

**GURU GOBIND SINGH INDRAPRASTHA UNIVERSITY, DELHI**  
**BACHELOR OF COMMERCE PROGRAMME (HONOURS)**  
Scheme of the Program

*First Semester Examination*

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
B.Com 101	Financial Accounting	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 103	Micro Economics	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 105	Quantitative Techniques for Commerce	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 107	Entrepreneurial Mindset	Discipline Specific Courses - Minor Core	Core - CDMI	2	T	2
B.Com 109	Management Processes and Organisational Psychology	Multidisciplinary courses	Core - MDIC	2	T	2
B.Com 111	English Language and Business Communication	Ability Enhancement courses (language)	Core - AEC	2	T	2
B.Com 113	Computer Applications for Commerce (Lab Based)	Skill Enhancement courses	Core - SEC	3	P	3
B.Com 115	Indian Knowledge System/MOOCs	Common Value- Added Courses	Elective - VAC	3	T	3
			<b>Total</b>			<b>21</b>

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*Second Semester Examination*

<b>Code No.</b>	<b>Paper</b>	<b>NEP Classification</b>	<b>Type</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
B.Com 102	Corporate Accounting	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 104	Macro Economics	Discipline Specific Courses - Major Core	Core - CDM A	3	T	3
B.Com 106	Business Statistics	Discipline Specific Courses - Major Core	Core - CDM A	3	T	3
B.Com 108	Global Business Environment	Discipline Specific Courses - Minor Core	Core - CDMI	2	T	2
B.Com 110	Environmental Science	Multidisciplinary courses	Core - MDIC	3	T	3
B.Com 112	Academic English Writing and Creative Writing	Ability Enhancement courses (language)	Core - AEC	2	T	2
B.Com 114	Business Analytics	Skill Enhancement courses	Core - SEC	2	T	2
B.Com 116	Digital Technologies for Commerce (Basics of AI & ML)	Common Value- Added Courses	Elective - VA C	2	T/P	2
B.Com 118	Online/ Inhouse Industrial Skill-Based Training/ Apprenticeship	Internship	SEC	-	-	4
		<b>Total</b>				<b>24</b>

\*The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level and after completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution during the first semester. The students shall have an option to study the paper of Indian Knowledge Management instead of MOOC.

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*Third Semester Examination*

<b>Code No.</b>	<b>Paper</b>	<b>NEP Classification</b>	<b>Type</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
B.Com 201	Cost Accounting	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 203	Business Laws	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 205	Business Research Methods	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 207	Business Research Methods (Lab)	Discipline Specific Courses - Major Core	Core - CDMA	1	P	1
B.Com 209/B.Com 211	Banking Operations / Insurance Management	Discipline Specific Electives - Minor (I)	Elective - CDM I	2	T	2
B.Com 213/ B.Com 215	Fundamentals of Python/Fundamentals of SQL	Multidisciplinary courses -Elective	Elective - MDI C	2	P	2
B.Com 217	Critical Reading and Expository Writing	Ability Enhancement courses (language)	Core - AEC	2	T	2
B.Com 219	Design Thinking	Skill Enhancement courses	Core - SEC	3	T	3
B.Com 221	Universal Human Values/ MOOCs*	Common Value- Added Courses	Elective - VAC	3	T	3
	Total Credits					22

**List of Elective Discipline Specific Electives - Minor (I)**

B.Com 209 – Banking Operations

B.Com 211 – Insurance Management

**List of Elective for Inter Disciplinary Courses Elective (I)**

B.Com 213 – Fundamentals of Python

B.Com 215 – Fundamentals of SQL

*\* The student is required to choose one MOOC course of 3 credits as per his or her preference/choice from Swayam portal or any other online educational platform approved by the UGC / regulatory body from time to time at UG level. After completing the course, the student has to produce successful course completion certificate for claiming the credit. The course chosen by the student should be intimated to the MOOC Coordinator of the respective institution. The students shall have an option to study the paper of Universal Human Values instead of MOOCs.*

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*Fourth Semester*

<b>Code No.</b>	<b>Paper</b>	<b>NEP Classification</b>	<b>Type</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
B.Com 202	Financial Management	Discipline Specific Courses - Major Core	Core-CDM A	3	T	3
B.Com 204	Management Accounting	Discipline Specific Courses - Major Core	Core-CDM A	3	T	3
B.Com 206	Income Tax	Discipline Specific Courses - Major Core	Core-CDM A	3	T	3
B.Com 208	Business Ethics and CSR	Discipline Specific Courses - Minor Core	Core-CDM A	3	T	3
B.Com 210/B.Com 212	Human Resources Management / Marketing Management	Multidisciplinary Course -Elective (II)	Elective - MDIC	2	T	2
B.Com 214/B.Com 216	Financial Reporting Analysis and Corporate Governance / Personal Financial Planning	Discipline Specific Elective - II (Minor)	Elective - CD MI	2	T	2
B.Com 218	Academic Writing and Report Presentation	Ability Enhancement courses (language)	Core -AEC	2	T	2
B.Com 220	NCC/NSS / Other Social Outreach activities	Ability Enhancement courses	Core-AEC	2	P	2
B.Com 221	Creativity and Innovative Thinking	Value Added Course (NUES)	Elective-VAC	2	P	2
			<b>Total</b>			<b>22</b>

**List of Subjects for Inter Disciplinary Course Elective (II)**

B.Com 210 Human Resources Management

B.Com 212 Marketing Management

**List of Subjects for Discipline Specific Minor Elective (II)**

B.Com 214 Financial Reporting Analysis and Corporate Governance

B.Com 216 Personal Financial Planning

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*Fifth Semester Examination*

