



গুৱাহাটী বিশ্ববিদ্যালয়
Gauhati University
Gopinath Bordoloi Nagar, Jalukbari, Guwahati-781014

:: OFFICE OF THE REGISTRAR ::

Website: www.gauhati.ac.in :: Email: registrar@gauhati.ac.in

NOTIFICATION

Standard Operating Procedures (SOP) and Guidelines for Introduction of 4th year of the Four Year Under Graduate Programme (FYUGP) in Colleges affiliated to Gauhati University

The Gauhati University (GU) FYUGP Regulations provide for the following degrees:

3-year UG Degree:

- (i) **With Major:** Students who undergo a 3-year UG programme will be awarded UG Degree in the Major subject/discipline after successful completion of three years, securing 120 credits and satisfying the minimum credit requirement.
- (ii) **Without Major:** Students who undergo a 3-year UG programme without major (only Minor) will be awarded a UG Degree in the stream concerned (Arts/Science/Commerce) after successful completion of three years, securing 120 credits and satisfying the minimum credit requirement.

4-year UG Degree (Honours):

A student who has completed the three years of the FYUGP with Major may enroll for a four-year UG Honours degree in the major subject/discipline provided that the UG (Honours) degree will be awarded after completion of the four-year degree programme with a minimum of 160 credits.

4-year UG Degree (Honours with Research):

Students who secure overall 75% marks or 7.5 CGPA and above in the first six semesters (three years) and wish to undertake research at the undergraduate level can choose a research stream (Honours with Research) in the Major subject in the fourth year. Students who have not cleared all courses till their sixth semester shall not be allowed to enroll in the FYUGP for the Honours with Research degree. Admitted students shall do a research project or dissertation under the guidance of a duly recognized faculty member with Ph.D. degree of the College. The research project/dissertation will be in the Major subject. The students who secure 160 credits, including 12 credits from a research project/dissertation, are awarded UG Degree (Honours with Research).

In the light of the above and in pursuance of Resolution No. R/EC03/2026/34 of the Hon'ble Executive Council notified vide Memo No. GU/Acad/2026/Noti./2654-2660, dated 08.04.2026, the following Standard Operating Procedures (SOP) are to be followed by the colleges affiliated to Gauhati University (GU) for introduction of the 4th year of the Four Year Under Graduate Programme (FYUGP):

1. A College having obtained affiliation upto 3rd year in the Major programme(s) shall be permitted to introduce the fourth year of the FYUGP Honours programme on submission of application expressing interest subject-wise as per prescribed proforma (Annexure I) along with the necessary fee.
2. The colleges willing to introduce 4th year Honours with Research programme(s) of FYUGP will have to apply to Gauhati University (GU) for permission to start/introduce the same in the prescribed proforma (Annexure II) along with the necessary fee. The university after scrutiny of the documents of the college may cause an inspection if necessary, following which a college may be permitted by GU to admit students to the fourth year of the FYUGP for Honours with Research degree.
3. The college shall clear all outstanding fees payable to the University prior to the commencement of the fourth-year programme.

**Sd/-
Registrar
Gauhati University**

*Copy forwarded for information and needful to:
Memo No. GU/Affil/2026/1506-1512*

Date: 23-04-2026

1. The Controller of Examinations, GU
2. The Academic Registrar, GU
3. The Principals of all affiliated Colleges under GU conducting the FYUGP
4. Secretary to the Vice Chancellor, GU
5. Director, CDC, GU.
6. The System Officer (IT) for uploading in the GU website.
7. Office File


**Registrar
Gauhati University**

Annexure I

Application Proforma for Introduction of UG Honours Degree of FYUGP in Colleges affiliated to Gauhati University

Name of the College: _____

Year of establishment: _____

Address : _____

Name of the Principal: _____

Email: _____

Phone No.: _____

Information on Subjects for which permission is sought for introduction of 4th year (Honours) of the FYUGP(add more rows if necessary):

| Subject (s) in which FYUGP (Honours) will be introduced | No. of Teachers available in the subject | Class Rooms available with size | Laboratory Space (if applicable) | Stream (Arts/Science/ Commerce) |
|---|--|---------------------------------|----------------------------------|---------------------------------|
| | | | | |
| | | | | |
| | | | | |

Details of payment of Permission Fees: _____

The undersigned, on behalf of _____ College, hereby undertake to strictly comply with the regulations and directives issued by Gauhati University on FYUGP and in conformity with Notification No. GU/Acad/2026/Noti/2654-2660 dated 08.04.2026 regarding the implementation of the 4th year of the FYUGP programme. Further, it is certified that the college maintains all requisite academic, infrastructural, and instructional facilities as mandated under the Gauhati University Ordinance on Permission and Affiliation of Degree Colleges to the Gauhati University, 1997(as amended from time to time).

