



Four-year Undergraduate Programme in Commerce

Bachelor of Commerce (Honours/Honours with Research)

from the academic year 2023-2024

St. Xavier's College, Department of Commerce, will offer a four-year (eight semesters) Bachelor of Commerce (Honours/Honours with Research) programme. There will be an exit option after three years, as per UGC guidelines.

NOMENCLATURE OF THE DEGREES

Bachelor of Commerce (Honours) - Four-Year (Eight Semesters) - A student will be awarded the honours degree after completing 176 credits.

Bachelor of Commerce (Honours with Research) - Four-Year (Eight Semesters) - If a student secures a minimum of 75% marks in first six semesters may opt for honours with research in 4th year. The student will be required to complete a research project/dissertation under the guidance of a Faculty member.

Note: Students completing the 4-years programme may join the Master degree programme and complete the same in one year. Also a student completing the B.Com. (Honours with Research) may directly be allowed to join the Ph.D. Programme.

Bachelor of Commerce (exit option) - A student will be awarded the degree after completing 132 credits. Such a student may join the Master degree programme and complete the same in two years.

EXPLANATION OF THE COURSES

The programme will consist of the following seven categories of courses as given below:

1. **Major (Core)** discipline is the discipline or subject of main focus.
2. **Major (Core) Electives** – students will choose courses of their interest in the third/fourth year.
3. **Minor** discipline helps a student to gain a broader understanding beyond the major discipline.



4. **Multi-disciplinary (MDC)** are courses from other disciplines.
5. **Ability Enhancement Courses (AEC)** includes courses in;
 - i. Modern Indian Language - (Bengali/Hindi/Alternative English)
 - ii. Business Communication

The emphasis in these courses is on language, communication skills, critical reading, and academic writing skills to enable students to express themselves coherently in written form and in discussion.

6. **Skill Enhancement Courses (SEC)** are designed to impart practical skills, and hands-on training.
7. **Value-Added Courses (VAC)** include courses in;
 - i. Spirituality and Inter-Religious Harmony
 - ii. Panchkosha: Holistic Personality Development
 - iii. Environmental Education & Sustainability
8. **Internship** will allow students to obtain experience in industry, research labs, business, community service, learning projects.

Internship and Community Outreach (NSS) will have to be completed by all students.



Credit Structure of the B. Com. Programme

Semester	MAJOR (CORE)		MINOR		MULTI-DISCIPLINARY (MDC)		ABILITY ENHANCEMENT COURSES (AEC) - LANGUAGES		SKILL ENHANCEMENT COURSES (SEC)		VALUE ADDED COURSES (VAC)		INTERNSHIP (2) & COMMUNITY OUTREACH (NSS) (1)	TOTAL CREDITS
	PAPERS	CREDITS	PAPERS	CREDITS	Papers	Credits	PAPERS	CREDITS	PAPERS	CREDITS	PAPERS	CREDITS		
		4 OR 6*		4		4		2		3		2		
I	2	8	1	4	1	4	2	4			1	2		22
II	2	8	1	4	1	4	2	4			1	2		22
III	2	8	1	4	1	4			1	3	1	2		21
IV	2	8	1	4	1	4			1	3	1	2		21
V	4	16	1	4					1	3				23
VI	4	16	1	4									3	23
VII*	4	18	1	4										22
VIII*	4	18	1	4										22
	24	100	8	32	4	16	4	8	3	9	4	8	3	176

Note:

Core, Minor, MDC, SEC courses will be of 100 marks, each.

The AEC and VAC courses will be of 50 marks, each.



