

CENTRE FOR DISTANCE & ONLINE EDUCATION

**EVALUATION SCHEME
SYLLABUS
(REVISED)**

**BACHELOR OF COMMERCE (HONS)
B.COM (HONS)**

EFFECTIVE FROM: 2025-26



**Centre for Distance & Online Education
Swami Vivekanand Subharti University
Meerut (U.P.)**

**CENTRE FOR DISTANCE & ONLINE EDUCATION
SWAMI VIVEKANAND SUBHARTI UNIVERSITY
MEERUT (U.P.)**

**Evaluation Scheme
Bachelor of Commerce(Hons)
B.Com(Hons)**

1ST YEAR SEMESTER-I BACHELOR OF COMMERCE(HONS) B.COM(HONS)								
S.N .	Course Code	Course Name	Course Type	Theory/ Practical /Project	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
						AW		
1	AEC-1	English Communication	AECC	Theory	4	30	70	100
2	B.Com(H)-101	Business Organization and Management	Core Course	Theory	6	30	70	100
3	B.Com(H)-102	Financial Accounting	Core Course	Theory	6	30	70	100
4	B.Com(H)-103	Micro Economics	(Any One)	Theory	4	30	70	100
	B.Com(H)-104	Insurance & Risk Management	General Elective					
5	VAC-RB	Rashtra Bodh	Qualifying	Theory	0	15	35	50
TOTAL					20	120	280	400

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1ST YEAR SEMESTER-II								
BACHELOR OF COMMERCE(HONS) B.COM(HONS)								
EXIT OPTION WITH U.G. CERTIFICATE								
S. N.	Course Code	Course Name	Course Type	Theory/ Practic al/ Project	Credit	Continu ous Assesm ent Marks	Term End Exam Marks	Grand Total
						AW		
1	AEC-2	Environmental Science	AECC	Theory	4	30	70	100
2	B.Com(H)-201	Business Law	Core Course	Theory	4	30	70	100
3	B.Com(H)-202	Business Communication	Core Course	Theory	4	30	70	100
4	B.Com(H)-203	Fundamentals of Computers and Information System	Core Course	Theory	4	30	70	100
5	B.Com(H)-204	Macro Economics	Core Course	Theory	4	30	70	100
6	VAC-IKS	Indian Knowledge System	VAC	Theory	2	15	35	50
7	HVE-01	Human Values and Professional Ethics	Non- Credit Compulsory Course (Qualifying)	Theory	0	30	70	100
TOTAL					22	165	385	550

CENTRE FOR DISTANCE & ONLINE EDUCATION
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2ND YEAR								
SEMESTER-III								
BACHELOR OF COMMERCE(HONS)								
B.COM(HONS)								
S. N.	Course Code	Course Name	Course Type	Theory/ Practical/ Project	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
						AW		
1	B.Com(H)-301	Cost and Management Accounting	Core Course	Theory	4	30	70	100
2	B.Com(H)-302	Principles of Marketing	Core Course	Theory	4	30	70	100
3	B.Com(H)-303	Income Tax Law & Practice	Core Course	Theory	4	30	70	100
4	B.Com(H)-304	Goods and Service Tax	Core Course	Theory	4	30	70	100
5	B.Com(H)-305	Fundamentals of Investment	Core Course	Theory	4	30	70	100
6	SEC-01	Personality Development and Communication Skills	(Any One) SEC Elective	Theory	3	30	70	100
	SEC-02	E-Commerce						
	SEC-03	Entrepreneurship For Small Business						
TOTAL					23	180	420	600

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2ND YEAR SEMESTER-IV								
BACHELOR OF COMMERCE(HONS) B.COM(HONS)								
EXIT OPTION WITH U.G. DIPLOMA								
S.N.	Course Code	Course Name	Course Type	Theory/ Practical/ Project/ Viva	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
						AW		
1	B.Com(H)-401	Research Methodology	Core Course	Theory	4	30	70	100
2	B.Com(H)-402	Business Statistics	Core Course	Theory	4	30	70	100
3	B.Com(H)-403	Financial Management	Core Course	Theory	4	30	70	100
4	B.Com(H)-404	Basic Mathematics	Core Course	Theory	4	30	70	100
5	B.Com(H)-405	Project Management	Core Course	Theory	4	30	70	100
6	SEC-04	Commodity & Stock Market	(Any One) SEC Elective		3	30	70	100
	SEC-05	Personal Selling & Salesmanship						
	SEC-06	Talent and Knowledge Management						
TOTAL					23	180	420	600

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3RD YEAR								
SEMESTER-V								
BACHELOR OF COMMERCE(HONS)								
B.COM(HONS)								
S. N.	Course Code	Course Name	Course Type	Theory/ Practical/ Project	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
						AW		
1	B.Com(H)-501	Corporate Accounting	Core Course	Theory	4	30	70	100
2	B.Com(H)-502	Human Resource Management	Core Course	Theory	4	30	70	100
3	(Any 2 Courses from any One Group) Banking Group/ Finance Group / International Business Group	Elective-I B.Com(H) BK1/ BK2/ BK3/BK4 B.Com(H)FM1/FM2/FM3/FM4 B.Com(H)IB1/IB2/IB3/IB4	Discipline Specific Elective	Theory	4	30	70	100
4		Elective-II B.Com(H) BK1/ BK2/ BK3/BK4 B.Com(H)FM1/FM2/FM3/FM4 B.Com(H)IB1/IB2/IB3/IB4		Theory	4	30	70	100
5	B.Com(H)-504	Research Project	Project work	Project	5	-	100	100
6	B.Com(H)-505	Advertising Management	Core Course	Theory	4	30	70	100
TOTAL					25	150	450	600