Signature
(Name)
President, Governing Body
(Name of the College)

Signature
(Name)
Principal
(Name of the College)

Annexure II

Application Proforma for Introduction of UG Honours with Research Degree of FYUGP in Colleges affiliated to Gauhati University

Name of the College: _____

Year of establishment: _____

Address : _____

Name of the Principal: _____

Email: _____

Phone No.: _____

Information on Subjects for which permission is sought for introduction of 4th year (Honours with Research) of the FYUGP (add more rows if necessary):

| Subject (s) in which FYUGP (Honours with Research) will be introduced | No. of Teachers with Ph.D. and Guideship available in the subject | Class Rooms available with size | Laboratory Space (if applicable) Attach equipment details separately | Stream (Arts/Science/Commerce) |
|---|---|---------------------------------|--|--------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Details of payment of Permission Fees: _____

The undersigned, on behalf of _____ College, hereby undertake to strictly comply with the regulations and directives issued by Gauhati University on FYUGP and in conformity with Notification No. GU/Acad/2026/Noti/2654-2660 dated 08.04.2026 regarding the implementation of the 4th year of the FYUGP programme. Further, it is certified that the college maintains all requisite academic, infrastructural, and instructional facilities as mandated under the Gauhati University Ordinance on Permission and Affiliation of Degree Colleges to the Gauhati University, 1997 (as amended from time to time).

Signature
(Name)
President, Governing Body
(Name of the College)

Signature
(Name)
Principal
(Name of the College)

FYUGP Commerce as per NEP

Programme Specific Outcomes (PSOs) B. Com course

PSO1: Demonstrate foundational understanding of commerce and business disciplines such as accounting, finance, marketing, and management, and their application in real-world scenarios.

PSO2: Acquire essential analytical and quantitative skills to address basic business challenges and support decision-making in organizational settings.

PSO3: Understand and apply core concepts in financial accounting, management principles, and economic theories to analyse and solve business problems effectively.

PSO4: Cultivate entrepreneurial thinking by identifying business opportunities, analysing market trends, and creating innovative business models.

PSO5: Build a strong foundation in legal and regulatory aspects of business, ensuring compliance with financial, taxation, and economic laws.

PSO6: Enhance communication, teamwork, and leadership skills through collaborative projects, presentations, and case studies, preparing for professional environments.

PSO7: Develop digital proficiency by integrating technology and tools such as Tally, MS Office, and e-filing systems to improve operational efficiency in business processes.

Four Year Undergraduate Programme: B. Com (offer four Specialization)

- a. **B.com in specialization/ Major in Human Resource Management**
- b. **B.com in specialization/ Major in Accounting**
- c. **B.com in specialization/ Major in Marketing Management**
- d. **B.com in specialization/ Major Finance**

FYUGP - B.COM (Accounting/Finance/Human Resource Management/Marketing) Common For all Four Specializations (Core papers)

| Programme name | Eligibility Criteria of the programme, if any | Sem ester | Course name | Course code | credits | Credit distribution of the course | | | Pre-requisite of the course (if any) | Internal marks | External Marks |
|---|---|-----------|-------------------------------------|-------------|---------|-----------------------------------|----------|-----------|--------------------------------------|----------------|----------------|
| | | | | | | Lecture | Tutorial | Practical | | | |
| FYUGP - B.COM(Accounting/Finance/Human Resource Management/Marketing) For all Four Specializations)- Core Papers | (10+2) in Arts, Science or Commerce | 1 | Business Organisation & Management | BCM010104 | 4 | 3 | 1 | - | No | 40 | 60 |
| | | 1 | Financial Accounting | BCM010204 | 4 | 3 | 1 | - | No | 40 | 60 |
| | | 1 | Indian Financial System | BCM010304 | 4 | 3 | 1 | - | No | 40 | 60 |
| | | 2 | Corporate Accounting | BCM020104 | 4 | 3 | 1 | - | No | 40 | 60 |
| | | 2 | Principles & Practice of Management | BCM020204 | 4 | 3 | 1 | - | No | 40 | 60 |
| | | 2 | Principles of Marketing | BCM020304 | 4 | 3 | 1 | - | No | 40 | 60 |