Curriculum Structure – First Year					
SEMESTER - I					
Sl. No.	Course code	Course name	Category	Marks	Credits
1	C1BC230111T	Financial Accounting - 1	MAJOR (CORE)	100	4
2	C1BC230121T	Business Laws	MAJOR (CORE)	100	4
3	B1BC230111T	Management Principles and Applications	MINOR	100	4
4	M1BC230111T	Micro Economics	MDC	100	4
5	A1BC230121T	Modern Indian Language – 1 Bengali	AEC	50	2
	A1BC230131T	Hindi			
	A1BC230141T	Alternative English			
6	A1BC230111T	Business Communication - 1	AEC	50	2
7	V1BC230111T	Spirituality and Inter-Religious Harmony	VAC	50	2
		TOTAL		550	22
SEMESTER - II					
Sl. No.	Course code	Course name	Category	Marks	Credits
1	C1BC230211T	Financial Accounting - 2	MAJOR (CORE)	100	4
2	C1BC230221T	Cost and Management Accounting - 1	MAJOR (CORE)	100	4
3	B1BC230211T	Organization Behaviour	MINOR	100	4
4	M1BC230211T	Macro Economics	MDC	100	4
5	A1BC230221T	Modern Indian Language - 2 Bengali	AEC	50	2
	A1BC230231T	Hindi			
	A1BC230241T	Alternative English			
6	A1BC230211T	Business Communication - 2	AEC	50	2
7	V1BC230211T	Panchkosha: Holistic Personality Development	VAC	50	2
		TOTAL		550	22



Curriculum Structure – Second Year

SEMESTER - III

Sl. No.	Course code	Course name	Category	Marks	Credits
1	C2BC230311T	Cost and Management Accounting - 2	MAJOR (CORE)	100	4
2	C2BC230321T	Direct Taxation - 1	MAJOR (CORE)	100	4
3	B2BC230311T	Indian Economics	MINOR	100	4
4	M2BC230311T	Business Mathematics and Statistics - 1	MDC	100	4
5	S2BC230311P	Information Technology Skills for Business	SEC	100	3
6	V2BC230311T	Environmental Education - 1	VAC	50	2
		TOTAL		550	21

SEMESTER - IV

Sl. No.	Course code	Course name	Category	Marks	Credits
1	C2BC230411T	Direct Taxation - 2	MAJOR (CORE)	100	4
2	C2BC230421T	Corporate Laws	MAJOR (CORE)	100	4
3	B2BC230411T	Emerging Trends in E-Business	MINOR	100	4
4	M2BC230411T	Business Mathematics and Statistics - 2	MDC	100	4
5	S2BC230411T	Entrepreneurship	SEC	100	3
6	V2BC230411T	Environmental Education - 2	VAC	50	2
		TOTAL		550	21



Curriculum Structure – Third Year					
SEMESTER - V					
Sl. No.	Course code	Course name	Category	Marks	Credits
1.	C3BC230511T	Fundamentals of Financial Management	MAJOR (CORE)	100	4
2.	C3BC230521T	Principles of Marketing	MAJOR (CORE)	100	4
3.		MAJOR (CORE) - ELECTIVE 1	MAJOR (CORE)	100	4
4.		MAJOR (CORE) - ELECTIVE 2	MAJOR (CORE)	100	4
5.	B3BC230511T	Human Resource Management	MINOR	100	4
6.	S3BC230511T	Fintech	SEC	100	3
		TOTAL		600	23
Major (Core) Pool for Semester V (students to select TWO courses from this pool)					
i.	C3BC230531T	Corporate Accounting			
ii.	C3BC230541T	Financial Markets (50 marks), Banking and Other Financial Institutions (50 marks)			
iii.	C3BC230551T	Consumer Behaviour (50 marks) and Services Marketing (50 marks)			
iv.	C3BC230561T	Integrated Marketing Communications			
SEMESTER - VI					
Sl. No.	Course code	Course name	Category	Marks	Credits
1.	C3BC230611T	Auditing and Assurance	MAJOR (CORE)	100	4
2.	C3BC230621T	Indirect Taxation	MAJOR (CORE)	100	4
3.		MAJOR (CORE) - ELECTIVE 3	MAJOR (CORE)	100	4
4.		MAJOR (CORE) - ELECTIVE 4	MAJOR (CORE)	100	4
5.	B3BC230611T	Ethics and Corporate Governance	MINOR	100	4
		INTERNSHIP			2
		COMMUNITY OUTREACH (NSS)			1
		TOTAL		500	23
Major (Core) Pool for Semester VI (students to select TWO courses from this pool)					
i.	C3BC230631T	Financial Reporting (50 marks) and Financial Statement Analysis (50 Marks)			
ii.	C3BC230641P	Business Data Analytics (Practical)			
iii.	C3BC230651T	International Business			
iv.	C3BC230661T	Rural Marketing (50 marks) and International Marketing (50 marks)			



