

Programme Scheme for Bachelor of Commerce (BCOM) July 2023

Semester I

Program	Course Code	Course Name	Credit	Sem	Theory/ Practical	Internal Marks	External Marks
BCOM	BCH 101	Principles of Management	4	1	Theory	30	70
BCOM	BCH 102	Financial Accounting (Ind AS)	4	1	Theory	30	70
BCOM	BCH103	Micro Economics	4	1	Theory	30	70
BCOM	BCH104	Business Communication	2	1	Theory	30	70
BCOM	BCH 105	Fundamentals of Computer	2	1	Theory	30	70
BCOM	BCH 106	Business Statistics	4	1	Theory	30	70
BCOM	BCH 107	MS Excel	2	1	Theory	30	70
Sem I - Total Credit			22				

Semester II

Program	Course Code	Course Name	Credit	Sem	Theory/ Practical	Internal Marks	External Marks
BCOM	BCH201	Business Mathematics	4	2	Theory	30	70
BCOM	BCH202	Business Finance	4	2	Theory	30	70
BCOM	BCH203	Macro Economics	4	2	Theory	30	70
BCOM	BCH204	Business Law	4	2	Theory	30	70
BCOM	BCH205	Investing in Stock Markets	2	2	Theory	30	70
BCOM	BCH206	Environmental Science	2	2	Theory	30	70
BCOM	BCH207	Introduction to Tally	2	2	Theory	30	70
Sem II - Total Credit			22				

Semester III

Program	Course Code	Course Name	Credit	Sem	Theory/ Practical	Internal Marks	External Marks
BCOM	BCH301	Industry Law	4	3	Theory	30	70
BCOM	BCH302	Corporate Accounting	4	3	Theory	30	70
BCOM	BCH303	Principles of Marketing	4	3	Theory	30	70
BCOM	BCH304	Industry Analysis	2	3	Theory	30	70
BCOM	BCH305	Elective – I (F/M/B/H)	4	3	Theory	30	70
BCOM	BCH306	Personal Tax Planning and Management	2	3	Theory	30	70
BCOM	BCH307	Career Skills - I (Healthy Living)	2	3	Theory	Continual Assessment	
Sem III - Total Credit			22				

Department Specific Elective [DSE]

Code	Course
BCH305[F]	Working Capital Management
BCH305[M]	Market Research
BCH305[B]	Banking Management
BCH305[H]	Organization Behavior

Semester IV

Program	Course Code	Course Name	Credit	Sem	Theory/ Practical	Internal Marks	External Marks
BCOM	BCH401	Corporate Law	4	4	Theory	30	70
BCOM	BCH402	Cost Accounting	4	4	Theory	30	70
BCOM	BCH403	Indian Economy	4	4	Theory	30	70
BCOM	BCH404	Elective – II (F/M/H/B/A)	4	4	Theory	30	70
BCOM	BCH405	Entrepreneurship and Small Business	2	4	Theory	30	70
BCOM	BCH406	E-Commerce	2	4	Theory	30	70
BCOM	BCH407	Career Skills-II (Enhancement of Soft Skills and Personality)	2	4	Theory	Continual Assessment	
Sem IV - Total Credit			22				

Department Specific Elective [DSE]

Code	Course
BCH404[F]	Investment Analysis & Portfolio Management
BCH404[M]	Integrated Marketing Communications
BCH404[B]	Accounting in Banking & Insurance Institutions
BCH404[H]	Human Resource Development

Semester V

Program	Course Code	Course Name	Credit	Sem	Theory/ Practical	Internal Marks	External Marks
BCOM	BCH501	Income Tax Law & Practices	4	5	Theory	30	70
BCOM	BCH502	International Business	4	5	Theory	30	70
BCOM	BCH503	Management Accounting	4	5	Theory	30	70
BCOM	BCH504	Elective- III (F/M/H/B)	4	5	Theory	30	70
BCOM	BCH505	Sustainable Development	4	5	Theory	30	70
BCOM	BCH506	Caree Skills- III (Corporate Social Responsibility - CSR)	2	5	Theory	Continual Assessment	
Sem V - Total Credit			22				

Department Specific Elective [DSE]

Code	Course
BCH 504[F]	Types and Sources of Financing for Start-up Business
BCH 504[M]	Digital Marketing
BCH 504[H]	Training & Development
BCH 504[B]	Banking Management

Semester VI

Program	Course Code	Course Name	Credit	Sem	Theory/ Practical	Internal Marks	External Marks
BCOM	BCOM601	Indirect Tax	4	6	Theory	30	70
BCOM	BCOM602	Corporate Governance and Business Ethics	4	6	Theory	30	70
BCOM	BCOM603	Multinational Financial System	3	6	Theory	30	70
BCOM	BCOM604	Consumer Behavior	3	6	Theory	30	70
BCOM	BCOM605	Project	4	6	Theory	30	70
Sem VI - Total Credit			18				

B. Com (Honors) and B. Com (Honors) with Research

Your Gateway to a Successful Career in Business & Finance!