(AEC/VAC/MDC/SEC)

FYUGP - B.COM(Accounting/Finance/Human Resource Management/Marketing) Common For all Four Specializations(AEC/VAC/MDC/SEC)

| FYUGP - B.COM (AEC/VAC/MDC/SEC) | Eligibility Criteria of the programme, if any | Semester | Course name | Course code | Credits | Credit distribution of the course | | | Pre-requisite of the course (if any) | Internal marks | External Marks | Practical |
|---------------------------------|---|-----------------|---------------------------------|-------------|---------|-----------------------------------|----------|-----------|--------------------------------------|----------------|----------------|-----------|
| | | | | | | Lecture | Tutorial | Practical | | | | |
| AEC | (10+2) in Arts, Science or Commerce | 1st | MIL-1/English (Alt)-1 | AEC010402 | 2 | 2 | - | - | | 20 | 30 | - |
| AEC | | 2nd | English Communication-1 | AEC050402 | 2 | 2 | - | - | | 20 | 30 | - |
| AEC | | 5th | MIL-2/English (Alt)-2 | AEC050602 | 2 | 2 | - | - | | 20 | 30 | - |
| AEC | | 6th | English Communication-2 | AEC060602 | 2 | 2 | - | - | | 20 | 30 | - |
| VAC | | 1st | Environmental Studies | VAC011002 | 2 | 2 | - | - | | 20 | 30 | - |
| VAC | | 2nd | Trade & Commerce in India | VAC020302 | 2 | 2 | - | - | | 20 | 30 | - |
| VAC | | 4 th | Business Etiquette & Soft Skill | VAC040602 | 2 | 2 | - | - | | 20 | 30 | - |
| MDC | | 1 st | Business Mathematics | MDC010403 | 3 | 2 | 1 | - | | 30 | 45 | - |
| MDC | | 2 nd | Business Economics | MDC020403 | 3 | 2 | 1 | - | | 30 | 45 | - |
| MDC | | 3 rd | Business Statistics | MDC030403 | 3 | 2 | 1 | - | | 30 | 45 | - |

| | | | | | | | | | | | | |
|-----|--|-----------------|---|-------------------------|---|---|---|---|--|----|----|----|
| SEC | | 1st | Information Technology in Business | SEC010703 | 3 | 2 | - | 1 | | 20 | 30 | 25 |
| SEC | | 2 nd | E-Commerce | SEC020702 | 3 | 2 | - | 1 | | 20 | 30 | 25 |
| SEC | | 3rd | New Venture Planning/E-Filling of Returns | SEC030603/ SEC030703 | 3 | 2 | 1 | - | | 30 | 45 | - |

FYUGP - B.COM in Accounting- Major/Minor

| Programme name B.COM in Accounting- Major/Minor | Eligibility Criteria of the programme, if any | Semester | Course name | Course code | Credits | Credit distribution of the course | | | Pre-requisite of the course (if any) | Internal marks | External Marks | Practical Marks |
|---|---|-----------------|--------------------------------------|-------------|---------|-----------------------------------|----------|-----------|--------------------------------------|----------------|----------------|-----------------|
| | | | | | | Lecture | Tutorial | Practical | | | | |
| Major | XII Passed | 3rd | Advanced Financial Accounting | BCM030104 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 3 rd | Entrepreneurship | BCM030204 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 3 rd | Business Laws | BCM030304 | 4 | 3 | 1 | - | | 40 | 60 | - |
| | XII Passed | 3 rd | Internship | BCM030504 | 4 | - | - | 4 | | 0 | 100 | - |
| Major | XII Passed | 4 th | Fundamentals of Financial Management | BCM040104 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 4 th | Cost Accounting | BCM040204 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 4 th | Income Tax Laws & Practices | BCM040304 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 4 th | Advanced Corporate Accounting | BCM040404 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Minor | XII Passed | 4 th | Financial Market Operations | BCM040504 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 5 th | Indian Economy | BCM050104 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 5 th | Management Accounting | BCM050204 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 5 th | Fundamentals of Investment | BCM050304 | 4 | 3 | 1 | - | | 40 | 60 | - |

