

KAZI NAZRUL UNIVERSITY			FACULTY OF COMMERCE AND MANAGEMENT		DEGREE PROGRAMME: B.COM HONOURS			WITH EFFECT FROM THE ACADEMIC SESSION: 2020-21								
Abbreviated Degree	Discipline	Abbreviated Degree Programme	Semester	Course Name	Course Type	Course Code	Course Details	L - T - P	Course Credit	Sem Credit	CA Marks		ESE Marks		Total Marks	Sem Marks
											Practical	Theoretical	Practical	Theoretical		
BCOMH	COMMERCE	BCOMH	I	Financial Accounting	C	BCOMHC101	CC-1	5 - 1 - 0	6	22		10		40	50	200
				Business Laws		BCOMHC102	CC-2	5 - 1 - 0	6			10		40	50	
				Micro Economics	GE	BCOMHGE101	GEC-1	5 - 1 - 0	6			10		40	50	
				Environmental Studies	AE	AEE101	AECC-1	4 - 0 - 0	4			10		40	50	
			II	Corporate Accounting	C	BCOMHC201	CC-3	5 - 1 - 0	6	22		10		40	50	200
				Corporate Laws		BCOMHC202	CC-4	5 - 1 - 0	6			10		40	50	
				Macro Economics	GE	BCOMHGE201	GEC-2	5 - 1 - 0	6			10		40	50	
				English/MIL Communication	AE	See Pool	AECC-2	4 - 0 - 0	4			10		40	50	
			III	Human Resource Management	C	BCOMHC301	CC-5	5 - 1 - 0	6	28		10		40	50	250
				Income Tax Law and Practice		BCOMHC302	CC-6	5 - 1 - 0	6			10		40	50	
				Management Principles and Applications		BCOMHC303	CC-7	5 - 1 - 0	6			10		40	50	
				Business Statistics	GE	BCOMHGE301	GEC-3	5 - 1 - 0	6			10		40	50	
				E-Commerce	SE	BCOMHSE301	SEC-1	3 - 1 - 0	4			10		40	50	
			IV	Cost Accounting	C	BCOMHC401	CC-8	5 - 1 - 0	6	28		10		40	50	250
				Business Mathematics		BCOMHC402	CC-9	5 - 1 - 0	6			10		40	50	
				Computer Application in Business		BCOMHC403	CC-10	0 - 0 - 12	6		30		20		50	
				Indian Economy	GE	BCOMHGE401	GEC-4	5 - 1 - 0	6			10		40	50	
				Entrepreneurship Development	SE	BCOMHSE401	SEC-2	3 - 1 - 0	4			10		40	50	
			V	Principles of Marketing	C	BCOMHC501	CC-11	5 - 1 - 0	6	24		10		40	50	200
				Fundamentals of Financial Management		BCOMHC502	CC-12	5 - 1 - 0	6			10		40	50	
				Elective-1	DSE	See Pool	DSEC-1	See Pool	6			10		40	50	
				Elective-2		See Pool	DSEC-2	See Pool	6			10		40	50	
			VI	Auditing and Corporate Governance	C	BCOMHC601	CC-13	5 - 1 - 0	6	24		10		40	50	200
				Indirect Tax Laws		BCOMHC602	CC-14	5 - 1 - 0	6			10		40	50	
Elective-3	DSE	See Pool		DSEC-3	See Pool	6		10			40	50				
Elective-4		See Pool		DSEC-4	See Pool	6		10			40	50				
				Total Credit and Marks						148					1300	

Abbreviations: C= Core; CC=Core Course; AE= Ability Enhancement; AECC= Ability Enhancement Compulsary Course; GE= Generic Elective; GEC= Generic Elective Course; SE= Skill Enhancement; SEC= Skill Enhancement Course; DSE= Discipline Specific Elective; DSEC= Discipline Specific Elective Course; CA= Continuous Assessment, ESE= End Semester Examination, L= Lecture Hour; T= Tutorial Hour and P= Practical Hour/ Field Work and NA= Not Applicable

Discipline Specific Elective Course: B.Com (Honours) Course offers three Specialization by offering three kinds of Discipline Specific Elective Course viz., Accounting, Finance and Taxation. A student would be free to choose any two papers out of three papers in Semester V and any two papers out of three papers in Semester VI from any of the Discipline Specific Elective Courses offered. Once a specialisation (DSE) is taken in the 5th Semester, the same is to be taken in 6th Semester. For example, if a student choose Accounting in the 5th Semester, in 6th Semester he/she is to choose from Accounting also.

Abbreviated Degree	Discipline Specific Elective (Specialization)	Abbreviated Degree Programme	Semester	Course Name	Course Type	Course Code	Course Details	L - T - P	Course Credit	Sem Credit	CA Marks		ESE Marks		Total Marks	Sem Marks			
											Practical	Theoretical	Practical	Theoretical					
BCOMH	ACCOUNTING	BCOMHAC	V	Management Accounting	Any Two (Elective -1 & Elective-2)	DSE	BCOMHACDSE501	DSEC-1	5 - 1 - 0	6X2	NA		10		40	50X2	NA		
				Advanced Financial Accounting			&	5 - 1 - 0				10		40					
				Accounting Theory			DSEC-2	5 - 1 - 0				10		40					
			VI	Corporate Reporting	Any Two (Elective -3 & Elective-4)	DSE	BCOMHACDSE601	DSEC-3	5 - 1 - 0	6X2			10		40			50X2	NA
				Advanced Cost Accounting			&	5 - 1 - 0				10		40					
				Computerised Accounting			DSEC-4	0 - 0 - 12	30				20						
	FINANCE	BCOMHFI	V	Financial Market	Any Two (Elective -1 & Elective-2)	DSE	BCOMHFIDSE501	DSEC-1	5 - 1 - 0	6X2	NA		10		40	50X2	NA		
				Banking and Insurance			&	5 - 1 - 0				10		40					
				Advanced Financial Management			DSEC-2	5 - 1 - 0				10		40					
			VI	Financial Services	Any Two (Elective -3 & Elective-4)	DSE	BCOMHFIDSE601	DSEC-3	5 - 1 - 0	6X2			10		40			50X2	NA
				Investment Analysis			&	5 - 1 - 0				10		40					
				Capital Market Operations			DSEC-4	0 - 0 - 12	30				20						
TAXATION	BCOMHTX	V	Tax Planning and Management	Any Two (Elective -1 & Elective-2)	DSE	BCOMHTXDSE501	DSEC-1	5 - 1 - 0	6X2	NA		10		40	50X2	NA			
			Tax Practice and Procedures			&	5 - 1 - 0				10		40						
			Income Tax Return Filing			DSEC-2	0 - 0 - 12	30				20							
		VI	Assessment of Corporate Bodies	Any Two (Elective -3 & Elective-4)	DSE	BCOMHTXDSE601	DSEC-3	5 - 1 - 0	6X2			10		40			50X2	NA	
			Tax Authority and Jurisdiction			&	5 - 1 - 0				10		40						
			Goods and Services Tax Return Filing			DSEC-4	0 - 0 - 12	30				20							

Pool of Communication Courses offered as Ability Enhancement Compulsary Courses

Discipline	Semester	Course Name	Course Type	Course Code	Course Details	L - T - P	Course Credit	Sem Credit	CA Marks		ESE Marks		Total Marks	Sem Marks
									Practical	Theoretical	Practical	Theoretical		
English/MIL Communication	II	English Communication	(Any One)	AE	AECC-2	4 - 0 - 0	4	NA		10		40	50	NA
		Bengali Communication								10		40		
		Hindi Communication								10		40		
		Urdu Communication								10		40		