

SISTER NIVEDITA UNIVERSITY

Undergraduate course structure for Commerce as
per NEP 2020 regulation and according to UGC-CBCS



Course structure for

B. Com (Hons.) in

Accounting & Finance

and

B. Com (Hons.) in Accounting & Finance / B. Com (Hons.) in Accounting & Finance
with Research in Accounting & Finance

Semester	Credits									Credits per Semester	
	MC/ME	ME		Non-Major		MDC	AEC	SEC	VAC		INT
		Course	Project	NM	NV						
I	4+4			4(from department)	1(*d)+1(*e)		2(*c)	3(*b)	2(*a)		21
II	4+4				1+1	3	2	3	2		20
III	5+5			4	1+1	3	2				21
IV	5+5			4	1+1	3	2				21
V	5+5+4				1+1			3	2		21
VI	4+4+4			4	1+1					3	21
VII	4+4+4+4			4							20
VIII		8/20	12/0								20
Credits/ Course	98		32		9	8	9	6	3		
Total Credit											165

Category definition with credit breakup

Major – Major Program Specific Course – Compulsory (MC); Major Program Specific Course – Elective (ME);
NM – Non-Major Specific Subject Course; NV – Non-Major vocational education and training; MDC –
Multidisciplinary courses; AEC – Ability Enhancement Courses; SEC – Skill Enhancement Courses; VAC – Value
Added Courses; INT – Internship; Project – Project.

CATEGORY	COURSE NAME	CREDIT	TEACHING SCHEME		
			L	T	P
SEMESTER - I					
CC1	Financial Accounting - I	4	3	1	0
CC2	Business Mathematics and Statistics	4	3	1	0
M1	Business Laws	4	3	1	0
M2	Vocational – Soft Skill Development I	1	0	0	0
M3	Vocational - EAA I (Yoga/ Sports/ NCC/ NSS)	1	1	0	2
AEC1	Communicative English I	2	2	0	0
SEC 1	Computer Applications I	3	3	0	2
VAC1	Environmental Science I	2	2	0	0
TOTAL CREDIT =21			TEACHING HOUR = 24		
SEMESTER - II					
CC3	Financial Accounting - II	4	3	1	0
CC4	Principles of Management	4	3	1	0
M4	Vocational – Soft Skill Development II	1	1	0	0
M5	Vocational - EAA I (Yoga/ Sports/ NCC/ NSS)	1	1	0	2
MDC1	Selected by the student (Elective)	3	3	0	0
AEC2	Communicative English II	2	2	0	0
SEC2	Computer Applications II	3	2	0	1
VAC 2	Environmental Science II	2	2	0	0
TOTAL CREDIT =20			TEACHING HOUR = 22		
SEMESTER - III					
CC5	Cost and Management Accounting - I	5	4	1	0
CC6	Income Tax Laws & Practices	5	4	1	0
M6	Selected by students from Minor Basket	4	3	1	0
M7	Vocational – Soft Skill Development III	1	0	0	0
M8	Vocational - Mentored Seminar I	1	1	0	2
MDC2	Selected by the student (Elective)	3	3	0	0
AEC3	Foreign Language - I	2	2	0	0
TOTAL CREDIT =21			TEACHING HOUR = 23		
SEMESTER - IV					
CC7	Cost and Management Accounting - II	5	4	1	0
CC8	Auditing & Assurance	5	4	1	0
M9	Selected by students from Minor Basket	4	3	1	0
M10	Vocational – Soft Skill Development IV	1	1	0	0
M11	Vocational - Mentored Seminar II	1	1	0	2
MDC3	Selected by the student (Elective)	3	3	0	0
AEC4	Foreign Language - II	2	2	0	0
TOTAL CREDIT =21			TEACHING HOUR = 22		
SEMESTER - V					
CC9	Company Law	5	4	1	0
CC10	Fundamentals of Financial Management	5	4	1	0
CC11	Indirect Taxation	4	3	1	0
M12	Vocational – Soft Skill Development V	1	1	0	0
M13	Vocational - Mentored Seminar III	1	1	0	2
SEC3	Data Analysis	3	3	0	0
VAC3	Ethics and IPR	2	2	0	0

TOTAL CREDIT =21				TEACHING HOUR = 23		
SEMESTER - VI						
CC12	Corporate Accounting	4	3	1	0	
CC13	Financial Reporting & Financial Statement Analysis	4	3	1	0	
CC14	Strategic Management	4	3	1	0	
M14	Selected by students from Minor Basket	4	3	1	0	
M15	Vocational – Soft Skill Development VI	1	1	0	0	
M16	Vocational - Mentored Seminar III	1	1	0	2	
INT1	Internship	3	0	0	6	
TOTAL CREDIT = 21				TEACHING HOUR = 26		
SEMESTER - VII						
CC15	International Business	4	3	1	0	
CC16	Financial Markets, Institutions and Financial Services	4	3	1	0	
CC17	Business Ethics and Corporate Governance	4	3	1	0	
CC18	Investing in Stock Markets	4	3	1	0	
M17	Selected by students from Minor Basket	4	3	1	0	
TOTAL CREDIT =20				TEACHING HOUR = 20		
SEMESTER - VIII						
CC19	Business Research Methods	4	3	1	0	
CC20	Entrepreneurship Development and Corporate Social Responsibility	4	3	1	0	
Project/ Courses	Research Project on any Contemporary Business Area, Documentation and Presentation/ Investment Planning, Computerized Accounting & E-filing of Tax Returns, Corporate Finance	12 (6+6)/4+4+4	0/3+3+3	0/1+1+1	24/0	
TOTAL CREDIT =20				TEACHING HOUR = 32/20		