

**UNIVERSITY OF NORTH BENGAL
DIRECTORATE OF DISTANCE EDUCATION**

**COURSE CURRICULLUM FOR UNDERGRADUATE
COURSES
UNDER CHOICE BASED CREDIT SYSTEM (CBCS)
(WITH EFFECT FROM THE ACADEMIC SESSION 2018- 19)**

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SYLLABUS FOR B.COM. PROGRAMME
UNDER CHOICE BASED CREDIT SYSTEM (CBCS)
(SESSION 2018- 19)

○ Course Code:

DSC: Discipline Specific Course

LCC= Language Core Courses

AECC: Ability Enhancement compulsory Course

DSE: Discipline Specific Elective,

SEC: Skill Enhancement Course

GE: Generic Elective

○ Subject Basket under each Course:

DSC = Financial Accounting, Business- Law, Business Organization & Management, Corporate Law, Income Tax- Laws & Practice, Corporate Accounting, Cost Accounting, Business Mathematics & Statistics

LCC 1= MIL communication (Bengali, Hindi, Nepali) & LCC 2= English

AECC: 1- Environmental Science & 2 – English/ MIL communication.

DSE = Banking and Insurance, Principle of Marketing, Management Accounting, Human Resource Management, Computerised Accounting & Systems, Auditing and Corporate Governance, Financial Market, Institutions & Financial Services, Goods and Services Tax and Custom Duty

SEC = Entrepreneurship, E- Commerce, Computer applications in Business, Business Communication

GE = Principles of Microeconomics, Indian Economy

○ Course Structure:

Course structure and credit details :

Courses		No. of courses	Credit	
			Theory + Assignment	Total
1	Core courses	12	$(12 \times 4) + (12 \times 1)$	60
2	Elective courses (DSE)			
	A DSE	4	$(4 \times 4) + (4 \times 1)$	20
	B GE	2	$(2 \times 3) + (2 \times 1)$	8
3	Ability enhancement courses			
	A AECC – 1	1	(1×2)	2
	AECC – 2	1	(1×2)	2
	B SEC	4	(4×2)	8
	Total	24	Total	100

- The B.Com. Programme course is designed as having 100 credits earned in six semesters. A student will have to study Discipline Specific Courses, Language Core Courses, Ability

Enhancement compulsory Courses, Discipline Specific Electives Courses, Generic Elective Courses and Skill Enhancement Courses.

Scheme for CBCS in B.Com. Programme:

Year	Semester	Discipline Specific Core course (DSC)	Language Core Course (LCC 1)	Language Core Course (LCC 2)	Ability Enhancement Compulsory Course (AECC)	Skill Enhancement course (SEC)	Discipline Specific Elective (DSE)	General Elective (GE)
1	1	DSC 1	Bengali/ Nepali/ Hindi (Paper-I)		AECC-1 (ENVS)			
		DSC 2						
	2	DSC 3		English (Paper-I)	AECC – 2 (Bengali/ English/ Nepali/ Hindi)			
		DSC 4						
2	3	DSC 5	Bengali/ Nepali/ Hindi (Paper-II)			SEC 1		
		DSC 6						
	4	DSC 7		English (Paper-II)		SEC 2		
		DSC 8						
3	5					SEC 3	DSE 1	GE -1
							DSE 2	
6						SEC 4	DSE 3	GE -2
							DSE 4	

There are 24 papers/courses with 1840 marks formulated as Follows:

Courses		No. of courses	Marks	
			Marks/ course (Theory + Assignment)	Total
1	Core courses	12	60 + 20 = 80	960
2	Elective courses (DSE)			
	A DSE	4	60 + 20 = 80	320
	B GE	2	60 + 20 = 80	160
3	Ability enhancement courses			
	A AECC – 1	1	75 + 25	100
	AECC – 2	1	60	60
	B SEC	4	60	240
	Total	24		1840

Each Core and Elective Course will be of 80 marks, AECC 1 will be of 100 marks and AECC 2 & SEC courses will be of 60 marks.

- The courses to be formulate (4 units maximum) in each semester.

- An Under Graduate Degree in B.Com. Programme may be awarded if a learner completes -
- 12 Core Courses which includes 4 core courses each in 3 disciplines of choice and distributed as follows:
4× 2 = 8 Discipline Specific core courses (DSC) and 2 core courses each in MIL (LCC-1) and English (LCC- 2) respectively (2× 2 = 4 core courses referred to as Language Core Courses)
- 2 courses each from a list of Discipline Specific Elective (DSE) courses (2× 2 = 4 courses)
- 2 interdisciplinary courses from a list of Generic Elective (GE) courses.
- 2 Ability Enhancement Compulsory Courses (AECC) namely (i) AECC- 1 *i.e.* Environmental Science and (ii) AECC- 2 *i.e.* English/MIL Communication subjects (Bengali, Hindi, Nepali).
- 4 Skill Enhancement Courses (SEC) from a pool of courses designed to value based and/or skill based knowledge.
- Marks Distribution (except AECC 1):

Examination	Core and Elective Courses	AECC- 2 and SEC Courses	Duration of Exams
Semester End Examination	60	60	2 hour
Assignments	20 (8 + 12)	--	
Total	80	60	

Marks Distribution for AECC 2

Examination	AECC- 1	Duration of Exams
Semester End Examination	75	3 hour
Assignments	25(10 + 15)	
Total	100	

- Assignments are to be submitted to the DDE office 30 days before the end of each semester.
- Course Combination for B.Com. Programme Course:

Course No.	DSC	LCC- 1 (any one)	LCC- 2	DSE	GE	SEC
1	Financial Accounting	Bengali	English	Banking and Insurance	Principles of Microeconomics	Entrepreneurship
2	Business- Law	Hindi		Principle of Marketing	Indian Economy	E- Commerce
3	Business Organization & Management	Nepali		Management Accounting		Computer applications in Business
4	Corporate Law			Human Resource Management		Business Communication
5	Income Tax- Laws & Practice			Computerised Accounting & Systems		

6	Corporate Accounting			Auditing and Corporate Governance		
7	Cost Accounting			Financial Market, Institutions & Financial Services		
8	Business Mathematics & Statistics			Goods and Services Tax and Custom Duty		