

Programme Structure

Sharda School of Business Studies

B.Com.(H) F&A, ICA

Programme Code:

Batch: 2024-2028

B.Com.(H) F&A,ICA

TITLE: Four Year Programme Structure for Commerce Discipline B.Com. (H)F&A, ICA

1. DURATION OF THE COURSE: 4 Years

2. YEAR OF IMPLIMENTATION:

This syllabus will be implemented for the session academic year 2024-25 onwards.

3. PREAMBLE

Total Credits - 162

Minimum credit required for multiple entry and exit:

Total credit of the 04 year UG Programme for year wise multiple entry and exit	01 st Year	40
	02 nd Year	41
	03 rd Year	41
	04 th Year	40

Multiple Entry and Exist Options: The whole syllabus of Undergraduate Commerce is divided into three parts. After first year (two Terms) completion the certificate awarded is called C.Com. (Certificate in Commerce), after two year (four Terms) completion the diploma awarded is called D.Com. (Diploma in Commerce) and after three year (six Term) completion the bachelor degree of commerce awarded is called B.Com.(Bachelor of Commerce) and after completing the 4 years (eight Terms) then the Bachelor degree of Commerce with Research/ Hons. will be awarded.



Vision of the University

To serve the society by being a global University of higher learning in pursuit of academic excellence, innovation and nurturing entrepreneurship.

Mission of the University

Transformative educational experience

Enrichment by educational initiatives that encourage global outlook

Develop research, support disruptive innovations and accelerate entrepreneurship.

Seeking beyond boundaries

Core Values

**Integrity
Leadership
Diversity
Community**



Sharda School of Business Studies

Mission

M1. Creating a stimulating learning environment

M2. Consolidating professional skills and attitude

M3. Growing our research acumen, teaching, and industry linkages

M4. Delivering leading-edge knowledge in management, business development, leadership and global economy for society.

Core Values

Integrity

Leadership

Diversity

Community

1.3 Programme Educational Objectives(PEO's)

1.3.1 B.Com. F&A (Hons./ Hons. With Research)- Programme Education Objectives: The Programme Educational Objectives are defined in Para1.3.1 and mapped with 1.3.2.

PEO1: Develop the professional skills for employment and lifelong learning in Commerce & Accounting Education

PEO2: Develop creative, innovative and entrepreneurial mind set-to help in managerial decisions

PEO3: Apply the contextual knowledge to assess the regulatory issues and its compliances related to financial reporting, Corporate Governance, Corporate Social Responsibility etc. pertaining to any business from

PEO4: Able to prove proficiency with the ability to engage in competitive exams & higher studies like M.Com., CA, CS, ICWA and other courses

1.3.2 Mapping of PEOs with Mission Statements:

PEO Statements	SchoolMission 1.	School Mission2	SchoolM ission3	SchoolMissio n4
PEO1:	3	1	2	3
PEO2:	2	1	3	2
PEO3:	2	1	3	3
PEO4:	1	2	2	3

1. Slight(Low)

2.Moderate(Medium)

3. Substantial (High)

1.3.3 Programme Outcomes(PO's):

PO1: Business Environment and Domain Knowledge (BEDK): Have comprehensive knowledge of Accounting, Finance, Corporate Laws, Auditing and Taxation

PO2: Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI): Identify, formulate and analyse business problems reaching sustainable conclusions based on data

PO3: Industry Exposure (IE): Gear up with the practical knowledge in implementing the business practices

PO4: Social Responsiveness and Ethics (SRE): Imbibe and commit to social responsiveness and professional ethics of business management practices

PO5: Effective Communication (EC): Communicate effectively with the all stakeholders. Graduates are expected to develop effective oral and written communication

PO6: Life Long Learning (LLL): Prepare for Post-graduate and higher studies and to achieve success in their professional career.

PO7: Enhancing Decision Making Capability (EDMC): Develop Capabilities of the students to create entrepreneurial mind set to make decisions at personal& professional level.

PO8: Trained Informed Professionals (TIPS): This Programme could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing etc., well trained professionals to meet the requirement

Programme Specific Outcomes (PSO):

PSO1: Demonstrate knowledge of relevant Advanced accounting career skills, applying both quantitative and qualitative knowledge to their future careers in business.

