SCHOOL OF MANAGEMENT AND COMMERCE

Bachelor of Commerce

B. Com. (3 Years)/ B. Com. (Hons.) or B. Com. (Hons. with Research) (4 Years)

General Course Structure & Theme

Course code and definition

S. No.	Components	Definition
a.	GEC	Generic Elective Cluster
b.	AEC	Ability Enhancement Cluster
c.	SEC	Skill Enhancement Cluster
d.	IKS	Indian Knowledge System
e.	ITR	Summer Internship
f.	IDR	Dissertation/Research Report
g.	VAC	Value Added Course

Generic Elective Cluster: The Generic Elective Cluster consists of a group of interdisciplinary courses offered to students across different disciplines. These courses are designed to provide a broad-based education and help students explore subjects outside their core area of study. The purpose of the Generic Elective Cluster is to promote holistic education by encouraging students to gain knowledge and skills in diverse fields. This approach helps in the overall development of students by fostering critical thinking, creativity, and a well-rounded understanding of various subjects.

Ability Enhancement Cluster: The Ability Enhancement Cluster comprises courses aimed at improving students' fundamental abilities, such as communication, writing, analytical reasoning, and environmental awareness. These courses are essential for developing the core competencies needed for academic success and personal growth. They focus on enhancing students' basic skills that are crucial for lifelong learning and adaptability in various professional and social contexts.

Skill Enhancement Cluster: The Skill Enhancement Cluster includes courses specifically designed to equip students with practical and industry-relevant skills. These courses often focus on hands-on training, technical skills, and application-based learning. The objective of the Skill Enhancement Cluster is to prepare students for the workforce by providing them with the skills required in their chosen career paths. These courses bridge the gap between academic knowledge and practical application, thereby enhancing employability.

Indian Knowledge System: The Indian Knowledge System (IKS) courses focus on India's rich and diverse traditional knowledge systems. These courses cover various aspects such as philosophy, science, arts, culture, and heritage rooted in Indian traditions. The inclusion of IKS courses in the curriculum aims to foster an understanding and appreciation of India's intellectual and cultural heritage. It encourages students to connect with their roots and apply traditional knowledge in contemporary contexts, promoting a sense of pride and responsibility toward preserving and integrating this knowledge with modern education.

Value-Added Course: Value-added courses (VACs) are additional courses offered alongside the regular curriculum to provide students with extra knowledge, skills, and certifications that complement their main field of study. VACs are designed to enhance students' academic and professional profiles by offering specialized training or knowledge in specific areas. These courses are often short-term and focus on practical, industry-oriented skills, thus adding value to the students' overall educational experience and improving their employability.

Course levels and durations

Undergraduate / Three or Four years/6 or 8 Semesters with a single entry and multiple exits. The following options will be available to the students joining the B. Com. Honours/Research Program:

1. Three years:
   a. Bachelor of Commerce (B. Com.)

2. Four years:
   a. Bachelor of Commerce with Honours: B. Com. (Honours)
   b. Bachelor of Commerce Honours with Research: B. Com. (Honours with Research)

Minimum eligibility for B. Com. (Honours/Honours with Research)

The student who takes an exit after the third year with an award of B. Com. may be allowed to re-enter into the Seventh Semester for completion of the B. Com. (Honours) or B. Com. (Honours with Research) Program as per the School of Management, ITM University schedule after earning the requisite credits in the Third year.
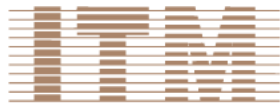
SCHOOL OF MANAGEMENT AND COMMERCE
Department/Subject Specific Elective (DSE)

S. No.	Accounting	Credit
1.	Financial Accounting	3
2.	Cost Accounting	3
3.	Management Accounting	3
4.	Corporate Accounting	3
5.	Taxation and Compliance	3
6.	Auditing and Assurance	3
7.	Banking and Insurance	3
8.	International Accounting	3
9.	Public Sector Accounting	3
10.	Forensic Accounting	3
11.	Accounting Information Systems	3
12.	Investment Accounting	3
13.	E-Commerce and Digital Accounting	3
14.	Financial Statement Analysis	3
15.	Goods and Service Tax	3

SCHOOL OF MANAGEMENT AND COMMERCE

ELECTIVE CLUSTERS
(Other than DSE)

Each elective subject has been designed to foster critical thinking, problem-solving skills, creativity, and practical application. Furthermore, we have integrated interdisciplinary elements to encourage holistic learning and equip students with a well-rounded skill set essential for success in today's dynamic world.

