

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	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	DSE	BCOMHACDSE501	DSEC-1	5 - 1 - 0	6X2	NA		10		40	50X2	NA
				Advanced Financial Accounting		BCOMHACDSE502 & BCOMHACDSE503	DSEC-2	5 - 1 - 0				10		40		
				Accounting Theory								10		40		
			VI	Corporate Reporting	BCOMHACDSE601 & BCOMHACDSE602 & BCOMHACDSE603	DSEC-3 & DSEC-4	5 - 1 - 0 & 5 - 1 - 0 & 0 - 0 - 12		10			40				
				Advanced Cost Accounting					10			40				
				Computerised Accounting				30			20					
	FINANCE	BCOMHFI	V	Financial Market	DSE	BCOMHFIDSE501	DSEC-1	5 - 1 - 0	6X2	NA		10		40	50X2	NA
				Banking and Insurance		BCOMHFIDSE502 & BCOMHFIDSE503	DSEC-2	5 - 1 - 0				10		40		
				Advanced Financial Management								10		40		
			VI	Financial Services	BCOMHFIDSE601 & BCOMHFIDSE602 & BCOMHFIDSE603	DSEC-3 & DSEC-4	5 - 1 - 0 & 5 - 1 - 0 & 0 - 0 - 12		10			40				
				Investment Analysis					10			40				
				Capital Market Operations				30			20					
TAXATION	BCOMHTX	V	Tax Planning and Management	DSE	BCOMHTXDSE501	DSEC-1	5 - 1 - 0	6X2	NA		10		40	50X2	NA	
			Tax Practice and Procedures		BCOMHTXDSE502 & BCOMHTXDSE503	DSEC-2	0 - 0 - 12				10		40			
			Income Tax Return Filing								30		20			
		VI	Assessment of Corporate Bodies	BCOMHTXDSE601 & BCOMHTXDSE602 & BCOMHTXDSE603	DSEC-3 & DSEC-4	5 - 1 - 0 & 5 - 1 - 0 & 0 - 0 - 12		10			40					
			Tax Authority and Jurisdiction					10			40					
			Goods and Services Tax Return Filing				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	AECCE201	AECC-2	4 - 0 - 0	4	NA		10		40	50	NA
		Bengali Communication			AECCB201		4 - 0 - 0				10		40		
		Hindi Communication			AECCH201		4 - 0 - 0				10		40		
		Urdu Communication			AECU201		4 - 0 - 0				10		40		