PSO2: Possess adequate knowledge and practical skills to work as accountant, audit assistant, tax consultant, and computer operator. As well as other financial supporting services.

PSO3: Familiarize the students with regard to structure, organization and working of financial system. Student will be able to develop the right attitude to enter the job market based on the knowledge and skills they have acquired.

1.3.4 Mapping of Programme Outcome Vs Programme Educational Objectives

	PEO1	PEO2	PEO3	PEO4
PO1:	3	2	3	2
PO2:	3	2	3	3
PO3:	3	1	3	1
PO4:	1	2	2	-
PO5:	2	2	1	1
PO6:	3	2	3	3
PO7:	2	2	1	3
PO8:	2	2	2	2
PSO1	3	2	2	2
PSO2	3	2	2	2
PSO3	3	3	3	2

1.Slight (Low)

2.Moderate(Medium)

3.Substantial (High)



Term:-wise Titles of the Papers in UG Commerce

[B.Com.(H)F&A,ICA]

Year	Sem.	Course Code	Paper ID	Paper Title	Theory/Practical	Credits
1	I	BCI 101	26357	Fundamentals of Accounting – 1	Theory	5
		DSE111	26322	Management Economics	Theory	4
		DSE112	26323	Or Introduction of Business Organization		
		OPE		Minor Elective (Open)	Theory	3
		VOS111	26324	Basics of Computer Applications in Business	Practical	3
		BCI 103	26325	Effective Business Communication	Theory	2
		VAC120	26203	Understanding India	Theory	3
1	II	BCI 102	26326	Business Mathematics & Statistics	Theory	5
		BCM 130	25576	Financial Accounting – II	Theory	4
		OPE		Minor Elective (Open)	Theory	3
		VOS121	26327	Introduction to ZOHO	Practical	3
		BCI 104	26328	Corporate Communication-I	Theory	2
		VAC 121	26329	Environmental Management	Theory	3
2	III	BCM 242	25634	Cost and Management Accounting	Theory	5
		BCI 211	26330	Direct Tax Management	Theory	4
		DSE 211	26331	Strategic Corporate Accounting	Theory	4
		DSE 212	26332	Or Entrepreneurial Development		
		OPE		Minor Elective (Open)	Theory	3
		VOS 211	26333	Introduction to SAP (System Application and Products)	Practical	3
		BCM 243	25635	Foreign Language (Spanish)	Theory	2
2	IV	BCI 221	26334	GST Laws	Theory	4
		BCM 244	25714	Financial Management	Theory	4
		BCM 246	25716	Auditing	Theory	4
		OPE		Minor Elective (Open)	Theory	3
		VOS 221	26335	Learning Tally Prime	Practical	3
		BCI 222	26336	Corporate Communication-II	Theory	2
3	V	BCI 311	26337	Mercantile & Corporate Law	Theory	5
		BCI 312	26338	Business Ethics & Governance	Theory	3
		DSE 311	26339	Principles of Banking & Insurance	Theory	3
		DSE 312	26340	Or Introduction to Operational Research		
		BCI 313	26341	Handling Human Resource at Workplace (Internship)	Practical	4
		BCI 314	26342	Leadership Skill Development (Internship)	Practical	4
		INC 003	31552	Industry Connect (Training)	Practical	2