| | | | | | | | | | | | | |
|-------|------------|-----------------|--------------------------------|-----------|---|---|---|---|--|----|----|----|
| Major | XII Passed | 5 th | Indirect Taxes | BCM050404 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Minor | XII Passed | 5 th | Corporate Laws | BCM050504 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 6 th | International Business | BCM060104 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 6 th | Operation Research in Business | BCM060204 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Major | XII Passed | 6 th | Computerised Accounting | BCM060304 | 4 | 3 | 0 | 1 | | 30 | 45 | 25 |
| Major | XII Passed | 6 th | Auditing & Assurance | BCM060404 | 4 | 3 | 1 | - | | 40 | 60 | - |
| Minor | XII Passed | 6 th | Project Management | BCM060504 | 4 | 3 | 1 | - | | 40 | 60 | - |

-FYUGP - B.COM in Finance- Major/Minor

| Programme name B.COM in Accounting- Major/Minor | Eligibility Criteria of the programme , if any | Seme ster | Course name | Course code | credi ts | Credit distribution of the course | | | Pre-requisite of the course (if any) | Internal marks | External Marks |
|--|--|-----------------|--|-------------|-------------|--------------------------------------|----------|-----------|--|-------------------|-------------------|
| | | | | | | Lectur e | Tutorial | Practical | | | |
| Major | XII Passed | 3rd | Banking | BCM030704 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 3 rd | Entrepreneurship | BCM030204 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 3 rd | Business Laws | BCM030304 | 4 | 3 | 1 | - | | 40 | 60 |
| | XII Passed | 3 rd | Internship | BCM030504 | 4 | - | - | 4 | | 0 | 100 |
| Major | XII Passed | 4 th | Fundamentals of Financial Management | BCM040104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Financial Market Operations | BCM040504 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Insurance | BCM040804 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Cost & Management Accounting | BCM040904 | 4 | 3 | 1 | - | | 40 | 60 |
| Minor | XII Passed | 4 th | Direct & Indirect Taxes | BCM041004 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Indian Economy | BCM050104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Micro Finance | BCM050704 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Financial Services | BCM050804 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Fundamentals of Investment | BCM050304 | 4 | 3 | 1 | - | | 40 | 60 |
| Minor | XII Passed | 5 th | Corporate Laws | BCM050504 | 4 | 3 | 1 | - | | 40 | 60 |

| | | | | | | | | | | | |
|-------|------------|-----------------|--------------------------------|-----------|---|---|---|---|--|----|----|
| Major | XII Passed | 6 th | International Business | BCM060104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | Operation Research in Business | BCM060204 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | Treasury & Risk Management | BCM060704 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | Marketing of Services | BCM060804 | 4 | 3 | 1 | - | | 40 | 60 |
| Minor | XII Passed | 6 th | Project Management | BCM060504 | 4 | 3 | 1 | - | | 40 | 60 |

FYUGP - B.COM in Human Resource Management- Major/Minor

| Programme name B.COM in Accounting- Major/Minor | Eligibility Criteria of the programme, if any | Semester | Course name | Course code | credits | Credit distribution of the course | | | Pre-requisite of the course (if any) | Internal marks | External Marks |
|---|---|-----------------|--------------------------------------|-------------|---------|-----------------------------------|----------|-----------|--------------------------------------|----------------|----------------|
| | | | | | | Lecture | Tutorial | Practical | | | |
| Major | XII Passed | 3 rd | Human Resource Management | BCM030804 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 3 rd | Entrepreneurship | BCM030204 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 3 rd | Business Laws | BCM030304 | 4 | 3 | 1 | - | | 40 | 60 |
| | XII Passed | 3 rd | Internship | BCM030504 | 4 | - | - | 4 | | 0 | 100 |
| Major | XII Passed | 4 th | Fundamentals of Financial Management | BCM040104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Labour Laws | BCM040704 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Industrial Relations | BCM041104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Cost & Management Accounting | BCM040904 | 4 | 3 | 1 | - | | 40 | 60 |
| Minor | XII Passed | 4 th | Direct & Indirect Taxes | BCM041004 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Indian Economy | BCM050104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Strategic Human Resource Management | BCM050904 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Labour Welfare & Social Security | BCM051004 | 4 | 3 | 1 | - | | 40 | 60 |