S.No.	Clusters of Courses	Nature of Credit
1.	Generic elective courses	Academic
2.	Ability enhancement courses	Academic
3.	Skill enhancement courses	Academic
4.	Value added courses	Audit
5.	Training and augmentation courses	Audit
6.	Indian Knowledge System courses	Academic/Audit, depending on their approved nature.
7.	Performer's courses	Academic/Audit, depending on their approved nature

Generic Elective Courses		
Subject Code	Subject	Credit
GMC- 101	Cross Culture Management	3
GMC- 102	Disaster Management	3
GMC- 103	Event Management	3
GMC- 104	Small and Medium Enterprises	3
GMC- 105	Leadership and Management	3
GMC- 106	Corporate Governance	3
GMC- 107	Innovation and Design Thinking	3

Ability Enhancement Courses		
Subject Code	**Subject**	**Credit**
AEC- 101	Business Mathematics	3
AEC- 102	Business Communication	3
AEC- 103	Environmental Management	3
AEC- 104	Corporate Social Responsibility	3
AEC- 105	Stress Management	3
AEC- 108	Time Management and Productivity	3

Skill Enhancement Courses		
Subject Code	**Subject**	**Credit**
SEC-101	Introduction to Python	3
SEC-102	Data science using Python	3
SEC-103	Disaster Management	3
SEC-104	Sustainable Development	3
SEC-105	Microsoft Office Suit	3
SEC-106	Database Management System	3
SEC-107	Data Visualization/Business Intelligence	3
SEC-108	Corporate Tax Planning	3
SEC-109	Income Tax Law and Practices	3
SEC-110	Application of Tally	3
SEC-111	Cyber Security Management	3
SEC-112	Project Management	3
SEC-113	Computer Applications in Management	3
SEC-114	Financial Literacy	3

Value-Added Courses		
Subject Code	**Subject**	**Hours**
VAC- 101	Writing Business Plan	30
VAC- 102	SPSS for Data Analysis	30
VAC- 103	Financial Modelling through Excel	30
VAC- 104	Use of EViews in Financial Modelling	30
VAC- 105	Introduction to R	30
VAC- 106	Social Entrepreneurship	30
VAC- 107	Statistics with Python	30

Training & Augmentation Courses
Offered in arrangement with Industries

Indian Knowledge System Courses		
Subject Code	**Subject**	**Credit**
IKS – 101	Indian Economic Thought and Practices	2
IKS – 102	Gandhian Philosophy and Sustainable Business Practices	2
IKS – 103	Indian Philosophical Foundations of Management	2
IKS – 104	Folklore and Cultural Traditions in Marketing	2
IKS – 105	Indigenous Entrepreneurship Models in India	2
IKS – 106	Indian Philosophy and Business Ethics	2
IKS – 107	भारतीय दर्शन : प्रमुख अवधारणाएँ	2
IKS – 108	भारतीय सामाजिक अवधारणाएँ	2
IKS – 109	भारतीय राजनतिक चिन्तन-परम्परा	2
IKS – 110	भारतीय साहित्य परम्परा	2
IKS – 111	भारतीय चिन्तन में अहिंसा	2
IKS – 112	वैकल्पिक प्रौद्योगिकी (तकनीकी)	2
IKS – 113	मानवाधिकार	2
IKS – 114	स्वराज्य	2
IKS – 115	भारत का विज्ञान एवं तकनीकी परम्परा	2

Performer's Courses
MOOC/NPTEL/SWAYAM courses as approved by the School/Faculty every year.