Are you ready to build a successful career in business, finance, and commerce? The Bachelor of Commerce (B.Com.) program is your gateway to endless opportunities in the corporate world! This comprehensive course provides in-depth knowledge of accounting, taxation, business management, and economics, equipping you for a thriving career in corporate finance, banking, auditing, taxation, or entrepreneurship. Whether you aspire to excel in the corporate sector or launch your own venture, the B.Com. program empowers you with the skills, knowledge, and confidence to succeed in today's dynamic global business landscape.

Courses Offered:

 **B.Com. (Honors) Regular – 3 Years | 6 Semesters**

 **B.Com. (Honors) with Research – 4 Years | 8 Semesters**

Course Overview:

 **B.Com. (Honors) Regular – 3 Years | 6 Semesters**

The program is meticulously designed to provide students with a comprehensive understanding of commerce, business, and finance. It seamlessly integrates theoretical knowledge with practical applications, ensuring that students acquire the essential skills required to excel in the corporate world.

The curriculum encompasses a diverse range of fundamental subjects, including Financial Accounting, Corporate Accounting, Cost Accounting, Business Statistics, Business Mathematics, Investment and Portfolio Management, Stock Market Operations, Direct and Indirect Taxation, Auditing, Corporate Laws, Entrepreneurship, E-commerce, and Computerized Accounting. Through this well-structured academic framework, students are equipped with the expertise necessary to navigate the complexities of modern business environments effectively.

First-Year B. Com at Graphic Era University

In the 1st year of B. Com at Graphic Era University, students build a strong foundation in commerce, accounting, and business principles while developing essential analytical, digital, and financial skills. Along with the theoretical learning, practical applications help them to gain real-world insights, preparing them for diverse careers in finance, management, and entrepreneurship. Emphasis on professional communication and personality development ensures they become confident, ready professionals equipped for the evolving business landscape.

What You will Learn in the B.Com. (Honors) Regular Program?

At Graphic Era University, B. Com students receive quality education guided by experienced faculty and supported by advanced digital tools. Interactive learning sessions make concepts engaging and practical. The program emphasizes real-world projects and industry-focused training, ensuring students gain the knowledge and skills needed to excel in the corporate world. With flexible learning options, personalized mentorship, and a career-oriented approach, students are well-prepared to succeed in today's competitive business environment.

In the First Semester, Students gain a fundamental knowledge of Commerce:

- **Principles of Management** – Focuses on leadership, decision-making, and organizational skills to manage businesses effectively.
- **Financial Accounting (Ind AS/IFRS)** – Develops financial literacy, covering accounting standards for accurate financial reporting.
- **Microeconomics** – Enhances analytical skills by exploring market dynamics, consumer behaviour, and business decision-making.
- **Business Communication** – Strengthens professional communication skills crucial for corporate interactions, presentations, and networking.
- **Fundamentals of Computer** – Provides basic digital literacy for improving efficiency in modern workplaces.
- **Business Statistics** – Improves data interpretation and decision-making based on statistical analysis.
- **Office Automation Tools** – Equips students with hands-on experience in using technology for managing office tasks efficiently.

In the Second Semester, Students dive into essential business principles:

- **Business Mathematics** – Improves problem-solving and analytical skills for financial and business applications.
- **Business Finance / Financial Control (US GAAP)** – Provides financial management skills for effective business planning and control.
- **Macroeconomics** – Helps students understand economic policies and their impact on businesses and society.
- **Business Law** – Develops legal awareness, ensuring compliance and risk management in business operations.
- **Investing in Stock Markets** – Enables informed investment decisions and wealth management.
- **Environmental Science** – Promotes sustainability awareness and corporate social responsibility.
- **Introduction to Tally** – Enhances data management, financial literacy, and accounting proficiency.