| | | | | | | | | | | | |
|-------|------------|-----------------|--------------------------------|-----------|---|---|---|---|--|----|----|
| Major | XII Passed | 5 th | Performance Management | BCM051104 | 4 | 3 | 1 | - | | 40 | 60 |
| Minor | XII Passed | 5 th | Corporate Laws | BCM050504 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | International Business | BCM060104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | Operation Research in Business | BCM060204 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | Technology in HRM | BCM060904 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | Training & Development | BCM061004 | 4 | 3 | 1 | - | | 40 | 60 |
| Minor | XII Passed | 6 th | Project Management | BCM060504 | 4 | 3 | 1 | - | | 40 | 60 |

-FYUGP - B.COM in Marketing Management- Major/Minor

| Programme name B.COM in Accounting- Major/Minor | Eligibility Criteria of the programme , if any | Seme ster | Course name | Course code | credi ts | Credit distribution of the course | | | Pre-requisite of the course (if any) | Internal marks | External Marks |
|--|--|-----------------|--|-------------|-------------|--------------------------------------|----------|-----------|--|-------------------|-------------------|
| | | | | | | Lectur e | Tutorial | Practical | | | |
| Major | XII Passed | 3 rd | Advertising | BCM030904 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 3 rd | Entrepreneurship | BCM030204 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 3 rd | Business Laws | BCM030304 | 4 | 3 | 1 | - | | 40 | 60 |
| | XII Passed | 3 rd | Internship | BCM030504 | 4 | - | - | 4 | | 0 | 100 |
| Major | XII Passed | 4 th | Fundamentals of Financial Management | BCM040104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Retail Management | BCM041204 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Customer Relationship Management | BCM041304 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 4 th | Cost & Management Accounting | BCM040904 | 4 | 3 | 1 | - | | 40 | 60 |
| Minor | XII Passed | 4 th | Direct & Indirect Taxes | BCM041004 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Indian Economy | BCM050104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Consumer Behaviour | BCM051204 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Personal Selling & Salesmanship | BCM051304 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 5 th | Brand Management | BCM051304 | 4 | 3 | 1 | - | | 40 | 60 |

| | | | | | | | | | | | |
|-------|------------|-----------------|---------------------------------|-----------|---|---|---|---|--|----|----|
| Minor | XII Passed | 5 th | Corporate Laws | BCM050504 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | International Business | BCM060104 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | Operation Research in Business | BCM060204 | 4 | 3 | 1 | - | | 40 | 60 |
| Major | XII Passed | 6 th | Consumer Affair & Customer Care | BCM061104 | 4 | 3 | 1 | | | 40 | 60 |
| Major | XII Passed | 6 th | Marketing of Services | BCM060804 | 4 | 3 | 1 | - | | 40 | 60 |
| Minor | XII Passed | 6 th | Project Management | BCM060504 | 4 | 3 | 1 | - | | 40 | 60 |

4th Year of FYUGP-Commerce

A. B. Com with Honours

| Semester | Course Level | Course Work | Credit | Lecture | Tutorial | Practical | Internal marks | External marks |
|-----------------|--------------|-------------------------------------|--------|---------|----------|-----------|----------------|----------------|
| 7 th | 400 | Compulsory: | | | | | | |
| | | 1. Quantitative methods in Business | 04 | 03 | 01 | --- | 40 | 60 |
| | | 2. Economic Legislation | 04 | 03 | 01 | --- | 40 | 60 |

