. The functional electives, on the other hand, provide the student with an option to gain exposure to different specializations within the discipline, or an opportunity to study two of the subfields in some depth. A student may opt for electives as per his/her interest area and increase the probability of employment in the coming years. The Choice based subjects will be taught from V semester to VII semester. Some courses are interdisciplinary due to their requirements in B.Com. (Hons.) programme.

- **Multidisciplinary Courses (MDC):**

The Multidisciplinary courses provide the student wide latitude to pursue their interests, be it in Humanities, Arts, IT, Sciences etc., a related discipline, or use it towards developing a concentration in another field as a Minor. Multidisciplinary courses are offered in I, II, III & IV semesters. The aim of introducing these courses is to expand the knowledge of students in the fields related to management, computers, Law and other fields.

- **Ability Enhancement Courses (AEC):**

Mandated by the University Grant Commission, Ability Enhancement Courses aim to hone the social and leadership skills that are crucial for students to succeed in their personal and professional life. Ability enhancement courses are offered in I and II semesters. These courses are designed to help students enhance their skills in communication, language, and personality development.

- **Skill Enhancement Courses (SEC)-**

Skill enhancement courses include courses inculcating technical and soft skills. Under Skill Enhancement Courses five courses with defined Nomenclature and course content will be offered for Commerce graduates from I Semester to V semester. By gaining new skills and knowledge, students can make more valuable to potential employers and broaden the origin of learner. This will include Digital Literacy and IT Skills, Effective Communication Skills, Team work & Interpersonal Skills, Presentation & Speaking Skills and Professional Writing and Interpersonal skill: strategies.

- **Value Added Courses (VAC)**

Value Added Courses are introduced to add value to the pool of Knowledge provided by the B.Com. (Hons) programme. These courses help to develop students' interpersonal skills, technical skills, life skills and employability skills to meet industry demands as well as their own interest and aptitude. These courses are offered in I, III and IV Semester. These are intended to impart knowledge regarding our constitution, Environment, Technology and physical Fitness through sports and Yoga etc.

- **Live Projects/Vocational Courses/Summer Internship (LP/VC/SIP):**

Live Projects are mandatory for all commerce graduates to develop an ability in graduates to apply skills and knowledge attained to solve real life complex problems. Live project will be taken during II, IV & VI semesters. Students will work on one more project pertaining to their chosen domain. After semester IV, students are directed to prepare one Summer Internship Project (SIP) on the basis of internship which is scheduled for 6-8 weeks. Each student shall undertake a project to be pursued by him/her under the supervision of Internal Faculty to be appointed by Head of Department. Project should be based on Primary data and in case of secondary data quality of project should be justified by supervisor. Title of the project and name of supervisor should be approved by the Head of department. The Project report will be

submitted at least two weeks prior to the commencement of end term examination of V semester.

- **Research Project/ Dissertation:**

A student pursuing four year under-graduate programme shall be awarded 'Hons. degree with research'. Students pursuing Hons. with Research would complete 12 Credits of Research/Dissertation. During the Eighth semester each student shall undertake a project to be pursued by him/her under the supervision of Internal Faculty to be appointed by Head of Department. Project should be based on Primary data and in case of secondary data quality of project should be justified by supervisor. Title of the project and name of supervisor should be approved by the Head of department. The Project report will be submitted at least two weeks prior to the commencement of end term examination of Eighth. Students pursuing Hons. will do 2 Courses of 8 Credits in lieu of Research Project in 7<sup>th</sup> Semester and Summer Internship of 6 to 8 weeks in lieu of Research Project in 8th Semester.



