

**Bachelor of Commerce. (Accounting and Finance) (Honors)**  
**Details of courses under**  
**B.Com (Accounting & Finance). (Honors)**  
**(To be implemented from Academic Year- 2021-2022)**

Course	*Credits
<b>I. Core Course (6 Credits)(16 Papers)</b>	
10 Papers <b>(6 Credits)</b>	10x6=60
06 Papers <b>(4 Credits)</b>	06x4=24
<b>II. <u>Elective Course (6 Credits) (9 Papers)</u></b>	
Discipline Specific Elective <b>(4 Papers)</b>	04x6=24
<b>*Discipline Specific Elective (1 Papers)</b>	<b>01x4=04</b>
Generic Elective/Interdisciplinary <b>(4 Papers)</b>	04x6=24
<b>III. <u>Ability Enhancement Courses</u></b>	
<b>1. Ability Enhancement Compulsory Courses (AECC)</b>	
<b>(4 Papers of 2 credits)</b>	04x2=08
<b>2. Skill Enhancement Courses (SEC) (2 Papers of 2 credits each)</b>	
<b>(Minimum 2, Max. 4)</b>	02x2=04
<b>Total credit= 148</b>	

**Institute should evolve a system/policy about ECA/General Interest/ Hobby/ Sports/ NCC/ NSS/related courses on its own.**

**PROPOSED SCHEME FOR CHOICE BASED CREDIT SYSTEM IN**  
**B.COM (ACCOUNTING & FINANCE)(BAF) Honours**

	<b>CORE COURSE (16)</b>	<b>Ability Enhancement Compulsory Course (AECC) (4)</b>	<b>Skill Enhancement Course (SEC) (2)</b>	<b>Elective: Discipline Specific DSE (5)</b>	<b>Elective: Generic (GE) (4)</b>
I	C 1 Financial Accounting (Elements of Financial Accounting) – I <b>(4 credits)</b>	<b>AECC -1</b> Business Communication – I <b>(2 credits)</b> <b>AECC -2 Foundation Course – I (2 credits)</b>			<b>GEC -1</b> Business Environment <b>OR</b> Business Economics – I <b>(6 credits)</b>
	C 2 Financial Management (Introduction to Financial Management) – I <b>(4 credits)</b>				
	C 3 Auditing (Introduction and Planning) – I <b>(4 credits)</b>				
II	C 4 Financial Accounting(Special Accounting Areas) – II <b>(4 credits)</b>	<b>AECC -3</b> Business Communication – II <b>(2 credits)</b> <b>AECC -4 Foundation Course – II (2 credits)</b>			<b>GEC -2</b> Business Regulatory Framework – I <b>OR</b> Business Mathematics <b>(6 credits)</b>
	C 5 Cost Accounting (Introduction and Element of cost) – I <b>(4 credits)</b>				
	C 6 Innovative Financial Services <b>(4 credits)</b>				
III	C 7 Financial Accounting(Special Accounting Areas) – III <b>(6 credits)</b>		<b>SEC -1</b> Information Technology in Accountancy – I/ Financial Market Operations <b>(2 credits)</b>		<b>GEC -3</b> Business Regulatory Framework - II <b>OR</b> Business Economics – II <b>(6 credits)</b>
	C 8 Cost Accounting (Methods of Costing) – II <b>(6 credits)</b>				
	C 9 Direct Tax Paper- I <b>(6 credits)</b>				
IV	C 10 Financial Accounting(Special Accounting Areas) – IV <b>(6 credits)</b>		<b>SEC -2</b> Information Technology in Accountancy – II/ Management Skills <b>(2 credits)</b>		<b>GEC -4</b> Company Law/ <b>OR</b> Management Application <b>(6 credits)</b>
	C 11 Management Accounting (Introduction to Management				