| | | | | | | | | |
|--|--|---|----------------|----|----|-----|----|----|
| | | Elective: Any one Group of the following Groups: | (4 x 2) =08 | | | | | |
| | | A. Accounting | | | | | | |
| | | 3. Financial Reporting Analysis | 04 | 03 | 01 | -- | 40 | 60 |
| | | 4. Advanced Cost & Management Accountancy | 04 | 03 | 01 | --- | 40 | 60 |
| | | B. Finance | | | | | | |
| | | 3. Financial Markets & Institutions | 04 | 03 | 01 | --- | 40 | 60 |
| | | 4. International Financial Management | 04 | 03 | 01 | -- | 40 | 60 |
| | | C. Human Resource Management | | | | | | |
| | | 3. International Human Resource Management | 04 | 03 | 01 | -- | 40 | 60 |

| | | | | | | | | | |
|-----------------|-----|--|----|----|-----------|----|----|----|----|
| | | 4. Compensation Management | 04 | | 03 | 01 | -- | 40 | 60 |
| | | D. Marketing Management | 40 | | | | | | |
| | | 3. Marketing Policy Analysis | | | 03 | 01 | -- | 40 | 60 |
| | | 4. International Marketing | | | | | | | |
| | | Research Component: | | | | | | | |
| | | Research Methodology | 04 | | 03 | 01 | -- | 40 | 60 |
| | | Total Credit of 7th Semester | | | 20 | | | | |
| 8 th | 400 | Compulsory: | | | | | | | |
| | | 1 Organisational Behaviour | 04 | 03 | 01 | -- | 40 | 60 | |
| | | 2 Tax Planning | 04 | 03 | 01 | -- | 40 | 60 | |
| | | 3 Entrepreneurship Management | 04 | 03 | 01 | -- | 40 | 60 | |
| | | 4 Global Environmental Management | 04 | 03 | 01 | -- | 40 | 60 | |

| | | | | | | | | |
|--|--|---|----|-----------|----|----|--|--|
| | | Research Component: 5 Seminar/ Project based Course | 04 | 03 | 01 | -- | | |
| | | Total Credit of 8th Semester | | 20 | | | | |
| Total of 4th Year (7th & 8th Semester) | | | | 40 | | | | |

B) B. Com Honours with Research

| Semester | Course Level | Course Work | Credit | Lecture | Tutorial | Practical | Internal marks | External marks |
|-----------------|--------------|-------------------------------------|--------|---------|----------|-----------|----------------|----------------|
| 7 th | 400 | Compulsory: | | | | | | |
| | | 1. Quantitative Methods in Business | 04 | 03 | 01 | -- | 40 | 60 |
| | | 2. Economic Legislation | 04 | 03 | 01 | -- | 40 | 60 |

| | | | | | | | | |
|--|--|---|----------------|----|----|----|----|----|
| | | Elective: Any one Group of the following Groups: | (4 x 2) =08 | | | | | |
| | | A. Accounting | | | | | | |
| | | 3. Financial Reporting Analysis | 04 | 03 | 01 | -- | 40 | 60 |
| | | 4. Advanced Cost & Management Accountancy | 04 | 03 | 01 | -- | 40 | 60 |
| | | B. Finance | | | | | | |
| | | 3. Financial Markets & Institutions | | | | | | |
| | | 4. International Financial Management | | | | | | |
| | | C. Human Resource Management | 04 | | | | | |
| | | 3. International Human Resource Management | 04 | 03 | 01 | -- | 40 | 60 |
| | | 4. Compensation Management | | 03 | 01 | -- | 40 | 60 |
| | | D. Marketing Management | | | | | | |
| | | 3. Marketing Policy | | | | | | |
| | | 4. International Marketing | 04 | 03 | 01 | -- | 40 | 60 |
| | | | 04 | 03 | 01 | -- | 40 | 60 |
| | | | 04 | 03 | 01 | -- | 40 | 60 |
| | | | 04 | 03 | 01 | -- | 40 | 60 |

| | | | | | | | | |
|--|-----|--|----|-----------|----------|-----------|----|----|
| | | | 04 | 03 | 01 | -- | 40 | 60 |
| | | Research Component: 5. Research Methodology | 04 | 03 | 01 | -- | 40 | 60 |
| Total Credit of 7th Semester | | | | 20 | | | | |
| 8 th | 400 | Dissertation Seminar based Course/Presentation | | | 16 04 | 16 04 | | |
| Total Credit of 8th Semester | | | | | | 20 | | |
| Total of 4th Year (7th & 8th Semester) | | | | | | 40 | | |

Section 1: To be implemented from 2025 Newly Admitted FYUGP and FYIMP:(From August 2025)

B. Com (Accountancy)specialisation /Major

1st, and 2nd Semester of all the specialisation/major -B. Com (Accountancy), B.COM(Finance), B. Com (HRM), B. Com (marketing) will be same.