**Four Year Under Graduate Programme Structure (B.Com. (Hons.)) & B.Com. (Hons. with Research) in Alignment with NEP-2020 in SRMUH  
w.e.f. Academic Year 2023-24**

S.No.	Broad Category of Courses	Abbreviation
1	Major Courses	DSC/Interdisciplinary Courses (IDC)
2	Minor Courses	Interdisciplinary Courses (IDC)/DSE
3	Multidisciplinary Courses	MDC
4	Ability Enhancement Courses	AEC
5	Skill Enhancement Courses	SEC
6	Value Added Courses	VAC
7	Live Project/Vocational Course/Summer Internship Project/Field Work	LP/VC/SIP/FW*
8	Research Project/Dissertation	RP/Dissertation**

\* Students would require to complete SIP during summer term of 6 to 8 weeks.

\*\*Students pursuing Hons. will do 3 courses for 12 Credit in lieu of a Research Project/Dissertation.

\*\*Students pursuing Hons. with Research would complete 12 Credits of Research/Dissertation.

**Four Year Under Graduate Programme Structure (B.Com. (Hons.) & (B.Com. (Hons. with Research)) in Alignment with NEP-2020 in SRMUH**

**w.e.f. Academic Year 2023-24**

Sl.No.	Course Category	Abbreviation	Credit Requirement in SRMUH		
			3 Year UG	4 Year UG	
				B.com. (Hons.)	B.com. (Hons.) With Research
1	Major Courses	DSC/Interdisciplinary Courses (IDC)	72	96	96
2	Minor Courses	Interdisciplinary Courses (IDC)/DSE	24	32	24
3	Multidisciplinary Courses	MDC	12	12	12
4	Ability Enhancement Courses	AEC	8	8	8
5	Skill Enhancement Courses	SEC	10	10	10
6	Value Added Courses	VAC	6	6	6
7	Live Projects/Vocational Courses/Summer Internship/Field Work	LP/VC/SIP/FW*	14	14	14
8	Research Project/Dissertation	RP/Dissertation**	0	4	12
	<b>TOTAL</b>		<b>146</b>	<b>182</b>	<b>182</b>

\* Students would require to complete SIP during summers after IV Semester for a term of 6 to 8 weeks.

\*\*Students pursuing Hons. with Research would complete 12 Credits of Research Project.

\*\*Students pursuing Hons. will do 2 courses of 4 Credits each and one Dissertation of 4 credits in lieu of Research Project.

**Four Year Under Graduate Programme Structure (B.Com. (Hons.) & (B.Com. (Hons. with Research)) in Alignment with NEP- 2020 in SRMUH**

**w.e.f. Academic Year 2023-24**

<b>Four Year Under Graduate Programme Credit Structure Semester wise (B.Com Hons. &amp; B.Com Hons with Research) in Alignment with NEP-2020 in SRMUH w.e.f. Academic Year 2023-24</b>										
<b>Department of Commerce</b>										
<b>Semester</b>	<b>Broad Category of Courses</b>								<b>Total Credits</b>	<b>Remarks</b>
	<b>Major</b>	<b>Minor</b>	<b>MDC</b>	<b>AEC</b>	<b>SEC</b>	<b>VAC</b>	<b>RP /Dissertation</b>	<b>Live Projects/ Vocational Courses/ Summer Internship/Field Work</b>		
<b>I</b>	<b>12</b>		<b>3</b>	<b>4</b>	<b>2</b>	<b>2</b>			<b>23</b>	<b>Certificate: 46 Credits</b>
<b>II</b>	<b>12</b>		<b>3</b>	<b>4</b>	<b>2</b>			<b>2</b>	<b>23</b>	
<b>III</b>	<b>12</b>	<b>4</b>	<b>3</b>		<b>2</b>	<b>2</b>			<b>23</b>	<b>Diploma: 94 Credits</b>
<b>IV</b>	<b>12</b>	<b>4</b>	<b>3</b>		<b>2</b>	<b>2</b>		<b>2</b>	<b>25</b>	
<b>V</b>	<b>12</b>	<b>8</b>			<b>2</b>			<b>4</b>	<b>26</b>	<b>Degree : 146 Credits</b>
<b>VI</b>	<b>12</b>	<b>8</b>						<b>2+4</b>	<b>26</b>	
<b>VII</b>	<b>12</b>	<b>8*</b>					<b>6**</b>		<b>20*/18**</b>	<b>Hons./Hons. with Research: 182 Credits</b>
<b>VIII</b>	<b>12</b>						<b>4*/6**</b>		<b>16*/18**</b>	
<b>3 Years</b>	<b>72</b>	<b>24</b>	<b>12</b>	<b>8</b>	<b>10</b>	<b>6</b>	<b>0</b>	<b>14</b>	<b>146</b>	
<b>4 Years</b>	<b>96</b>	<b>32*/24*</b> <b>*</b>	<b>12</b>	<b>8</b>	<b>10</b>	<b>6</b>	<b>4*/12**</b>	<b>14</b>	<b>182*/182*</b> <b>*</b>	