	Accounting) <b>(6 credits)</b>				
	C 12 Direct Tax Paper- II <b>(6 credits)</b>				
V	C 13 Financial Accounting – V <b>(4 credits)</b>			<b>DSE-1</b> Cost Accounting – III <b>OR</b> <b>International Finance (6 credits)</b>	
	C 14 Financial Management – II <b>(4 credits)</b>			<b>DSE -2</b> Financial Accounting – VI <b>OR</b> Research Methodology in Accounting & Finance <b>(6 credits)</b>	
	C 15 Goods & Service Tax I <b>(4 credits)</b>				
VI	C 16 Financial Accounting –VII <b>(4 credits)</b>			<b>DSE -3</b> Cost Accounting – IV <b>OR</b> Indian Economy <b>(6 credits)</b>	
	C 17 Financial Management – III <b>(4 credits)</b>			<b>DSE -4</b> Internship <b>OR</b> Research Project <b>(6 credits)</b>	
	C 18 Goods & Service Tax II <b>(4 credits)</b>				

## B.Com. (Accounting and Finance) Honours Programme

### Course Structure

### F.Y.B.Com. (Accounting & Finance)

(To be implemented from Academic Year- 2021-2022)

No. of Courses	Semester I	Credits	No. of Courses	Semester II	Credits
<b>1</b>	<b>Core Courses (CC)</b>		<b>1</b>	<b>Core Courses (CC)</b>	
UGBAF101	Financial Accounting (Elements of Financial Accounting) – I	<b>04</b>	UGBAF201	Financial Accounting (Special Accounting Areas) – II	<b>04</b>
UGBAF102	Cost Accounting (Introduction and Element of cost) – I	<b>04</b>	UGBAF202	Auditing (Introduction and Planning) – I	<b>04</b>
UGBAF103	Financial Management (Introduction to Financial Management) – I	<b>04</b>	UGBAF203	<b>Innovative Financial Services</b>	<b>04</b>
<b>2</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>		<b>2</b>	<b>Ability Enhancement Compulsory Course (AECC)</b>	
UGBAF104	Business Communication - I	<b>02</b>	UGBAF204	Business Communication – II	<b>02</b>
UGBAF105	<b>Foundation Course – I</b>	<b>02</b>	UGBAF205	<b>Foundation Course – II</b>	<b>02</b>
<b>3</b>	<b>*Elective: Generic (GE)</b>		<b>3</b>	<b>**Elective: Generic (GE)</b>	
UGBAF106/ UGBAF107	Any one course from the following list of the courses	<b>06</b>	UGBAF206/ UGBAF207	Any one course from the following list of the courses	<b>06</b>
<b>Total Credits</b>		<b>22</b>	<b>Total Credits</b>		<b>22</b>

<b>*List of Elective: Generic (GE) for Semester I (Any One)</b>		<b>**List of Elective: Generic (GE) for Semester II (Any One)</b>	
UGBAF106	Business Economics – I	UGBAF206	Business Law (Business Regulatory Framework) – I
UGBAF107	Commerce (Business Environment) - I	UGBAF207	Business Mathematics
<b>Note: Course selected in Semester I will continue in Semester II</b>			

## S.Y.B.Com. (Accounting & Finance)

No. of Courses	Semester III	Credits	No. of Courses	Semester IV	Credits
<b>1</b>	<b>Core Courses (CC)</b>		<b>1</b>	<b>Core Courses (CC)</b>	
UGBAF301	Financial Accounting (Special Accounting Areas) – III	<b>06</b>	UGBAF401	Financial Accounting(Special Accounting Areas) – IV	<b>06</b>
UGBAF302	Cost Accounting (Methods of Costing) – II	<b>06</b>	UGBAF402	Management Accounting (Introduction to Management Accounting)	<b>06</b>
UGBAF303	Direct Tax Paper- I	<b>06</b>	UGBAF403	Direct Tax Paper- II	<b>06</b>
<b>2</b>	<b>*Skill Enhancement Course (SEC)</b>		<b>2</b>	<b>**Skill Enhancement Course (SEC)</b>	
UGBAF304/ UGBAF305	Any one course from the following list of the courses	<b>02</b>	UGBAF404/ UGBAF405	Any one course from the following list of the courses	<b>02</b>
<b>3</b>	<b>*Elective: Generic (GE)</b>		<b>3</b>	<b>**Elective: Generic (GE)</b>	
UGBAF306/ UGBAF307	Any one course from the following list of the courses	<b>06</b>	UGBAF406/ UGBAF407	Any one course from the following list of the courses	<b>06</b>
<b>Total Credits</b>		<b>26</b>	<b>Total Credits</b>		<b>26</b>