Career Prospects (B.Com)

In your first year of B. Com, you will develop fundamental commerce and business skills that open doors to roles such as accounts assistant, finance executive, or business support associate across industries like banking, finance, e-commerce, and retail. The knowledge gained will help you build a strong foundation for careers in accounting, financial management, and business operations, preparing you for advanced roles in the future.

Second-Year B.Com at Graphic Era University

The second year of the B.Com program at Graphic Era University builds on foundational concepts, offering a deeper understanding of commerce, finance, and business principles. Designed for students aiming to excel in accounting, finance, and corporate sectors, this year introduces essential courses that enhance analytical, financial, and decision-making skills.

What Will You Learn in Second Year?

At Graphic Era University, we believe quality education should be accessible to all. Our B.Com program provides students with expert guidance, cutting-edge resources, and a supportive learning environment. The second year is a crucial phase where students deepen their understanding of commerce, accounting, and financial management while developing specialized

skills. This transformative year lays the foundation for advanced studies and future career success in business, finance, and corporate sectors.

In the third semester, students explore key business aspects:

- **Industry Law** – Provides knowledge of labour laws and industry regulations for ethical business practices.
- **Corporate Accounting** – Strengthens expertise in corporate financial reporting and compliance.
- **Principles of Marketing** – Enhances strategic thinking for branding, advertising, and customer engagement.
- **Industry Analysis** – Develops critical analysis skills for evaluating industry trends and business opportunities.
- **Elective – I (F/M/H/B/A) or GE-3** – Allows specialization in a chosen field, increasing career opportunities.
- **Personal Tax Planning and Management / Certification on Mutual Funds** – Equips students with skills to optimize tax savings and make informed financial decisions.
- **Career Skills-I** – Builds essential professional skills for career development and job readiness.

The fourth semester expands on these concepts:

- **Corporate Law** – Strengthens understanding of corporate governance, compliance, and legal responsibilities.
- **Cost Accounting** – Enhances cost control and budgeting skills for business efficiency.
- **Indian Economy** – Develops insights into economic trends and their impact on businesses.
- **Elective – II (F/M/H/B/A) or GE-4** – Expands expertise in a specialized domain for career growth.
- **Entrepreneurship and Small Business** – Encourages innovation and business acumen for entrepreneurial success.
- **E-Commerce / Personal Investment Management / Fundamentals of Capital Market** – Prepares students for digital business models and personal financial growth.
- **Career Skills-II** – Improves networking, leadership, and presentation skills for workplace success.

Career Prospects

In the second year of B. Com, students can explore opportunities in accounting, finance, taxation, and business management. With options to specialize in areas like finance, accounting, or business law, students can align their studies with their career goals. The curriculum prepares them for higher studies such as M.Com, MBA, CA, or CMA, as well as careers in corporate firms, banking, financial services, and entrepreneurship. Graphic Era University ensures students graduate with the skills needed to excel in the evolving commerce and finance sectors.

Third-Year B.Com at Graphic Era University

The third year of B.Com focuses on refining financial expertise, analytical skills, and strategic decision-making. Students move beyond fundamental concepts to address real-world financial and business challenges, enhancing their problem-solving abilities. With a combination of theory, practical applications, and industry exposure, this year prepares them for leadership roles and career advancement in commerce and finance.

What Will You Learn in the Third Year?

With expert faculty, advanced resources, and interactive learning, the final year of B. Com at Graphic Era University deepens your understanding of accounting principles, financial management, taxation, and business regulations. Through real-world case studies, financial

analysis, and practical applications, students gain the expertise needed to excel in the commerce and finance sectors. This year also develops entrepreneurial mindset, analytical skills, and adaptability, ensuring a smooth transition into corporate careers, banking, financial services, or higher studies like M. Com, MBA, CA, or CMA.

In the Fifth semester, students gain deeper insights into core business principles and practices.

- **Income Tax Law & Practices** – Helps in understanding taxation laws for personal and corporate tax planning.
- **International Business** – Prepares students for careers in global trade and multinational business environments.
- **Management Accounting** – Equips students with decision-making tools for financial strategy and business performance.
- **Elective – III (F/M/H/B/A)** – Provides in-depth knowledge in a specialized area, enhancing job prospects.
- **Sustainable Development / Creativity and Innovation / New Venture Planning and Development** – Encourages innovative thinking and responsible business practices.
- **Career Skills-III** – Strengthens strategic thinking, negotiation, and career advancement skills.
- **Summer Internship (Non-Credit)** – Provides hands-on industry experience to bridge the gap between academics and practice.

