

Girijananda Chowdhury University, Assam

Course Structure for Certificate/Diploma/Three or Four Year Degree

Course in Commerce

Programme Outcomes

PO1 - Enables learners to get theoretical and practical exposure in the commerce field which includes Accounts, Marketing, Management, Banking and Finance.

PO2 - Develops communication skills and build confidence to face the challenges of the corporate environment.

PO3 – Makes students industry ready and develop various managerial skills and abilities such as business planning, decision-making, problem-solving, etc.

PO4- Develops entrepreneurial skills amongst learners for better professional opportunities

PO5 - Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PO6- After successful completion of the programme, learners develop a thorough understanding of the fundamentals in Commerce.

Summary of Credit Distribution

Semester	Core (Major)	Core (Minor)	Multidisciplinary	AECC	SEC	VAC	Total
I	4	4+4	3	2	3	2	22
II	4	4+4	3	2	3	2	22
III	4	4+4	3	2	3	-	20
IV	20	-	-	-	-	-	20
V	4+12	-	-	2	-	2	20
VI	20	-	-	-	-	-	20
Total							124
VII	4+8	4+4	-	-	-	-	20
VIII	8+12	-	-	-	-	-	20
Total							164

YEAR – 1

First Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Business Organisation and Management	Core	4-0-0	4
	Core B1* (Management/ Economics/Computer Applications)	Core	4-0-0	4
	Core C1* (Management/ Economics/Computer Applications)	Core	4-0-0	4
	Multidisciplinary1*	MDC	3-0-0	3
	AEC1*	AEC	2-0-0	2
	SEC1*	SEC	3-0-0	3
	VAC1*	VAC	2-0-0	2
TOTAL				22

Second Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Financial Accounting	Core	4-0-0	4
	Core B2* (Management/ Economics/Computer Applications)	Core	4-0-0	4
	Core C2* (Management/ Economics/Computer Applications)	Core	4-0-0	4
	Multidisciplinary2*	MDC	3-0-0	3
	AEC2*	AEC	2-0-0	2
	SEC2*	SEC	3-0-0	3
	VAC2*	VAC	2-0-0	2
TOTAL				22

Students exiting after securing minimum 44 credits in the first two semesters along with an additional vocational course of minimum 4 credits or equivalent to that will be awarded **UG Certificate in Commerce**

YEAR – 2

Third Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Fundamentals of Financial Management	Core	4-0-0	4
	Core B3* (Management/ Economics/Computer Applications	Core	4-0-0	4
	Core C3* (Management/ Economics/Computer Applications	Core	4-0-0	4
	Multidisciplinary3*	MDC	3-0-0	3
	AEC3*	AEC	2-0-0	2
	SEC3*	SEC	3-0-0	3
TOTAL				20

Fourth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation (A/M/F)1*	Major	4-0-0	4
	Entrepreneurship	Major	4-0-0	4
	Business Mathematics & Statistics	Major	4-0-0	4
	Indian Financial System	Major	4-0-0	4
	Advertising	Major	4-0-0	4
TOTAL				20

Students exiting the programme after securing minimum 82 credits will be awarded **UG Diploma in Commerce** provided they secure additional 4 credit in skill based vocational courses.

YEAR – 3

Fifth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation (A/M/F) 2*	Major	4-0-0	4
	Income Tax Law & Practice	Major	4-0-0	4
	Business Laws	Major	4-0-0	4
	Internship	Major		4
	VAC 3*	VAC	2-0-0	2
	AEC 4*	AEC	2-0-0	2
TOTAL				20

Sixth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation (A/M/F)3*	Major	4-0-0	4
	Indirect Tax Laws	Major	4-0-0	4
	Corporate Law	Major	4-0-0	4
	Auditing	Major	4-0-0	4
	Insurance & Risk Management	Major	4-0-0	4
TOTAL				20

Students who want to undertake 3-year UG programme will be awarded **UG Degree in Commerce** upon securing 120 credits

EXIT OPTION WITH BACHELOR DEGREE IN COMMERCE with –

- Major in Commerce with Single Minor in either Management or Economics or Computer Application
- Major in Commerce with Double Minor in either Management or Economics or Computer Application (Two disciplines)

YEAR – 4

Students may opt for either **B.Com (Hons)** or **B.Com (Hons. with Research)** Degree.

