

CENTRE FOR DISTANCE & ONLINE EDUCATION

**EVALUATION SCHEME
SYLLABUS
(REVISED)**

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

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 (B.Com)**

1ST YEAR SEMESTER-I BACHELOR OF COMMERCE (B.COM)								
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- 101A	Business Organisation	(Any One)	Theory	6	30	70	100
	B.Com- 101B	Business Statistics	MJC-1 (Major)					
2	B.Com- 102A	Business Communication	(Any One)	Theory	4	30	70	100
	B.Com- 102B	Fundamentals of Business Analytics	MIC-1 (Minor)					
3	B.Com-103	Green Marketing Management	MIC-2 (Minor)	Theory	4	30	70	100
4	B.Com- 104	Introduction to Computer Application	MDC-1	Theory	4	30	70	100
5	AEC-1	English Communication	AEC-1	Theory	2	30	70	100
6	Z010101T	First Aid and Basic Health	SEC-1	Theory	3	30	70	100
7	VAC-RB	Rashtra Bodh	Qualifying	Theory	0	15	35	50
TOTAL					23	180	420	600

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1ST YEAR								
SEMESTER-II								
BACHELOR OF COMMERCE (B.COM)								
EXIT OPTION WITH U.G. CERTIFICATE								
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-201A	Business Management	(Any One) MJC-2 (Major)	Theory	5	30	70	100
	B.Com- 201B	Financial Accounting						
2	B.Com-202A	Essentials of E-Commerce	(Any One) MIC-3 (Minor)	Theory	4	30	70	100
	B.Com- 202B	Business Economics						
3	B.Com- 203	Talent Management	MIC-4 (Minor)	Theory	4	30	70	100
4	B.Com- 204	Advertising Management	MDC-2	Theory	4	30	70	100
5	AEC-2	Environmental Science	AEC-2	Theory	2	30	70	100
6	Z0202010	Food, Nutrition and Hygiene	SEC-2	Theory	3	30	70	100
7	VAC-IKS	Indian Knowledge System	VAC	Theory	2	15	35	50
TOTAL					24	195	455	650

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2ND YEAR								
SEMESTER-III								
BACHELOR OF COMMERCE (B.COM)								
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-301A	Company Law	(Any One) MJC-3 (Major)	Theory	6	30	70	100
	B.Com-301B	Cost Accounting						
2	B.Com-302A	Business Regulatory Framework	(Any One) MJC-4 (Major)	Theory	4	30	70	100
	B.Com-302B	Inventory Management						
3	B.Com-303A	Business Data Mining	(Any One) MIC-5 (Minor)	Theory	4	30	70	100
	B.Com-303B	Soft Skills and Development						
4	B.Com-304	Business Law	MDC-3	Theory	4	30	70	100
5	AEC-3	Disaster Risk Management	AEC-3	Theory	2	30	70	100
6	Z030301	Human Values and Environmental Studies	SEC-3	Theory	3	30	70	100
TOTAL					23	180	420	600

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2 ND YEAR								
SEMESTER-IV								
BACHELOR OF COMMERCE (B.COM)								
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-401A	Income Tax Law and Accounts	(Any One)	Theory	5	30	70	100
	B.Com-401B	Fundamentals of Marketing	MJC-5					
2	B.Com-402A	Fundamentals of Entrepreneurship	(Any One)	Theory	5	30	70	100
	B.Com-402B	Organisational Behavior	MJC-6					
3	B.Com-403A	Investment Analysis & Portfolio Management	(Any One)	Theory	5	30	70	100
	B.Com-403B	Banking and Insurance	MJC-7					
4	B.Com-404A	Computer Application Analysis with Excel & SPSS	(Any One)	Theory	4	30	70	100
	B.Com-404B	Business Ethics and Governance	MIC-6					
5	B.Com-405	Business Environment	Compulsory	Theory	2	30	70	100
TOTAL					21	150	350	500

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3 RD YEAR								
SEMESTER-V								
BACHELOR OF COMMERCE (B.COM)								
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-501A	Corporate Accounting	(Any One) MJC-8 (Major)	Theory	5	30	70	100
	B.Com-501B	Goods and Services Tax						
2	B.Com-502A	Business Finance	(Any One) MJC-9 (Major)	Theory	5	30	70	100
	B.Com-502B	Principles and Practices of Insurance						
3	B.Com-503A	Industrial Relations & Labour Laws	(Any One) MJC-10 (Major)	Theory	4	30	70	100
	B.Com-503B	Company Accounts						
4	B.Com-504A	Personal Selling and Salesmanship	(Any One) MIC-7 (Minor)	Theory	4	30	70	100
	B.Com-504B	Monetary Theory and Banking in India						
5	B.Com-506	Training and Development	Compulsory	Theory	6	30	70	100
TOTAL					24	150	350	500

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3 RD YEAR								
SEMESTER-VI								
BACHELOR OF COMMERCE (B.COM)								
U.G. DEGREE IN COMMERCE								
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-601A	Accounting for Managers	(Any One) MJC-11 (Major)	Theory	5	30	70	100
	B.Com-601B	Auditing						
2	B.Com-602A	Financial Market	(Any One) MJC-12 (Major)	Theory	5	30	70	100
	B.Com-602B	Human Resource Management						
3	B.Com-603A	Business Ethics and Corporate Governance	(Any One) MJC-13 (Major)	Theory	5	30	70	100
	B.Com-603B	Communication Skill and Personality Development						
4	B.Com-604A	Corporate Financial Restructuring	(Any One) MIC-8 (Minor)	Theory	4	30	70	100
	B.Com-604B	Social Responsibility & Community Engagement						
5	B.Com-605A	Supply Chain Management	(Any One) MIC-9 (Minor)	Theory	4	30	70	100
	B.Com-605B	E-Marketing						
TOTAL					23	150	350	500

**CENTRE FOR DISTANCE & ONLINE EDUCATION
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Total of All Semester Credits: 138

ABBREVIATIONS:

AW : Assignment Work
MJC : Major Course
MIC : Minor Course
MDC : Multi-Disciplinary Course
AEC : Ability Enhancement Course
SEC : Skill Enhancement Course
VAC : Value Added Course