(Number in bracket); -shows credit

| First Year Leading to Certificate | | | | | | | | Total Credit |
|--|------------------------------------|-------------------------------------|--|----------------------|-----------------------|-----------------------|--------------------------------------|---------------------|
| 1 st Semester | Minor 1 | Major 1 | | Multi Dis1 (3) | VAC 1 (2) | AEC 1(4) | SEC-1 (3) (Major oriented) * | 20 |
| | Business Organisation & Management | Financial Accounting | | Business Economics | Environmental Studies | MIL-1/English (Alt)-1 | Indian Financial System | |
| 2 nd Semester | Minor 2 | Major 2 | | Multi Dis2 (3) | VAC 2(2) | AEC 2(4) | SEC-2 (3) (Major oriented) * | 20 |
| | Corporate Accounting | Principles & Practice of Management | | Business Mathematics | E-Commerce | Eng comm | Principles and Practice of Marketing | |

| Second Year Leading to Diploma | | | | | | | | Total Credit |
|---------------------------------------|--------------------------------------|------------------|-----------------------------|-------------------------------|---------------------------------|--|------------------------------------|--------------|
| 3 rd Semester | Maj 3 (4) | Min 3(4) | Maj 4(4) | Multi Dis1 (3) | VAC 3(2) | | SEC 3 (3) | 20 |
| | Advanced Financial Accounting | Entrepreneurship | Business Laws | Business Statistics | Business Etiquette & Soft Skill | | Information Technology in Business | |
| 4 th Semester | Maj 5 (4) | Maj 6 (4) | Maj 7 (4) | Maj 8 (4) | Min 4 (4) | | | 20 |
| | Fundamentals of Financial Management | Cost Accounting | Income Tax Laws & Practices | Advanced Corporate Accounting | Financial Market Operations | | | |

| Third Year Leading to Degree | | | | | | | | Total Credit |
|-------------------------------------|------------------------|---------------------------------|----------------------------|----------------------|--------------------|------------|--|--------------|
| 5 th Semester | | Maj 9 (4) | Maj 10 (4) | Maj 11 (4) | Min5 (4) | 4 credit | | 20 |
| | | Management Accounting | Fundamentals of Investment | Indirect Taxes | Corporate Laws | Internship | | |
| 6 th Semester | Maj 12 (4) | Maj 13 (4) | Maj 14(4) | Maj 15 (4) | Min 6(4) | | | 20 |
| | International Business | Operations Research in Business | Computerised Accounting | Auditing & Assurance | Project Management | | | |

| | |
|-------------------------------|-----|
| Total of 3 Year Degree Course | 120 |
|-------------------------------|-----|

1st, and 2nd Semester of all the specialisation -B. Com (Accountancy), B.COM(Finance), B. Com (HRM), B. Com (marketing) will be same.

B. Com: (Finance) specialisation /Major

| Second Year Leading to Diploma | | | | | | | | Total Credit |
|--------------------------------|-------------------------------------|-----------------------------|---------------|------------------------------|--------------------------------|--|------------------------------------|--------------|
| 3 rd Semester | Maj 3 (4) | Min3 (4) | Maj 4 (4) | Multi Dis1 (3) | VAC3 (2) | | SEC 3 (3) | 20 |
| | Banking | Entrepreneurship | Business Laws | Business Statistics | Business Etiquette& Soft Skill | | Information Technology in Business | |
| 4 th Semester | Maj 5 (4) | Maj 6(4) | Maj 7 (4) | Maj 8 (4) | Min 4(4) | | | 20 |
| | Fundamental of Financial Management | Financial Market Operations | Insurance | Cost & Management Accounting | Direct & Indirect Taxes | | | |

| Third Year Leading to Degree | | | | | | | | Total Credit |
|------------------------------|------------------------|---------------------------------|----------------------------|----------------------------|--------------------|--|--|--------------|
| 5 th Semester | INT 1 (4) | Maj9 (4) | Maj 10 (4) | Maj 11(4) | Min5 (4) | | | 20 |
| | Internship | Micro Finance | Financial Services | Fundamentals of Investment | Corporate Laws | | | |
| 6 th Semester | Maj 12(4) | Maj 13 (4) | Maj 14 (4) | Maj 15 (4) | Min 6 (4) | | | 20 |
| | International Business | Operations Research in Business | Treasury & Risk Management | Marketing of Services | Project Management | | | |

