

**Dated: 22.04.2019**  
**GAUHATI UNIVERSITY**  
**B.COM HONOURS COURSE STRUCTURE UNDER CBCS**  
**DEPARTMENT OF COMMERCE, GAUHATI UNIVERSITY (NEW)**

<b>Semester</b>	<b>Category</b>	<b>Subjects &amp; Codes</b>	<b>Credit Points</b>	<b>Total Credit</b>
1 <sup>st</sup> Semester	AECC	1014: Environmental Studies	4x1	04
	SEC	1022: Computer Application in Business	2x1	02
	CCP	1036: Business Communication & Soft Skill	6x3	18
		1046: Financial Accounting		
1056: Principles of Management				
<b>Gross Total Credit Point</b>				<b>24</b>
2 <sup>nd</sup> Semester	AECC	2014: English	4x1	04
	SEC	2022: E-Commerce	2x1	02
	CCP	2036: MIL/Alt English	6x3	18
		2046: Corporate Accounting		
2056: Business Mathematics & Statistics I				
<b>Gross Total Credit Point</b>				<b>24</b>
3 <sup>rd</sup> Semester	GE	3016: Business Economics	6x1	06
	CCP	3026: Corporate Laws	6x3	18
		3036: Business Mathematics & Statistics II		
		3046: Indian Financial System		
	DSE (any one)	3056: Accy: Advanced Financial Accounting	6x1	06
		3066: MGT: Human Resource Management		
3076: FIN: Modern Banking				
<b>Gross Total Credit Point</b>				<b>30</b>

4 <sup>th</sup> Semester	GE	4016: Indian Economy	6x1	06
	CCP	4026: Fundamentals of Financial Management	6x3	18
		4036: Direct & Indirect Taxes		
		4046: Business Laws		
	DSE (any one)	4056: Accy: Cost & Management Accounting	6x1	6
		4066:MGT: Cost & Management Accounting		
4067: FIN: Micro Finance				
<b>Gross Total Credit Point</b>				<b>30</b>
5 <sup>th</sup> Semester	GE	5016: Macro Economics	6x1	06
	CCP	5026: Entrepreneurship	6x2	12
		5036: Fundamentals of Marketing Management		
	DSE (any one)	5046 (A): Accy: Advanced Corporate Accounting/ 5046B: Financial Statement Analysis	6x1	06
		5056(A): MGT: Customer Relationship Management/ 5056B:Retail Management		
		5066(A): FIN: Capital Markets/ 5066(B):Foreign Exchange Market		
<b>Gross Total Credit Point</b>				<b>24</b>
6 <sup>th</sup> Semester	GE	6016: Tourism & Travel Management	6x1	06
	CCP	6026: Consumer Affairs & Customer Care	6x2	12
		6036: Research Methodology & Project Work		
	DSE	6046A: Accy: Auditing & Assurance/ 6046(B):Computerised Accounting System	6x1	06
		6056 (A): MGT: Industrial Relation & Labour Laws/ 6056(B): Service Marketing		
		6066 (A): FIN: Financial Services/ 6066(B):Fundamentals of Investment		
<b>Gross Total Credit Point</b>				<b>24</b>

N.B:

1. AECC & SEC completed in 1<sup>st</sup> & 2<sup>nd</sup> Semester
2. GE will start from 3<sup>rd</sup> Semester onwards enabling 4 papers
3. CCP will start from 1<sup>st</sup> Semester in the order of 3+3+3+3+2+2 enabling 16 papers.
4. DSE will start from 3<sup>rd</sup> Semester onwards enabling 4 papers
5. Total credit Points for B.Com Honours Course will be 156 Credits.



(Prof. Aparajeeta Borkakoty)  
Head, Dept. of Commerce, G.U.

31.12.2018

**GAUHATI UNIVERSITY**

**B.COM PASS COURSE STRUCTURE UNDER CBCS  
DEPARTMENT OF COMMERCE, GAUHATI UNIVERSITY**

<b>Semester</b>	<b>Category</b>	<b>Subjects</b>	<b>Credit Points</b>	<b>Total Credit</b>
1 <sup>st</sup> Semester	AECC	1012: Environmental Studies	2x1	02
	SEC	1022: Computer Application in Business	2x1	02
	CCP	1036: Business Communication & Soft Skills	6x3	18
		1046: Financial Accounting		
	1056: Principles of Management			
<b>Gross Total Credit Point</b>				<b>22</b>
2 <sup>nd</sup> Semester	AECC	2014: English	4x1	04
	SEC	2022: E-Commerce	2x1	02
	CCP	2036:MIL/Alt English	6x3	18
		2046: Corporate Accounting		
2056: Business Mathematics & Statistics I				
<b>Gross Total Credit Point</b>				<b>22</b>
3 <sup>rd</sup> Semester	GE	3016: Business Economics	6x1	06
	CCP (any two)	3026: Corporate Law	6x2	12
		3036: (A) Business Mathematics & Statistics II/ 303 (B): Insurance		
		3046: Indian Financial System		
	DSE (any one)	3056: Accy: Advanced Financial Accounting	6x1	06
		3066:MGT: Human Resource Management		
3076:FIN: Modern Banking				
<b>Gross Total Credit Point</b>				<b>24</b>
4 <sup>th</sup> Semester	GE	4016: Indian Economy	6x1	06
	CCP (any two)	4026: Fundamentals of Financial Management	6x2	12
		4036: Direct & Indirect Tax		
		4046: Business Laws		
	DSE (any one)	4056: Accy: Cost & Management Accounting	6x1	6
		4066: MGT: Cost & Management Accounting		
4076: FIN: Micro Finance				
<b>Gross Total Credit Point</b>				<b>24</b>

5 <sup>th</sup> Semester	SEC	5012: Personal Selling & Salesmanship	2x1	2
	CCP	5026: Entrepreneurship	6x2	12
		5036: Fundamentals of Marketing Management		
	DSE (any one)	5046 (A): Accy: Advanced Corporate Accounting/ 5046 (B) Computerised Accounting System	6x1	06
5056 (A): MGT: Customer Relationship Management/ 5056 (B) Retail Management				
5066 (A): FIN: Capital Market/ 5066 (B) Foreign Exchange Market				
<b>Gross Total Credit Point</b>				<b>20</b>
6 <sup>th</sup> Semester	SEC	6012: E-filing of Returns	2x1	02
	CCP	6026: Consumer Affair & Customer Care	6x2	12
		6036: Research Methodology & Project Work		
	DSE (any one)	6046 (A): Accy: Auditing & Assurance/ 6046 (B): Financial Statement Analysis	6x1	06
6056 (A) MGT: Industrial Relation & Labour Laws/ 6056 (B): Service Marketing				
6066 (A) FIN: Financial Services/ 6066 (B): Fundamentals of Investment				
<b>Gross Total Credit Point</b>				<b>20</b>

N.B:

1. AECC introduced in 1<sup>st</sup> & 2<sup>nd</sup> Semester
2. SEC 1 & 2 introduced in 1<sup>st</sup> & 2<sup>nd</sup> Semester
3. SEC 3 & 4 introduced in 5<sup>th</sup> & 6<sup>th</sup> Semester
3. CCP introduced in the order 3+3++2+2+2+2 enabling 14 papers.
4. DSE will introduced in 3<sup>rd</sup> Semester onwards enabling 4 papers
5. Total credit Points for B.Com Pass Course is 132 Credits.

AECC: Ability Enhancement Compulsory Course

SEC: Skill Enhancement Compulsory Course

CCP: Compulsory Core Paper

GE: General Elective

DSE: Discipline Specific Elective

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