3	VI	BCM371	25805	Financial Market Operations	Theory	4
		BCM 373	25966	International Finance	Theory	4
		BCI 322	26344	Project Based Learning-Tax Project (Internship)	Practical	4
		OPE		Minor Elective (Open)	Theory	4
		INC004	26358	Industry Connect (Internship)	Practical	4
4	VII (HONORS)	BCI 411	26345	Quantitative Techniques for Business Managers	Theory	4
		BCI 412	26346	Business Analysis through Tableau and Power BI	Theory	4
		OPE		Open Electives (Any one)	Theory	4
		BCI 414	26347	Business Research Methodology	Theory	4
		BCI 415	26348	Report Writing & Skill Development	Theory	4
4	VIII (HONORS)	BCI 421	26349	Security Analysis & Financial Portfolio Management	Theory	4
		BCI 422	26350	Applications of Accounting Standards	Theory	4
		BCI 423	26351	Fundamentals of E-Commerce & Techniques	Theory	4
				CHOOSE ANY ONE		
		BCI 424	26352	Sustainable Marketing OR	Theory	4
		BCI 425	26353	Basics of Advertising		
		OPE		Open Elective	Theory	4
4	VII (RESEARCH)	BCI 411	26345	Quantitative Techniques for Business Managers	Theory	4
		BCI 412	26346	Business Analysis through Tableau and Power BI	Theory	4
		BCI 413	26354	Basics of Marketing Management	Theory	4
		BCI 414	26347	Business Research Methodology	Theory	4
		OPE		Open Electives (Any one)	Theory	4
		BCI 416	26355	Seminar Paper	Practical	3
4	VIII (RESEARCH)	BCI 421	26349	Security Analysis & Financial Portfolio Management	Theory	4
		BCI 422	26350	Applications of Accounting Standards	Theory	4
		BCP423	26356	Project Work & Dissertation	Practical	9

Term:-wise Teaching Scheme

UG Commerce

B.Com. (H) F&A, ICA

SHARDA UNIVERSITY

Sharda School of Business Studies

Batch: 2024-2028

Programme: B.Com.(H) F&A, ICA

Term: I

Session:2024-2025

S. No.	Paper ID	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.	26357	BCI 101	Fundamentals of Accounting-I (Core course)	5	0	0	5
2.	26322	DSE 111	Management Economics (DSE) OR	4	0	0	4
	26323	DSE 112	Introduction of Business Organization				
3.		OPE	Minor Elective (Open) -	3	0	0	3
4.	26324	VOS 111	Vocational Course -Basics of Computer Applications in Business	2	0	2	3
5.	26325	BCI 103	Co-curricular Course – Effective Business Communication(ARP)	2	0	0	2
6.	26203	VAC 120	Value Added Course (VAC)- Understanding India	3	0	0	3
TOTAL CREDITS							20

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Sharda School of Business Studies

Batch: 2024-2028

Programme: B.Com. (H)F&A, ICA

Term: II

Session:2024-2025

S. No.	Paper ID	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.	26326	BCI 103	Business Mathematics & Statistics(Core Course	5	0	0	5
2.	25576	BCM 130	Financial Accounting - II(Core Course)	3	1	0	4
3.		OPE	Minor Elective Open Electives- (Any one)	3	0	0	3
4.	26327	VOS 121	Vocational Course- Introduction to ZOHO	0	0	6	3
5.	26328	BCI 104	Co-curricular Course-Corporate Communication-I	2	0	0	2
6.	26329	VAC 121	Value Added Course (VAC)-Environmental Management	3	0	0	3
TOTAL CREDITS							20

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Programme: B.Com. (H) F&A, ICA

Term: III

Session: 2025-2026

S. No.	Paper ID	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.	25634	BCM 242	Cost and Management Accounting(core course)	5	0	0	5
2.	26330	BCI 211	Direct Tax Management (Core Course)	4	0	0	4
3.	26331	DSE 211	Strategic CorporateAccounting (DSE)	4	0	0	4
	26332	DSE 212	Entrepreneurial Development				
4.		OPE	Minor Elective (Open)	3	0	0	3
5.	26333	VOS 211	Vocational Course- Introduction to SAP (System Application and Products)	0	0	6	3
6.	25635	BCM 243	(Co-curricular Course -ARP) Foreign Language –Spanish	2	0	0	2
TOTAL CREDITS							21

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Programme: B.Com. (H) F&A,ICA

Term: IV

Session:2025-2026

S. No.	Paper ID	Course Code	Course	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.	26334	BCI 221	GST Laws (Core Course)	4	0	0	4
2.	25716	BCM 246	Auditing (Core Course)	3	1	0	4
3.	25714	BCM 244	Financial Management	4	0	0	4
4.		OPE	Minor Elective (Open) -	3	0	0	3
5.	26335	VOS 221	Vocational Course: - Learning Tally Prime	0	0	6	3
6.	26336	BCI 222	Co-curricular Course – Corporate Communication-II	2	0	0	2
TOTAL CREDITS							20

