

**B Com (Apprenticeship/ Internship Embedded) UG Program**  
**Curriculum Structure**  
**Semester I**

	Particulars	DSC	Instruction Hrs per week	Exam Duration	Marks			Credits
		L+T+P			IA	Exam	Total	
Group I (6 core courses)	Introduction to Accounting *	DSC -C1	4	3	40	60	100	4
	Basics of Spreadsheet *	DSC-C2	2	2	10	40	50	2
	Purchases and Account Payables*	DSC-C3	4	3	40	60	100	4
	Sales and Account Receivables*	DSC-C4	2	2	10	40	50	2
	Principles of Marketing**	DSC-C5	4	3	40	60	100	3
	Production Management *	DSC-C6	2	2	10	40	50	2
Group II Open Electives	Managerial Economics/ Financial Literacy/ Accounting for everyone	OE	4	3	40	60	100	3
Group III Foundati on Courses	English	AEC	4	3	40	60	100	3
	Language	AEC	4	3	40	60	100	3
Group IV SEC	Digital Fluency	SEC	2	2	10	40	50	2
	Health and Wellness and Yoga	SEC	2	2	10	40	50	2
<b>Total marks and credits</b>							<b>850</b>	<b>30</b>

**Teaching and Evaluation:**

\*Core Papers – Sector specific – Theory – 30% and Practical – 70%

\*\*Core Papers – General Papers – Theory – 100%

**Proposed B Com (Apprenticeship/ Internship Embedded) - CBCS  
Semester II**

	Particulars	DSC	Instruction Hrs per week	Exam Duration	Marks			Credits
		L+T+P			IA	Exam	Total	
Group I (6 core courses)	Purchases Assets and Accounts Payables*	DSC-C7	4	3	40	60	100	4
	Advanced Spreadsheet	DSC-C8	2	2	10	40	50	2
	Understanding Payroll and Salary*	DSC-C9	4	3	40	60	100	4
	Sales and Inventory Management *	DSC-C10	2	2	10	40	50	2
	Banking, Financial Services and Insurance**	DSC-C11	4	3	40	60	100	4
	ERP Banking Operations	DSC-C12	2	2	10	40	50	2
Group II Open Electives	Public Finance/Financial Environment/Investing in Stock Markets	OE	4	3	40	60	100	3
Group III Ability Enhance ment Courses	English	AEC	4	3	40	60	100	3
	Language	AEC	4	3	40	60	100	3
Group IV	Elective Foundation: Environment Science & Value Education	SEC	2	3	40	60	100	3
<b>Total marks and credits</b>							<b>850</b>	<b>30</b>

**Teaching and Evaluation:**

\*Core Papers – Sector specific – Theory – 30% and Practical – 70%

\*\*Core Papers – General Papers – Theory – 100%

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III Semester**

	Particulars	DSC	Instruction Hrs per week	Exam Durati on	Marks			Credits
		L+T+P			IA	Exam	Total	
Group I (6 core courses )	Financial Accounting Global Practices with ERP – 1**	DSC –C13	4	3	40	60	100	4
	Corporate Financial Accounting –I*	DSC-C14	2	2	10	40	50	2
	Business Statistics*	DSC-C15	4	3	40	60	100	4
	Cost Accounting-I	DSC-C16	2	2	10	40	50	2
	Payroll and Software **	DSC-C17	4	3	40	60	100	4
	Basics of Financial Management*	DSC-C18	2	2	10	40	50	2
Group II Open Elective s	Entrepreneurial Skills/ Advertising Skills/ Modern Bank Management	OE	4	3	40	60	100	3
Group III Founda tion Courses	English	AEC	4	3	40	60	100	3
	Language	AEC	4	3	40	60	100	3
Group IV SEC	AI/ Cyber Security/ Financial Education and Investment Awareness	SEC	2	2	10	40	50	2
	Co-curricular & Extra Curricular Activities	SEC	2	2	10	40	50	2
<b>Total marks and credits</b>							<b>850</b>	<b>31</b>

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Semester IV**

	Particulars	DSC	Instruction Hrs per week	Exam Duration	Marks			Credits
		L+T+P			IA	Exam	Total	
Group I (6 core courses)	Financial Accounting – Global practices with ERP- II**	DSC-C19	4	3	40	60	100	4
	Corporate Financial Accounting –II*	DSC-C20	2	2	10	40	50	2
	Cost Control Techniques – ERP**	DSC-C21	4	3	40	60	100	4
	Cost Accounting –II*	DSC-C22	2	2	10	40	50	2
	Business Regulatory Framework*	DSC-C23	4	3	40	60	100	4
	Business Mathematics*	DSC-C24	2	2	10	40	50	2
Group II Open Electives	-	-	-	-	-	-	-	-
Group III Ability Enhance ment Courses	Language-I	AEC	4	3	40	60	100	3
	Language–II	AEC	4	3	40	60	100	3
Group IV Skill Enhance ment Course	AI/ Cyber Security/ Financial Education and Investment Awareness	SEC	2	2	10	40	50	2
	India & Indian Constitution	SEC	3	3	40	60	100	3
<b>Total marks and credits</b>							<b>800</b>	<b>29</b>

**Teaching and Evaluation:**

\*Core Papers – Sector specific – Theory – 30% and Practical – 70%

\*\*Core Papers – General Papers – Theory – 100%

NEP SCHEME – 2021-22 B.COM. – V SEMESTER							
COURSE CODE	TITLE OF THE COURSE	CATEGORY OF THE COURSE	TEACHING HOURS PER WEEK (L + T + P)	Internal Marks	External Marks	TOTAL MARKS	CREDITS
G 310 DC1.5	Budgeting and cash flow management*	DSC-25	3+0+2	40	60	100	4
G 310 DC2.5	Income Tax	DSC-26	3+0+2	40	60	100	4
G 310 DC3.5	Business intelligence and analytics*	DSC-27	3+0+2	40	60	100	4
G 310 DC4.5	Corporate Law and Governance	DSC-28	3+0+1	40	60	100	3
G 310 DE1.5	Advanced Financial Management	DSE-E1	3+0+0	40	60	100	4
G 310 DE2.5	Management Accounting	DSE-E2	3+0+0	40	60	100	4
G 310VOC1.5/ G310VOC2.5	A. GST-Law & Practice** OR B. Digital Marketing	DSE-E3	2+0+2	40	60	100	4
G 310VOC1.5/ G310VOC2.5	Internship / Employability Skills/Cyber Security	DSE-E4	2+0+2	40	60	100	3
				<b>300</b>	<b>400</b>	<b>800</b>	<b>30</b>
	<b>Teaching and Evaluation:</b> *Core Papers – Sector specific – Theory – 30% and Practical – 70% **Core Papers – General Papers – Theory – 100%						
<b>NEP SCHEME – 2021-22 B.COM. – VI SEMESTER (Apprenticeship/Internship)</b>							
COURSE CODE	Duration	No. of Months	Credits			Marks	
G 310 DE2.5	November	Six	30			800	
<b>Note:</b>							
<b>1. Under DSE, Dual Specialization to be offered, students should choose two elective groups from</b>							

**the above elective groups.**

**2.The students shall undergo Six Months of Apprenticeship/internship programme in any business organization immediately after completion of 5th Semester Examination .**