<b>*List of Skill Enhancement Courses (SEC) for Semester III (Any One)</b>		<b>**List of Skill Enhancement Courses (SEC) for Semester IV (Any One)</b>	
UGBAF304	Information Technology in Accountancy – I	UGBAF404	Information Technology in Accountancy – II
UGBAF305	Financial Market Operations	UGBAF405	Management Skills
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

<b>*List of Elective: Generic (GE) for Semester III (Any One)</b>		<b>**List of Elective: Generic (GE) for Semester IV (Any One)</b>	
UGBAF306	Business Regulatory Framework) - II	UGBAF406	Company Law
UGBAF307	Business Economics – II	UGBAF407	Research Methodology in Accounting & Finance
<b>Note: Course selected in Semester III will continue in Semester IV</b>			

## T.Y.B.Com. (Accounting & Finance)

No. of Courses	Semester V	Credits	No. of Courses	Semester VI	Credits
<b>1</b>	<b>Core Courses (CC)</b>		<b>1</b>	<b>Core Courses (CC)</b>	
UGBAF501	Financial Accounting – V	<b>06</b>	UGBAF601	Financial Accounting – VII	<b>06</b>
UGBAF502	Financial Accounting – VI	<b>06</b>	UGBAF602	Financial Management – II	<b>06</b>
<b>2A</b>	<b>*Elective: Discipline Specific DSE-1</b>		<b>2A</b>	<b>**Elective: Discipline Specific DSE-3</b>	
UGBAF503/ UGBAF504	Any one course from the following list of the DSE-1 courses	<b>06</b>	UGBAF603/ UGBAF604	Any one course from the following list of the DSE-3 courses	<b>06</b>
<b>2B</b>	<b>*Elective: Discipline Specific DSE-2</b>		<b>2B</b>	<b>**Elective: Discipline Specific DSE-4</b>	
UGBAF505/ UGBAF506	Any one course from the following list of the DSE-2 courses	<b>06</b>	UGBAF605/ UGBAF606	Any one course from the following list of the DSE-4 courses	<b>06</b>
			<b>2C</b>	<b>Elective: Discipline Specific DSE-5</b>	
			UGBAF607	Internship	<b>04</b>
<b>Total Credits</b>		<b>24</b>	<b>Total Credits</b>		<b>28</b>

<b>2A *List of Elective: Discipline Specific DSE-1 for Semester V (Any One)</b>		<b>2A **List of Elective: Discipline Specific DSE-2 for Semester VI (Any One)</b>	
UGBAF503	Cost Accounting – III	UGBAF603	Cost Accounting – IV
UGBAF504	Management Application	UGBAF604	Financial Management – III
<b>2B *List of *Elective: Discipline Specific DSE-3 for Semester V (Any One)</b>		<b>2B **List of Elective: Discipline Specific DSE-4 for Semester VI (Any One)</b>	
UGBAF505	Goods & Service Tax – I	UGBAF605	Goods & Service Tax II
UGBAF506	Research Project	UGBAF606	Indian Economy
<b>Note: Course selected in Semester V will continue in Semester VI</b>			

