

Bachelor of Commerce (Accounting & Finance) – BAF

PROGRAM DETAILS:

It is a 3 years program which comprises 6 semesters. (2 semesters in each year)

B.Com. (Accounting & Finance) Program Under Choice Based Credit, Grading and Semester System Program Structure

First Year B.Com (Accounting and Finance)

<i>Semester I</i>			<i>Semester II</i>		
<i>Sr. No</i>	<i>Courses</i>	<i>Credits</i>	<i>Sr. No.</i>	<i>Courses</i>	<i>Credits</i>
	Elective Courses (EC)			Elective Courses (EC)	
1	<i>Financial Accounting (Elements of Financial Accounting)-I</i>	03	1	<i>Financial Accounting (Special Accounting Areas) – II</i>	03
2	<i>Cost Accounting (Introduction and Elements of Cost) – I</i>	03	2	<i>Auditing (Introduction and Planning) – I</i>	03
3	<i>Financial Management (Introduction to Financial Management)-I</i>	03	3	<i>Innovative Financial Services</i>	03
Ability Enhancement Courses (AEC)			Ability Enhancement Courses (AEC)		
Ability Enhancement Compulsory Course (AECC)			Ability Enhancement Compulsory Course (AECC)		
4	<i>Business Communication-I</i>	03	4	<i>Business Communication-II</i>	03
<i>Skill Enhancement Courses (SEC)</i>			<i>Skill Enhancement Courses(SEC)</i>		
5	<i>Foundation Course-I</i>	02	5	<i>Foundation Course-II</i>	02
	Core Courses (CC)			Core Courses (CC)	
6	<i>Commerce (Business Environment- I)</i>	03	6	<i>Business Law (Business Regulatory Framework)-I</i>	03
7	<i>Business Economics – I</i>	03	7	<i>Business Mathematics</i>	03
	<i>TOTAL CREDITS</i>	20		<i>TOTAL CREDITS</i>	20

*List of Skill Enhancement Courses (SEC)for Semester I(Any One)		**List of Skill Enhancement Courses (SEC)for Semester II(Any One)	
1	Foundation Course-I	1	Foundation Course-II
2	Foundation Course in NSS-I	2	Foundation Course in NSS-II
3	Foundation Course in NCC-I	3	Foundation Course in NCC-II

4	Foundation Course in Physical Education-I	4	Foundation Course in Physical Education-II
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Note: Course selected in Semester I will continue in Semester II

Second Year B.Com (Accounting and Finance)

Semester III			Semester IV		
Sr. No	Courses	Credits	Sr. No.	Courses	Credits
	Elective Courses (EC)			Elective Courses (EC)	
1	<i>Financial Accounting (Special Accounting Areas) - III</i>	03	1	<i>Financial Accounting (Special Accounting Areas) - IV</i>	03
2	<i>Cost Accounting (Methods of Costing) - II</i>	03	2	<i>Management Accounting (Introduction to Management Accounting)</i>	03
3	<i>Taxation-II (Direct Taxes Paper-I)</i>	03	3	<i>Taxation -III (Direct Tax paper - II)</i>	03
Ability Enhancement Courses (AEC)			Ability Enhancement Courses (AEC)		
Ability Enhancement Compulsory Course (AECC)			Ability Enhancement Compulsory Course (AECC)		
4	<i>Information Technology in Accountancy - I</i>	03	4	<i>Information Technology in Accountancy - II</i>	03
	<i>Skill Enhancement Courses (SEC)</i>			<i>Skill Enhancement Courses (SEC)</i>	
5	<i>Foundation Course in Commerce (Financial Market Operations) -III</i>	02	5	<i>Foundation Course in Management (Introduction to Management) - IV</i>	02
	Core Courses (CC)			Core Courses (CC)	
6	<i>Business Law (BusinessRegulatory framework)-II</i>	03	6	<i>Business Law (Company Law) - III</i>	03
7	<i>Business Economics-II</i>	03	7	<i>Research Methodology in Accounting and Finance</i>	03
	<i>TOTAL CREDITS</i>	<i>20</i>		<i>TOTAL CREDITS</i>	<i>20</i>

*List of Skill Enhancement Courses (SEC)for Semester III(Any One)		**List of Skill Enhancement Courses (SEC)for Semester IV(Any One)	
1	Foundation Course in Commerce (Financial Market Operations) –III	1	Foundation Course in Management (Introduction to Management) -IV
2	Foundation Course-Contemporary Issues-III	2	Foundation Course-Contemporary Issues-IV

3	Foundation Course in NSS –III	3	Foundation Course in NSS –IV
4	Foundation Course in NCC –III	4	Foundation Course in NCC –IV
5	Foundation Course in Physical Education –III	5	Foundation Course in Physical Education – IV
** List of Elective Courses (EC)for Semester III (Any Three)		** List of Elective Courses (EC)for Semester IV (Any Three)	
1	Financial Accounting (Special Accounting Areas) –III	1	Financial Accounting (Special Accounting Areas) –IV
2	Cost Accounting (Methods of Costing) –II	2	Management Accounting (Introduction to Management Accounting)
3	Auditing (Techniques of Auditing and Audit Procedures) –II	3	Auditing –III
4	Taxation -II (Direct Taxes Paper-I)	4	Taxation -III (Direct Taxes-II)
5	Principles& Practices of Banking	5	Wealth Management

Note: Course selected in Semester III will continue in Semester IV

Third Year B.Com (Accounting and Finance)

Semester V			Semester VI		
Sr. No	Courses	Credits	Sr. No	Courses	Credits
	Elective Courses (EC)			Elective Courses (EC)	
1	Cost Accounting – III	03	1	Cost Accounting- IV	03
2	Financial Management – II	03	2	Financial Management – III	03
3	Taxation - IV (Indirect Taxes - II)	03	3	Taxation - V (Indirect Taxes- III)	03
4	Management –II (Management Applications)	03	4	Economics Paper – III (Indian Economy)	03
	Core Courses (CC)			Core Courses (CC)	
5	Financial Accounting – V	04	5	Financial Accounting – VII	04
6	Financial Accounting – VI	04	6	Project Work	04
	TOTAL CREDITS	20		TOTAL CREDITS	20

** List of Elective Courses (EC)for Semester V (Any four)		** List of Elective Courses (EC)for Semester VI(Any four)	
1	Cost Accounting –III	1	Cost Accounting –IV
2	Financial Management –II	2	Financial Management –III
3	Taxation -IV (Indirect Taxes-II)	3	Taxation - V (Indirect Taxes-III)
4	International Finance	4	Security Analysis and Portfolio Management
5	Financial Analysis and Business Valuation	5	Management Control Systems
6	Management -II (Management Applications)	6	Economics Paper –III (Indian Economy)

Note: Course selected in Semester V will continue in Semester VI.

Note: Project work is considered as a special course involving application of knowledge in solving/analyzing/exploring a real life situation/ difficult problem. Project work would be of 04 credits each. A project work may be undertaken in any area of Elective Courses/ Study Area. The objective of the project work is to introduce students to research methodology in the subject and prepare them for pursuing research in theoretical or experimental or computational areas of the subject.