

**UNIVERSITY OF NORTH BENGAL**  
**COURSE STRUCTURE FOR B.COM HONOURS PROGRAM 3 YEARS (6 SEMESTERS)**  
**UNDER CHOICE BASED CREDIT SYSTEM (CBCS)**

**SEMESTER - I**

Course No.	Course Title	Course Type	Marks	Credits
AECC -1	Environmental Studies	AECC - I	100	2
DSC - 1	Financial Accounting	Core Course - I	75	5+1 (T)
DSC - 2	Business Law	Core Course - II	75	5+1 (T)
GE- 1	Micro Economics	GE-I	75	5+1 (T)
Total			325	20 Credits

**SEMESTER - II**

Course No.	Course Title	Course Type	Marks	Credits
AECC - 2	English/MIL Communication	AECC - II	50	2
DSC - 3	Management Principles and Applications	Core Course - III	75	5+1 (T)
DSC - 4	Corporate Laws	Core Course - IV	75	5+1 (T)
GE - 2	Macro Economics	GE-II	75	5+1 (T)
Total			275	20 Credits

**SEMESTER - III**

Course No.	Course Title	Course Type	Marks	Credits
DSC - 5	Human Resource Management	Core Course - V	75	5+1 (T)
DSC - 6	Income-tax Law and Practice	Core Course - VI	75	5+1 (T)
DSC - 7	Corporate Accounting	Core Course - VII	75	5+1 (T)
GE - 3	Business Statistics	GE-III	75	5+1 (T)
SEC - 1	Entrepreneurship	SEC - I	75	2
Total			375	26 Credits

**SEMESTER - IV**

Course No.	Course Title	Course Type	Marks	Credits
DSC - 8	Cost Accounting	Core Course - VIII	75	5+1 (T)
DSC - 9	Business Mathematics	Core Course - IX	75	5+1 (T)
DSC - 10	Principles of Marketing	Core Course - X	75	5+1 (T)
GE - 4	Indian Economy	GE-IV	75	5+1 (T)
SEC - 2	E-Commerce	SEC - II	75	2
Total			375	26 Credits

**SEMESTER – V**

Course No.	Course Title	Course Type	Marks	Credits
DSC – 11	Computer Applications in Business	Core Course – XI	75	4+2 (4PP)
DSC – 12	Fundamentals of Financial Management	Core Course – XII	75	5+1(T)
DSE – 1	<b>DSE – I</b> (Any <b>ONE</b> of the following) (a) Banking and Insurance (b) Advertising	DSE – I	75	5+1 (T) 5+1 (T)
DSE - 2	<b>DSE – II</b> (Any <b>ONE</b> of the following) (a) Management Accounting (b) Industrial Relations and Labour Laws.	DSE – II	75	5+1 (T) 5+1 (T)
Total			300	24 Credits

**SEMESTER – VI**

Course No.	Course Title	Course Type	Marks	Credits
DSC - 13	Auditing and Corporate Governance	Core Course – XIII	75	5+1 (T)
DSC - 14	Goods and Services Tax and Customs Duty	Core Course – XIV	75	5+1 (T)
DSE - 3	<b>DSE –III</b> (Any <b>ONE</b> of the following) a. Computerized Accounting & Systems b. Fundamentals of Investment	DSE – III	75	4+2(4PP) 5+1 (T)
DSE - 4	<b>DSE – IV</b> (Any <b>ONE</b> of the following) a. Financial Markets, Institutions and Financial Services b. Business Research Methods and Project Work	DSE – IV	75	5+1(T) 5+1 (T)
Total			300	24 Credits
<b>Grand Total</b>			<b>1950</b>	<b>140Credits</b>

**Abbreviation Explained:**

AECC = Ability Enhancement Compulsory Course,  
GE = Generic Elective Course,

SEC = Skill Enhancement Elective Course  
DSE = Discipline Specific Elective Course

**Notes:**

1. Credit determines the number of hours of instructions required per week. One credit is equivalent to one hour of teaching (lecture or tutorial) or two hours of practical work field work per week.
2. 1 credit also means 2 practical periods
3. 1(T) means 1 tutorial period for doubt clearing and others
4. Each semester requires 90 actual teaching days in 15-18 weeks.
5. Odd Semesters i.e. Sem. I, Sem. III and Sem. V last from July to December every year.
6. Even Semesters i.e. Sem. II, Sem. IV and Sem. VI last from January to June every year.