

SISTER NIVEDITA UNIVERSITY

Undergraduate course structure for Commerce as
per NEP 2020 regulation and according to UGC-CBCS



Course structure for

B. Com (Hons.) in

Accounting & Finance

and

B. Com (Hons.) in Accounting & Finance / B. Com (Hons.) in Accounting & Finance
with Research in Accounting & Finance

Category definition with credit breakup

Semester	Credits								Credits /Semester
	Major	Minor	MDC	AEC	SEC	VAC	INT	Project	
I	12	4		2		2			20
II	12	1	3	2		2			20
III	8	8	3	2	3				24
IV	8	4	3	2	3				20
V	8	7			3	2			20
VI	12	1					3		16
VII	12	8							20
VIII	8/20							12/0	20
Credits / Course	80/92	33	9	8	9	6	3	12/0	
Total Credit									160

Major – Core Courses (CC); Minor – subject minor and vocational education and training; MDC – Multidisciplinary courses; AEC – Ability Enhancement Courses; SEC – Skill Enhancement Courses; VAC – Value Added Courses; INT – Internship; Project – Project.

CATEGORY	COURSE NAME	CREDIT	TEACHING SCHEME		
			L	T	P
SEMESTER - I					
CC1	Financial Accounting - I	4	3	1	0
CC2	Business Mathematics and Statistics	4	3	1	0
CC3	Business Laws	4	3	1	0
M1	Vocational - Mentored Seminar I	2	0	0	2
M2	Vocational - EAA I (Yoga/ Sports/ NCC/ NSS)	1	0	0	2
M3	Vocational – Soft Skill Development I	1	1	0	0
AEC1	Communicative English I	2	2	0	0
VAC1	Environmental Science I	2	2	0	0
TOTAL CREDIT =20			TEACHING HOUR = 21		
SEMESTER - II					
CC4	Financial Accounting - II	4	3	1	0
CC5	Principles and Practice of Management	4	3	1	0
CC6	Cost and Management Accounting - I	4	3	1	0
M4	Vocational – Soft Skill Development II	1	1	0	0
MDC1	Selected by the student (Elective)	3	3	0	0
AEC2	Communicative English II	2	2	0	0
VAC 2	Environmental Science II	2	2	0	0
TOTAL CREDIT =20			TEACHING HOUR = 20		
SEMESTER - III					
CC7	Cost and Management Accounting - II	4	3	1	0
CC8	Income Tax Laws & Practices	4	3	1	0
M5	Selected by students from Minor Basket	4	3	1	0
M6	Vocational - Mentored Seminar II	2	0	0	2
M7	Vocational - EAA I (Yoga/ Sports/ NCC/ NSS)	1	0	0	2
M8	Vocational – Soft Skill Development III	1	1	0	0
MDC2	Selected by the student (Elective)	3	3	0	0
AEC3	Foreign Language - I	2	2	0	0
SEC1	Computer Applications	3	3	0	0
TOTAL CREDIT =24			TEACHING HOUR = 25		
SEMESTER - IV					
CC9	Indirect Taxation	4	3	1	0
CC10	Auditing & Assurance	4	3	1	0
M9	Selected by students from Minor Basket	3	3	0	0
M10	Vocational – Soft Skill Development IV	1	1	0	0
MDC3	Selected by the student (Elective)	3	3	0	0
AEC4	Foreign Language - II	2	2	0	0
SEC2	Basic Management Skill	3	3	0	0
TOTAL CREDIT =20			TEACHING HOUR = 20		
SEMESTER - V					
CC11	Company Law	4	3	1	0
CC12	Fundamentals of Financial Management	4	3	1	0
M11	Selected by students from Minor Basket	4	3	1	0
M12	Selected by students from Minor Basket	2	2	0	0
M13	Vocational – Soft Skill Development V	1	1	0	0
SEC3	Data Analysis	3	3	0	0

VAC3	Ethics and IPR	2	2	0	0
TOTAL CREDIT =20			TEACHING HOUR = 20		
SEMESTER - VI					
CC13	Corporate Accounting	4	3	1	0
CC14	Financial Reporting & Financial Statement Analysis	4	3	1	0
CC15	Strategic Management	4	3	1	0
M14	Vocational – Soft Skill Development VI	1	1	0	0
INT1	Internship	3	0	0	6
TOTAL CREDIT = 16			TEACHING HOUR = 19		
SEMESTER - VII					
CC16	International Business	4	3	1	0
CC17	Financial Markets, Institutions and Financial Services	4	3	1	0
CC18	Business Ethics and Corporate Governance	4	3	1	0
M15	Selected by students from Minor Basket	4	3	1	0
M16	Selected by students from Minor Basket	4	3	1	0
TOTAL CREDIT =20			TEACHING HOUR = 20		
SEMESTER - VIII					
CC19	Business Research Methods	4	3	1	0
CC20	Entrepreneurship Development and Corporate Social Responsibility	4	3	1	0
Project/ Courses	Research Project on any Contemporary Business Area, Documentation and Presentation/ Investment Planning, Computerized Accounting & E-filing of Tax Returns, Corporate Finance	12 (6+6)/4+4+4	0/3+3+3	0/1+1+1	24/0
TOTAL CREDIT =20			TEACHING HOUR = 32/20		