<b>Code No.</b>	<b>Paper</b>	<b>NEP Classification</b>	<b>Type</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
B.Com 301	Financial Markets and Institutions	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 303	Investment Management	Discipline Specific Courses - Major Core	Core - CD MA	3	T	3
B.Com 305	FinTech	Discipline Specific Courses - Minor Core	Core - CD MI	3	T	3
B.Com 307	Auditing	Discipline Specific Courses - Major Core	Core - CD MA	3	T	3
B.Com 309/ B.Com 311	Valuation of Equity / Marketing of Financial Services	Discipline Specific Elective - I (Major)	Elective - CDMA	2	T	2
B.Com 313/ B.Com 315	EXIM Documentation / Sustainable Finance	Discipline Specific Elective - III (Minor)	Elective - CDMI	2	T	2
B.Com 317	Summer Internship	Skill Enhancement courses	Core		P	4
			<b>Total</b>			<b>20</b>

**List of electives for Discipline Specific Elective Major I**

B.Com 309 Valuation of Equity

B.Com 311 Marketing of Financial Services

**List of electives for Discipline Specific Elective Minor III**

B.Com 313 EXIM Documentation

B.Com 315 Sustainable Finance

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*Sixth Semester Examination*

Code No.	Paper	NEP Classification	Type	L	T/P	Credits
B.Com 302	Financial Modelling (Lab)	Discipline Specific Courses - Major Core	Core - CDMA	3	P	3
B.Com 304	Goods and Service Tax	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 306	Introduction to Derivatives	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 308	Financial Risk Management	Discipline Specific Courses - Major Core	Core - CD MA	3	T	3
B.Com 310	Strategic Management	Discipline Specific Courses - Minor Core	Elective- CDMI	3	T	3
B.Com 312	Cyber Crime and Law	Discipline Specific Courses - Minor Core	Elective - CDMI	2	T	2
B.Com 314/ B.Com 316	Project Financing / Digital Marketing	Discipline Specific Elective - IV (Minor)	Elective - CDMI	3	T	3
B.Com 318	Indian Knowledge System (IKS)-II	Value Added Course	Elective	3	T	3
		<b>Total</b>				<b>23</b>

**List of electives for Discipline Specific Elective Minor - IV**

B.Com 314 Project Financing

B.Com 316 Digital Marketing

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*Seventh Semester Examination*

<b>Code No.</b>	<b>Paper</b>	<b>NEP Classification</b>	<b>Type</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
B.Com 401	Elementary Behavioural Finance	Discipline Specific Courses - Major Core	Core - CDMA	4	T	4
B.Com 403	Basics of Econometrics	Discipline Specific Courses - Major Core	Core - CDMA	4	T	4
B.Com 405	Basics of Actuarial Sciences	Discipline Specific Courses - Major Core	Core - CDMA	4	T	4
B.Com 407	Valuation of StartUps and IPOs	Discipline Specific Courses - Major Core	Core - CDMA	4	T	4
B.Com 409/ B.Com 411	Valuation of fixed Income Securities / Investment Banking	Discipline Specific Elective Major - II	Elective - CDMA	3	T	3
B.Com 413	Insolvency and Bankruptcy Laws	Discipline Specific Courses - Minor Core	Elective - CDMI	3	T	3
B.Com 415/ B.Com 417	Corporate Credit Rating Analysis / Trade Finance	Discipline Specific Elective Minor - V	Elective - CDMI	3	T	3
		<b>Total</b>				<b>25</b>

**List of electives for Discipline Specific Elective Major - II**

B.Com 409 Valuation of fixed Income Securities

B.Com 411 Investment Banking

**List of electives for Discipline Specific Minor Elective - V**

B.Com 415 Corporate Credit Rating Analysis

B.Com 417 Trade Finance

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*Eighth Semester Examination*

<b>Code No.</b>	<b>Paper</b>	<b>NEP Classification</b>	<b>Type</b>	<b>L</b>	<b>T/P</b>	<b>Credits</b>
B.Com 402	Advanced Econometrics	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 404	Advanced Research Methods	Discipline Specific Courses - Major Core	Core - CDMA	3	T	3
B.Com 406	New Venture Financing	Discipline Specific Courses - Minor Core	Core - CDMI	2	T	2
<b><i>B.Com 408*</i></b>	<b><i>International Financial Management</i></b>	<b><i>Discipline Specific Courses - Major Core</i></b>	Core-CDMA	<b><i>4</i></b>	<b><i>T</i></b>	<b><i>4</i></b>
<b><i>B.Com 410*</i></b>	<b><i>Financial Analytics - Forecasting, Modelling and Optimization</i></b>	<b><i>Discipline Specific Courses - Major Core</i></b>	Core - CDMA	<b><i>4</i></b>	<b><i>T</i></b>	<b><i>4</i></b>
<b><i>B.Com 412*</i></b>	<b><i>Mergers and Acquisitions and Corporate Restructuring</i></b>	<b><i>Discipline Specific Courses - Major Core</i></b>	Core - CDMA	<b><i>4</i></b>	<b><i>T</i></b>	<b><i>4</i></b>
B.Com 414	<b>Dissertation</b>	Skill Enhancement	SEC			12
		<b>Total</b>				<b>23</b>

*\* Honours students not undertaking research will do 3 courses for 12 credits in lieu of a research project / Dissertation*