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3RD YEAR SEMESTER-VI								
BACHELOR OF COMMERCE(HONS) B.COM(HONS)								
U.G. DEGREE IN COMMERCE WITH HONOURS								
S.N.	Course Code	Course Name	Course Type	Theory/ Practical/ Project	Credit	Continuous Assessment Marks	Term End Exam Marks	Grand Total
						AW		
1	B.Com(H)-601	International Business	Core Course	Theory	4	30	70	100
2	B.Com(H)-602	Corporate Law	Core Course	Theory	4	30	70	100
3	(Any 2 Courses from any One Group) Banking Group/ Finance Group / International Business Group	Elective-III B.Com(H) BK5/ BK6/ BK7/BK8 B.Com(H)FM5/FM6/FM7/FM8 B.Com(H)IB5/IB6/IB7/IB8	Discipline Specific Elective	Theory	4	30	70	100
4		Elective-IV B.Com(H) BK5/ BK6/ BK7/BK8 B.Com(H)FM5/FM6/FM7/FM8 B.Com(H)IB5/IB6/IB7/IB8		Theory	4	30	70	100
5	B.Com(H)-603	Start-UP Studies	Open Elective (Any One)	Theory	4	30	70	100
	B.Com(H)-604	Digital Marketing						
6	B.Com(H)-605	Research Project	Project work	Dissertation	5	-	100	100
TOTAL					25	150	450	600

Total of All Semester Credits:138

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3.6 List of all Courses under different categories for B.COM(H) Programme

Course Type			Course Code	Course Name
Core Course			B.Com(H)-101	Business Organization and Management
			B.Com(H)-102	Financial Accounting
			B.Com(H)-201	Business Law
			B.Com(H)-202	Business Communication
			B.Com(H)-203	Fundamentals of Computers and Information System
			B.Com(H)-204	Macro Economics
			B.Com(H)-301	Cost and Management Accounting
			B.Com(H)-302	Principles of Marketing
			B.Com(H)-303	Income Tax Law & Practice
			B.Com(H)-304	Goods and Service Tax
			B.Com(H)-305	Fundamentals of Investment
			B.Com(H)-401	Research Methodology
			B.Com(H)-402	Business Statistics
			B.Com(H)-403	Financial Management
			B.Com(H)-404	Basic Mathematics
			B.Com(H)-405	Project Management
			B.Com(H)-501	Corporate Accounting
			B.Com(H)-502	Human Resource Management
			B.Com(H)-505	Advertising Management
			B.Com(H)-601	International Business
B.Com(H)-602	Corporate Law			
GENERIC ELECTIVE				Micro Economics
			B.Com(H)-103	
			B.Com(H)-104	Insurance & Risk Management
Discipline Specific Elective	Banking Group	ANY two in V sem	B.Com(H) BK1	Fundamentals of commercial Banking
			B.Com(H)Bk2	Banker Customer Relationship Management
			B.Com(H) BK3	Banking Product and Services
			B.Com(H) BK4	Banking Laws & Practice
		ANY two in VI sem	B.Com(H) BK5	E-Banking
			B.Com(H) BK6	Rural Banking & Micro Finance
			B.Com(H) BK7	Retail & universal banking
			B.Com(H) BK8	International Banking
	Finance Group	ANY two	B.Com(H)FM1	Monetary Theories and Institutions
			B.Com(H)FM2	Financial Markets
			B.Com(H)FM3	Investment management

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		in V sem	B.Com(H)FM4	Working Capital Management
		ANY two in VI sem	B.Com(H)FM5	Strategic Corporate Finance
			B.Com(H)FM6	Merchant Banking & Financial Services
			B.Com(H)FM7	Investment analysis and portfolio management
			B.Com(H)FM8	International Finance
	International Business Group	ANY two in V sem	B.Com(H)IB1	International Business in Service Sector
			B.Com(H)IB2	International Economics
			B.Com(H)IB3	International Marketing
			B.Com(H)IB4	International Distribution and Supply Chain Management
		ANY two in VI sem	B.Com(H)IB5	Export –Import Procedure & Documentations
			B.Com(H)IB6	FOREX Management
			B.Com(H)IB7	International Logistics Management
			B.Com(H)IB8	Global Business Environment
SKILL ENHANCEMENT COURSE		SEC-01	Personality Development and Communication Skills	
		SEC-02	E-Commerce	
		SEC-03	Entrepreneurship For Small Business	
		SEC-04	Commodity & Stock Market	
		SEC-05	Personal Selling & Salesmanship	
		SEC-06	Talent and Knowledge Management	
OPEN ELECTIVES (Any one)		B.Com(H)-603	Start up studies	
		B.Com(H)-604	Digital Marketing	
Project Work		B.Com(H)-504	Research Project	
		B.Com(H)-605	Research Project (Dissertation)	
Ability Enhancement Compulsory Course		AEC-1	English Communication (Theory)	
		AEC-2	Environmental Science	
Value Added Course		VAC-IKS	Indian Knowledge System	
Qualifying		VAC-RB	Rashtra Bodh	
		HVE-01	Human Values and Professional Ethics	

Total of All Semester Credits: 138

ABBREVIATIONS:

AW : Assignment Work
AECC : Ability Enhancement Compulsory Course
SEC : Skill Enhancement Course
DSE : Discipline Specific Elective