**Four Year Under Graduate B.Com.(Hons.) Programme Courses Credit Structure  
Semesterwise in Alignment with NEP-2020 in SRMUH  
w.e.f. Academic Year 2023-24**

First Semester								
Sl. No.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH101	Financial Accounting	4	0	0	4	4	Major Course
2	23BCH102	Business and Technology	4	0	0	4	4	Major Course
3	23BCH103	Corporate & Business Law-I	4	0	0	4	4	Major Course
4		MDC-I	3	0	0	3	3	Multidisciplinary Course
5	23AEC101	Functional English-I	2	0	0	2	2	Ability Enhancement Course
6	23FLFR /23FLGR/23HIN101-I	French-I/German-I/ Hindi-I	2	0	0	2	2	Ability Enhancement Course
7	23SS151	Effective Communication Skills	0	0	2	2	1	Skill Enhancement Course
8	23TS101	Digital Literacy & IT Skills	0	0	2	2	1	Skill Enhancement Course
9	23VAC103	Sports, Yoga & Fitness	0	0	4	4	2	Value Added Course
<b>TOTAL</b>						<b>27</b>	<b>23</b>	
Second Semester								
Sl. No.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH201	Corporate Accounting	4	0	0	4	4	Major Course
2	23BCH202	Financial Reporting	4	0	0	4	4	Major Course
3	23BCH203	Corporate & Business Law-II	4	0	0	4	4	Major Course
4		MDC-II	3	0	0	3	3	Multidisciplinary Course
5	23AEC201	Functional English-II	2	0	0	2	2	Ability Enhancement Course
6	23FLFR /23FLGR/23HIN101-II	French-II/ German-II/ Hindi-II	2	0	0	2	2	Ability Enhancement Course
7	23SS252	Team Work and Interpersonal Skills	0	0	2	2	1	Skill Enhancement Course
8	23TS201	Advanced Excel	0	0	2	2	1	Skill Enhancement Course
9	23BCH204P	Community Engagement and Service*	0	0	0	0	2	Fieldwork
<b>TOTAL</b>						<b>23</b>	<b>23</b>	
<p><b>*Students would require to go to nearby villages for Community Engagement and Service.</b>  <b>**On exit, students shall be awarded Certificate (in the field of study/discipline) on securing the requisite 46 Credits on completion of II-Semester.</b></p>								