Paper Code	<b>B.Com. (Accounting &amp; Finance) Honours</b>		Credits
<b>Semester I</b>			
<b>UGBAF101</b>	Financial Accounting(Elements of financial accounting)-I	Core Course	4
<b>UGBAF102</b>	Cost Accounting(Introduction and Elements of Cost-I)-I	Core Course	4
<b>UGBAF103</b>	Financial Management(Introduction to financial Management)-I	Core Course	4
<b>UGBAF104</b>	Business Communication-I	Ability Enhancement Compulsory Course	2
<b>UGBAF105</b>	Foundation Course-I	Ability Enhancement Compulsory Course	2
	Any <b>One</b> from the List of <b>Generic Elective Courses</b>		6
<b>UGBAF106</b>	Commerce(Business Environment)-I	Generic Elective Course	
<b>UGBAF107</b>	Business Economics-I		
			<b>22</b>
<b>Semester II</b>			
<b>UGBAF201</b>	Financial Accounting(Special Accounting Areas) – II	Core Course	4
<b>UGBAF202</b>	Auditing (Introduction and Planning) – I	Core Course	4
<b>UGBAF203</b>	Innovative Financial Services	Core Course	4
<b>UGBAF204</b>	Business Communication – II	Ability Enhancement Compulsory Course	2
<b>UGBAF205</b>	Foundation Course-I	Ability Enhancement Compulsory Course	2
	Any <b>One</b> from the List of <b>Generic Elective Courses</b>		6
<b>UGBAF206</b>	Business Law (Business Regulatory Framework) – I	Generic Elective Course	
<b>UGBAF207</b>	Business Mathematics		
			<b>22</b>
<b>Semester III</b>			
<b>UGBAF301</b>	Financial Accounting(Special Accounting Areas)-III	Core Course	6
<b>UGBAF302</b>	Cost Accounting(Methods of Costing)-II	Core Course	6
<b>UGBAF303</b>	Direct Tax Paper-I	Core Course	6
	Any <b>ONE</b> from list of <b>SKILL ENHANCEMENT COURSE (SEC)</b>		2
<b>UGBAF304</b>	Information Technology in Accountancy-I	Skill Enhancement Course	

<b>UGBAF305</b>	Financial Market Operations		
	Any <b>One</b> from the List of <b>Generic Elective Courses</b>		
<b>UGBAF306</b>	Business Law(Business Regulatory Framework)-II	Generic Elective Course	6
<b>UGBAF307</b>	Business Economics-II		
			<b>26</b>
<b>Semester IV</b>			
<b>UGBAF401</b>	Financial Accounting(Special Accounting Areas) – IV	Core Course	6
<b>UGBAF402</b>	Management Accounting (Introduction to Management Accounting)	Core Course	6
<b>UGBAF403</b>	Direct Taxes Paper- II	Core Course	6
	Any <b>ONE</b> from list of <b>SKILL ENHANCEMENT COURSE (SEC)</b>		
<b>UGBAF404</b>	Information Technology in Accountancy – II	Skill Enhancement Course	2
<b>UGBAF405</b>	Management Skills		
	Any <b>One</b> from the List of <b>Generic Elective Courses</b>		
<b>UGBAF406</b>	Company Law	Generic Elective Course	6
<b>UGBAF407</b>	Research Methodology in Accounting & Finance		
			<b>26</b>
<b>Semester V</b>			
UGBAF501	Financial Accounting – V	Core Course	6
UGBAF502	Financial Accounting – VI	Core Course	6
	Any <b>One</b> from the List of <b>Discipline Specific Elective (DSE-1)</b>		
UGBAF503	Cost Accounting – III	Discipline Specific Elective – 1	6
UGBAF504	Management Application		
	Any <b>One</b> from the List of <b>Discipline Specific Elective (DSE-2)</b>		
UGBAF505	Goods & Service Tax – I	Discipline Specific Elective – 2	6
UGBAF506	Research Project		
			<b>24</b>
<b>Semester VI</b>			
UGBAF601	Financial Accounting – VII	Core Course	6
UGBAF602	Financial Management – II	Core Course	6



	Any <b>One</b> from the List of <i>Discipline Specific Elective (DSE-3)</i>		
UGBAF603	Cost Accounting – IV	Discipline Specific Elective – 3	6
UGBAF604	Financial Management – III		
	Any <b>One</b> from the List of <i>Discipline Specific Elective (DSE-4)</i>		
UGBAF605	Goods & Service Tax II	Discipline Specific Elective – 4	6
UGBAF606	Indian Economy		
	Compulsory <i>Discipline Specific Elective (DSE-5)</i>		
UGBAF607	Internship (Industry Exposure)	Discipline Specific Elective – 5	4
			<b>28</b>
<b>Total</b>			<b>148</b>