In the Sixth semester, students will develop expertise in key business concepts with a specialized elective enhancing career prospects.

- **GST Laws** – Develops expertise in indirect taxation and regulatory compliance.
- **Strategic Management** – Enhances strategic decision-making and competitive business planning skills.
- **Management of Financial Institutions & Services** – Provides insights into banking, financial markets, and investment strategies.
- **Elective – IV (F/M/H/B/A)** – Offers specialized knowledge to boost employability in a chosen domain.
- **Research Methodology** – Develops research and analytical skills essential for business problem-solving.
- **Banking and Insurance** – Strengthens understanding of financial services and risk management for careers in banking and insurance.

Career Prospects

In the final year of B. Com at Graphic Era University, students can choose from different electives based on their career interests. Finance is great for those who want to learn about investments, financial planning, and risk management. Marketing focuses on brand management, consumer behavior, and digital marketing, helping students build skills for sales and business growth. Human Resource Management (HRM) teaches recruitment, employee relations, and performance management, preparing students for HR roles. Auditing and Accounting cover financial reporting, internal and external audits, and compliance, essential for careers in accounting and finance. Banking and Insurance provides knowledge about banking operations, insurance policies, and financial advisory services. These electives help students gain specialized skills and improve their job prospects in the business world.

B.Com. (Honors) with Research – 4 Years | 8 Semesters

The B. Com (Honors) with Research program at Graphic Era University is a four-year undergraduate course designed to provide in-depth knowledge of commerce, finance, accounting, taxation, and business management. Spread across eight semesters, this program blends theoretical learning with practical applications, case studies, and industry-oriented projects.

In the final year, students engage in research-based learning, allowing them to explore specialized areas in finance, auditing, taxation, or business analytics. This course prepares graduates for professional careers in banking, financial services, corporate firms, and entrepreneurship, while also equipping them for higher studies like M. Com, MBA, CA, or CMA. With a strong focus on analytical thinking, problem-solving, and research skills, this program ensures students are ready for the evolving global business environment.

Specializations Offered:

- **Finance** - Ideal for students interested in investment, financial planning, and risk management.
- **Marketing** - Focuses on brand management, consumer behavior, and digital marketing.
- **Human Resource Management (HRM)** - Covers recruitment, employee relations, and performance management.
- **Auditing and Accounting** - Provides expertise in internal and external auditing, financial reporting, and compliance.
- **Banking and Insurance** - Prepares students for roles in banking, insurance policies, and financial advisory services.

Career Opportunities for B. Com (Honors) with Research:

A B. Com (Honors) with Research degree opens up diverse career opportunities in finance, accounting, taxation, banking, and business management. The program equips students with advanced analytical and research skills, making them well-suited for both corporate roles and higher studies.

- **Finance & Accounting:** Accountant, Financial Analyst, Investment Banker, Risk Manager.
- **Taxation & Auditing:** Tax Consultant, Auditor, Compliance Officer.
- **Banking & Financial Services:** Bank Officer, Credit Analyst, Wealth Manager, Insurance Advisor.
- **Corporate & Business Management:** Business Consultant, Market Analyst, Operations Manager.
- **Entrepreneurship & Startups:** Business Owner, Financial Planner, Startup Consultant.
- **Academia & Research:** Research Analyst, Economist, Lecturer (with further studies like M. Com, PhD). Additionally, students can pursue professional certifications like CA, CMA, CFA, CS, ACCA, or higher studies such as M. Com, MBA, or PhD, enhancing their career prospects in the global market.

FAQ's

General FAQ's

What is an online program?

An online program is a study program where a learner enrolls, studies, gives exams, and earns the degree virtually. It differs from any other regular offline program only in terms of the mode. The structural aspects like the syllabus form, course-duration, evaluation strategy, and degree awarded hold the same equivalence as regular programs. Pursuing an online program from an accredited university offers a degree acceptable and acknowledged worldwide.

How does the GEU online program work?

The GEU offers different online postgraduate and graduate academic programs across all the major disciplines. Programs are degree oriented and virtual in the real sense. You will enroll, study through the provided e-content, give semestrial exams, and earn a degree online. Each program is structured and designed to provide comprehensive learning.

Can I write the UPSC examination or any competitive examination after doing an online program?

Yes, sure. The government of India approves the online mode of education and has allowed distinct universities to offer education virtually. Hence, pursuing an online graduation or post-graduation degree from a recognized university is acceptable and acknowledged at UPSC examination or any competitive examinations.