Third Semester								
Sl.N o.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH301	Cost and Management Accounting-I	4	0	0	4	4	Major Course
2	23BCH302	Creating An Entrepreneurial Mindset	4	0	0	4	4	Major Course
3	23BCH303	Audit & Assurance	4	0	0	4	4	Major Course
4	23BCH304	Micro Economics	4	0	0	4	4	Minor Stream Course
5		MDC-III	3	0	0	3	3	Multidisciplinary Course
6	23SS353	Presentation Skills	0	0	2	2	1	Skill Enhancement Course
7	23TS301	Spreadsheet Tools for Financial Predictions	0	0	2	2	1	Skill Enhancement Course
8	23VAC102	Indian Constitution & Polity	2	0	0	2	2	Value Added Courses
<b>TOTAL</b>						<b>25</b>	<b>23</b>	
Fourth Semester								
Sl.N o.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH401	Cost and Management Accounting-II	4	0	0	4	4	Major Course
2	23BCH402	Business Research Methods	4	0	0	4	4	Major Course
3	23BCH403	Principles of Marketing	4	0	0	4	4	Major Course
4	23BCH 404	Macro Economics	4	0	0	4	4	Minor Stream Course
5		MDC-IV	3	0	0	3	3	Multidisciplinary Course
6	23SS454	Professional Skills	0	0	2	2	1	Skill Enhancement Course
7	23TS401	Statistical Analysis with SPSS	0	0	2	2	1	Skill Enhancement Course
8	23VAC101	Environment Protection & Sustainable Development	2	0	0	2	2	Value Added Course
9	23BCH405P	Live Project-I*	0	0	0	0	2	Live Project
<b>TOTAL</b>						<b>25</b>	<b>25</b>	
<b>*Students would require to complete Live Project during the IV Semester.</b> <b>**On exit, students shall be awarded UG Diploma (in the field of study/discipline) on securing the requisite 94 Credits on completion of IV-Semester.</b>								

Fifth Semester								
Sl.N o.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH501	Income Tax Law & Practice	4	0	0	4	4	Major Course
2	23BCH502	Performance Management	4	0	0	4	4	Major Course
3	23BCH503	Human Resource Management	4	0	0	4	4	Major Course
4		DSE-I	4	0	0	4	4	Minor Course (DSE)
5		DSE-II	4	0	0	4	4	Minor Course (DSE)
6	23AR555	Aptitude and Reasoning	0	0	2	2	1	Skill Enhancement Course
7	23TS501	Essentials of Blockchain and IoT	0	0	2	2	1	Skill Enhancement Course
8	23BCH506P	Summer Internship Project*	0	0	0	0	4	SIP
TOTAL						24	26	
Sixth Semester								
Sl.N o.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH601	Goods & Services Tax	4	0	0	4	4	Major Course
2	23BCH602	Financial Management	4	0	0	4	4	Major Course
3	23BCH603	Business Ethics and CSR	4	0	0	4	4	Major Course
4		DSE-III	4	0	0	4	4	Minor Course (DSE)
5		DSE-IV	4	0	0	4	4	Minor Course (DSE)
6	23VOC607	Project Management	4	0	0	4	4	Vocational Course
7	23BBA606P	Live Project-II**	0	0	0	0	2	Live Project
TOTAL						24	26	
<b>Note:</b> *Students would require to complete summer internship project during summer term of 6-8 weeks after completion of IV Semester and present the report for evaluation in V Semester. ** Students would require to complete Live Project during the VI semester. ***On exit, students shall be awarded Bachelor of Commerce (B.Com) degree on securing the requisite 146 Credits on completion of VI-Semester.								

Seventh Semester								
Sl. No.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH701	Management Concepts and Organizational Behavior	4	0	0	4	4	Major Course
2	23BCH702	E-Commerce	4	0	0	4	4	Major Course
3	23BCH703	International Business	4	0	0	4	4	Major Course
4		DSE-V*	4	0	0	4	4	Minor Course* (DSE) (Students pursuing Hons. degree)
5		DSE-VI*	4	0	0	4	4	Minor Course* (DSE) (Students pursuing Hons. degree)
6	23BCH706P	Research Project-I**	0	0	0	0	6	Research Project** (Students pursuing Hons. with Research degree)
<b>TOTAL</b>						<b>20*/12**</b>	<b>20*/18**</b>	