Curriculum Structure – Fourth Year – Honours Programme					
SEMESTER - VII					
Sl. No.	Course code	Course name	Category	Marks	Credits
1		Introduction to Research Methodology	MAJOR (CORE)	100	6
2		Research Ethics and Academic Writing	MINOR	100	4
3		MAJOR (CORE) - ELECTIVE 5	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 6	MAJOR (CORE)	100	4
5		MAJOR (CORE) - ELECTIVE 7	MAJOR (CORE)	100	4
		TOTAL		500	22
Major (Core) Pool for Semester VII (students to select THREE courses from this pool)					
i.		Advanced Financial Management			
ii.		Strategic Management			
iii.		Security Analysis and Portfolio Management			
iv.		Artificial Intelligence in Business			
SEMESTER - VIII					
Sl. No.	Course code	Course name	Category	Marks	Credits
1		Academic Project	MAJOR (CORE)	100	6
2		Enterprise Resource Planning (Theory - 50 marks) & Business Intelligence (Practical - 50 Marks)	MINOR	100	4
3		MAJOR (CORE) - ELECTIVE 8	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 9	MAJOR (CORE)	100	4
5		MAJOR (CORE) - ELECTIVE 10	MAJOR (CORE)	100	4
		TOTAL		500	22
Major (Core) Pool for Semester VIII (students to select THREE courses from this pool)					
i.		Quantitative Techniques in Business			
ii.		Applications of Macro Economic Policies on Indian Economy			
iii.		Strategic Marketing Management			
iv.		Risk Management			
		Grand total of Semesters I to VIII		4300	176



Curriculum Structure – Fourth Year – Honours with Research Programme					
SEMESTER - VII					
Sl. No.	Course code	Course name	Category	Marks	Credits
1		Advanced Research Methodology	MAJOR (CORE)	100	6
2		Research Ethics and Academic Writing	MINOR	100	4
3		MAJOR (CORE) - ELECTIVE 5	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 6	MAJOR (CORE)	100	4
5		MAJOR (CORE) - ELECTIVE 7	MAJOR (CORE)	100	4
		TOTAL		500	22
Major (Core) Pool for Semester VII (students to select THREE courses from this pool)					
i.		Advanced Financial Management			
ii.		Strategic Management			
iii.		Security Analysis and Portfolio Management			
iv.		Artificial Intelligence in Business			
SEMESTER - VIII					
Sl. No.	Course code	Course name	Category	Marks	Credits
1		Dissertation	MAJOR (CORE)	100	6
2		Enterprise Resource Planning (Theory - 50 marks) & Business Intelligence (Practical - 50 Marks)	MINOR	100	4
3		MAJOR (CORE) - ELECTIVE 8	MAJOR (CORE)	100	4
4		MAJOR (CORE) - ELECTIVE 9	MAJOR (CORE)	100	4
5		MAJOR (CORE) - ELECTIVE 10	MAJOR (CORE)	100	4
		TOTAL		500	22
Major (Core) Pool for Semester VIII (students to select THREE courses from this pool)					
i.		Quantitative Techniques in Business			
ii.		Applications of Macro Economic Policies on Indian Economy			
iii.		Strategic Marketing Management			
iv.		Risk Management			
Grand total of Semesters I to VIII				4300	176