

B.Com(Honours) Course Structure under Semester wise Choice Based Credit System

Commerce is an interdisciplinary course. To study this course only intelligence and capability are not enough, there must be Joy of doing something beautiful to accept change and challenge simultaneously. It helps to develop a mindset among students for holistic, systematic and creative thinking.

Scope of future study: i) **Academic:** M.Com, MBA, Doctoral level.

ii) **Professional:** CA, ICWA, MBA (Executive), Financial Analyst, LLB, Banking, IT, Entrepreneurship.

Career: Students choosing Commerce as their field of study can opt for careers such as Business Executive, Accountant, Human Resource Manager Finance manager, M, Portfolio Manager, Research and Development Manager, Chartered Accountant, Cost Accountant, Advocate etc.

So, students who are looking forward to pursue a career in commerce have a wide range of choices before them and the sky is the limit. In B.Com., the subjects are:

Subjects:-

Micro Economics and Statistics: The subject helps students to know application of economic principles and laws at micro level along with statistical tools and analysis.

Business law, Company law: The term 'jurisprudence' is originated from the Latin word "Jurisprudencia". In Latin literature 'Juris' means law and prudentia means skill and knowledge. This paper deals with various laws needed in doing business such as Mercantile law, Partnership law, Sale of Goods Act .NI Act, Cyber Laws, Patent Law, Company Act etc.

Principles of Management: Management means manage-men-tack fully. Principles of catchy word PODSCORB should be followed along with good governance, ethics, corporate culture etc.

Financial Accounting, Corporate Accounting:- Accounting is an art of recording, classifying, summarising and reporting of transactions with aim of showing financial health with crystal transparency of an entity. It is the language of business.

Marketing Management and Human Resource Management: Marketing Management deals the Arena from market research and customer survey to post sales service of a product and HRM deals with synergic effect of human resource in business

Cost and management accounting: Management requires adequate systematic useful cost data and reports which assist them to take decisions.

Information Technology: It has revolutionised the process of education. In Commerce world, IT has brought a new dimension and speed.

Indian Financial System: Because of the tremendous importance of financial system in Indian economy the subject has brought a fillip to spill over the situation taking a set of sub-system of financial institutions, markets, instruments, services and regulating bodies.

Taxation: The subject consists of both direct and indirect taxation. It is a great source of revenue of the government or the contrary, a burden on the tax payer. It deals with wider aspects and effects with the changing scenario.

Auditing: It comes from 'audire' which means to hear means to examine accounts. At present the scope is not restricted to only financial audit but has been extended Cost audit, Management audit, operational audit, system audit, social audit, environment audit.

Entrepreneurship Development and Business Ethics:- At present students must learn to become job seekers but also to become job providers. E.D helps to become a self-sufficient entrepreneur. Ethics in Latin is called 'Ethicus' and in Greek 'Ethicos' originated from 'ethos' means character, manners, morals, a treatise, principle and rule of conduct.

So the subject or stream Commerce makes a student **a real not a student apparent.**