Eighth Semester								
Sl. No.	Course Code	Course Title	L	T	P	Hours	Credits	Course Category
1	23BCH801	Corporate Governance	4	0	0	4	4	Major Course
2	23BCH802	Digital Marketing	4	0	0	4	4	Major Course
3	23BCH803	Global Business Environment	4	0	0	4	4	Major Course
4	23BCH804P	Dissertation *	0	0	0	0	4	Research Project *(Students pursuing Hons. degree)
5	23BCH805P	Research Project-II**	0	0	0	0	6	Research Project**((Students pursuing Hons. with Research degree)
<b>TOTAL</b>						<b>12</b>	<b>16*/18**</b>	
<b>* Students pursuing Hons. would require to do 2 Courses of 4 Credits each in lieu of Research Project in VII Semester &amp; one dissertation in VIII Semester</b>								
<b>**Students pursuing B.com Hons. with research would complete 12 Credits of Research project/ Dissertation</b>								
<b>On completion of VIII semester, students shall be awarded Bachelor of Commerce degree (B.Com Hons. or B.com Hons. with Research) after securing the requisite 182 Credits.</b>								

**Table-1**  
**Multidisciplinary Courses (MDC)**

<b>MULTIDISCIPLINARY COURSES (MDC)</b>		
<b>Total : 12 (3*4) Credits</b>		
<b>Sl. No.</b>		<b>Credits</b>
1	MDC-I	3
2	MDC-II	3
3	MDC-III	3
4	MDC-IV	3
<b>NOTE</b>		
<b>1. These Courses will be of Introductory Level and shall be of 3 Credits.</b>		
<b>2. Students will not be allowed to choose or repeat the Course already gone through in XII class and present Major &amp; Minor Streams</b>		
<b>* Course shall be based on applications, tools &amp; techniques</b>		



**Table-2**  
**Ability Enhancement Courses (AEC)**

<b>ABILITY ENHANCEMENT COURSES</b>		
<b>Total: 8 (2*4) Credits</b>		
<b>Sl. No.</b>	<b>Course Name</b>	<b>Credits</b>
1	Functional English-I	2
2	Functional English-II	2
3	French-I/German-I/Hindi-I	2
4	French-II/German-II/Hindi-II	2
<b>NOTE:</b>		
<b>1. All Courses are compulsory in this category and there is a choice among language courses</b>		

**Table-3**  
**Skill Enhancement Courses (SEC)**

<b>Soft Skills Courses</b>					
<b>Total: 5 (1*5) Credits</b>					
<b>Sl. No.</b>	<b>Name of the Course</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
1	Effective Communication Skills	0	0	2	1
2	Team Work & Interpersonal Skills	0	0	2	1
3	Presentation & Speaking Skills	0	0	2	1
4	Professional Writing Skills & Interpersonal Skills: Strategies	0	0	2	1
5	Aptitude & Reasoning	0	0	2	1
<b>Technical Skills Courses</b>					
<b>Total: 5 (1*5) Credits</b>					
1	Digital Literacy & IT Skills	0	0	2	1
2	Advanced Excel/Power BI	0	0	2	1
3	Spreadsheet tools for Financial Predictions	0	0	2	1
4	Statistical analysis with SPSS & R	0	0	2	1
5	Essentials of Block Chain & IoT	0	0	2	1

**NOTE: Students will be offered all the Ten Skill enhancement courses**

**Table-4**  
**Value Added Courses (VAC)**

**Total: 6 (2\*3) Credits**

<b>Sl. No.</b>	<b>Course Title</b>	<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
1	Sports, Yoga & Fitness	0	0	4	2
2	Indian Constitution & Polity	2	0	0	2
3	Environment Protection, Sustainable Development	2	0	0	2

**Table-5**  
**Vocational Courses**

**Total: 4 (4\*1) Credits**

<b>Sl. No.</b>		<b>L</b>	<b>T</b>	<b>P</b>	<b>Credits</b>
1	Project Management	4	0	0	4