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Programme: B.Com. (H)F&A,ICA

Term: V

Session:2026-2027

S. N o.	Paper Id	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.	26337	BCI 311	Mercantile & Corporate Law(Core Course)	5	0	0	5
2.	26338	BCI 312	Business Ethics & Governance	3	0	0	3
3.	26339	DSE 311	Principles of Banking & Insurance (DSE) Or	3	0	0	3
	26340	DSE 312	Introduction to Operational Research				
4.	26341	BCI 313	Handling Human Resource at Workplace (Internship)	0	0	8	4
5	26342	BCI 314	Leadership Skill Development (Internship)	0	0	8	4
6	31552	INC 003	Industry Connect (Training)	0	0	4	2
TOTAL CREDITS							21

****Industry Internship (Industry Connect)**

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Programme: B.Com. (H)F&A,ICA

Term: VI

Session:2026-2027

S. No.	Paper ID	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.	25805	BCM 371	Financial Market Operations (Core Course)	3	1	0	4
2.	25966	BCM 373	International Finance (Core Course)	3	1	0	4
3.	26344	BCI 322	Project Based Learning –Tax Project (Internship)	0	0	8	4
4		OPE	Minor Elective (Open) -	4	0	0	4
5.	26358	INC 004	Industry Connect (Internship)	0	0	8	4
TOTAL CREDITS							20

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Programme: B.Com. (H)F&A,ICA

Term: VII (Honors)

Session:2027-2028

S. No.	Paper Id	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.	26345	BCI 411	Quantitative Techniques for Business Managers	4	0	0	4
2.	26346	BCI 412	Business Analysis through Tableau and Power BI	4	0	0	4
3.		OPE	Open Electives- (Any one)	4	0	0	4
4.	26347	BCI 414	Business Research Methodology	4	0	0	4
5.	26348	BCI 415	Report Writing & Skill Development	4	0	0	4
TOTAL CREDITS							20

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Programme: B.Com.(H)F&A, ICA

Term: VIII (Honors)

Session: 2027-28

S. No.	Paper Id	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1	26349	BCI 421	Security Analysis &Financial Portfolio Management	4	0	0	4
2	26350	BCI 422	Applications of Accounting Standards	4	0	0	4
3	26351	BCI 423	Fundamentals of E-Commerce & Techniques	4	0	0	4
Choose Any ONE from the following							
1.	26352	BCI 424	Sustainable Marketing OR	4	0	0	4
2.	26353	BCI 425	Basics of Advertising	4	0	0	
3.		OPE	Open Elective	4	0	0	4
TOTAL CREDITS							20

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Programme: B.Com. (H)F&A,ICA

Term: VII (Research)

Session:2027-2028

S. No.	Paper Id	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
1.	26345	BCI 411	Quantitative Techniques for Business Managers	4	0	0	4
2.	26346	BCI 412	Business Analysis through Tableau and Power BI	4	0	0	4
3.	26354	BCI 413	Basics of Marketing Management	4	0	0	4
4.	26347	BCI 414	Business Research Methodology	4	0	0	4
5.	26355	BCI 416	Seminar Paper	0	0	6	3
6.		OPE	Minor Elective(Open)	4	0	0	4
TOTAL CREDITS							23

SHARDA UNIVERSITY
Sharda School of Business Studies
Batch: 2024-2028

Programme: B.Com. (H)F&A,ICA

Term: VIII (Research)

Session: 2027-28

S. No.	Paper Id	Course Code	Course Name	Teaching Load			Credits
				L	T	P	
THEORY SUBJECTS							
4.	26349	BCI 421	Security Analysis &Financial Portfolio Management	4	0	0	4
5.	26350	BCI 422	Applications of Accounting Standards	4	0	0	4
6.	26356	BCP423	Project Work & Dissertation**	0	0	18	9
TOTAL CREDITS							17

** Mandatory for those students who wants to pursue their graduation in Research.

^ A student has an option to get his/her Bachelor in Commerce with honours or with Research in Commerce.