Who is eligible to do online programs?

Universities approved for offering online education specify academic eligibility program wise and usually do not set age restrictions. At the GEU you are eligible to do an online program if:

- You must have passed class 12 to enroll in any graduate program.
- You must have passed graduation to pursue any postgraduate degree program.

Can I work while pursuing an online course?

One of the most admiring features of online education is that pursuing an online course is manageable while working. A student enrolled in an online course gets e-material and does not need to visit the campus for enrolment, class attendance, assessments, and receiving the degree. Under online education, a student studies at its pace and place at the convenience of time and location.

Who will benefit from online programs?

It's you, the student that benefits from online learning. It offers you the liberty to study at its pace and place. A student enrolled in an online course gets e-material and does not need to visit the campus for enrolment, class attendance, assessments, and receiving the degree.

Is an online degree any different from the one that is earned on-campus at GEU?

An online program is an 'online full-time course'. Online education varies from the 'regular' in terms of mode only. The course structure and the validity it offers does not differentiate from the offline mode. A student pursuing an online program shall have internal assessments, project works, semestrial exams and evaluations, and attendance requisites like regular aspects.

Do I need to purchase textbooks or software?

Studying under the online mode does not necessitate purchasing textbooks or software. You get e-learning material with the enrolment. Though for each subject, it also provides links and names of sources for enriching learning and reading further.

How long will it take to complete an online program?

An online program is a full-time course. A graduate degree is usually 3 years duration, and a postgraduate degree is 2 years.

Is Online Mode of Education Valid for Government Jobs?

Yes, sure. The government of India approves the online mode of education and has allowed various universities to offer education virtually. Hence, a degree earned through an approved university entitles you to work for government jobs.

FAQs on B.Com. (Honors) Program:**1. Is B.Com. (Honors) degree recognized globally?**

Ans: Yes, B.Com. (Honors) degree is recognized globally.

2. What is the course duration of B.Com. (Honors)?

Ans: Normal duration of the B. Com **(Honors) Regular** course is 3 years, B. Com **(Honors)** with Research course is 4 years and the maximum duration is 5 years from the date of registration.

3. Can I take the UPSC examination or any competitive examination after doing an online B.Com. (Honors) program?

Ans: Yes, sure. The government of India approves the online mode of education and has allowed distinct universities to offer education virtually. Hence, pursuing an online Bachelor of Commerce Honors degree from a recognized university is acceptable and acknowledged at UPSC examination or any competitive examinations.

3. What are the job options available for B.Com. (Honors) graduates?

B.Com. (Honors) graduates have diverse career opportunities in finance, accounting, taxation, banking, management, and entrepreneurship, with roles such as Chartered Accountant, Financial Analyst, Tax Consultant, Investment Banker, and Business Development Executive. They can also pursue government jobs.

4. Is a Bachelor of Commerce Honors (B.Com. Honors) a good career option?

B.Com. (Honors) is a career-building course. After qualifying for the degree candidates can work at an administrative/managerial position with an organization established in any sector.

5. Is online B.Com. (Honors) worth it?

Online B.Com. (Honors) is a full-time course. It differs from the regular only in terms of the mode. The course structure, assessments, project work, and evaluations are likewise. An online degree obtained from an accredited institution validates its worth.

6. How are the classes conducted? What if I miss a live session, and how can I interact with instructors and classmates?

Classes are conducted through live online sessions and recorded lectures, ensuring flexibility for all learners. If you miss a live class, the recorded session will be available on the student portal for you to access anytime & anywhere. You can also interact with Lecturer and classmates through live counselling sessions held in the evening from 4:00 PM to 7:00 PM. Wherein you can clarify all your queries and doubts.

7. How do I access lecture videos and is there a deadline for watching them?

Lecture videos are available on the student portal, where you can log in and watch them anytime. There is no deadline, but staying on schedule is recommended to keep up with assignments and discussions.

8. Are assignments mandatory, and how do I submit them? Will I receive feedback?

Yes, assignments are mandatory as they help reinforce learning and track progress. They must be submitted through the learning portal by the specified deadline. Lecturers will provide personalized feedback to help improve understanding and performance.

9. Will there be quizzes or exams?

Yes, periodic quizzes and exams assess your understanding and progress.

10. What if I face technical issues?

Our technical support team is available via email and the helpdesk on the student portal to assist you.