**Table-6**  
**List of Discipline Specific Electives (DSE)**

Course Code	Course	Category	L	T	P	C
<b>GROUP-I</b>						
23BCD101	Business Tax Procedures and Management	DSE	4	0	0	4
23BCD102	Corporate Tax Planning	DSE	4	0	0	4
23BCD103	Personal Tax Planning	DSE	4	0	0	4
23BCD104	Business Analytics	DSE	4	0	0	4
23BCD105	Investment Banking and Financial Services	DSE	4	0	0	4
23BCD106	Personal Financial Planning	DSE	4	0	0	4
23BCD107	Public Finance and Budgeting	DSE	4	0	0	4
<b>GROUP-II</b>						
23BCD108	Advertising	DSE	4	0	0	4
23BCD109	Brand Management	DSE	4	0	0	4
23BCD110	Consumer Affairs & Sovereignty	DSE	4	0	0	4
23BCD111	Sales Promotion and Personal Selling	DSE	4	0	0	4
23BCD112	Marketing of Financial Services	DSE	4	0	0	4
23BCD113	International Marketing	DSE	4	0	0	4
23BCD114	Counselling Skills	DSE	4	0	0	4
23BCD115	Collective Bargaining and Negotiation Skills	DSE	4	0	0	4
23BCD116	Leadership and Team Development	DSE	4	0	0	4
23BCD117	Human Resource Development	DSE	4	0	0	4
23BCD118	Organizational Democracy and Industrial Relations	DSE	4	0	0	4
23BCD119	Rural Development	DSE	4	0	0	4

## **Four Year Under Graduate Programme (B.Com Hons. & B.Com Hons. with Research): Examination, Assessment & Evaluation System in SRMUH w.e.f. Academic Year 2023-24**

- An Academic Year is divided into Two Semesters and a minimum of 90 working days in each Semester.
- A Summer Term is for 6 to 8 Weeks during the Summer Vacation.
- Assessment would be conducted in Semester wise. It would be Formative and Summative.
- Assessment would be Learning Outcome Based and more focus would be on formative Assessment
- Formative Assessment includes various parameters such as Assignments, Assignment based Presentation/Project Based Presentation/Presentation, Class Test /Quizzes/ Surprise Tests /Class Participation etc.

**Table-7**

<b>Four Year Under Graduate Programme (B.Com Hons. &amp; B.Com Hons. with Research): Examination, Assessment &amp; Evaluation System in SRMUH w.e.f. Academic Year 2023-24</b>			
<b>Course Category</b>	<b>Examination</b>	<b>Assessment &amp; Evaluation Details</b>	
		<b>Continuous</b>	<b>End Semester</b>
Major Courses	Theory	40	60
	Practical	60	40
Minor Courses	Theory	40	60
	Practical	60	40
Multidisciplinary Courses	Theory	40	60
	Practical	60	40
SEC		70	30
VAC * (Sports, Yoga & Fitness)		70	30
Live Projects/Vocational Courses /Summer Internship		60	40
Research Project / Dissertation		70	30

## Summer Internships in alignment with NEP-2020 in SRMUH w.e.f. Academic Year 2023-24

The Summer Internship would be conducted in the summer term of 6 to 8 Weeks:

- a). 2 Credits comprising of Fieldwork and **Live Projects** during II, IV and VI Semester.
- b). 4 Credits comprising of **Vocational Course** in VI semester.
- c). 4 Credits comprising of **Summer Internship** during the summer term of 6 to 8 weeks after the IV semester
- d). 12 Credit comprising of **Research Project I and II** during VII and VIII Semester for those who opted for honors with research.

**Table-8**  
**List of Live Project/ Summer Internship Project/Dissertation**

<b>Sr. No.</b>	<b>Course Code</b>	<b>Subject</b>	<b>P</b>	<b>C</b>
1	23BCH204	Community Engagement and Service		2
2	23BCH405	Live Project-I		2
3	23BCH506P	Summer Internship Project		4
4	23BBA606P	Live Project-II		2
5	23BCH706P	Research Project-I		6
6	23BCH804P	Dissertation		4
7	23BCH805P	Research Project-II		6