Seventh Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation (A/M/F)4*	Major	4-0-0	4
	Research Methodology	Major	0-0-8	4
	Investing in Stock Markets	Major	4-0-0	4
	Core B4* (Management/ Economics/Computer Applications)	Minor	4-0-0	4
	Core C4* (Management /Economics/Computer Applications)	Minor	4-0-0	4
TOTAL				20

Continuation of opted Minor Disciplines of Preceding Three Years

Eighth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation (A/M/F)5*	Major	4-0-0	4
	Ethics & Corporate Governance	Major	4-0-0	4
	E-commerce & Cyber Laws	Major	4-0-0	4
	Project Management	Major	4-0-0	4
	Business Environment	Major	4-0-0	4
TOTAL				20

Students will be awarded UG Degree (Honours) in Commerce upon securing 164 credits

YEAR – 4

Seventh Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation (A/M/F)4*	Major	4-0-0	4
	Research Methodology	Major	0-0-8	4
	Core B4* (Management/ Economics/Computer Applications)	Minor	4-0-0	4
	Core C4* (Management /Economics/Computer Applications)	Minor	4-0-0	4
	Research Project (Phase- I)	Major	0-0-8	4
TOTAL				20

Continuation of opted Minor Disciplines of Preceding Three Years

Eighth Semester				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation (A/M/F)5*	Major	4-0-0	4
	Ethics & Corporate Governance	Major	4-0-0	4
	E-commerce & Cyber Laws	Major	4-0-0	4
	Research Project (Phase-II)	Major	0-0-16	8
TOTAL				20

Students will be awarded UG Degree (Honours) with Research in Commerce upon securing 164 credits

Annexure I

(a) Major in Commerce with Single Minor

A Student of Commerce who opt for SINGLE MINOR either in Management/Economics/Computer Application, will have the following courses (with respect to Core B and Core C) 1st, 2nd, 3rd Semesters and 7th Semester–

First Semester	Second Semester	Third Semester	Seventh Semester
B1.Management/ Economics/ Computer Application	B2.Management/ Economics/ Computer Application	B3.Management/ Economics/ Computer Application	B4.Management/ Economics/ Computer Application
C1.Management/ Economics/ Computer Application	C2.Management/ Economics/ Computer Application	C3.Management/ Economics/ Computer Application	C4.Management/ Economics/ Computer Application

(b) Major in Commerce with Double Minor

A Student of Commerce who opt for DOUBLE MINOR, will have the following courses (with respect to Core B and Core C) 1st, 2nd, 3rd Semesters and 7th Semester–

First Semester	Second Semester	Third Semester	Seventh Semester
B1.Management/ Economics/ Computer Application	B2.Management/ Economics/ Computer Application	B3.Management/ Economics/ Computer Application	B4.Management/ Economics/ Computer Application
C1.Management/ Economics/ Computer Application	B2.Management/ Economics/ Computer Application	B3.Management/ Economics/ Computer Application	C4.Management/ Economics/ Computer Application

c) Students of other Discipline opting for COMMERCE as Minor

- Students with a SINGLE MINOR in Commerce need to opt for 2 (two) courses in each Semester
- Students with DOUBLE MINOR (Commerce as one of the Minor) need to opt for 1 (one) course in each Semester

First Semester	Second Semester	Third Semester	Seventh Semester
B1. Business Organisation and Management	B2. Financial Accounting	B3. Fundamentals of Financial Management	B4. Insurance & Risk Management
C1. New Venture Planning	C2. Advertising	C3. Personal Selling and Salesmanship	C4. Direct & Indirect Taxes

e) Multidisciplinary Courses offered by Commerce for 1st, 2nd and 3rd Semester –

First Semester	Second Semester	Third Semester
Basics of Accounting	Business Studies	Entrepreneurship Development

Annexure II

Students should opt for one specialisation course from any of the three courses (A/M/F) from Fourth to Eighth Semester

Fourth Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation A1: Advanced Financial Accounting	Major	4-0-0	4
	Specialisation M1: Management Principles & Applications	Major	4-0-0	4
	Specialisation F1: Banking Law & Practice	Major	4-0-0	4

Fifth Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation A2: Corporate Accounting	Major	4-0-0	4
	Specialisation M2: Human Resource Management	Major	4-0-0	4
	Specialisation F2: Micro Finance	Major	4-0-0	4

Sixth Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation A3: Financial Statement Analysis	Major	4-0-0	4
	Specialisation M3: Principles of Marketing	Major	4-0-0	4
	Specialisation F3: Investment Management	Major	4-0-0	4

Seventh Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation A4: Cost Accounting	Major	4-0-0	4
	Specialisation M4: Consumer Affairs and Customer Care	Major	4-0-0	4
	Specialisation F4: International Banking	Major	4-0-0	4

Eighth Semester (any one)				
Code	Course	Category of Course	L-T-P	Total Credit
	Specialisation A5: Management Accounting	Major	4-0-0	4
	Specialisation M5: Industrial Relations	Major	4-0-0	4
	Specialisation F5: International Trade	Major	4-0-0	4