

**STATE MODEL SYLLABUS FOR
UNDERGRADUATE COURSE IN
COMMERCE**

(Bachelor of Commerce Examination)

From Admission Batch: 2021-22

Under Choice Based Credit System

U.G. Commerce Common Syllabus, Odisha

Paper	Subject	Paper Code	Full Marks	End-term Marks	Mid-term Marks	Credit Points
	Semester I					
1.1	Environmental Science	AECC -1	100	80	20	4
1.2	Financial Accounting	CORE-1	100	80	20	6
1.3	Business Law	CORE-2	100	80	20	6
1.4	Micro Economics	GE-1	100	80	20	6
	Total		400			22
	Semester II					
2.1	MIL(Odia)/Alt.Eng.	AECC-2	100	80	20	4
2.2	Cost Accounting	CORE-3	100	80	20	6
2.3	Corporate Law	CORE-4	100	80	20	6
2.4	Macro & Indian Economy	GE-2	100	80	20	6
	Total		400			22
	Semester III					
3.1	Corporate Accounting	CORE-5	100	80	20	6
3.2	Income-tax Law and Practice	CORE-6	100	80	20	6
3.3	Management Principles and Application	CORE-7	100	80	20	6
3.4	Business Statistics	GE-3	100	80	20	6
3.5	Communicative English	SEC-1	100	80	20	4
	Total		500			28
	Semester IV					
4.1	GST and Indirect Taxes	CORE-8	100	80	20	6
4.2	Fundamentals of Data Management (End Term Exam = 60, Practical = 25, Mid-term = 15)	CORE-9	100	60+25	15	6
4.3	Management Accounting	CORE-10	100	80	20	6
4.4	Principles of Marketing	GE-4	100	80	20	6
4.5	Quantitative and Logical Thinking	SEC-2	100	80	20	4
	Total		500			28
	Semester V					
5.1	Computerized Accounting & E-filing of Tax Returns (End Term Exam = 60, Practical = 25, Mid-term = 15)	CORE-11	100	60+25	15	6
5.2	Fundamentals of Financial Management	CORE-12	100	80	20	6
5.3	Elective I (Any one of the following)	DSE-1	100	80	20	6
A.	Financial					

	Accounting and Finance	Markets, Institutions & Services					
	B. Banking and Insurance	Indian Banking and Insurance System					
	C. Management	Human Resource Management					
5.4	Elective II (Any one of the following)		DSE-2	100	80	20	6
	A. Accounting and Finance	Financial Statement Analysis and Reporting					
	B. Banking and Insurance	Merchant Banking and Financial Services					
	C. Management	International Business					
	Total			400			24
	Semester VI						
6.1	Auditing and Corporate Governance		CORE-13	100	80	20	6
6.2	Business Mathematics		CORE-14	100	80	20	6
6.3	Elective III (Any one of the following)		DSE-3	100	80	20	6
	A. Accounting and Finance	Fundamentals of Corporate Tax Planning					
	B. Banking and Insurance	Fundamentals of Investment					
	C. Management	Consumer Affairs and Customer Care					
6.4	Business Research Methods and Project work	End Term Exam = 50 Project = 30 Viva-voce = 20	DSE-4	100	50 30 Project 20 Viva-voce		6
	Total			400			24
	Grand Total			2600			148

COMMERCE HONOURS PAPERS:

Core course – 14 papers
Discipline Specific Elective – 4 papers
Generic Elective for non-commerce students– 4 papers.

(Universities can exercise option of prescribing 2 GE in which case from the list of GEs given in the syllabus GE1 and GE2 only are to be taken.

Marks per paper - Midterm: 20 marks, End term: 80 marks, Total – 100 marks for papers without practical; for papers with Practical the mark distribution would be 60+25+15 Credit per paper – 6

Teaching hours per paper – 50 hours + 10 hours tutorial