B. Com(Human Resource Management)specialisation /Major

| Second Year Leading to Diploma | | | | | | | Total Credit |
|---------------------------------------|--------------------------------------|------------------|----------------------|------------------------------|--------------------------------|------------------------------------|--------------|
| 3 rd Semester | Maj 3 (4) | Min 3 (4) | Maj 4 (4) | Multi Dis1 (3) | VAC 3(2) | SEC 3 (3) | 20 |
| | Human Resource Management | Entrepreneurship | Business Laws | Business Statistics | Business Etiquette& Soft Skill | Information Technology in Business | |
| 4 th Semester | Maj 5 (4) | Maj 6 (4) | Maj 7 (4) | Maj8 (4) | Min 4 (4) | | 20 |
| | Fundamentals of Financial Management | Labour Laws | Industrial Relations | Cost & Management Accounting | Direct & Indirect Taxes | | |

| Third Year Leading to Degree | | | | | | | Total Credit |
|-------------------------------------|------------------------|-------------------------------------|----------------------------------|------------------------|--------------------|--|--------------|
| 5 th Semester | INT 1 (4) | Maj 9 (4) | Maj 10 (4) | Maj 11 (4) | Min 5 (4) | | 20 |
| | Internship | Strategic Human Resource Management | Labour Welfare & Social Security | Performance Management | Corporate Laws | | |
| 6 th Semester | Maj 12 (4) | Maj 13 (4) | Maj 14 (4) | Maj 15(4) | Min 6 (4) | | 20 |
| | International Business | Operations Research in | Technology in Human | Training & Development | Project Management | | |

| | | | | | | | | |
|-------------------------------|--|----------|---------------------|--|--|--|--|-----|
| | | Business | Resource Management | | | | | |
| Total of 3 Year Degree Course | | | | | | | | 120 |

B. Com (Marketing Management) specialisation /Major

| Second Year Leading to Diploma | | | | | | | | Total Credit |
|--------------------------------|-------------|------------------|---------------|---------------------|---------------------------------|--|------------------------------------|--------------|
| 3 rd Semester | Maj 3 (4) | Min3 (4) | Maj 4 (4) | Multi Dis1 (3) | VAC 3(2) | | SEC 3 (3) | 20 |
| | Advertising | Entrepreneurship | Business Laws | Business Statistics | Business Etiquette & Soft Skill | | Information technology in Business | |
| 4 th | Maj 5 (4) | Maj 6 (4) | Maj 7 (4) | Maj 8 (4) | Min 4 (4) | | | 20 |

| | | | | | | | | |
|----------|--------------------------------------|-------------------|----------------------------------|------------------------------|-------------------------|--|--|--|
| Semester | Fundamentals of Financial Management | Retail Management | Customer Relationship Management | Cost & Management Accounting | Direct & Indirect Taxes | | | |
|----------|--------------------------------------|-------------------|----------------------------------|------------------------------|-------------------------|--|--|--|

| Third Year Leading to Degree | | | | | | | | Total Credit |
|-------------------------------|------------------------|--------------------------------|---------------------------------|----------------------|--------------------|--|--|--------------|
| 5 th Semester | INT 1 (4) | Maj9 (4) | Maj 10(4) | Maj 11(4) | Min 5 (4) | | | 20 |
| | Internship | Consumer Behaviour | Personal Selling & Salesmanship | Brand Management | Corporate Laws | | | |
| 6 th Semester | Maj 12 (4) | Maj 13 (4) | Maj 14 (4) | Maj 15 (4) | Min 6 (4) | | | 20 |
| | International Business | Operation Research in Business | Consumer Affair & Customer Care | Marketing of Service | Project Management | | | |
| Total of 3 Year Degree Course | | | | | | | | 120 |

PANKAJ KI KAKSHI YOUTUBE CHANNEL